



Statistics of Income

Program Documentation

Data Items by Forms and Schedules

2018

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Data Items by Forms and Schedules

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Statistics of Income Program Documentation

Data Items by Forms and Schedules

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Preface

This document contains the Federal tax forms, schedules, and information documents that the Statistics of Income (SOI) Division of the IRS has selected for its Tax Year (TY) 2018 programs. Because some studies abstract information from the same forms and schedules, some forms and schedules are repeated in several sections of this document. Specific changes to the forms and schedules that occurred since the TY 2017 studies are highlighted in the different sections. Draft copies or copies from earlier tax years are included if TY 2018 forms and schedules were not yet available. The particular data items captured for each SOI project are indicated with a red block (■) on facsimiles of the forms and schedules. This volume is organized in two parts:

- Individual and Tax Exempt Branch studies include data related to the Form 1040, *U.S. Individual Income Tax Return*, series as well as data on sales of capital assets and an extensive program that connects income tax returns with information documents filed by third parties. The studies also include data collected for estate and gift taxes, tax-exempt organizations, and tax-exempt bonds.
- Corporation, Partnership, and International Branch studies focus on data collected from the Form 1120, *U.S. Corporation Income Tax Return*, series as well as SOI's Partnership program and information collected from international filers.

Each tax form included in the SOI program is represented in this volume. Due to resource constraints, data from certain forms and schedules are collected periodically, rather than annually. For this reason, the contents of this document will vary somewhat from year to year. The information collected for each SOI project is developed in close collaboration with data users both inside and outside of the government. Most SOI programs are based on stratified samples of returns for which data are collected prior to IRS audits; therefore, the data represent information as originally reported by taxpayers.

Returns for the most recent tax year available are filed primarily during the following calendar year, e.g., Tax Year 2018 returns are filed in Calendar Year 2019. However, returns for fiscal-year filers or filers for whom filing extensions have been granted may not be received by the IRS until the following calendar year. Consequently, data collected by SOI for a specific tax year will generally be made available to the public, in the form of tables and summary analyses, during the following two calendar years.

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Filing status: Single Married filing jointly Married filing separately Head of household Qualifying widow(er)

Your first name and initial _____ Last name _____ Your social security number _____

Your standard deduction: Someone can claim you as a dependent You were born before January 2, 1954 You are blind

If joint return, spouse's first name and initial _____ Last name _____ Spouse's social security number _____

Spouse standard deduction: Someone can claim your spouse as a dependent Spouse was born before January 2, 1954 Full-year health care coverage or exempt (see inst.)
 Spouse is blind Spouse itemizes on a separate return or you were dual-status alien

Home address (number and street). If you have a P.O. box, see instructions. _____ Apt. no. _____ Presidential Election Campaign (see inst.) You Spouse

City, town or post office, state, and ZIP code. If you have a foreign address, attach Schedule 6. _____ (zip code) _____ If more than four dependents, see inst. and ✓ here

Dependents (see instructions):		(2) Social security number	(3) Relationship to you	(4) ✓ if qualifies for (see inst.):	
(1) First name	Last name			Child tax credit	Credit for other dependents
				<input type="checkbox"/>	<input type="checkbox"/>
		1st thru 4th	parents	1st thru 4th	<input type="checkbox"/> 1st thru 4th
		1st thru 10th		<input type="checkbox"/>	<input type="checkbox"/>
		5th thru 10th	other dep	5th thru 10th	<input type="checkbox"/> 5th thru 10th

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

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

Your signature _____ Date _____ Your occupation _____ If the IRS sent you an Identity Protection PIN, enter it here (see inst.)
 Spouse's signature. If a joint return, **both** must sign. _____ Date _____ Spouse's occupation _____ If the IRS sent you an Identity Protection PIN, enter it here (see inst.)

Paid Preparer Use Only

Preparer's name _____ Preparer's signature _____ PTIN _____ Firm's EIN _____ Check if:
 3rd Party Designee
 Self-employed
 Firm's name ▶ _____ Phone no. _____
 Firm's address ▶ _____

Attach Form(s) W-2. Also attach Form(s) W-2G and 1099-R if tax was withheld.	1	Wages, salaries, tips, etc. Attach Form(s) W-2 . . . Txbl scholarships	1	
	2a	Tax-exempt interest . . .	2b	Taxable interest . . .
	3a	Qualified dividends . . .	3b	Ordinary dividends . . .
	4a	IRAs, pensions, and annuities . . .	4b	Taxable amount: QCDHFD
	5a	Social security benefits . . .	5b	Taxable amount . . .
	6	Total income. Add lines 1 through 5. Add any amount from Schedule 1, line 22	6	
	7	Adjusted gross income. If you have no adjustments to income, enter the amount from line 6; otherwise, subtract Schedule 1, line 36, from line 6 . . . dependent other-earned inc . . . itemized ded	7	
Standard Deduction for— • Single or married filing separately, \$12,000 • Married filing jointly or Qualifying widow(er), \$24,000 • Head of household, \$18,000 • If you checked any box under Standard deduction, see instructions.	8	Standard deduction or itemized deductions (from Schedule A) . . . additional ded	8	
	9	Qualified business income deduction (see instructions) . . .	9	
	10	Taxable income. Subtract lines 8 and 9 from line 7. If zero or less, enter -0-	10	
	11	a Tax (see inst.) (check if any from: 1 Form(s) 8814 2 Form 4972 3 Sec. 965 tx Sec. 962 tx F8621 tx)	11	
	12	a Child tax credit/credit for other dependents b Add any amount from Schedule 3 and check here ▶	12	
	13	Subtract line 12 from line 11. If zero or less, enter -0-	13	
	14	Other taxes. Attach Schedule 4 . . .	14	
	15	Total tax. Add lines 13 and 14 . . .	15	
	16	Federal income tax withheld from Forms W-2 and 1099 Non-txbl cmbt pay	16	
	17	Refundable credits: a EIC (see inst.) b Sch. 8812 c Form 8863 Add any amount from Schedule 5	17	
	18	Add lines 16 and 17. These are your total payments	18	
Refund	19	If line 18 is more than line 15, subtract line 15 from line 18. This is the amount you overpaid	19	
	20a	Amount of line 19 you want refunded to you . If Form 8888 is attached, check here ▶ <input type="checkbox"/>	20a	
	b	Routing number ▶ c Type: <input type="checkbox"/> Checking <input type="checkbox"/> Savings		
Direct deposit? See instructions.	d	Account number		EFI loan ind
	21	Amount of line 19 you want applied to your 2019 estimated tax ▶	21	Dir Dep ind
Amount You Owe	22	Amount you owe . Subtract line 18 from line 15. For details on how to pay, see instructions ▶	22	
	23	Estimated tax penalty (see instructions) ▶	23	

SCHEDULE 1 (Form 1040)

Department of the Treasury Internal Revenue Service

Additional Income and Adjustments to Income

Attach to Form 1040. Go to www.irs.gov/Form1040 for instructions and the latest information.

OMB No. 1545-0074

2018 Attachment Sequence No. 01

Name(s) shown on Form 1040 Your social security number
Additional Income 1-9b Reserved
10 Taxable refunds, credits, or offsets of state and local income taxes
11 Alimony received
12 Business income or (loss). Attach Schedule C or C-EZ (13) cap gain distrib
13 Capital gain or (loss). Attach Schedule D if required. If not required, check here
14 Other gains or (losses). Attach Form 4797
15a Reserved
16a Reserved
17 Rental real estate, royalties, partnerships, S corporations, trusts, etc. Attach Schedule E
18 Farm income or (loss). Attach Schedule F
19 Unemployment compensation
20a Reserved
21 Other income. List type and amount frgn ernd inc excl NOL
22 Combine the amounts in the far right column. If you don't have any adjustments to income, enter here and include on Form 1040, line 6. Otherwise, go to line 23
Adjustments to Income 23 Educator expenses
24 Certain business expenses of reservists, performing artists, and fee-basis government officials. Attach Form 2106
25 Health savings account deduction. Attach Form 8889
26 Moving expenses for members of the Armed Forces. Attach Form 3903
27 Deductible part of self-employment tax. Attach Schedule SE
28 Self-employed SEP, SIMPLE, and qualified plans
29 Self-employed health insurance deduction
30 Penalty on early withdrawal of savings
31a Alimony paid b Recipient's SSN
32 IRA deduction
33 Student loan interest deduction
34 Reserved
35 Reserved
36 Add lines 23 through 35

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

Cat. No. 71479F

Schedule 1 (Form 1040) 2018

SCHEDULE 2
(Form 1040)

Tax

OMB No. 1545-0074

2018
Attachment
Sequence No. **02**

Department of the Treasury
Internal Revenue Service

▶ **Attach to Form 1040.**
▶ **Go to www.irs.gov/Form1040 for instructions and the latest information.**

Name(s) shown on Form 1040

Your social security number

Tax	38-44	Reserved	38-44		
	45	Alternative minimum tax. Attach Form 6251	45		
	46	Excess advance premium tax credit repayment. Attach Form 8962	46		
	47	Add the amounts in the far right column. Enter here and include on Form 1040, line 11	47		

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

Cat. No. 71478U

Schedule 2 (Form 1040) 2018

SCHEDULE 3
(Form 1040)

Department of the Treasury
Internal Revenue Service

Nonrefundable Credits

▶ **Attach to Form 1040.**
▶ **Go to www.irs.gov/Form1040 for instructions and the latest information.**

OMB No. 1545-0074

2018
Attachment
Sequence No. **03**

Name(s) shown on Form 1040

Your social security number

Nonrefundable Credits	48	Foreign tax credit. Attach Form 1116 if required	48			
	49	Credit for child and dependent care expenses. Attach Form 2441	49			
	50	Education credits from Form 8863, line 19	50			
	51	Retirement savings contributions credit. Attach Form 8880	51			
	52	Reserved	52			
	53	Residential energy credit. Attach Form 5695	53			
	54	Other credits from Form a <input type="checkbox"/> 3800 b <input type="checkbox"/> 8801 c <input type="checkbox"/> _____	54			
55	Add the amounts in the far right column. Enter here and include on Form 1040, line 12	55				

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

Cat. No. 71480G

Schedule 3 (Form 1040) 2018

- Alt mot vh cr
- Cr for elderly
- Elec veh cr
- Alt ful vh cr
- Plugin vh cr
- MIC cr
- Qual Adopt Exp Cr
- other credits

SCHEDULE 4
(Form 1040)

Other Taxes

OMB No. 1545-0074

2018
Attachment
Sequence No. **04**

Department of the Treasury
Internal Revenue Service

▶ **Attach to Form 1040.**

▶ **Go to www.irs.gov/Form1040 for instructions and the latest information.**

Name(s) shown on Form 1040

Your social security number

Other Taxes				
57	Self-employment tax. Attach Schedule SE			
58	Unreported social security and Medicare tax from: Form a [redacted] 4137 b [redacted] 8919			
59	Additional tax on IRAs, other qualified retirement plans, and other tax-favored accounts. Attach Form 5329 if required			
60a	Household employment taxes. Attach Schedule H			
b	Repayment of first-time homebuyer credit from Form 5405. Attach Form 5405 if required			
61	Health care: individual responsibility (see instructions)			
62	Taxes from: a [redacted] Form 8959 b [redacted] Form 8960			
c	<input type="checkbox"/> Instructions; enter code(s) Recap tx [redacted] f4970 tx [redacted] cobra sub amt [redacted]			
63	Section 965 net tax liability installment from Form 965-A	63 [redacted]		
64	Add the amounts in the far right column. These are your total other taxes . Enter here and on Form 1040, line 14			

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

Cat. No. 71481R

Schedule 4 (Form 1040) 2018

SCHEDULE 5
(Form 1040)

Department of the Treasury
Internal Revenue Service

Other Payments and Refundable Credits

▶ **Attach to Form 1040.**
▶ **Go to www.irs.gov/Form1040 for instructions and the latest information.**

OMB No. 1545-0074

2018
Attachment
Sequence No. **05**

Name(s) shown on Form 1040

Your social security number

Other Payments and Refundable Credits	65	Reserved	65		
	66	2018 estimated tax payments and amount applied from 2017 return	66		
	67a	Reserved	67a		
	b	Reserved	67b		
	68-69	Reserved	68-69		
	70	Net premium tax credit. Attach Form 8962	70		
	71	Amount paid with request for extension to file (see instructions)	71		
	72	Excess social security and tier 1 RRTA tax withheld	72		
	73	Credit for federal tax on fuels. Attach Form 4136 other pymnts	73		
	74	Credits from Form: a 2439 b <input type="checkbox"/> Reserved c 8885 d <input type="checkbox"/> sect 965	74		
75	Add the amounts in the far right column. These are your total other payments and refundable credits . Enter here and include on Form 1040, line 17.	75			

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

Cat. No. 71482C

Schedule 5 (Form 1040) 2018

SCHEDULE 6
(Form 1040)

Foreign Address and Third Party Designee

OMB No. 1545-0074

Department of the Treasury
Internal Revenue Service

▶ **Attach to Form 1040.**
▶ **Go to www.irs.gov/Form1040 for instructions and the latest information.**

2018
Attachment
Sequence No. **05A**

Name(s) shown on Form 1040			Your social security number
Foreign Address	Foreign country name [REDACTED]	Foreign province/county [REDACTED]	Foreign postal code [REDACTED]
Third Party Designee	Do you want to allow another person to discuss this return with the IRS (see instructions)? <input checked="" type="checkbox"/> Yes. Complete below. <input checked="" type="checkbox"/> No		
	Designee's name ▶	Phone no. ▶	Personal identification number (PIN) ▶

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

Cat. No. 71483N

Schedule 6 (Form 1040) 2018

**SCHEDULE A
(Form 1040)**

Department of the Treasury
Internal Revenue Service (99)

Itemized Deductions

► Go to www.irs.gov/ScheduleA for instructions and the latest information.
► Attach to Form 1040.

Caution: If you are claiming a net qualified disaster loss on Form 4684, see the instructions for line 16.

OMB No. 1545-0074

2018

Attachment
Sequence No. **07**

Name(s) shown on Form 1040

Your social security number

Medical and Dental Expenses	Caution: Do not include expenses reimbursed or paid by others.					
	1 Medical and dental expenses (see instructions)	1	█			
	2 Enter amount from Form 1040, line 7 <u>2</u>	2				
	3 Multiply line 2 by 7.5% (0.075)	3	█			
4 Subtract line 3 from line 1. If line 3 is more than line 1, enter -0-	4			█		
Taxes You Paid	5 State and local taxes.					
	a State and local income taxes or general sales taxes. You may include either income taxes or general sales taxes on line 5a, but not both. If you elect to include general sales taxes instead of income taxes, check this box <input checked="" type="checkbox"/>	5a	█			
	b State and local real estate taxes (see instructions)	5b	█			
	c State and local personal property taxes	5c	█			
	d Add lines 5a through 5c	5d	█			
	e Enter the smaller of line 5d or \$10,000 (\$5,000 if married filing separately)	5e	█			
	6 Other taxes. List type and amount ►	6	█			
7 Add lines 5e and 6	7			█		
Interest You Paid Caution: Your mortgage interest deduction may be limited (see instructions).	8 Home mortgage interest and points. If you didn't use all of your home mortgage loan(s) to buy, build, or improve your home, see instructions and check this box <input checked="" type="checkbox"/>		█			
	a Home mortgage interest and points reported to you on Form 1098	8a	█			
	b Home mortgage interest not reported to you on Form 1098. If paid to the person from whom you bought the home, see instructions and show that person's name, identifying no., and address ►	8b	█			
	c Points not reported to you on Form 1098. See instructions for special rules	8c	█			
	d Reserved	8d				
	e Add lines 8a through 8c	8e	█			
	9 Investment interest. Attach Form 4952 if required. See instructions other investment interest <input checked="" type="checkbox"/>	9	█			
	10 Add lines 8e and 9	10			█	
	Gifts to Charity If you made a gift and got a benefit for it, see instructions.	11 Gifts by cash or check. If you made any gift of \$250 or more, see instructions	11	█		
		12 Other than by cash or check. If any gift of \$250 or more, see instructions. You must attach Form 8283 if over \$500	12	█		
13 Carryover from prior year capital gains limited <input checked="" type="checkbox"/>		13	█			
14 Add lines 11 through 13 contributions not limited <input checked="" type="checkbox"/>		14			█	
Casualty and Theft Losses	15 Casualty and theft loss(es) from a federally declared disaster (other than net qualified disaster losses). Attach Form 4684 and enter the amount from line 18 of that form. See instructions	15			█	
Other Itemized Deductions	16 Other—from list in instructions. List type and amount ►					
	casualty or theft of income producing property <input checked="" type="checkbox"/> Standard Deduction Hurricane Disaster Loss <input checked="" type="checkbox"/> other than gambling <input checked="" type="checkbox"/>	16			█	
Total Itemized Deductions	17 Add the amounts in the far right column for lines 4 through 16. Also, enter this amount on Form 1040, line 8	17			█	
18 If you elect to itemize deductions even though they are less than your standard deduction, check here	18				█	

For Paperwork Reduction Act Notice, see the Instructions for Form 1040.

Cat. No. 17145C

Schedule A (Form 1040) 2018

SCHEDULE B
(Form 1040)

Interest and Ordinary Dividends

OMB No. 1545-0074

2018
Attachment
Sequence No. **08**

Department of the Treasury
Internal Revenue Service (99)

► Go to www.irs.gov/ScheduleB for instructions and the latest information.
► Attach to Form 1040.

Name(s) shown on return

Your social security number

Part I

Interest

(See instructions and the instructions for Form 1040, line 2b.)

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

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

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

4 Subtract line 3 from line 2. Enter the result here and on Form 1040, line 2b . . ►

Note: If line 4 is over \$1,500, you must complete Part III.

Amount

1

2

3

4

Amount

Part II

Ordinary Dividends

(See instructions and the instructions for Form 1040, line 3b.)

Note: If you received a Form 1099-DIV or substitute statement from a brokerage firm, list the firm's name as the payer and enter the ordinary dividends shown on that form.

5 List name of payer ►
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6 Add the amounts on line 5. Enter the total here and on Form 1040, line 3b . . ►

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

5

6

Part III

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

Yes No

Foreign Accounts and Trusts

(See instructions.)

7a At any time during 2018, did you have a financial interest in or signature authority over a financial account (such as a bank account, securities account, or brokerage account) located in a foreign country? See instructions

If "Yes," are you required to file FinCEN Form 114, Report of Foreign Bank and Financial Accounts (FBAR), to report that financial interest or signature authority? See FinCEN Form 114 and its instructions for filing requirements and exceptions to those requirements

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

8 During 2018, did you receive a distribution from, or were you the grantor of, or transferor to, a foreign trust? If "Yes," you may have to file Form 3520. See instructions

**SCHEDULE C
(Form 1040)**

Department of the Treasury
Internal Revenue Service (99)

Profit or Loss From Business
(Sole Proprietorship)

► Go to www.irs.gov/ScheduleC for instructions and the latest information.
► Attach to Form 1040, 1040NR, or 1041; partnerships generally must file Form 1065.

OMB No. 1545-0074

2018
Attachment
Sequence No. **09**

Name of proprietor sex of the proprietor [redacted] sex of the proprietor verification code [redacted]		Social security number (SSN) [redacted]
A Principal business or profession, including product or service (see instructions) [redacted]	B Enter code from instructions ▶ [redacted]	
C Business name. If no separate business name, leave blank. if name indicates LLC [redacted]	D Employer ID number (EIN) (see instr.) [redacted]	
E Business address (including suite or room no.) ▶ City, town or post office, state, and ZIP code		
F Accounting method: [redacted] (1) <input type="checkbox"/> Cash (2) <input type="checkbox"/> Accrual (3) <input type="checkbox"/> Other (specify) ▶		
G Did you "materially participate" in the operation of this business during 2018? If "No," see instructions for limit on losses [redacted] <input type="checkbox"/> Yes <input type="checkbox"/> No		
H If you started or acquired this business during 2018, check here [redacted] ▶ <input type="checkbox"/> Yes <input type="checkbox"/> No		
I Did you make any payments in 2018 that would require you to file Form(s) 1099? (see instructions) [redacted] <input type="checkbox"/> Yes <input type="checkbox"/> No		
J If "Yes," did you or will you file required Forms 1099? [redacted] <input type="checkbox"/> Yes <input type="checkbox"/> No		

Part I Income

1 Gross receipts or sales. See instructions for line 1 and check the box if this income was reported to you on Form W-2 and the "Statutory employee" box on that form was checked. ▶ [redacted]	1	[redacted]	
2 Returns and allowances	2	[redacted]	
3 Subtract line 2 from line 1	3	[redacted]	
4 Cost of goods sold (from line 42)	4	[redacted]	
5 Gross profit. Subtract line 4 from line 3	5	[redacted]	
6 Other income, including federal and state gasoline or fuel tax credit or refund (see instructions)	6	[redacted]	
7 Gross income. Add lines 5 and 6. ▶	7	[redacted]	

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

8 Advertising	8	[redacted]	18 Office expense (see instructions)	18	[redacted]
9 Car and truck expenses (see instructions)	9	[redacted]	19 Pension and profit-sharing plans	19	[redacted]
10 Commissions and fees	10	[redacted]	20 Rent or lease (see instructions):		
11 Contract labor (see instructions)	11	[redacted]	a Vehicles, machinery, and equipment	20a	[redacted]
12 Depletion	12	[redacted]	b Other business property	20b	[redacted]
13 Depreciation and section 179 expense deduction (not included in Part III) (see instructions)	13	[redacted]	21 Repairs and maintenance	21	[redacted]
14 Employee benefit programs (other than on line 19)	14	[redacted]	22 Supplies (not included in Part III)	22	[redacted]
15 Insurance (other than health)	15	[redacted]	23 Taxes and licenses	23	[redacted]
16 Interest (see instructions):			24 Travel and meals:		
a Mortgage (paid to banks, etc.)	16a	[redacted]	a Travel	24a	[redacted]
b Other	16b	[redacted]	b Deductible meals (see instructions)	24b	[redacted]
17 Legal and professional services	17	[redacted]	25 Utilities	25	[redacted]
28 Total expenses before expenses for business use of home. Add lines 8 through 27a. ▶	28	[redacted]	26 Wages (less employment credits)	26	[redacted]
29 Tentative profit or (loss). Subtract line 28 from line 7.	29	[redacted]	27a Other expenses (from line 48)	27a	[redacted]
30 Expenses for business use of your home. Do not report these expenses elsewhere. Attach Form 8829 unless using the simplified method (see instructions). Simplified method filers only: enter the total square footage of: (a) your home: [redacted] and (b) the part of your home used for business: [redacted]. Use the Simplified Method Worksheet in the instructions to figure the amount to enter on line 30.	30	[redacted]	27b Reserved for future use	27b	[redacted]
31 Net profit or (loss). Subtract line 30 from line 29. • If a profit, enter on both Schedule 1 (Form 1040), line 12 (or Form 1040NR, line 13) and on Schedule SE, line 2. (If you checked the box on line 1, see instructions). Estates and trusts, enter on Form 1041, line 3. • If a loss, you must go to line 32. nondeductible loss [redacted]	31	[redacted]			
32 If you have a loss, check the box that describes your investment in this activity (see instructions). • If you checked 32a, enter the loss on both Schedule 1 (Form 1040), line 12 (or Form 1040NR, line 13) and on Schedule SE, line 2. (If you checked the box on line 1, see the line 31 instructions). Estates and trusts, enter on Form 1041, line 3. • If you checked 32b, you must attach Form 6198. Your loss may be limited.					

2a All investment is at risk.
 32b Some investment is not at risk.

For Paperwork Reduction Act Notice, see the separate instructions.

Cat. No. 11334P

Schedule C (Form 1040) 2018

SCHEDULE C-EZ (Form 1040)

Net Profit From Business

(Sole Proprietorship)

OMB No. 1545-0074

2018

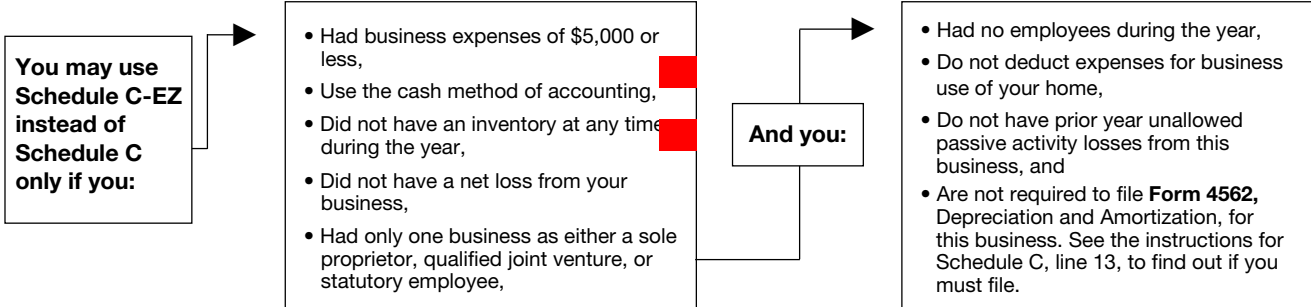
Attachment Sequence No. 09A

Department of the Treasury Internal Revenue Service (99)

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

Name of proprietor, sex of the proprietor, sex of the proprietor verification code, Social security number (SSN)

Part I General Information



A Principal business or profession, including product or service. B Enter business code (see page 2). C Business name. If no separate business name, leave blank. D Enter your EIN (see page 2). E Business address (including suite or room no.).

F Did you make any payments in 2018 that would require you to file Form(s) 1099? (see the Instructions for Schedule C). G If "Yes," did you or will you file required Forms 1099?

Part II Figure Your Net Profit

Table with 3 rows: 1 Gross receipts, 2 Total expenses, 3 Net profit. Includes a caution about statutory employees and instructions on where to report the net profit.

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

4 When did you place your vehicle in service for business purposes? (month, day, year). 5 Of the total number of miles you drove your vehicle during 2018, enter the number of miles you used your vehicle for: a Business, b Commuting, c Other. 6 Was your vehicle available for personal use during off-duty hours? 7 Do you (or your spouse) have another vehicle available for personal use? 8a Do you have evidence to support your deduction? b If "Yes," is the evidence written?

**SCHEDULE D
(Form 1040)**

Capital Gains and Losses

OMB No. 1545-0074

2018

Department of the Treasury
Internal Revenue Service (99)

▶ **Attach to Form 1040 or Form 1040NR.**
▶ **Go to *www.irs.gov/ScheduleD* for instructions and the latest information.**
▶ **Use Form 8949 to list your transactions for lines 1b, 2, 3, 8b, 9, and 10.**

Attachment
Sequence No. **12**

Name(s) shown on return

Your social security number

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

See instructions for how to figure the amounts to enter on the lines below. This form may be easier to complete if you round off cents to whole dollars.	(d) Proceeds (sales price)	(e) Cost (or other basis)	(g) Adjustments to gain or loss from Form(s) 8949, Part I, line 2, column (g)	(h) Gain or (loss) Subtract column (e) from column (d) and combine the result with column (g)
1a Totals for all short-term transactions reported on Form 1099-B for which basis was reported to the IRS and for which you have no adjustments (see instructions). However, if you choose to report all these transactions on Form 8949, leave this line blank and go to line 1b .				
1b Totals for all transactions reported on Form(s) 8949 with Box A checked				
2 Totals for all transactions reported on Form(s) 8949 with Box B checked				
3 Totals for all transactions reported on Form(s) 8949 with Box C checked				
4 Short-term gain from Form 6252 and short-term gain or (loss) from Forms 4684, 6781, and 8824				4
5 Net short-term gain or (loss) from partnerships, S corporations, estates, and trusts from Schedule(s) K-1				5
6 Short-term capital loss carryover. Enter the amount, if any, from line 8 of your Capital Loss Carryover Worksheet in the instructions nondeductible loss ST.				6 ()
7 Net short-term capital gain or (loss). Combine lines 1a through 6 in column (h). If you have any long-term capital gains or losses, go to Part II below. Otherwise, go to Part III on the back				7

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

See instructions for how to figure the amounts to enter on the lines below. This form may be easier to complete if you round off cents to whole dollars.	(d) Proceeds (sales price)	(e) Cost (or other basis)	(g) Adjustments to gain or loss from Form(s) 8949, Part II, line 2, column (g)	(h) Gain or (loss) Subtract column (e) from column (d) and combine the result with column (g)
8a Totals for all long-term transactions reported on Form 1099-B for which basis was reported to the IRS and for which you have no adjustments (see instructions). However, if you choose to report all these transactions on Form 8949, leave this line blank and go to line 8b .				
8b Totals for all transactions reported on Form(s) 8949 with Box D checked				
9 Totals for all transactions reported on Form(s) 8949 with Box E checked				
10 Totals for all transactions reported on Form(s) 8949 with Box F checked				
11 Gain from Form 4797, Part I; long-term gain from Forms 2439 and 6252; and long-term gain or (loss) from Forms 4684, 6781, and 8824				11
12 Net long-term gain or (loss) from partnerships, S corporations, estates, and trusts from Schedule(s) K-1				12
13 Capital gain distributions. See the instructions				13
14 Long-term capital loss carryover. Enter the amount, if any, from line 13 of your Capital Loss Carryover Worksheet in the instructions				14 ()
15 Net long-term capital gain or (loss). Combine lines 8a through 14 in column (h). Then go to Part III on the back nondeductible loss LT.				15

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

Cat. No. 11338H

Schedule D (Form 1040) 2018

Part III Summary

16	Combine lines 7 and 15 and enter the result . . . undeterminable nondeductible ■ .	16	■
	<ul style="list-style-type: none"> • If line 16 is a gain, enter the amount from line 16 on Schedule 1 (Form 1040), line 13, or Form 1040NR, line 14. Then go to line 17 below. • If line 16 is a loss, skip lines 17 through 20 below. Then go to line 21. Also be sure to complete line 22. • If line 16 is zero, skip lines 17 through 21 below and enter -0- on Schedule 1 (Form 1040), line 13, or Form 1040NR, line 14. Then go to line 22. 		
17	Are lines 15 and 16 both gains? <input type="checkbox"/> Yes. Go to line 18. <input type="checkbox"/> No. Skip lines 18 through 21, and go to line 22.		
18	If you are required to complete the 28% Rate Gain Worksheet (see instructions), enter the amount, if any, from line 7 of that worksheet ▶	18	■
19	If you are required to complete the Unrecaptured Section 1250 Gain Worksheet (see instructions), enter the amount, if any, from line 18 of that worksheet ▶	19	■
20	Are lines 18 and 19 both zero or blank? <input type="checkbox"/> Yes. Complete the Qualified Dividends and Capital Gain Tax Worksheet in the instructions for Form 1040, line 11a (or in the instructions for Form 1040NR, line 42). Don't complete lines 21 and 22 below. <input type="checkbox"/> No. Complete the Schedule D Tax Worksheet in the instructions. Don't complete lines 21 and 22 below.		
21	If line 16 is a loss, enter here and on Schedule 1 (Form 1040), line 13, or Form 1040NR, line 14, the smaller of: <ul style="list-style-type: none"> • The loss on line 16; or • (\$3,000), or if married filing separately, (\$1,500) } Note: When figuring which amount is smaller, treat both amounts as positive numbers.	21	(■)
22	Do you have qualified dividends on Form 1040, line 3a, or Form 1040NR, line 10b? <input type="checkbox"/> Yes. Complete the Qualified Dividends and Capital Gain Tax Worksheet in the instructions for Form 1040, line 11a (or in the instructions for Form 1040NR, line 42). <input type="checkbox"/> No. Complete the rest of Form 1040 or Form 1040NR.		

**SCHEDULE E
(Form 1040)**

Department of the Treasury
Internal Revenue Service (99)
Name(s) shown on return

Supplemental Income and Loss
(From rental real estate, royalties, partnerships, S corporations, estates, trusts, REMICs, etc.)
▶ Attach to Form 1040, 1040NR, or Form 1041.
▶ Go to www.irs.gov/ScheduleE for instructions and the latest information.

OMB No. 1545-0074
2018
Attachment
Sequence No. **13**
Your social security number

Part I Income or Loss From Rental Real Estate and Royalties Note: If you are in the business of renting personal property, use Schedule C or C-EZ (see instructions). If you are an individual, report farm rental income or loss from Form 4835 on page 2, line 40.

A Did you make any payments in 2018 that would require you to file Form(s) 1099? (see instructions) Yes No
B If "Yes," did you or will you file required Forms 1099? Yes No

1a	Physical address of each property (street, city, state, ZIP code)				
A	number of rentals				
B	number of royalties				
C					
1b	Type of Property (from list below)	2 For each rental real estate property listed above, report the number of fair rental and personal use days. Check the QJV box only if you meet the requirements to file as a qualified joint venture. See instructions.	Fair Rental Days	Personal Use Days	QJV
A					
B					<input type="checkbox"/>
C					<input type="checkbox"/>

Type of Property:

- 1 Single Family Residence 3 Vacation/Short-Term Rental 5 Land 7 Self-Rental
- 2 Multi-Family Residence 4 Commercial 6 Royalties 8 Other (describe)

Income:	Properties:	RENTAL	ROYALTIES	TOTAL
3 Rents received	3			
4 Royalties received	4			
Expenses:				
5 Advertising	5			
6 Auto and travel (see instructions)	6			
7 Cleaning and maintenance	7			
8 Commissions.	8			
9 Insurance	9			
10 Legal and other professional fees	10			
11 Management fees	11			
12 Mortgage interest paid to banks, etc. (see instructions)	12			
13 Other interest.	13			
14 Repairs.	14			
15 Supplies	15			
16 Taxes	16			
17 Utilities	17			
18 Depreciation expense or depletion	18			
19 Other (list) ▶	19			
20 Total expenses. Add lines 5 through 19	20			
21 Subtract line 20 from line 3 (rents) and/or 4 (royalties). If result is a (loss), see instructions to find out if you must file Form 6198	21			
22 Deductible rental real estate loss after limitation, if any, on Form 8582 (see instructions)	22			
23a Total of all amounts reported on line 3 for all rental properties	23a			
b Total of all amounts reported on line 4 for all royalty properties	23b			
c Total of all amounts reported on line 12 for all properties	23c			
d Total of all amounts reported on line 18 for all properties	23d			
e Total of all amounts reported on line 20 for all properties	23e			
24 Income. Add positive amounts shown on line 21. Do not include any losses	24			
25 Losses. Add royalty losses from line 21 and rental real estate losses from line 22. Enter total losses here	25			
26 Total rental real estate and royalty income or (loss). Combine lines 24 and 25. Enter the result here. If Parts II, III, IV, and line 40 on page 2 do not apply to you, also enter this amount on Schedule 1 (Form 1040), line 17, or Form 1040NR, line 18. Otherwise, include this amount in the total on line 41 on page 2.	26			

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

Your social security number

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

Part II Income or Loss From Partnerships and S Corporations – Note: If you report a loss, receive a distribution, dispose of stock, or receive a loan repayment from an S corporation, you **must** check the box in column (e) on line 28 and attach the required basis computation. If you report a loss from an at-risk activity for which **any** amount is **not** at risk, you **must** check the box in column (f) on line 28 and attach **Form 6198** (see instructions).

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

28	(a) Name	(b) Enter P for partnership; S for S corporation	(c) Check if foreign partnership	(d) Employer identification number	(e) Check if basis computation is required	(f) Check if any amount is not at risk
A	number of partnerships				<input type="checkbox"/>	<input checked="" type="checkbox"/>
B			<input type="checkbox"/>		<input type="checkbox"/>	<input type="checkbox"/>
C	number of s-corps		<input type="checkbox"/>		<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>
D			<input type="checkbox"/>		<input type="checkbox"/>	<input type="checkbox"/>

Passive Income and Loss				Nonpassive Income and Loss					
(g) Passive loss allowed (attach Form 8582 if required)		(h) Passive income from Schedule K-1		(i) Nonpassive loss from Schedule K-1		(j) Section 179 expense deduction from Form 4562		(k) Nonpassive income from Schedule K-1	
A	partnerships								
B									
C	s-corporations								
D									
29a	Totals								
b	Totals								
30	Add columns (h) and (k) of line 29a.							30	
31	Add columns (g), (i), and (j) of line 29b.							31	()
32	Total partnership and S corporation income or (loss). Combine lines 30 and 31							32	

Part III Income or Loss From Estates and Trusts

33	(a) Name	(b) Employer identification number
A		
B		

Passive Income and Loss				Nonpassive Income and Loss					
(c) Passive deduction or loss allowed (attach Form 8582 if required)		(d) Passive income from Schedule K-1		(e) Deduction or loss from Schedule K-1		(f) Other income from Schedule K-1			
A									
B									
34a	Totals								
b	Totals								
35	Add columns (d) and (f) of line 34a							35	
36	Add columns (c) and (e) of line 34b							36	()
37	Total estate and trust income or (loss). Combine lines 35 and 36							37	

Part IV Income or Loss From Real Estate Mortgage Investment Conduits (REMICs) – Residual Holder

38	(a) Name	(b) Employer identification number	(c) Excess inclusion from Schedules Q , line 2c (see instructions)	(d) Taxable income (net loss) from Schedules Q , line 1b	(e) Income from Schedules Q , line 3b
39	Combine columns (d) and (e) only. Enter the result here and include in the total on line 41 below				39

Part V Summary

40	Net farm rental income or (loss) from Form 4835 . Also, complete line 42 below	40	
41	Total income or (loss). Combine lines 26, 32, 37, 39, and 40. Enter the result here and on Schedule 1 (Form 1040), line 17, or Form 1040NR, line 18 ▶	41	
42	Reconciliation of farming and fishing income. Enter your gross farming and fishing income reported on Form 4835, line 7; Schedule K-1 (Form 1065), box 14, code B; Schedule K-1 (Form 1120S), box 17, code AC; and Schedule K-1 (Form 1041), box 14, code F (see instructions) .	42	
43	Reconciliation for real estate professionals. If you were a real estate professional (see instructions), enter the net income or (loss) you reported anywhere on Form 1040 or Form 1040NR from all rental real estate activities in which you materially participated under the passive activity loss rules . . .	43	

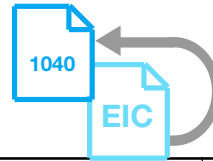
SCHEDULE EIC
(Form 1040)

Department of the Treasury
Internal Revenue Service (99)

Name(s) shown on return

Earned Income Credit
Qualifying Child Information

- ▶ **Complete and attach to Form 1040 only if you have a qualifying child.**
- ▶ **Go to www.irs.gov/ScheduleEIC for the latest information.**



OMB No. 1545-0074

2018

Attachment
Sequence No. **43**

Your social security number

Before you begin:

- See the instructions for Form 1040, line 17a, to make sure that **(a)** you can take the EIC, and **(b)** you have a qualifying child.
- Be sure the child's name on line 1 and social security number (SSN) on line 2 agree with the child's social security card. Otherwise, at the time we process your return, we may reduce or disallow your EIC. If the name or SSN on the child's social security card is not correct, call the Social Security Administration at 1-800-772-1213.



- You can't claim the EIC for a child who didn't live with you for more than half of the year.
- If you take the EIC even though you are not eligible, you may not be allowed to take the credit for up to 10 years. See the instructions for details.
- It will take us longer to process your return and issue your refund if you do not fill in all lines that apply for each qualifying child.

Qualifying Child Information

	Child 1		Child 2		Child 3	
1 Child's name	First name	Last name	First name	Last name	First name	Last name
If you have more than three qualifying children, you have to list only three to get the maximum credit.						
2 Child's SSN						
The child must have an SSN as defined in the instructions for Form 1040, line 17a, unless the child was born and died in 2018. If your child was born and died in 2018 and did not have an SSN, enter "Died" on this line and attach a copy of the child's birth certificate, death certificate, or hospital medical records showing a live birth.						
3 Child's year of birth	Year		Year		Year	
<i>If born after 1999 and the child is younger than you (or your spouse, if filing jointly), skip lines 4a and 4b; go to line 5.</i>			<i>If born after 1999 and the child is younger than you (or your spouse, if filing jointly), skip lines 4a and 4b; go to line 5.</i>		<i>If born after 1999 and the child is younger than you (or your spouse, if filing jointly), skip lines 4a and 4b; go to line 5.</i>	
4 a Was the child under age 24 at the end of 2018, a student, and younger than you (or your spouse, if filing jointly)?	<input type="checkbox"/> Yes. <input checked="" type="checkbox"/> No.		<input type="checkbox"/> Yes. <input checked="" type="checkbox"/> No.		<input type="checkbox"/> Yes. <input checked="" type="checkbox"/> No.	
	<i>Go to line 5.</i>	<i>Go to line 4b.</i>	<i>Go to line 5.</i>	<i>Go to line 4b.</i>	<i>Go to line 5.</i>	<i>Go to line 4b.</i>
b Was the child permanently and totally disabled during any part of 2018?	<input type="checkbox"/> Yes. <input checked="" type="checkbox"/> No.		<input type="checkbox"/> Yes. <input checked="" type="checkbox"/> No.		<input type="checkbox"/> Yes. <input checked="" type="checkbox"/> No.	
	<i>Go to line 5.</i>	The child is not a qualifying child.	<i>Go to line 5.</i>	The child is not a qualifying child.	<i>Go to line 5.</i>	The child is not a qualifying child.
5 Child's relationship to you						
(for example, son, daughter, grandchild, niece, nephew, eligible foster child, etc.)						
6 Number of months child lived with you in the United States during 2018						
• If the child lived with you for more than half of 2018 but less than 7 months, enter "7." • If the child was born or died in 2018 and your home was the child's home for more than half the time he or she was alive during 2018, enter "12."						
	<input type="checkbox"/> months <i>Do not enter more than 12 months.</i>		<input type="checkbox"/> months <i>Do not enter more than 12 months.</i>		<input type="checkbox"/> months <i>Do not enter more than 12 months.</i>	

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

Cat. No. 13339M

Schedule EIC (Form 1040) 2018

**SCHEDULE F
(Form 1040)**

Department of the Treasury
Internal Revenue Service (99)

Profit or Loss From Farming

▶ Attach to Form 1040, Form 1040NR, Form 1041, or Form 1065.
▶ Go to www.irs.gov/ScheduleF for instructions and the latest information.

OMB No. 1545-0074

2018
Attachment
Sequence No. **14**

Name of proprietor _____ Social security number (SSN) _____

sex of proprietor Male Female

A Principal crop or activity _____ **B** Enter code from Part IV 01 02 03 04 05 06 07 08 09 10 11 12 13 14 15 16 17 18 19 20 21 22 23 24 25 26 27 28 29 30 31 32 33 34 35 36 37 38 39 40 41 42 43 44 45 46 47 48 49 50 51 52 53 54 55 56 57 58 59 60 61 62 63 64 65 66 67 68 69 70 71 72 73 74 75 76 77 78 79 80 81 82 83 84 85 86 87 88 89 90 91 92 93 94 95 96 97 98 99 00 01 02 03 04 05 06 07 08 09 10 11 12 13 14 15 16 17 18 19 20 21 22 23 24 25 26 27 28 29 30 31 32 33 34 35 36 37 38 39 40 41 42 43 44 45 46 47 48 49 50 51 52 53 54 55 56 57 58 59 60 61 62 63 64 65 66 67 68 69 70 71 72 73 74 75 76 77 78 79 80 81 82 83 84 85 86 87 88 89 90 91 92 93 94 95 96 97 98 99 00 01 02 03 04 05 06 07 08 09 10 11 12 13 14 15 16 17 18 19 20 21 22 23 24 25 26 27 28 29 30 31 32 33 34 35 36 37 38 39 40 41 42 43 44 45 46 47 48 49 50 51 52 53 54 55 56 57 58 59 60 61 62 63 64 65 66 67 68 69 70 71 72 73 74 75 76 77 78 79 80 81 82 83 84 85 86 87 88 89 90 91 92 93 94 95 96 97 98 99 00 01 02 03 04 05 06 07 08 09 10 11 12 13 14 15 16 17 18 19 20 21 22 23 24 25 26 27 28 29 30 31 32 33 34 35 36 37 38 39 40 41 42 43 44 45 46 47 48 49 50 51 52 53 54 55 56 57 58 59 60 61 62 63 64 65 66 67 68 69 70 71 72 73 74 75 76 77 78 79 80 81 82 83 84 85 86 87 88 89 90 91 92 93 94 95 96 97 98 99 00 01 02 03 04 05 06 07 08 09 10 11 12 13 14 15 16 17 18 19 20 21 22 23 24 25 26 27 28 29 30 31 32 33 34 35 36 37 38 39 40 41 42 43 44 45 46 47 48 49 50 51 52 53 54 55 56 57 58 59 60 61 62 63 64 65 66 67 68 69 70 71 72 73 74 75 76 77 78 79 80 81 82 83 84 85 86 87 88 89 90 91 92 93 94 95 96 97 98 99 00 01 02 03 04 05 06 07 08 09 10 11 12 13 14 15 16 17 18 19 20 21 22 23 24 25 26 27 28 29 30 31 32 33 34 35 36 37 38 39 40 41 42 43 44 45 46 47 48 49 50 51 52 53 54 55 56 57 58 59 60 61 62 63 64 65 66 67 68 69 70 71 72 73 74 75 76 77 78 79 80 81 82 83 84 85 86 87 88 89 90 91 92 93 94 95 96 97 98 99 00 01 02 03 04 05 06 07 08 09 10 11 12 13 14 15 16 17 18 19 20 21 22 23 24 25 26 27 28 29 30 31 32 33 34 35 36 37 38 39 40 41 42 43 44 45 46 47 48 49 50 51 52 53 54 55 56 57 58 59 60 61 62 63 64 65 66 67 68 69 70 71 72 73 74 75 76 77 78 79 80 81 82 83 84 85 86 87 88 89 90 91 92 93 94 95 96 97 98 99 00 01 02 03 04 05 06 07 08 09 10 11 12 13 14 15 16 17 18 19 20 21 22 23 24 25 26 27 28 29 30 31 32 33 34 35 36 37 38 39 40 41 42 43 44 45 46 47 48 49 50 51 52 53 54 55 56 57 58 59 60 61 62 63 64 65 66 67 68 69 70 71 72 73 74 75 76 77 78 79 80 81 82 83 84 85 86 87 88 89 90 91 92 93 94 95 96 97 98 99 00 01 02 03 04 05 06 07 08 09 10 11 12 13 14 15 16 17 18 19 20 21 22 23 24 25 26 27 28 29 30 31 32 33 34 35 36 37 38 39 40 41 42 43 44 45 46 47 48 49 50 51 52 53 54 55 56 57 58 59 60 61 62 63 64 65 66 67 68 69 70 71 72 73 74 75 76 77 78 79 80 81 82 83 84 85 86 87 88 89 90 91 92 93 94 95 96 97 98 99 00 01 02 03 04 05 06 07 08 09 10 11 12 13 14 15 16 17 18 19 20 21 22 23 24 25 26 27 28 29 30 31 32 33 34 35 36 37 38 39 40 41 42 43 44 45 46 47 48 49 50 51 52 53 54 55 56 57 58 59 60 61 62 63 64 65 66 67 68 69 70 71 72 73 74 75 76 77 78 79 80 81 82 83 84 85 86 87 88 89 90 91 92 93 94 95 96 97 98 99 00 01 02 03 04 05 06 07 08 09 10 11 12 13 14 15 16 17 18 19 20 21 22 23 24 25 26 27 28 29 30 31 32 33 34 35 36 37 38 39 40 41 42 43 44 45 46 47 48 49 50 51 52 53 54 55 56 57 58 59 60 61 62 63 64 65 66 67 68 69 70 71 72 73 74 75 76 77 78 79 80 81 82 83 84 85 86 87 88 89 90 91 92 93 94 95 96 97 98 99 00 01 02 03 04 05 06 07 08 09 10 11 12 13 14 15 16 17 18 19 20 21 22 23 24 25 26 27 28 29 30 31 32 33 34 35 36 37 38 39 40 41 42 43 44 45 46 47 48 49 50 51 52 53 54 55 56 57 58 59 60 61 62 63 64 65 66 67 68 69 70 71 72 73 74 75 76 77 78 79 80 81 82 83 84 85 86 87 88 89 90 91 92 93 94 95 96 97 98 99 00 01 02 03 04 05 06 07 08 09 10 11 12 13 14 15 16 17 18 19 20 21 22 23 24 25 26 27 28 29 30 31 32 33 34 35 36 37 38 39 40 41 42 43 44 45 46 47 48 49 50 51 52 53 54 55 56 57 58 59 60 61 62 63 64 65 66 67 68 69 70 71 72 73 74 75 76 77 78 79 80 81 82 83 84 85 86 87 88 89 90 91 92 93 94 95 96 97 98 99 00 01 02 03 04 05 06 07 08 09 10 11 12 13 14 15 16 17 18 19 20 21 22 23 24 25

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

37	Sales of livestock, produce, grains, and other products (see instructions)			37		
38a	Cooperative distributions (Form(s) 1099-PATR)	38a		38b	Taxable amount	38b
39a	Agricultural program payments	39a		39b	Taxable amount	39b
40	Commodity Credit Corporation (CCC) loans:					
a	CCC loans reported under election			40a		40a
b	CCC loans forfeited	40b		40c	Taxable amount	40c
41	Crop insurance proceeds			41		41
42	Custom hire (machine work) income			42		42
43	Other income (see instructions)			43		43
44	Add amounts in the right column for lines 37 through 43 (lines 37, 38b, 39b, 40a, 40c, 41, 42, and 43)			44		44
45	Inventory of livestock, produce, grains, and other products at beginning of the year. Do not include sales reported on Form 4797	45				
46	Cost of livestock, produce, grains, and other products purchased during the year	46				
47	Add lines 45 and 46	47				
48	Inventory of livestock, produce, grains, and other products at end of year	48				
49	Cost of livestock, produce, grains, and other products sold. Subtract line 48 from line 47*			49		49
50	Gross income. Subtract line 49 from line 44. Enter the result here and on Part I, line 9			50		50

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

Part IV Principal Agricultural Activity Codes



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

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

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

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

Crop Production

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

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

Animal Production

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

Forestry and Logging

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

**SCHEDULE H
(Form 1040)**

Department of the Treasury
Internal Revenue Service (99)

Household Employment Taxes

(For Social Security, Medicare, Withheld Income, and Federal Unemployment (FUTA) Taxes)

▶ **Attach to Form 1040, 1040NR, 1040-SS, or 1041.**

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

OMB No. 1545-1971

2018

Attachment
Sequence No. **44**

Name of employer	Social security number
	Employer identification number

Calendar year taxpayers having no household employees in 2018 don't have to complete this form for 2018.

A Did you pay **any one** household employee cash wages of \$2,100 or more in 2018? (If any household employee was your spouse, your child under age 21, your parent, or anyone under age 18, see the line A instructions before you answer this question.)

- Yes.** Skip lines B and C and go to line 1.
- No.** Go to line B.

B Did you withhold federal income tax during 2018 for any household employee?

- Yes.** Skip line C and go to line 7.
- No.** Go to line C.

C Did you pay **total** cash wages of \$1,000 or more in **any** calendar **quarter** of 2017 or 2018 to **all** household employees? (**Don't** count cash wages paid in 2017 or 2018 to your spouse, your child under age 21, or your parent.)

- No. Stop.** Don't file this schedule.
- Yes.** Skip lines 1–9 and go to line 10.

Part I Social Security, Medicare, and Federal Income Taxes

1 Total cash wages subject to social security tax	1	█			
2 Social security tax. Multiply line 1 by 12.4% (0.124).	2		█		
3 Total cash wages subject to Medicare tax	3	█			
4 Medicare tax. Multiply line 3 by 2.9% (0.029)	4		█		
5 Total cash wages subject to Additional Medicare Tax withholding	5	█			
6 Additional Medicare Tax withholding. Multiply line 5 by 0.9% (0.009)	6		█		
7 Federal income tax withheld, if any	7		█		
8 Total social security, Medicare, and federal income taxes. Add lines 2, 4, 6, and 7	8		█		

9 Did you pay **total** cash wages of \$1,000 or more in **any** calendar **quarter** of 2017 or 2018 to **all** household employees? (**Don't** count cash wages paid in 2017 or 2018 to your spouse, your child under age 21, or your parent.)

- No. Stop.** Include the amount from line 8 above on Schedule 4 (Form 1040), line 60a. If you're not required to file Form 1040, see the line 9 instructions.
- Yes.** Go to line 10.

Part II Federal Unemployment (FUTA) Tax

	Yes	No
10 Did you pay unemployment contributions to only one state? If you paid contributions to a credit reduction state, see instructions and check "No."		
11 Did you pay all state unemployment contributions for 2018 by April 15, 2019? Fiscal year filers, see instructions		
12 Were all wages that are taxable for FUTA tax also taxable for your state's unemployment tax?		

Next: If you checked the **"Yes"** box on **all** the lines above, complete Section A.
 If you checked the **"No"** box on **any** of the lines above, skip Section A and complete Section B.

Section A

13 Name of the state where you paid unemployment contributions			
14 Contributions paid to your state unemployment fund			
15 Total cash wages subject to FUTA tax			
16 FUTA tax. Multiply line 15 by 0.6% (0.006). Enter the result here, skip Section B, and go to line 25			

Section B

17 Complete all columns below that apply (if you need more space, see instructions):

(a) Name of state	(b) Taxable wages (as defined in state act)	(c) State experience rate period		(d) State experience rate	(e) Multiply col. (b) by 0.054	(f) Multiply col. (b) by col. (d)	(g) Subtract col. (f) from col. (e). If zero or less, enter -0-.	(h) Contributions paid to state unemployment fund
		From	To					
18 Totals								
19 Add columns (g) and (h) of line 18								
20 Total cash wages subject to FUTA tax (see the line 15 instructions)								
21 Multiply line 20 by 6.0% (0.060)								
22 Multiply line 20 by 5.4% (0.054)								
23 Enter the smaller of line 19 or line 22 (If you paid state unemployment contributions late or you're in a credit reduction state, see instructions and check here) <input type="checkbox"/>								
24 FUTA tax. Subtract line 23 from line 21. Enter the result here and go to line 25								

Part III Total Household Employment Taxes

25 Enter the amount from line 8. If you checked the "Yes" box on line C of page 1, enter -0-		
26 Add line 16 (or line 24) and line 25		
27 Are you required to file Form 1040? <input type="checkbox"/> Yes. Stop. Include the amount from line 26 above on Schedule 4 (Form 1040), line 60a. Don't complete Part IV below. <input type="checkbox"/> No. You may have to complete Part IV. See instructions for details.		

Part IV Address and Signature – Complete this part only if required. See the line 27 instructions.

Address (number and street) or P.O. box if mail isn't delivered to street address _____ Apt., room, or suite no. _____

City, town or post office, state, and ZIP code _____

Under penalties of perjury, I declare that I have examined this schedule, including accompanying statements, and to the best of my knowledge and belief, it is true, correct, and complete. No part of any payment made to a state unemployment fund claimed as a credit was, or is to be, deducted from the payments to employees. Declaration of preparer (other than taxpayer) is based on all information of which preparer has any knowledge.

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

**SCHEDULE J
(Form 1040)**

Department of the Treasury
Internal Revenue Service (99)
Name(s) shown on return

**Income Averaging for
Farmers and Fishermen**

▶ Attach to Form 1040 or Form 1040NR.
▶ Go to www.irs.gov/ScheduleJ for instructions and the latest information.

OMB No. 1545-0074

2018

Attachment
Sequence No. **20**

Social security number (SSN)

1	Enter the taxable income from your 2018 Form 1040, line 10, or Form 1040NR, line 41	1		
2a	Enter your elected farm income (see instructions). Do not enter more than the amount on line 1	2a		
Capital gain included on line 2a:				
b	Excess, if any, of net long-term capital gain over net short-term capital loss	2b		
c	Unrecaptured section 1250 gain	2c		
3	Subtract line 2a from line 1	3		
4	Figure the tax on the amount on line 3 using the 2018 tax rates (see instructions)	4		
5	If you used Schedule J to figure your tax for: • 2017, enter the amount from your 2017 Schedule J, line 11. • 2016 but not 2017, enter the amount from your 2016 Schedule J, line 15. • 2015 but not 2016 or 2017, enter the amount from your 2015 Schedule J, line 3. Otherwise, enter the taxable income from your 2015 Form 1040, line 43; Form 1040A, line 27; Form 1040EZ, line 6; Form 1040NR, line 41; or Form 1040NR-EZ, line 14. If zero or less, see instructions.	5		
6	Divide the amount on line 2a by 3.0	6		
7	Combine lines 5 and 6. If zero or less, enter -0-	7		
8	Figure the tax on the amount on line 7 using the 2015 tax rates (see instructions)	8		
9	If you used Schedule J to figure your tax for: • 2017, enter the amount from your 2017 Schedule J, line 15. • 2016 but not 2017, enter the amount from your 2016 Schedule J, line 3. Otherwise, enter the taxable income from your 2016 Form 1040, line 43; Form 1040A, line 27; Form 1040EZ, line 6; Form 1040NR, line 41; or Form 1040NR-EZ, line 14. If zero or less, see instructions.	9		
10	Enter the amount from line 6	10		
11	Combine lines 9 and 10. If less than zero, enter as a negative amount	11		
12	Figure the tax on the amount on line 11 using the 2016 tax rates (see instructions)	12		
13	If you used Schedule J to figure your tax for 2017, enter the amount from your 2017 Schedule J, line 3. Otherwise, enter the taxable income from your 2017 Form 1040, line 43; Form 1040A, line 27; Form 1040EZ, line 6; Form 1040NR, line 41; or Form 1040NR-EZ, line 14. If zero or less, see instructions	13		
14	Enter the amount from line 6	14		
15	Combine lines 13 and 14. If less than zero, enter as a negative amount	15		
16	Figure the tax on the amount on line 15 using the 2017 tax rates (see instructions)	16		
17	Add lines 4, 8, 12, and 16	17		

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

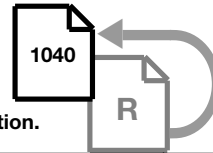
Cat. No. 25513Y

Schedule J (Form 1040) 2018

18	Amount from line 17			18		
19	If you used Schedule J to figure your tax for: • 2017, enter the amount from your 2017 Schedule J, line 12. • 2016 but not 2017, enter the amount from your 2016 Schedule J, line 16. • 2015 but not 2016 or 2017, enter the amount from your 2015 Schedule J, line 4. Otherwise, enter the tax from your 2015 Form 1040, line 44;* Form 1040A, line 28;* Form 1040EZ, line 10; Form 1040NR, line 42;* or Form 1040NR-EZ, line 15.					
19						
20	If you used Schedule J to figure your tax for: • 2017, enter the amount from your 2017 Schedule J, line 16. • 2016 but not 2017, enter the amount from your 2016 Schedule J, line 4. Otherwise, enter the tax from your 2016 Form 1040, line 44;* Form 1040A, line 28;* Form 1040EZ, line 10; Form 1040NR, line 42;* or Form 1040NR-EZ, line 15.					
20						
21	If you used Schedule J to figure your tax for 2017, enter the amount from your 2017 Schedule J, line 4. Otherwise, enter the tax from your 2017 Form 1040, line 44;* Form 1040A, line 28;* Form 1040EZ, line 10; Form 1040NR, line 42;* or Form 1040NR-EZ, line 15 . . .					
	* Only include tax reported on this line that is imposed by section 1 of the Internal Revenue Code (see instructions). Do not include alternative minimum tax from Form 1040A.					
22	Add lines 19 through 21				22	
23	Tax. Subtract line 22 from line 18. Also include this amount on Form 1040, line 11; or Form 1040NR, line 42				23	
Caution: Your tax may be less if you figure it using the 2018 Tax Table, Tax Computation Worksheet, Qualified Dividends and Capital Gain Tax Worksheet, or Schedule D Tax Worksheet. Attach Schedule J only if you are using it to figure your tax.						

**Schedule R
(Form 1040)**

Credit for the Elderly or the Disabled



OMB No. 1545-0074

2018

Attachment
Sequence No. **16**

Department of the Treasury
Internal Revenue Service (99)

▶ **Complete and attach to Form 1040.**
▶ **Go to www.irs.gov/ScheduleR for instructions and the latest information.**

Name(s) shown on Form 1040

Your social security number

You may be able to take this credit and reduce your tax if by the end of 2018:

- You were age 65 or older **or**
- You were under age 65, you retired on **permanent and total** disability, and you received taxable disability income.

But you must also meet other tests. See instructions.

TIP In most cases, the IRS can figure the credit for you. See instructions.

Part I Check the Box for Your Filing Status and Age

If your filing status is: And by the end of 2018: Check only one box:

- | | | |
|--|--|---------------------------------------|
| Single,
Head of household, or
Qualifying widow(er) | 1 You were 65 or older | 1 <input checked="" type="checkbox"/> |
| | 2 You were under 65 and you retired on permanent and total disability | 2 <input type="checkbox"/> |
| | 3 Both spouses were 65 or older | 3 <input type="checkbox"/> |
| | 4 Both spouses were under 65, but only one spouse retired on permanent and total disability | 4 <input type="checkbox"/> |
| Married filing jointly | 5 Both spouses were under 65, and both retired on permanent and total disability | 5 <input type="checkbox"/> |
| | 6 One spouse was 65 or older, and the other spouse was under 65 and retired on permanent and total disability | 6 <input type="checkbox"/> |
| | 7 One spouse was 65 or older, and the other spouse was under 65 and not retired on permanent and total disability | 7 <input type="checkbox"/> |
| Married filing separately | 8 You were 65 or older and you lived apart from your spouse for all of 2018 | 8 <input type="checkbox"/> |
| | 9 You were under 65, you retired on permanent and total disability, and you lived apart from your spouse for all of 2018 | 9 <input type="checkbox"/> |

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

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

No —▶ Complete Parts II and III.

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

- If: 1** You filed a physician's statement for this disability for 1983 or an earlier year, or you filed or got a statement for tax years after 1983 and your physician signed line B on the statement, **and**
- 2** Due to your continued disabled condition, you were unable to engage in any substantial gainful activity in 2018, check this box
- If you checked this box, you don't have to get another statement for 2018.
 - If you **didn't** check this box, have your physician complete the statement in the instructions. You **must** keep the statement for your records.

Part III Figure Your Credit

10	If you checked (in Part I): Box 1, 2, 4, or 7 \$5,000 Box 3, 5, or 6 \$7,500 Box 8 or 9 \$3,750	Enter:	}								
					10						
	<table border="1"> <tr> <td rowspan="2">Did you check box 2, 4, 5, 6, or 9 in Part I?</td> <td>Yes</td> <td>→ You must complete line 11.</td> </tr> <tr> <td>No</td> <td>→ Enter the amount from line 10 on line 12 and go to line 13.</td> </tr> </table>		Did you check box 2, 4, 5, 6, or 9 in Part I?	Yes	→ You must complete line 11.	No	→ Enter the amount from line 10 on line 12 and go to line 13.				
Did you check box 2, 4, 5, 6, or 9 in Part I?	Yes	→ You must complete line 11.									
	No	→ Enter the amount from line 10 on line 12 and go to line 13.									
11	If you checked (in Part I): <ul style="list-style-type: none"> Box 6, add \$5,000 to the taxable disability income of the spouse who was under age 65. Enter the total. Box 2, 4, or 9, enter your taxable disability income. Box 5, add your taxable disability income to your spouse's taxable disability income. Enter the total. 		}								
					11	■					
TIP	For more details on what to include on line 11, see <i>Figure Your Credit</i> in the instructions.										
12	If you completed line 11, enter the smaller of line 10 or line 11. All others , enter the amount from line 10										
				12	■						
13	Enter the following pensions, annuities, or disability income that you (and your spouse if filing jointly) received in 2018.										
a	Nontaxable part of social security benefits and nontaxable part of railroad retirement benefits treated as social security (see instructions).			13a	■						
b	Nontaxable veterans' pensions and any other pension, annuity, or disability benefit that is excluded from income under any other provision of law (see instructions).			13b	■						
c	Add lines 13a and 13b. (Even though these income items aren't taxable, they must be included here to figure your credit.) If you didn't receive any of the types of nontaxable income listed on line 13a or 13b, enter -0- on line 13c			13c	■						
14	Enter the amount from Form 1040, line 7			14							
15	If you checked (in Part I): Box 1 or 2 \$7,500 Box 3, 4, 5, 6, or 7 \$10,000 Box 8 or 9 \$5,000	Enter:	}								
					15						
16	Subtract line 15 from line 14. If zero or less, enter -0-			16	■						
17	Enter one-half of line 16			17	■						
18	Add lines 13c and 17			18	■						
19	Subtract line 18 from line 12. If zero or less, stop ; you can't take the credit. Otherwise, go to line 20			19	■						
20	Multiply line 19 by 15% (0.15)			20							
21	Tax liability limit. Enter the amount from the Credit Limit Worksheet in the instructions			21							
22	Credit for the elderly or the disabled. Enter the smaller of line 20 or line 21. Also enter this amount on Schedule 3 (Form 1040), line 54 (check box c and enter "Sch R" on the line next to that box)			22	■						

**SCHEDULE SE
(Form 1040)**

Department of the Treasury
Internal Revenue Service (99)

Self-Employment Tax

► Go to www.irs.gov/ScheduleSE for instructions and the latest information.
► Attach to Form 1040 or Form 1040NR.

OMB No. 1545-0074

2018
Attachment
Sequence No. **17**

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

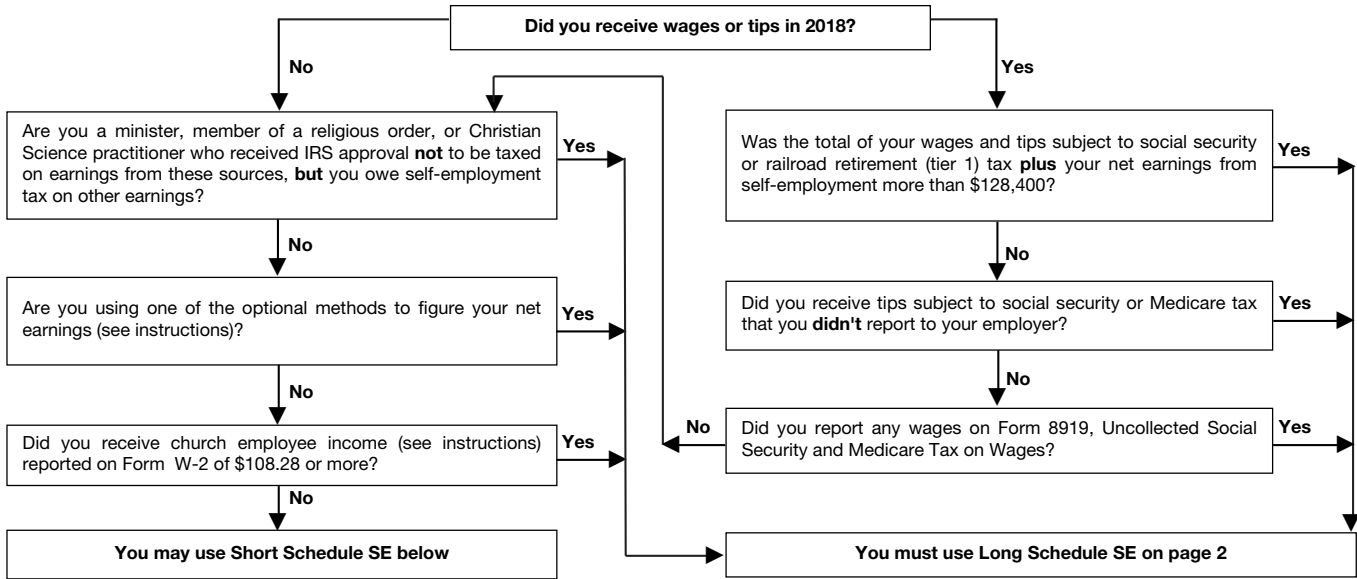
Social security number of person with self-employment income ►



Before you begin: To determine if you must file Schedule SE, see the instructions.

May I Use Short Schedule SE or Must I Use Long Schedule SE?

Note: Use this flowchart **only** if you must file Schedule SE. If unsure, see *Who Must File Schedule SE* in the instructions.



Section A—Short Schedule SE. Caution: Read above to see if you can use Short Schedule SE.

1a Net farm profit or (loss) from Schedule F, line 34, and farm partnerships, Schedule K-1 (Form 1065), box 14, code A	1a		
b If you received social security retirement or disability benefits, enter the amount of Conservation Reserve Program payments included on Schedule F, line 4b, or listed on Schedule K-1 (Form 1065), box 20, code AH	1b	()
2 Net profit or (loss) from Schedule C, line 31; Schedule C-EZ, line 3; Schedule K-1 (Form 1065), box 14, code A (other than farming); and Schedule K-1 (Form 1065-B), box 9, code J1. Ministers and members of religious orders, see instructions for types of income to report on this line. See instructions for other income to report	2		
3 Combine lines 1a, 1b, and 2	3		
4 Multiply line 3 by 92.35% (0.9235). If less than \$400, you don't owe self-employment tax; don't file this schedule unless you have an amount on line 1b. ► Note: If line 4 is less than \$400 due to Conservation Reserve Program payments on line 1b, see instructions.	4		
5 Self-employment tax. If the amount on line 4 is: • \$128,400 or less, multiply line 4 by 15.3% (0.153). Enter the result here and on Schedule 4 (Form 1040), line 57, or Form 1040NR, line 55 • More than \$128,400, multiply line 4 by 2.9% (0.029). Then, add \$15,921.60 to the result. Enter the total here and on Schedule 4 (Form 1040), line 57, or Form 1040NR, line 55	5		
6 Deduction for one-half of self-employment tax. Multiply line 5 by 50% (0.50). Enter the result here and on Schedule 1 (Form 1040), line 27, or Form 1040NR, line 27	6		

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

Cat. No. 11358Z

Schedule SE (Form 1040) 2018

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

Section B—Long Schedule SE

Part I Self-Employment Tax

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

A If you are a minister, member of a religious order, or Christian Science practitioner **and** you filed Form 4361, but you had \$400 or more of **other** net earnings from self-employment, check here and continue with Part I

1a Net farm profit or (loss) from Schedule F, line 34, and farm partnerships, Schedule K-1 (Form 1065), box 14, code A. Note: Skip lines 1a and 1b if you use the farm optional method (see instructions)			
b If you received social security retirement or disability benefits, enter the amount of Conservation Reserve Program payments included on Schedule F, line 4b, or listed on Schedule K-1 (Form 1065), box 20, code AH	()
2 Net profit or (loss) from Schedule C, line 31; Schedule C-EZ, line 3; Schedule K-1 (Form 1065), box 14, code A (other than farming); and Schedule K-1 (Form 1065-B), box 9, code J1. Ministers and members of religious orders, see instructions for types of income to report on this line. See instructions for other income to report. Note: Skip this line if you use the nonfarm optional method (see instructions)			
3 Combine lines 1a, 1b, and 2			
4a If line 3 is more than zero, multiply line 3 by 92.35% (0.9235). Otherwise, enter amount from line 3 Note: If line 4a is less than \$400 due to Conservation Reserve Program payments on line 1b, see instructions.			
b If you elect one or both of the optional methods, enter the total of lines 15 and 17 here			
c Combine lines 4a and 4b. If less than \$400, stop ; you don't owe self-employment tax. Exception: If less than \$400 and you had church employee income , enter -0- and continue ▶			
5a Enter your church employee income from Form W-2. See instructions for definition of church employee income	5a		
b Multiply line 5a by 92.35% (0.9235). If less than \$100, enter -0-			
6 Add lines 4c and 5b	6		
7 Maximum amount of combined wages and self-employment earnings subject to social security tax or the 6.2% portion of the 7.65% railroad retirement (tier 1) tax for 2018	7		
8a Total social security wages and tips (total of boxes 3 and 7 on Form(s) W-2) and railroad retirement (tier 1) compensation. If \$128,400 or more, skip lines 8b through 10, and go to line 11	8a		
b Unreported tips subject to social security tax (from Form 4137, line 10)	8b		
c Wages subject to social security tax (from Form 8919, line 10)	8c		
d Add lines 8a, 8b, and 8c	8d		
9 Subtract line 8d from line 7. If zero or less, enter -0- here and on line 10 and go to line 11 ▶	9		
10 Multiply the smaller of line 6 or line 9 by 12.4% (0.124)	10		
11 Multiply line 6 by 2.9% (0.029)	11		
12 Self-employment tax. Add lines 10 and 11. Enter here and on Schedule 4 (Form 1040), line 57, or Form 1040NR, line 55	12		
13 Deduction for one-half of self-employment tax. Multiply line 12 by 50% (0.50). Enter the result here and on Schedule 1 (Form 1040), line 27, or Form 1040NR, line 27	13		

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

Farm Optional Method. You may use this method only if (a) your gross farm income ¹ wasn't more than \$7,920, or (b) your net farm profits ² were less than \$5,717.			
14 Maximum income for optional methods	14		
15 Enter the smaller of: two-thirds (² / ₃) of gross farm income ¹ (not less than zero) or \$5,280. Also include this amount on line 4b above	15		
Nonfarm Optional Method. You may use this method only if (a) your net nonfarm profits ³ were less than \$5,717 and also less than 72.189% of your gross nonfarm income, ⁴ and (b) you had net earnings from self-employment of at least \$400 in 2 of the prior 3 years. Caution: You may use this method no more than five times.			
16 Subtract line 15 from line 14	16		
17 Enter the smaller of: two-thirds (² / ₃) of gross nonfarm income ⁴ (not less than zero) or the amount on line 16. Also include this amount on line 4b above	17		

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

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

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

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

Limitation on Business Losses

Department of the Treasury
Internal Revenue Service

▶ **Attach to your tax return.**
▶ **Go to www.irs.gov/Form461 for instructions and the latest information.**

Name(s) shown on return	Identifying number
-------------------------	--------------------

Part I Total Income/Loss Items			
See instructions if you are filing a tax return other than Form 1040.			
1	Enter amount from Form 1040, line 1	1	
2	Enter amount from Schedule 1 (Form 1040), line 12	2	
3	Enter amount from Schedule 1 (Form 1040), line 13	3	
4	Enter amount from Schedule 1 (Form 1040), line 14	4	
5	Enter amount from Schedule 1 (Form 1040), line 17	5	
6	Enter amount from Schedule 1 (Form 1040), line 18	6	
7	Enter amount from Schedule 1 (Form 1040), line 19	7	
8	Enter other income, gain, or losses from a trade or business not reported on lines 1 through 7	8	
9	Combine lines 1 through 8.	9	

Part II Adjustment for Amounts Not Attributable to Trade or Business			
See instructions if you are filing a tax return other than Form 1040.			
10	Enter any income or gain reported on lines 1 through 8 that is not attributable to a trade or business	10	
11	Enter any losses or deductions reported on lines 1 through 8 that are not attributable to a trade or business. See instructions.	11	
12	Subtract line 11 from line 10	12	

Part III Limitation on Losses			
13	If line 12 is a negative number, enter it here as a positive number. If line 12 is a positive number, enter it here as a negative number	13	
14	Add lines 9 and 13	14	
15	Enter \$250,000 (or \$500,000 if married filing jointly)	15	
16	Add lines 14 and 15. If less than zero, enter the amount from line 16 as a positive number on Schedule 1 (Form 1040), line 21. See instructions if you are filing a tax return other than a Form 1040. If zero or greater, do not attach this form to your tax return	16	

Form 965-A

(January 2019)
Department of the Treasury
Internal Revenue Service

Individual Report of Net 965 Tax Liability

OMB No. 1545-0074

► Go to www.irs.gov/Form965A for instructions and the latest information.

Check this box if this is an amended report

Name of taxpayer with a net 965 tax liability

Identifying number

Taxable year of reporting

Part I Report of Net 965 Tax Liability and Election To Pay in Installments

	(a) Year of Section 965(a) Inclusion, Liability Assumed, or Liability Triggering Event (see instructions)	(b) Taxpayer's Net Tax Liability with all 965 amounts (see instructions)		(c) Taxpayer's Net Tax Liability without 965 amounts (see instructions)	(d) Net 965 Tax Liability (subtract column (c) from column (b))	(e) S Corporation Shareholder Total Deferred Net 965 Tax Liability (line total from Part III, column (g), see instructions)
		Yes	No			
1						
2						
3						
4						
5						
6						
7						

	(f) Net 965 Tax Liability eligible for installment payment election (subtract column (e) from column (d), see instructions)	(g) Installment Election Made		(h) Net 965 Tax Liability to be paid in full for Year 1 (if column (g) is "No," enter amount from column (f))	(i) Net 965 Tax Liability to be paid in installments (if column (g) is "Yes," enter amount from column (f) and see instructions)	(j) Net 965 Tax Liability Transferred (Out), Transferred In, or Subsequent Adjustments, if any (see instructions)	(k) Tax Identification Number of buyer/transferee or seller/transferee
		Yes	No				
1							
2							
3							
4							
5							
6							
7							

Part II Record of Amount of Net 965 Tax Liability Paid by the Taxpayer (see instructions)

	(a) Year of Section 965(a) Inclusion, Liability Assumed, or Liability Triggering Event	(b) Paid for Year					(f) Paid for Year 5
		Year 1	Year 2	Year 3	Year 4	Year 5	
1							
2							
3							
4							
5							
6							
7							

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

Cat. No. 71277H

Form 965-A (1-2019)

Part II Record of Amount of Net 965 Tax Liability Paid by the Taxpayer (continued)

	(g) Paid for Year 6	(h) Paid for Year 7	(i) Paid for Year 8	(j) Net 965 Tax Liability Remaining Unpaid (see instructions)	(k) Net 965 Tax Liability Paid for the Reporting Year
1					
2					
3					
4					
5					
6					
7					

Totals

Part III S Corporation Shareholder: Report of Calculation of Net 965 Tax Liability Related to 965 Amounts Allocated From an S Corporation and Election To Defer Such Net 965 Tax Liability

Year of 965(a) Inclusion	(a) S Corporation Name	(b) S Corporation Tax Identification Number	(c) Taxpayer's Net Tax Liability with only 965 amounts from this S Corporation (see instructions)	(d) Taxpayer's Net Tax Liability without 965 amounts (see instructions)	(e) Net 965 Tax Liability related to 965 amounts from this S Corporation (subtract column (d) from column (c))	(f) Deferral Election Made		(g) Deferred Net 965 Tax Liability (if column (f) is "Yes," enter amount from column (e))
						Yes	No	
1 2017 (i)								
(ii)								
(iii)								
(iv)								
(v)								
Total								

2 2018 (i)								
(ii)								
(iii)								
(iv)								
(v)								
Total								

Part IV Annual Report of Deferred Net 965 Tax Liability Related to 965 Amounts Allocated From S Corporations
 (required every year until the liability is fully paid)

	(a) Election or Transfer Year	(b) S Corporation Name	(c) S Corporation Tax Identification Number	(d) Beginning Deferred Net 965 Tax Liability (see instructions)	
1					
2					
3					
4					
5					
6					
7					
8					
9					
10					
	(e) Reserved for Future Use	(f) Net 965 Tax Liability Triggered (see instructions)	(g) Deferred 965 Net Tax Liability Transferred (Out) or Transferred In by Agreement, if any (see instructions)	(h) Tax Identification Number of Transferee or Transferor	(i) Deferred Net Tax Liability at the end of this Reporting Year (add columns (d), (e), (f), and (g)) (see instructions)
1					
2					
3					
4					
5					
6					
7					
8					
9					
10					
Total					

If more lines are needed for any Part on this form, attach additional sheets.

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

OMB No. 1545-0046

▶ **Attach this form to your income tax return.**

▶ **Go to www.irs.gov/Form982 for instructions and the latest information.**

Attachment
Sequence No. **94**

Name shown on return

Identifying number

Part I General Information (see instructions)

- 1** Amount excluded is due to (check applicable box(es)):
- a** Discharge of indebtedness in a title 11 case
 - b** Discharge of indebtedness to the extent insolvent (not in a title 11 case)
 - c** Discharge of qualified farm indebtedness
 - d** Discharge of qualified real property business indebtedness
 - e** Discharge of qualified principal residence indebtedness (**Caution:** See instructions before checking this box if debt was discharged after 2017.)
- 2** Total amount of discharged indebtedness excluded from gross income **2**
- 3** Do you elect to treat all real property described in section 1221(a)(1), relating to property held for sale to customers in the ordinary course of a trade or business, as if it were depreciable property? Yes No

Part II Reduction of Tax Attributes. You must attach a description of any transactions resulting in the reduction in basis under section 1017. See Regulations section 1.1017-1 for basis reduction ordering rules, and, if applicable, required partnership consent statements. (For additional information, see the instructions for Part II.)

Enter amount excluded from gross income:

- | | | |
|---|------------|--------------------------|
| 4 For a discharge of qualified real property business indebtedness applied to reduce the basis of depreciable real property | 4 | <input type="checkbox"/> |
| 5 That you elect under section 108(b)(5) to apply first to reduce the basis (under section 1017) of depreciable property | 5 | <input type="checkbox"/> |
| 6 Applied to reduce any net operating loss that occurred in the tax year of the discharge or carried over to the tax year of the discharge | 6 | <input type="checkbox"/> |
| 7 Applied to reduce any general business credit carryover to or from the tax year of the discharge | 7 | <input type="checkbox"/> |
| 8 Applied to reduce any minimum tax credit as of the beginning of the tax year immediately after the tax year of the discharge | 8 | <input type="checkbox"/> |
| 9 Applied to reduce any net capital loss for the tax year of the discharge, including any capital loss carryovers to the tax year of the discharge | 9 | <input type="checkbox"/> |
| 10a Applied to reduce the basis of nondepreciable and depreciable property if not reduced on line 5. <i>DO NOT use in the case of discharge of qualified farm indebtedness</i> | 10a | <input type="checkbox"/> |
| b Applied to reduce the basis of your principal residence. <i>Enter amount here ONLY if line 1e is checked</i> | 10b | <input type="checkbox"/> |
| 11 For a discharge of qualified farm indebtedness applied to reduce the basis of: | | |
| a Depreciable property used or held for use in a trade or business or for the production of income if not reduced on line 5 | 11a | <input type="checkbox"/> |
| b Land used or held for use in a trade or business of farming | 11b | <input type="checkbox"/> |
| c Other property used or held for use in a trade or business or for the production of income | 11c | <input type="checkbox"/> |
| 12 Applied to reduce any passive activity loss and credit carryovers from the tax year of the discharge | 12 | <input type="checkbox"/> |
| 13 Applied to reduce any foreign tax credit carryover to or from the tax year of the discharge | 13 | <input type="checkbox"/> |

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

Under section 1081(b), the corporation named above has excluded \$ _____ from its gross income for the tax year beginning _____ and ending _____.

Under that section, the corporation consents to have the basis of its property adjusted in accordance with the regulations prescribed under section 1082(a)(2) in effect at the time of filing its income tax return for that year. The corporation is organized under the laws of _____.

(State of incorporation)

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

Foreign Tax Credit

(Individual, Estate, or Trust)

▶ Attach to Form 1040, 1040NR, 1041, or 990-T.

▶ Go to www.irs.gov/Form1116 for instructions and the latest information.

Name _____ Identifying number as shown on page 1 of your tax return _____

Use a separate Form 1116 for each category of income listed below. See *Categories of Income* in the instructions. Check only one box on each Form 1116. Report all amounts in U.S. dollars except where specified in Part II below.

- a Section 951A income
 c Passive category income
 e Section 901(j) income
 g Lump-sum distributions
 b Foreign branch income
 d General category income
 f Certain income re-sourced by treaty

h Resident of (name of country) ▶ _____

Note: If you paid taxes to only one foreign country or U.S. possession, use column A in Part I and line A in Part II. If you paid taxes to more than one foreign country or U.S. possession, use a separate column and line for each country or possession.

Part I Taxable Income or Loss From Sources Outside the United States (for category checked above)

i	Enter the name of the foreign country or U.S. possession ▶	Foreign Country or U.S. Possession			Total (Add cols. A, B, and C.)
		A	B	C	
1a	Gross income from sources within country shown above and of the type checked above (see instructions):				1a
b	Check if line 1a is compensation for personal services as an employee, your total compensation from all sources is \$250,000 or more, and you used an alternative basis to determine its source (see instructions) . . . ▶ <input type="checkbox"/>				
Deductions and losses (Caution: See instructions.):					
2	Expenses definitely related to the income on line 1a (attach statement)				
3	Pro rata share of other deductions not definitely related:				
a	Certain itemized deductions or standard deduction (see instructions)				
b	Other deductions (attach statement)				
c	Add lines 3a and 3b				
d	Gross foreign source income (see instructions)				
e	Gross income from all sources (see instructions)				
f	Divide line 3d by line 3e (see instructions)				
g	Multiply line 3c by line 3f				
4	Pro rata share of interest expense (see instructions):				
a	Home mortgage interest (use the Worksheet for Home Mortgage Interest in the instructions)				
b	Other interest expense				
5	Losses from foreign sources				
6	Add lines 2, 3g, 4a, 4b, and 5				6
7	Subtract line 6 from line 1a. Enter the result here and on line 15, page 2 ▶				7

Part II Foreign Taxes Paid or Accrued (see instructions)

Country	Credit is claimed for taxes (you must check one) (j) <input type="checkbox"/> Paid (k) <input type="checkbox"/> Accrued	Foreign taxes paid or accrued								
		In foreign currency				In U.S. dollars				
		Taxes withheld at source on:				Taxes withheld at source on:			(t) Other foreign taxes paid or accrued	(u) Total foreign taxes paid or accrued (add cols. (q) through (t))
		(l) Date paid or accrued	(m) Dividends	(n) Rents and royalties	(o) Interest	(p) Other foreign taxes paid or accrued	(q) Dividends	(r) Rents and royalties			(s) Interest
A										
B										
C										
8	Add lines A through C, column (u). Enter the total here and on line 9, page 2 ▶								8	

Part III Figuring the Credit

9	Enter the amount from line 8. These are your total foreign taxes paid or accrued for the category of income checked above Part I	9		
10	Carryback or carryover (attach detailed computation) (If your income was section 951A income (box a above Part I), leave line 10 blank.)	10		
11	Add lines 9 and 10	11		
12	Reduction in foreign taxes (see instructions)	12	()
13	Taxes reclassified under high tax kickout (see instructions)	13		
14	Combine lines 11, 12, and 13. This is the total amount of foreign taxes available for credit	14		
15	Enter the amount from line 7. This is your taxable income or (loss) from sources outside the United States (before adjustments) for the category of income checked above Part I (see instructions)	15		
16	Adjustments to line 15 (see instructions)	16		
17	Combine the amounts on lines 15 and 16. This is your net foreign source taxable income. (If the result is zero or less, you have no foreign tax credit for the category of income you checked above Part I. Skip lines 18 through 22. However, if you are filing more than one Form 1116, you must complete line 20.)	17		
18	Individuals: Enter the amount from Form 1040, line 10; or Form 1040NR, line 41. Estates and trusts: Enter your taxable income without the deduction for your exemption Caution: If you figured your tax using the lower rates on qualified dividends or capital gains, see instructions.	18		
19	Divide line 17 by line 18. If line 17 is more than line 18, enter "1"	19		
20	Individuals: Enter the total of Form 1040, line 11a, and Schedule 2 (Form 1040), line 46. If you are a nonresident alien, enter the total of Form 1040NR, lines 42 and 44. Estates and trusts: Enter the amount from Form 1041, Schedule G, line 1a; or the total of Form 990-T, lines 40, 41, and 43. Foreign estates and trusts should enter the amount from Form 1040NR, line 42 Caution: If you are completing line 20 for separate category g (lump-sum distributions), see instructions.	20		
21	Multiply line 20 by line 19 (maximum amount of credit)	21		
22	Enter the smaller of line 14 or line 21. If this is the only Form 1116 you are filing, skip lines 23 through 30 and enter this amount on line 31. Otherwise, complete the appropriate line in Part IV (see instructions) ▶	22		

Part IV Summary of Credits From Separate Parts III (see instructions)

23	Credit for taxes on section 951A income	23		
24	Credit for taxes on foreign branch income	24		
25	Credit for taxes on passive category income	25		
26	Credit for taxes on general category income	26		
27	Credit for taxes on section 901(j) income	27		
28	Credit for taxes on certain income re-sourced by treaty	28		
29	Credit for taxes on lump-sum distributions	29		
30	Add lines 23 through 29	30		
31	Enter the smaller of line 20 or line 30	31		
32	Reduction of credit for international boycott operations. See instructions for line 12	32		
33	Subtract line 32 from line 31. This is your foreign tax credit . Enter here and on Schedule 3 (Form 1040), line 48; Form 1040NR, line 46; Form 1041, Schedule G, line 2a; or Form 990-T, line 45a . ▶	33		

Employee Business Expenses

(for use only by Armed Forces reservists, qualified performing artists, fee-basis state or local government officials, and employees with impairment-related work expenses)

Department of the Treasury
Internal Revenue Service (99)

▶ Attach to Form 1040 or Form 1040NR.

▶ Go to www.irs.gov/Form2106 for instructions and the latest information.

Attachment
Sequence No. **129**

Your name	Process up to 2 Forms	Occupation in which you incurred expenses	Social security number
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Part I Employee Business Expenses and Reimbursements

Step 1 Enter Your Expenses	Column A Other Than Meals	Column B Meals
1 Vehicle expense from line 22 or line 29. (Rural mail carriers: See instructions.)	1 ■	
2 Parking fees, tolls, and transportation, including train, bus, etc., that didn't involve overnight travel or commuting to and from work	2 ■	
3 Travel expense while away from home overnight, including lodging, airplane, car rental, etc. Don't include meals	3 ■	
4 Business expenses not included on lines 1 through 3. Don't include meals	4 ■	
5 Meals expenses (see instructions)		5 ■
6 Total expenses. In Column A, add lines 1 through 4 and enter the result. In Column B, enter the amount from line 5	6 ■	

Note: If you weren't reimbursed for any expenses in Step 1, skip line 7 and enter the amount from line 6 on line 8.

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

7 Enter reimbursements received from your employer that weren't reported to you in box 1 of Form W-2. Include any reimbursements reported under code "L" in box 12 of your Form W-2 (see instructions).	7	■		■
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Step 3 Figure Expenses To Deduct

8 Subtract line 7 from line 6. If zero or less, enter -0-. However, if line 7 is greater than line 6 in Column A, report the excess as income on Form 1040, line 1 (or on Form 1040NR, line 8)	8	■		■
Note: If both columns of line 8 are zero, you can't deduct employee business expenses. Stop here and attach Form 2106 to your return.				
9 In Column A, enter the amount from line 8. In Column B, multiply line 8 by 50% (0.50)	9			■
10 Add the amounts on line 9 of both columns and enter the total here. Also, enter the total on Schedule 1 (Form 1040), line 24 (or Form 1040NR, line 34). Employees with impairment-related work expenses, see the instructions for rules on where to enter the total on your return . . . ▶	10			■

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

Part II Vehicle Expenses

Section A—General Information (You must complete this section if you are claiming vehicle expenses.)		(a) Vehicle 1	(b) Vehicle 2
11	Enter the date the vehicle was placed in service	11 / /	/ /
12	Total miles the vehicle was driven during 2018	12 miles	miles
13	Business miles included on line 12	13 miles	miles
14	Percent of business use. Divide line 13 by line 12	14 %	%
15	Average daily roundtrip commuting distance	15 miles	miles
16	Commuting miles included on line 12	16 miles	miles
17	Other miles. Add lines 13 and 16 and subtract the total from line 12	17 miles	miles
18	Was your vehicle available for personal use during off-duty hours?	<input type="checkbox"/> Yes	<input type="checkbox"/> No
19	Do you (or your spouse) have another vehicle available for personal use?	<input type="checkbox"/> Yes	<input type="checkbox"/> No
20	Do you have evidence to support your deduction?	<input type="checkbox"/> Yes	<input type="checkbox"/> No
21	If "Yes," is the evidence written?	<input type="checkbox"/> Yes	<input type="checkbox"/> No

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

22	Multiply line 13 by 54.5¢ (0.545). Enter the result here and on line 1	22	
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Section C—Actual Expenses

		(a) Vehicle 1		(b) Vehicle 2	
23	Gasoline, oil, repairs, vehicle insurance, etc.	23			
24a	Vehicle rentals	24a			
b	Inclusion amount (see instructions)	24b			
c	Subtract line 24b from line 24a	24c			
25	Value of employer-provided vehicle (applies only if 100% of annual lease value was included on Form W-2—see instructions)	25			
26	Add lines 23, 24c, and 25.	26			
27	Multiply line 26 by the percentage on line 14	27			
28	Depreciation (see instructions)	28			
29	Add lines 27 and 28. Enter total here and on line 1	29			

Section D—Depreciation of Vehicles (Use this section only if you owned the vehicle and are completing Section C for the vehicle.)

		(a) Vehicle 1		(b) Vehicle 2	
30	Enter cost or other basis (see instructions)	30			
31	Enter section 179 deduction and special allowance (see instructions)	31			
32	Multiply line 30 by line 14 (see instructions if you claimed the section 179 deduction or special allowance).	32			
33	Enter depreciation method and percentage (see instructions)	33			
34	Multiply line 32 by the percentage on line 33 (see instructions)	34			
35	Add lines 31 and 34	35			
36	Enter the applicable limit explained in the line 36 instructions	36			
37	Multiply line 36 by the percentage on line 14	37			
38	Enter the smaller of line 35 or line 37. If you skipped lines 36 and 37, enter the amount from line 35. Also enter this amount on line 28 above	38			

VOID

CORRECTED

Name, address, and ZIP code of RIC or REIT	OMB No. 1545-0145 2018 Form 2439	Notice to Shareholder of Undistributed Long-Term Capital Gains For calendar year 2018, or other tax year of the regulated investment company (RIC) or the real estate investment trust (REIT) beginning _____, 2018, and ending _____, 20 _____
Identification number of RIC or REIT	1a Total undistributed long-term capital gains [REDACTED]	Copy A Attach to Form 1120-RIC or Form 1120-REIT.
Shareholder's identifying number	1b Unrecaptured section 1250 gain [REDACTED]	
Shareholder's name, address, and ZIP code	1c Section 1202 gain [REDACTED]	1d Collectibles (28%) gain [REDACTED]
	2 Tax paid by the RIC or REIT on the box 1a gains [REDACTED]	
For Instructions and Paperwork Reduction Act Notice, see back of Copies A and D.		

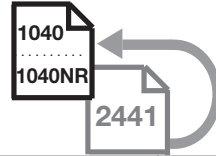
Form **2439**

Cat. No. 11858E

www.irs.gov/Form2439

Department of the Treasury - Internal Revenue Service

Child and Dependent Care Expenses



Department of the Treasury
Internal Revenue Service (99)

▶ Attach to Form 1040 or Form 1040NR.

▶ Go to www.irs.gov/Form2441 for instructions and the latest information.

Name(s) shown on return

Your social security number

You cannot claim a credit for child and dependent care expenses if your filing status is married filing separately unless you meet the requirements listed in the instructions under "Married Persons Filing Separately." If you meet these requirements, check this box.

Part I **Persons or Organizations Who Provided the Care—You must complete this part.**
(If you have more than two care providers, see the instructions.)

1	(a) Care provider's name	(b) Address (number, street, apt. no., city, state, and ZIP code)	(c) Identifying number (SSN or EIN)	(d) Amount paid (see instructions)

Did you receive dependent care benefits? **No** → Complete only Part II below.
 Yes → Complete Part III on the back next.

Caution: If the care was provided in your home, you may owe employment taxes. For details, see the instructions for Schedule 4 (Form 1040), line 60a; or Form 1040NR, line 59a.

Part II **Credit for Child and Dependent Care Expenses**

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

	(a) Qualifying person's name		(b) Qualifying person's social security number	(c) Qualified expenses you incurred and paid in 2018 for the person listed in column (a)
	First	Last		

- 3** Add the amounts in column (c) of line 2. **Don't** enter more than \$3,000 for one qualifying person or \$6,000 for two or more persons. If you completed Part III, enter the amount from line 31 **3**
- 4** Enter your **earned income**. See instructions **4**
- 5** If married filing jointly, enter your spouse's earned income (if you or your spouse was a student or was disabled, see the instructions); **all others**, enter the amount from line 4 **5**
- 6** Enter the **smallest** of line 3, 4, or 5 **6**
- 7** Enter the amount from Form 1040, line 7; or Form 1040NR, line 36 **7**

8 Enter on line 8 the decimal amount shown below that applies to the amount on line 7

If line 7 is:			If line 7 is:		
Over	But not over	Decimal amount is	Over	But not over	Decimal amount is
\$0—15,000		.35	\$29,000—31,000		.27
15,000—17,000		.34	31,000—33,000		.26
17,000—19,000		.33	33,000—35,000		.25
19,000—21,000		.32	35,000—37,000		.24
21,000—23,000		.31	37,000—39,000		.23
23,000—25,000		.30	39,000—41,000		.22
25,000—27,000		.29	41,000—43,000		.21
27,000—29,000		.28	43,000—No limit		.20

- 9** Multiply line 6 by the decimal amount on line 8. If you paid 2017 expenses in 2018, see the instructions **9**
- 10** Tax liability limit. Enter the amount from the Credit Limit Worksheet in the instructions. **10**
- 11** **Credit for child and dependent care expenses.** Enter the **smaller** of line 9 or line 10 here and on Schedule 3 (Form 1040), line 49; or Form 1040NR, line 47 **11**

Current Yr AGI Limit
Prior Yr Expenses

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

Part III Dependent Care Benefits

12 Enter the total amount of dependent care benefits you received in 2018. Amounts you received as an employee should be shown in box 10 of your Form(s) W-2. Don't include amounts reported as wages in box 1 of Form(s) W-2. If you were self-employed or a partner, include amounts you received under a dependent care assistance program from your sole proprietorship or partnership	12		
13 Enter the amount, if any, you carried over from 2017 and used in 2018 during the grace period. See instructions	13		
14 Enter the amount, if any, you forfeited or carried forward to 2019. See instructions	14	()
15 Combine lines 12 through 14. See instructions	15		
16 Enter the total amount of qualified expenses incurred in 2018 for the care of the qualifying person(s)	16		
17 Enter the smaller of line 15 or 16	17		
18 Enter your earned income . See instructions	18		
19 Enter the amount shown below that applies to you. <ul style="list-style-type: none"> • If married filing jointly, enter your spouse's earned income (if you or your spouse was a student or was disabled, see the instructions for line 5). • If married filing separately, see instructions. • All others, enter the amount from line 18. 	19		
20 Enter the smallest of line 17, 18, or 19	20		
21 Enter \$5,000 (\$2,500 if married filing separately and you were required to enter your spouse's earned income on line 19).	21		
22 Is any amount on line 12 from your sole proprietorship or partnership? <input type="checkbox"/> No. Enter -0-. <input type="checkbox"/> Yes. Enter the amount here	22		
23 Subtract line 22 from line 15	23		
24 Deductible benefits. Enter the smallest of line 20, 21, or 22. Also, include this amount on the appropriate line(s) of your return. See instructions	24		
25 Excluded benefits. If you checked "No" on line 22, enter the smaller of line 20 or 21. Otherwise, subtract line 24 from the smaller of line 20 or line 21. If zero or less, enter -0-	25		
26 Taxable benefits. Subtract line 25 from line 23. If zero or less, enter -0-. Also, include this amount on Form 1040, line 1; or Form 1040NR, line 8. On the dotted line next to Form 1040, line 1; or Form 1040NR, line 8, enter "DCB"	26		

To claim the child and dependent care credit, complete lines 27 through 31 below.

27 Enter \$3,000 (\$6,000 if two or more qualifying persons)	27		
28 Add lines 24 and 25	28		
29 Subtract line 28 from line 27. If zero or less, stop . You can't take the credit. Exception. If you paid 2017 expenses in 2018, see the instructions for line 9	29		
30 Complete line 2 on the front of this form. Don't include in column (c) any benefits shown on line 28 above. Then, add the amounts in column (c) and enter the total here.	30		
31 Enter the smaller of line 29 or 30. Also, enter this amount on line 3 on the front of this form and complete lines 4 through 11	31		

Foreign Earned Income

▶ **Attach to Form 1040. Complete the Foreign Earned Income Tax Worksheet in the Instructions for Form 1040 if you enter an amount on line 45 or 50.**
 ▶ **Go to www.irs.gov/Form2555 for instructions and the latest information.**

For Use by U.S. Citizens and Resident Aliens Only

Name shown on Form 1040

Your social security number

Part I General Information

1 Your foreign address (including country) _____
country code for post of duty

2 Your occupation _____

3 Employer's name ▶ _____

4a Employer's U.S. address ▶ _____

b Employer's foreign address ▶ _____

5 Employer is (check ▶) **a** A foreign entity **b** A U.S. company **c** Self
d A foreign affiliate of a U.S. company **e** Other (specify) ▶ _____

6a If you previously filed Form 2555 or Form 2555-EZ, enter the last year you filed the form. ▶ _____

b If you didn't previously file Form 2555 or 2555-EZ to claim either of the exclusions, check here ▶ and go to line 7.

c Have you ever revoked either of the exclusions? **Yes** **No**

d If you answered "Yes," enter the type of exclusion and the tax year for which the revocation was effective. ▶ _____

7 Of what country are you a citizen/national? ▶ _____

8a Did you maintain a separate foreign residence for your family because of adverse living conditions at your tax home? See **Second foreign household** in the instructions **Yes** **No**

b If "Yes," enter city and country of the separate foreign residence. Also, enter the number of days during your tax year that you maintained a second household at that address. ▶ _____

9 List your tax home(s) during your tax year and date(s) established. ▶ _____

Next, complete either Part II or Part III. If an item doesn't apply, enter "NA." If you don't give the information asked for, any exclusion or deduction you claim may be disallowed.

Part II Taxpayers Qualifying Under Bona Fide Residence Test (see instructions)

10 Date bona fide residence began ▶ _____, and ended ▶ _____

11 Kind of living quarters in foreign country ▶ **a** Purchased house **b** Rented house or apartment **c** Rented room
d Quarters furnished by employer

12a Did any of your family live with you abroad during any part of the tax year? **Yes** **No**

b If "Yes," who and for what period? ▶ _____

13a Have you submitted a statement to the authorities of the foreign country where you claim bona fide residence that you aren't a resident of that country? See instructions **Yes** **No**

b Are you required to pay income tax to the country where you claim bona fide residence? See instructions . **Yes** **No**

If you answered "Yes" to 13a and "No" to 13b, you don't qualify as a bona fide resident. Don't complete the rest of this part.

14 If you were present in the United States or its possessions during the tax year, complete columns (a)–(d) below. **Don't** include the income from column (d) in Part IV, but report it on Form 1040.

(a) Date arrived in U.S.	(b) Date left U.S.	(c) Number of days in U.S. on business	(d) Income earned in U.S. on business (attach computation)	(a) Date arrived in U.S.	(b) Date left U.S.	(c) Number of days in U.S. on business	(d) Income earned in U.S. on business (attach computation)

15a List any contractual terms or other conditions relating to the length of your employment abroad. ▶ _____

b Enter the type of visa under which you entered the foreign country. ▶ _____

c Did your visa limit the length of your stay or employment in a foreign country? If "Yes," attach explanation . **Yes** **No**

d Did you maintain a home in the United States while living abroad? **Yes** **No**

e If "Yes," enter address of your home, whether it was rented, the names of the occupants, and their relationship to you. ▶ _____

Part III Taxpayers Qualifying Under Physical Presence Test (see instructions)

- 16 The physical presence test is based on the 12-month period from through
- 17 Enter your principal country of employment during your tax year.
- 18 If you traveled abroad during the 12-month period entered on line 16, complete columns (a)–(f) below. Exclude travel between foreign countries that didn't involve travel on or over international waters, or in or over the United States, for 24 hours or more. If you have no travel to report during the period, enter "Physically present in a foreign country or countries for the entire 12-month period." **Don't** include the income from column (f) below in Part IV, but report it on Form 1040.

(a) Name of country (including U.S.)	(b) Date arrived	(c) Date left	(d) Full days present in country	(e) Number of days in U.S. on business	(f) Income earned in U.S. on business (attach computation)

Part IV All Taxpayers

Note: Enter on lines 19 through 23 all income, including noncash income, you earned and actually or constructively received during your 2018 tax year for services you performed in a foreign country. If any of the foreign earned income received this tax year was earned in a prior tax year, or will be earned in a later tax year (such as a bonus), see the instructions. **Don't** include income from line 14, column (d), or line 18, column (f). Report amounts in U.S. dollars, using the exchange rates in effect when you actually or constructively received the income.

If you are a cash basis taxpayer, report on Form 1040 all income you received in 2018, no matter when you performed the service.

2018 Foreign Earned Income		Amount (in U.S. dollars)	
19	Total wages, salaries, bonuses, commissions, etc.	19	<input style="background-color: red;" type="text"/>
20	Allowable share of income for personal services performed (see instructions):		
a	In a business (including farming) or profession	20a	
b	In a partnership. List partnership's name and address and type of income. <input type="text"/>	20b	
21	Noncash income (market value of property or facilities furnished by employer—attach statement showing how it was determined):		
a	Home (lodging)	21a	
b	Meals	21b	
c	Car	21c	
d	Other property or facilities. List type and amount. <input type="text"/>	21d	
22	Allowances, reimbursements, or expenses paid on your behalf for services you performed:		
a	Cost of living and overseas differential	22a	
b	Family	22b	
c	Education	22c	
d	Home leave	22d	
e	Quarters	22e	
f	For any other purpose. List type and amount. <input type="text"/>	22f	
g	Add lines 22a through 22f	22g	<input style="background-color: red;" type="text"/>
23	Other foreign earned income. List type and amount. <input type="text"/>	23	
24	Add lines 19 through 21d, line 22g, and line 23	24	
25	Total amount of meals and lodging included on line 24 that is excludable (see instructions)	25	<input style="background-color: red;" type="text"/>
26	Subtract line 25 from line 24. Enter the result here and on line 27 on page 3. This is your 2018 foreign earned income <input type="text"/>	26	

Part V All Taxpayers

27	Enter the amount from line 26	27	
	Are you claiming the housing exclusion or housing deduction?		
	<input type="checkbox"/> Yes. Complete Part VI.		
	<input type="checkbox"/> No. Go to Part VII.		

Part VI Taxpayers Claiming the Housing Exclusion and/or Deduction

28	Qualified housing expenses for the tax year. See instructions	28	
29a	Enter location where housing expenses incurred. See instructions ▶		
b	Enter limit on housing expenses. See instructions	29b	
30	Enter the smaller of line 28 or line 29b	30	
31	Number of days in your qualifying period that fall within your 2018 tax year (see instructions)	31	days
32	Multiply \$45.55 by the number of days on line 31. If 365 is entered on line 31, enter \$16,624 here	32	
33	Subtract line 32 from line 30. If the result is zero or less, don't complete the rest of this part or any of Part IX	33	
34	Enter employer-provided amounts. See instructions	34	
35	Divide line 34 by line 27. Enter the result as a decimal (rounded to at least three places), but don't enter more than "1.000"	35	x .
36	Housing exclusion. Multiply line 33 by line 35. Enter the result but don't enter more than the amount on line 34. Also, complete Part VIII ▶ Note: The housing deduction is figured in Part IX. If you choose to claim the foreign earned income exclusion, complete Parts VII and VIII before Part IX.	36	

Part VII Taxpayers Claiming the Foreign Earned Income Exclusion

37	Maximum foreign earned income exclusion	37	
38	• If you completed Part VI, enter the number from line 31. • All others, enter the number of days in your qualifying period that fall within your 2018 tax year. See the instructions for line 31. } 38 days		
39	• If line 38 and the number of days in your 2018 tax year (usually 365) are the same, enter "1.000." • Otherwise, divide line 38 by the number of days in your 2018 tax year and enter the result as a decimal (rounded to at least three places). } 39 x .		
40	Multiply line 37 by line 39	40	
41	Subtract line 36 from line 27	41	
42	Foreign earned income exclusion. Enter the smaller of line 40 or line 41. Also, complete Part VIII ▶	42	

Part VIII Taxpayers Claiming the Housing Exclusion, Foreign Earned Income Exclusion, or Both

43	Add lines 36 and 42	43	
44	Deductions allowed in figuring your adjusted gross income (Form 1040, line 7) that are allocable to the excluded income. See instructions and attach computation	44	
45	Subtract line 44 from line 43. Enter the result here and in parentheses on Schedule 1 (Form 1040), line 21. Next to the amount, enter "Form 2555." On Schedule 1 (Form 1040), subtract this amount from your additional income to arrive at the amount reported on Schedule 1 (Form 1040), line 22	45	

Part IX Taxpayers Claiming the Housing Deduction—Complete this part only if (a) line 33 is more than line 36 and (b) line 27 is more than line 43.

46	Subtract line 36 from line 33	46	
47	Subtract line 43 from line 27	47	
48	Enter the smaller of line 46 or line 47 Note: If line 47 is more than line 48 and you couldn't deduct all of your 2017 housing deduction because of the 2017 limit, use the Housing Deduction Carryover Worksheet in the instructions to figure the amount to enter on line 49. Otherwise, go to line 50.	48	
49	Housing deduction carryover from 2017 (from the Housing Deduction Carryover Worksheet in the instructions)	49	
50	Housing deduction. Add lines 48 and 49. Enter the total here and on Schedule 1 (Form 1040) to the left of line 36. Next to the amount on Schedule 1 (Form 1040), line 36, enter "Form 2555." Add it to the total adjustments to income reported on line 36 ▶	50	

Foreign Earned Income Exclusion

▶ **Attach to Form 1040. Complete the Foreign Earned Income Tax Worksheet in the Instructions for Form 1040 if you enter an amount on line 18.**
▶ **Go to www.irs.gov/Form2555EZ for instructions and the latest information.**

Name shown on Form 1040

Your social security number

You May Use This Form if You:

- Are a U.S. citizen or a resident alien.
- Earned wages/salaries in a foreign country.
- Had total foreign earned income of \$103,900 or less. See line 17.
- Are filing a calendar year return that covers a 12-month period.

And You:

- Don't have self-employment income.
- Don't have business/moving expenses.
- Don't claim the foreign housing exclusion or deduction.

Part I Tests To See if You Can Take the Foreign Earned Income Exclusion

1 Bona Fide Residence Test

- a Were you a bona fide resident of a foreign country or countries for a period that includes an entire tax year? See instructions Yes No
- If you answered "Yes," you meet this test. Fill in line 1b and then go to line 3.
 - If you answered "No," you **don't** meet this test. Go to line 2 to see if you meet the Physical Presence Test.
- b Enter the date your bona fide residence began ▶ _____, and ended (see instructions) ▶ _____.

2 Physical Presence Test

- a Were you physically present in a foreign country or countries for at least 330 full days during:
{ 2018, or } Yes No
{ any other period of 12 months in a row starting or ending in 2018? }
- If you answered "Yes," you meet this test. Fill in line 2b and then go to line 3.
 - If you answered "No," you **don't** meet this test. You **can't** take the exclusion unless you meet the Bona Fide Residence Test above.
- b The physical presence test is based on the 12-month period from ▶ _____ through ▶ _____.

3 Tax Home Test.

- Was your tax home in a foreign country or countries throughout your period of bona fide residence or physical presence, whichever applies? Yes No
- If you answered "Yes," you can take the exclusion. Complete Part II below and then go to page 2.
 - If you answered "No," you **can't** take the exclusion. **Don't** file this form.

Part II General Information

4 Your foreign address (including country)		5 Your occupation
COUNTRY CODE FOR POST OF DUTY ■		
6 Employer's name	7 Employer's U.S. address (including ZIP code)	8 Employer's foreign address
9 Employer is (check any that apply):		
a A U.S. business <input type="checkbox"/>		
b A foreign business <input type="checkbox"/>		
c Other (specify) ▶ _____ <input type="checkbox"/>		
10a If you previously filed Form 2555 or 2555-EZ, enter the last year you filed the form. ▶ _____		
b If you didn't previously file Form 2555 or 2555-EZ, check here ▶ <input type="checkbox"/> and go to line 11a.		
c Have you ever revoked the foreign earned income exclusion? <input type="checkbox"/> Yes <input type="checkbox"/> No		
d If you answered "Yes," enter the tax year for which the revocation was effective. ▶ _____		
11a List your tax home(s) during 2018 and date(s) established. ▶ _____		
b Of what country are you a citizen/national? ▶ _____		

Part III Days Present in the United States—Complete this part if you were in the United States or its possessions during 2018.

12	(a) Date arrived in U.S.	(b) Date left U.S.	(c) Number of days in U.S. on business	(d) Income earned in U.S. on business (attach computation)

Part IV Figure Your Foreign Earned Income Exclusion

13	Maximum foreign earned income exclusion	13	\$ 103,900 00
14	Enter the number of days in your qualifying period that fall within 2018	14	days
15	Did you enter 365 on line 14? <input type="checkbox"/> Yes. Enter "1.000." <input type="checkbox"/> No. Divide line 14 by 365 and enter the result as a decimal (rounded to at least three places). }	15	× .
16	Multiply line 13 by line 15	16	
17	Enter, in U.S. dollars, the total foreign earned income you earned and received in 2018. See instructions. Be sure to include this amount on Form 1040, line 1 Caution: If the amount on line 17 is more than \$103,900, don't file this form. You must file Form 2555 instead.	17	
18	Foreign earned income exclusion. Enter the smaller of line 16 or line 17 here and in parentheses on Schedule 1 (Form 1040), line 21. Next to the amount, enter "2555-EZ." On Schedule 1 (Form 1040), subtract this amount from your additional income to arrive at the amount reported on Schedule 1 (Form 1040), line 22 ▶	18	

Name(s) shown on return

Identifying number

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

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

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

Part II Qualifying Advanced Coal Project Credit, Qualifying Gasification Project Credit, 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% (0.20)	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% (0.15)	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% (0.30)	5c		
d Total. Add lines 5a, 5b, and 5c	5d		
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% (0.30)	6a		
b Qualified investment in property other than in a above placed in service during the tax year \$ _____ × 20% (0.20)	6b		
c Total. Add lines 6a and 6b	6c		
7 Qualifying advanced energy project credit (see instructions):			
Qualified investment in advanced energy project property placed in service during the tax year \$ _____ × 30% (0.30)	7		
8 Reserved for future use	8		
9 Enter the applicable unused investment credit from cooperatives (see instructions)	9		
10 Add lines 5d, 6c, 7, and 9. Report this amount on Form 3800, Part III, line 1a	10		

For Paperwork Reduction Act Notice, see separate instructions.

Cat. No. 12276E

Form **3468** (2018)

Part III Rehabilitation Credit and Energy Credit

11 Rehabilitation credit (see instructions for requirements that must be met):			
a	Check this box if you are electing under section 47(d)(5) to take your qualified rehabilitation expenditures into account for the tax year in which paid (or, for self-rehabilitated property, when capitalized). See instructions. Note: This election applies to the current tax year and to all later tax years. You may not revoke this election without IRS consent <input type="checkbox"/>		
b	Enter the dates on which the 24- or 60-month measuring period begins _____ and ends _____		
c	Enter the adjusted basis of the building as of the beginning date above (or the first day of your holding period, if later) \$ _____		
d	Enter the amount of the qualified rehabilitation expenditures incurred, or treated as incurred, during the period on line 11b above \$ _____ Enter the amount of qualified rehabilitation expenditures and multiply by the percentage shown:		
e	Pre-1936 buildings under the transition rule (see instructions) \$ _____ × 10% (0.10)	11e	
f	Certified historic structures under the transition rule (see instructions) \$ _____ × 20% (0.20)	11f	
g	Certified historic structures with expenditures paid or incurred after 2017 and not under the transition rule (see instructions) \$ _____ × 4% (0.04)	11g	
Note: This credit is allowed for a 5-year period beginning in the tax year that the qualified rehabilitated building is placed in service. For properties identified on line 11f or 11g, complete lines 11h and 11i.			
h	Enter the assigned NPS project number or the pass-through entity's employer identification number (see instructions) _____		
i	Enter the date that the NPS approved the Request for Certification of Completed Work (see instructions) _____		
j	Rehabilitation credit from an electing large partnership (Schedule K-1 (Form 1065-B), box 9)	11j	
12 Energy credit:			
a	Basis of property using geothermal energy placed in service during the tax year (see instructions) \$ _____ × 10% (0.10)	12a	
b	Basis of property using solar illumination or solar energy placed in service during the tax year that was acquired after December 31, 2005, and the basis attributable to construction, reconstruction, or erection by the taxpayer after December 31, 2005 (see instructions) \$ _____ × 30% (0.30) Qualified fuel cell property (see instructions):	12b	
c	Basis of property placed in service during the tax year that was acquired after December 31, 2005, and before October 4, 2008, and the basis attributable to construction, reconstruction, or erection by the taxpayer after December 31, 2005, and before October 4, 2008 \$ _____ × 30% (0.30)	12c	
d	Applicable kilowatt capacity of property on line 12c (see instructions) ▶ _____ × \$1,000	12d	
e	Enter the lesser of line 12c or line 12d	12e	
f	Basis of property placed in service during the tax year that was acquired after October 3, 2008, and the basis attributable to construction, reconstruction, or erection by the taxpayer after October 3, 2008 \$ _____ × 30% (0.30)	12f	
g	Applicable kilowatt capacity of property on line 12f (see instructions) ▶ _____ × \$3,000	12g	
h	Enter the lesser of line 12f or line 12g Qualified microturbine property (see instructions):	12h	
i	Basis of property placed in service during the tax year that was acquired after December 31, 2005, and the basis attributable to construction, reconstruction, or erection by the taxpayer after December 31, 2005 \$ _____ × 10% (0.10)	12i	
j	Kilowatt capacity of property on line 12i ▶ _____ × \$200	12j	
k	Enter the lesser of line 12i or line 12j	12k	

Part III Rehabilitation Credit and Energy Credit (continued)

Combined heat and power system property (see instructions):			
Caution: You can't claim this credit if the electrical capacity of the property is more than 50 megawatts or has a mechanical energy capacity of more than 67,000 horsepower or an equivalent combination of electrical and mechanical energy capabilities.			
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% (0.10)	12l	
m	If the electrical capacity of the property is measured in:		
	• Megawatts, divide 15 by the megawatt capacity. Enter 1.0 if the capacity is 15 megawatts or less.		
	• Horsepower, divide 20,000 by the horsepower. Enter 1.0 if the capacity is 20,000 horsepower or less	12m	.
n	Multiply line 12l by line 12m	12n	
Qualified small wind energy property (see instructions):			
o	Basis of property placed in service during the tax year that was acquired after October 3, 2008, and before January 1, 2009, and the basis attributable to the construction, reconstruction, or erection by the taxpayer after October 3, 2008, and before January 1, 2009 \$ _____ × 30% (0.30)	12o	
p	Enter the smaller of line 12o or \$4,000	12p	
q	Basis of property placed in service during the tax year that was acquired after December 31, 2008, and the basis attributable to construction, reconstruction, or erection by the taxpayer after December 31, 2008 \$ _____ × 30% (0.30)	12q	
Geothermal heat pump systems (see instructions):			
r	Basis of property placed in service during the tax year that was acquired after October 3, 2008, and the basis attributable to construction, reconstruction, or erection by the taxpayer after October 3, 2008 \$ _____ × 10% (0.10)	12r	
Qualified investment credit facility property (see instructions):			
s	Basis of property (other than wind facility property and the construction of which began after 2016) placed in service during the tax year \$ _____ × 30% (0.30)	12s	
t	Basis of wind facility property placed in service during the tax year and the construction of which begins during 2017 \$ _____ × 24% (0.24)	12t	
u	Basis of wind facility property placed in service during the tax year and the construction of which begins during 2018 \$ _____ × 18% (0.18)	12u	
v	Basis of wind facility property placed in service during the tax year and the construction of which begins during 2019 \$ _____ × 12% (0.12)	12v	
13	Enter the applicable unused investment credit from cooperatives (see instructions)	13	
14	Add lines 11e, 11f, 11g, 11j, 12a, 12b, 12e, 12h, 12k, 12n, 12p, 12q, 12r, 12s, 12t, 12u, 12v, and 13. Report this amount on Form 3800, Part III, line 4a	14	

► Go to www.irs.gov/Form3800 for instructions and the latest information.
► You must attach all pages of Form 3800, pages 1, 2, and 3, to your tax return.

Name(s) shown on return

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		
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 2018. See instructions	3		
4	Carryforward of general business credit to 2018. Enter the amount from line 2 of Part III with box C checked. See instructions for statement to attach	4		
5	Carryback of general business credit from 2019. 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		

Part II Allowable Credit

7	Regular tax before credits: • Individuals. Enter the sum of the amounts from Form 1040, line 11a, and Schedule 2 (Form 1040), line 46, or the sum of the amounts from Form 1040NR, lines 42 and 44 • Corporations. Enter the amount from Form 1120, Schedule J, Part I, line 2; or the applicable line of your return • Estates and trusts. Enter the sum of the amounts from Form 1041, Schedule G, lines 1a and 1b; or the amount from the applicable line of your return	7		
8	Alternative minimum tax: • Individuals. Enter the amount from Form 6251, line 11 • Corporations. Enter -0- • Estates and trusts. Enter the amount from Schedule I (Form 1041), line 56	8		
9	Add lines 7 and 8	9		
10a	Foreign tax credit	10a		
b	Certain allowable credits (see instructions)	10b		
c	Add lines 10a and 10b	10c		
11	Net income tax. Subtract line 10c from line 9. If zero, skip lines 12 through 15 and enter -0- on line 16	11		
12	Net regular tax. Subtract line 10c from line 7. If zero or less, enter -0-	12		
13	Enter 25% (0.25) of the excess, if any, of line 12 over \$25,000. See instructions	13		
14	Tentative minimum tax: • Individuals. Enter the amount from Form 6251, line 9 • Corporations. Enter -0- • Estates and trusts. Enter the amount from Schedule I (Form 1041), line 54	14		
15	Enter the greater of line 13 or line 14	15		
16	Subtract line 15 from line 11. If zero or less, enter -0-	16		
17	Enter the smaller of line 6 or line 16	17		

C corporations: See the line 17 instructions if there has been an ownership change, acquisition, or reorganization.

Part II Allowable Credit *(continued)*

Note: If you are not required to report any amounts on line 22 or 24 below, skip lines 18 through 25 and enter -0- on line 26.

18	Multiply line 14 by 75% (0.75). 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 17 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 2018. See instructions	24		
25	Add lines 22 and 24	25		
26	Empowerment zone and renewal community employment credit allowed. Enter the smaller of line 21 or line 25	26		
27	Subtract line 13 from line 11. If zero or less, enter -0-	27		
28	Add lines 17 and 26	28		
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		
31	Reserved	31		
32	Passive activity credits from line 5 of all Parts III with box B checked	32		
33	Enter the applicable passive activity credits allowed for 2018. See instructions	33		
34	Carryforward of business credit to 2018. 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		
35	Carryback of business credit from 2019. Enter the amount from line 5 of Part III with box D checked. See instructions	35		
36	Add lines 30, 33, 34, and 35	36		
37	Enter the smaller of line 29 or line 36	37		
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. <ul style="list-style-type: none"> • Individuals. Schedule 3 (Form 1040), line 54, or Form 1040NR, line 51 • Corporations. Form 1120, Schedule J, Part I, line 5c • Estates and trusts. Form 1041, Schedule G, line 2b 	38		

Name(s) shown on return

Identifying number

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

Complete a separate Part III for each box checked below. See instructions.

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

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

(a) Description of credit		(b) If claiming the credit from a pass-through entity, enter the EIN	(c) Enter the appropriate amount
1a	Investment (Form 3468, Part II only) (attach Form 3468)		
1b	Reserved		
1c	Increasing research activities (Form 6765)		
1d	Low-income housing (Form 8586, Part I only)		
1e	Disabled access (Form 8826) (see instructions for limitation)		
1f	Renewable electricity, refined coal, and Indian coal production (Form 8835)		
1g	Indian employment (Form 8845)		
1h	Orphan drug (Form 8820)		
1i	New markets (Form 8874)		
1j	Small employer pension plan startup costs (Form 8881) (see instructions for limitation)		
1k	Employer-provided child care facilities and services (Form 8882) (see instructions for limitation)		
1l	Biodiesel and renewable diesel fuels (attach Form 8864)		
1m	Low sulfur diesel fuel production (Form 8896)		
1n	Distilled spirits (Form 8906)		
1o	Nonconventional source fuel (carryforward only)		
1p	Energy efficient home (Form 8908)		
1q	Energy efficient appliance (carryforward only)		
1r	Alternative motor vehicle (Form 8910)		
1s	Alternative fuel vehicle refueling property (Form 8911)		
1t	Enhanced oil recovery credit (Form 8830)		
1u	Mine rescue team training (Form 8923)		
1v	Agricultural chemicals security (carryforward only)		
1w	Employer differential wage payments (Form 8932)		
1x	Carbon oxide sequestration (Form 8933)		
1y	Qualified plug-in electric drive motor vehicle (Form 8936)		
1z	Qualified plug-in electric vehicle (carryforward only)		
1aa	Employee retention (Form 5884-A)		
1bb	General credits from an electing large partnership (Schedule K-1 (Form 1065-B))		
1zz	Other. Oil and gas production from marginal wells (Form 8904) and certain other credits (see instructions)		
2	Add lines 1a through 1zz and enter here and on the applicable line of Part I		
3	Enter the amount from Form 8844 here and on the applicable line of Part II		
4a	Investment (Form 3468, Part III) (attach Form 3468)		
4b	Work opportunity (Form 5884)		
4c	Biofuel producer (Form 6478)		
4d	Low-income housing (Form 8586, Part II)		
4e	Renewable electricity, refined coal, and Indian coal production (Form 8835)		
4f	Employer social security and Medicare taxes paid on certain employee tips (Form 8846)		
4g	Qualified railroad track maintenance (Form 8900)		
4h	Small employer health insurance premiums (Form 8941)		
4i	Increasing research activities (Form 6765)		
4j	Employer credit for paid family and medical leave (Form 8994)		
4z	Other		
5	Add lines 4a through 4z and enter here and on the applicable line of Part II		
6	Add lines 2, 3, and 5 and enter here and on the applicable line of Part II		

Moving Expenses

▶ Go to www.irs.gov/Form3903 for instructions and the latest information.
▶ Attach to Form 1040 or Form 1040NR.

Name(s) shown on return

Your social security number

Before you begin: ✓ You can deduct moving expenses only if you are a **Member of the Armed Forces** and meet certain other requirements. See the instructions to find out if you qualify.

1	Transportation and storage of household goods and personal effects (see instructions)	1	█	
2	Travel (including lodging) from your old home to your new home (see instructions). Do not include the cost of meals	2	█	
3	Add lines 1 and 2	3	█	
4	Enter the total amount the government paid you for the expenses listed on lines 1 and 2 that is not included in box 1 of your Form W-2 (wages). This amount should be shown in box 12 of your Form W-2 with code P	4	█	
5	Is line 3 more than line 4? <input type="checkbox"/> No. You cannot deduct your moving expenses. If line 3 is less than line 4, subtract line 3 from line 4 and include the result on Form 1040, line 1, or Form 1040NR, line 8. <input type="checkbox"/> Yes. Subtract line 4 from line 3. Enter the result here and on Schedule 1 (Form 1040), line 26, or Form 1040NR, line 26. This is your moving expense deduction	5	█	

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

Credit for Federal Tax Paid on Fuels

► Go to www.irs.gov/Form4136 for instructions and the latest information.

Name (as shown on your income tax return)

Taxpayer identification number

Caution: Claimant has the name and address of the person who sold the fuel to the claimant and the dates of purchase. For claims on lines 1c and 2b (type of use 13 or 14), 3d, 4c, and 5, claimant has not waived the right to make the claim. For claims on lines 1c and 2b (type of use 13 or 14), claimant certifies that a certificate has not been provided to the credit card issuer.

1 Nontaxable Use of Gasoline **Note:** CRN is credit reference number.

	(a) Type of use	(b) Rate	(c) Gallons	(d) Amount of credit	(e) CRN
a	Off-highway business use			\$	362
b	Use on a farm for farming purposes				
c	Other nontaxable use (see Caution above line 1)				
d	Exported				

2 Nontaxable Use of Aviation Gasoline

	(a) Type of use	(b) Rate	(c) Gallons	(d) Amount of credit	(e) CRN
a	Use in commercial aviation (other than foreign trade)			\$	
b	Other nontaxable use (see Caution above line 1)				
c	Exported				
d	LUST tax on aviation fuels used in foreign trade				

3 Nontaxable Use of Undyed Diesel Fuel

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

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

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

4 Nontaxable Use of Undyed Kerosene (Other Than Kerosene Used in Aviation)

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

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

	(a) Type of use	(b) Rate	(c) Gallons	(d) Amount of credit	(e) CRN
a	Nontaxable use taxed at \$.244			\$	
b	Use on a farm for farming purposes				
c	Use in certain intercity and local buses (see Caution above line 1)				
d	Exported				
e	Nontaxable use taxed at \$.044				
f	Nontaxable use taxed at \$.219				

For Paperwork Reduction Act Notice, see the separate instructions.

5 Kerosene Used in Aviation (see **Caution** above line 1)

	(a) Type of use	(b) Rate	(c) Gallons	(d) Amount of credit	(e) CRN
a	Kerosene used in commercial aviation (other than foreign trade) taxed at \$.244			\$ [redacted]	
b	Kerosene used in commercial aviation (other than foreign trade) taxed at \$.219			[redacted]	
c	Nontaxable use (other than use by state or local government) taxed at \$.244			[redacted]	
d	Nontaxable use (other than use by state or local government) taxed at \$.219			[redacted]	
e	LUST tax on aviation fuels used in foreign trade			[redacted]	

6 Sales by Registered Ultimate Vendors of Undyed Diesel Fuel

Registration No. ►

Claimant certifies that it sold the diesel fuel at a tax-excluded price, repaid the amount of tax to the buyer, or has obtained the written consent of the buyer to make the claim. Claimant certifies that the diesel fuel did not contain visible evidence of dye.

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

	(b) Rate	(c) Gallons	(d) Amount of credit	(e) CRN
a	Use by a state or local government		\$ [redacted]	
b	Use in certain intercity and local buses		[redacted]	

7 Sales by Registered Ultimate Vendors of Undyed Kerosene (Other Than Kerosene For Use in Aviation)

Registration No. ►

Claimant certifies that it sold the kerosene at a tax-excluded price, repaid the amount of tax to the buyer, or has obtained the written consent of the buyer to make the claim. Claimant certifies that the kerosene did not contain visible evidence of dye.

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

	(b) Rate	(c) Gallons	(d) Amount of credit	(e) CRN
a	Use by a state or local government	}	\$ [redacted]	
b	Sales from a blocked pump			
c	Use in certain intercity and local buses		[redacted]	

8 Sales by Registered Ultimate Vendors of Kerosene For Use in Aviation

Registration No. ►

Claimant sold the kerosene for use in aviation at a tax-excluded price and has not collected the amount of tax from the buyer, repaid the amount of tax to the buyer, or has obtained the written consent of the buyer to make the claim. See the instructions for additional information to be submitted.

	(a) Type of use	(b) Rate	(c) Gallons	(d) Amount of credit	(e) CRN
a	Use in commercial aviation (other than foreign trade) taxed at \$.219			\$ [redacted]	
b	Use in commercial aviation (other than foreign trade) taxed at \$.244			[redacted]	
c	Nonexempt use in noncommercial aviation			[redacted]	
d	Other nontaxable uses taxed at \$.244			[redacted]	
e	Other nontaxable uses taxed at \$.219			[redacted]	
f	LUST tax on aviation fuels used in foreign trade			[redacted]	

9 Reserved for future use

Registration No. ►

	(b) Rate	(c) Gallons of alcohol	(d) Amount of credit	(e) CRN
a Reserved for future use			\$	
b Reserved for future use				

10 Reserved for future use

Registration No. ►

	(b) Rate	(c) Gallons of biodiesel or renewable diesel	(d) Amount of credit	(e) CRN
a Reserved for future use			\$	
b Reserved for future use				
c Reserved for future use				

11 Nontaxable Use of Alternative Fuel

Caution: There is a reduced credit rate for use in certain intercity and local buses (type of use 5) (see instructions).

	(a) Type of use	(b) Rate	(c) Gallons, or gasoline or diesel gallon equivalents	(d) Amount of credit	(e) CRN
a	Liquefied petroleum gas (LPG) (see instructions)			\$	
b	"P Series" fuels				
c	Compressed natural gas (CNG) (see instructions)				
d	Liquefied hydrogen				
e	Fischer-Tropsch process liquid fuel from coal (including peat)				
f	Liquid fuel derived from biomass				
g	Liquefied natural gas (LNG) (see instructions)				
h	Liquefied gas derived from biomass				

12 Reserved for future use

Registration No. ►

	(b) Rate	(c) Gallons, or gasoline or diesel gallon equivalents	(d) Amount of credit	(e) CRN
a Reserved for future use			\$	
b Reserved for future use				
c Reserved for future use				
d Reserved for future use				
e Reserved for future use				
f Reserved for future use				
g Reserved for future use				
h Reserved for future use				
i Reserved for future use				

13 Registered Credit Card Issuers

Registration No. ►

	(b) Rate	(c) Gallons	(d) Amount of credit	(e) CRN
a Diesel fuel sold for the exclusive use of a state or local government			\$ [REDACTED]	
b Kerosene sold for the exclusive use of a state or local government				
c Kerosene for use in aviation sold for the exclusive use of a state or local government taxed at \$.219			[REDACTED]	

14 Nontaxable Use of a Diesel-Water Fuel Emulsion

Caution: There is a reduced credit rate for use in certain intercity and local buses (type of use 5) (see instructions).

	(a) Type of use	(b) Rate	(c) Gallons	(d) Amount of credit	(e) CRN
a Nontaxable use				\$ [REDACTED]	
b Exported				[REDACTED]	

15 Diesel-Water Fuel Emulsion Blending

Registration No. ►

	(b) Rate	(c) Gallons	(d) Amount of credit	(e) CRN
Blender credit			\$ [REDACTED]	

16 Exported Dyed Fuels and Exported Gasoline Blendstocks

	(b) Rate	(c) Gallons	(d) Amount of credit	(e) CRN
a Exported dyed diesel fuel and exported gasoline blendstocks taxed at \$.001			\$ [REDACTED]	
b Exported dyed kerosene				

17 Total income tax credit claimed. Add lines 1 through 16, column (d). Enter here and on Schedule 5 (Form 1040), line 73; Form 1120, Schedule J, line 20b; Form 1120S, line 23c; Form 1041, line 25h; or the proper line of other returns. ►	17	\$ [REDACTED]		
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Social Security and Medicare Tax on Unreported Tip Income

Department of the Treasury
Internal Revenue Service (99)

► Go to www.irs.gov/Form4137 for the latest information.

2018
Attachment
Sequence No. **24**

► Attach to Form 1040, Form 1040NR, Form 1040NR-EZ, Form 1040-SS, or Form 1040-PR.

Name of person who received tips. If married, complete a separate Form 4137 for each spouse with unreported tips. Social security number

1	(a) Name of employer to whom you were required to but didn't report all your tips (see instructions)	(b) Employer identification number (see instructions)	(c) Total cash and charge tips you received (including unreported tips) (see instructions)	(d) Total cash and charge tips you reported to your employer
A				
B				
C				
D				
E				
2	Total cash and charge tips you received in 2018. Add the amounts from line 1, column (c)		2	
3	Total cash and charge tips you reported to your employer(s) in 2018. Add the amounts from line 1, column (d)			3
4	Subtract line 3 from line 2. This amount is income you must include in the total on Form 1040, line 1; Form 1040NR, line 8; or Form 1040NR-EZ, line 3			4
5	Cash and charge tips you received but didn't report to your employer because the total was less than \$20 in a calendar month (see instructions)			5
6	Unreported tips subject to Medicare tax. Subtract line 5 from line 4			6
7	Maximum amount of wages (including tips) subject to social security tax		7	
8	Total social security wages and social security tips (total of boxes 3 and 7 shown on your Form(s) W-2) and railroad retirement (RRTA) compensation (subject to 6.2% rate) (see instructions)		8	
9	Subtract line 8 from line 7. If line 8 is more than line 7, enter -0-			9
10	Unreported tips subject to social security tax. Enter the smaller of line 6 or line 9. If you received tips as a federal, state, or local government employee, see instructions			10
11	Multiply line 10 by 0.062 (social security tax rate)			11
12	Multiply line 6 by 0.0145 (Medicare tax rate)			12
13	Add lines 11 and 12. Enter the result here and on Schedule 4 (Form 1040), line 58; Form 1040NR, line 56; or Form 1040NR-EZ, line 16 (Form 1040-SS and 1040-PR filers, see instructions.)			13

General Instructions

Future Developments

For the latest information about developments related to Form 4137 and its instructions, such as legislation enacted after they were published, go to www.irs.gov/Form4137.

What's New

For 2018, the maximum wages and tips subject to social security tax increases to \$128,400. The social security tax rate an employee must pay on tips remains at 6.2% (0.062).

Reminder

A 0.9% Additional Medicare Tax applies to Medicare wages, Railroad Retirement Tax Act compensation, and self-employment income over a threshold amount based on your filing status. Use Form 8959, Additional Medicare Tax, to figure this tax. For more information on the Additional Medicare Tax, see "What is the Additional Medicare Tax?" at www.irs.gov/AdMT.

Purpose of form. Use Form 4137 **only** to figure the social security and Medicare tax owed on tips you didn't report to your employer, including any allocated tips shown on your Form(s) W-2 that you must report as income. You also must report the income on Form 1040, line 1; Form 1040NR, line 8; or

Form 1040NR-EZ, line 3. By filing this form, your social security and Medicare tips will be credited to your social security record (used to figure your benefits). Don't use Form 4137 as a substitute Form W-2.



If you believe you're an employee and you received Form 1099-MISC, Miscellaneous Income, instead of Form W-2, Wage and Tax Statement, because your employer didn't consider you an employee, don't use this form to report the social security and Medicare tax on that income. Instead, use Form 8919, Uncollected Social Security and Medicare Tax on Wages.

Depreciation and Amortization

(Including Information on Listed Property)

Department of the Treasury
Internal Revenue Service (99)

▶ Attach to your tax return.
▶ Go to www.irs.gov/Form4562 for instructions and the latest information.

Name(s) shown on return	Business or activity to which this form relates	Identifying number
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Part I Election To Expense Certain Property Under Section 179

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

EPZONE █

1 Maximum amount (see instructions)	1	
2 Total cost of section 179 property placed in service (see instructions)	2	
3 Threshold cost of section 179 property before reduction in limitation (see instructions)	3	
4 Reduction in limitation. Subtract line 3 from line 2. If zero or less, enter -0-	4	
5 Dollar limitation for tax year. Subtract line 4 from line 1. If zero or less, enter -0-. If married filing separately, see instructions	5	
6 (a) Description of property	(b) Cost (business use only)	(c) Elected cost
7 Listed property. Enter the amount from line 29	7	
8 Total elected cost of section 179 property. Add amounts in column (c), lines 6 and 7	8	
9 Tentative deduction. Enter the smaller of line 5 or line 8	9	
10 Carryover of disallowed deduction from line 13 of your 2017 Form 4562	10	
11 Business income limitation. Enter the smaller of business income (not less than zero) or line 5. See instructions	11	
12 Section 179 expense deduction. Add lines 9 and 10, but don't enter more than line 11	12	
13 Carryover of disallowed deduction to 2019. Add lines 9 and 10, less line 12 ▶	13	

Note: Don't use Part II or Part III below for listed property. Instead, use Part V.

Part II Special Depreciation Allowance and Other Depreciation (Don't include listed property. See instructions.)

14 Special depreciation allowance for qualified property (other than listed property) placed in service during the tax year. See instructions	14	
15 Property subject to section 168(f)(1) election	15	
16 Other depreciation (including ACRS)	16	

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

Section A

17 MACRS deductions for assets placed in service in tax years beginning before 2018	17	
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 2018 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						
b 5-year property						
c 7-year property						
d 10-year property						
e 15-year property						
f 20-year property						
g 25-year property						
h Residential rental property						
		undeterm'd type █				undeterm'd type █
i Nonresidential real property						
		total GDS cost █				total GDS deduct. █

Section C—Assets Placed in Service During 2018 Tax Year Using the Alternative Depreciation System

20a Class life						
b 12-year						
c 30-year						
d 40-year						
		total ADS cost █				total ADS deduct. █

Part IV Summary (See instructions.)

21 Listed property. Enter amount from line 28	21	
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	
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	

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

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

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

24a Do you have evidence to support the business/investment use claimed? <input type="checkbox"/> Yes <input type="checkbox"/> No				24b If "Yes," is the evidence written? <input type="checkbox"/> Yes <input type="checkbox"/> 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	
26 Property used more than 50% in a qualified business use:								
		%						
		%						
		%						
27 Property used 50% or less in a qualified business use:								
		%			S/L -			
		%	total basis		S/L -			
		%	26e + 27e		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.

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

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

Answer these questions to determine if you meet an exception to completing Section B for vehicles used by employees who aren't more than 5% owners or related persons. See instructions.

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

Part VI Amortization

(a) Description of costs	(b) Date amortization begins	(c) Amortizable amount	(d) Code section	(e) Amortization period or percentage	(f) Amortization for this year
42 Amortization of costs that begins during your 2018 tax year (see instructions):					
		total cost			
43 Amortization of costs that began before your 2018 tax year					43
44 Total. Add amounts in column (f). See the instructions for where to report					44

Casualties and Thefts

Department of the Treasury
Internal Revenue Service

► Go to www.irs.gov/Form4684 for instructions and the latest information.
► Attach to your tax return.
► Use a separate Form 4684 for each casualty or theft.

2018
Attachment
Sequence No. **26**

Name(s) shown on tax return

Identifying number

SECTION A—Personal Use Property (Use this section to report casualties and thefts of property **not** used in a trade or business or for income-producing purposes. You must use a separate Form 4684 (through line 12) for each casualty or theft event involving personal use property. **If reporting a casualty loss sustained in 2018 from a federally declared disaster that occurred in 2016, or from Hurricane Harvey, Tropical Storm Harvey, Hurricane Irma, Hurricane Maria, or the California Wildfires, see the instructions before completing this section.**)

If the casualty or theft loss is attributable to a federally declared disaster, check here and enter the FEMA disaster declaration number. (See instructions.)

- 1 Description of properties (show type, location (city, state, and ZIP code), and date acquired for each property). Use a separate line for each property lost or damaged from the same casualty or theft. If you checked the box and entered the FEMA disaster declaration number above, enter the ZIP code for the property most affected on the line for Property A.

	Type of Property	City and State	ZIP Code	Date Acquired
Property A				
Property B				
Property C				
Property D				

	Properties			
	A	B	C	D
2 Cost or other basis of each property	2			
3 Insurance or other reimbursement (whether or not you filed a claim) (see instructions) Note: If line 2 is more than line 3, skip line 4.	3			
4 Gain from casualty or theft. If line 3 is more than line 2, enter the difference here and skip lines 5 through 9 for that column. See instructions if line 3 includes insurance or other reimbursement you did not claim, or you received payment for your loss in a later tax year	4			
5 Fair market value before casualty or theft	5			
6 Fair market value after casualty or theft	6			
7 Subtract line 6 from line 5	7			
8 Enter the smaller of line 2 or line 7	8			
9 Subtract line 3 from line 8. If zero or less, enter -0-	9			
10 Casualty or theft loss. Add the amounts on line 9 in columns A through D	10			
11 Enter \$100 (\$500 if qualified disaster loss rules apply; see instructions)	11			
12 Subtract line 11 from line 10. If zero or less, enter -0- Caution: Use only one Form 4684 for lines 13 through 18.	12			
13 Add the amounts on line 4 of all Forms 4684	13			
14 Add the amounts on line 12 of all Forms 4684. If you have losses not attributable to a federally declared disaster, see the instructions Caution: See instructions before completing line 15.	14			
15 • If line 13 is more than line 14, enter the difference here and on Schedule D. Do not complete the rest of this section. • If line 13 is equal to line 14, enter -0- here. Do not complete the rest of this section. • If line 13 is less than line 14, and you have no qualified disaster losses subject to the \$500 reduction on line 11 on any Form(s) 4684, enter -0- here and go to line 16. If you have qualified disaster losses subject to the \$500 reduction, subtract line 13 from line 14 and enter the smaller of this difference or the amount on line 12 of the Form(s) 4684 reporting those losses. Enter that result here and on Schedule A (Form 1040), line 16, or Form 1040NR, Schedule A, line 7. If you claim the standard deduction, also include on Schedule A (Form 1040), line 16, the amount of your standard deduction (see the Instructions for Form 1040). Do not complete the rest of this section if all of your casualty or theft losses are subject to the \$500 reduction.	15			
16 Add lines 13 and 15. Subtract the result from line 14	16			
17 Enter 10% of your adjusted gross income from Form 1040, line 7, or Form 1040NR, line 36. Estates and trusts, see instructions	17			
18 Subtract line 17 from line 16. If zero or less, enter -0-. Also, enter the result on Schedule A (Form 1040), line 15, or Form 1040NR, Schedule A, line 6. Estates and trusts, enter the result on the "Other deductions" line of your tax return	18			

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

Identifying number

SECTION B—Business and Income-Producing Property

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

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

Property A
Property B
Property C
Property D

Table with columns for Properties A, B, C, D and rows 20-28 for cost, insurance, gain, market value, and loss calculations.

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

(a) Identify casualty or theft
(b) Losses from casualties or thefts
(c) Gains from casualties or thefts includible in income

Casualty or Theft of Property Held One Year or Less

Table for Part II, One Year or Less, with rows 29-32 for gain/loss summary.

Casualty or Theft of Property Held More Than One Year

Table for Part II, More Than One Year, with rows 33-39 for gain/loss summary.

Name(s) shown on tax return

Identifying number

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

Part I Computation of Deduction

40	Initial investment	40			
41	Subsequent investments (see instructions)	41			
42	Income reported on your tax returns for tax years prior to the discovery year (see instructions)	42			
43	Add lines 40, 41, and 42	43			
44	Withdrawals for all years (see instructions)	44			
45	Subtract line 44 from line 43. This is your total qualified investment	45			
46	Enter 0.95 (95%) if you have no potential third-party recovery. Enter 0.75 (75%) if you have potential third-party recovery	46			
47	Multiply line 46 by line 45	47			
48	Actual recovery	48			
49	Potential insurance/Securities Investor Protection Corporation (SIPC) recovery	49			
50	Add lines 48 and 49. This is your total recovery	50			
51	Subtract line 50 from line 47. This is your deductible theft loss. Include this amount on line 28 of Section B, Part I. Do not complete lines 19–27 for this loss. Then complete Section B, Part II	51			

Part II Required Statements and Declarations (See instructions.)

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

Name of individual or entity _____
 Taxpayer identification number (if known) _____
 Address _____

- I have written documentation to support the amounts reported in Part I of this Section C.
- I am a qualified investor, as defined in section 4.03 of Revenue Procedure 2009-20.
- If I have determined the amount of my theft loss deduction using 0.95 on line 46 above, I declare that I have not pursued and do not intend to pursue any potential third-party recovery, as that term is defined in section 4.10 of Revenue Procedure 2009-20.
- I agree to comply with the conditions and agreements set forth in Revenue Procedure 2009-20 and this Section C.
- If I have already filed a return or amended return that does not satisfy the conditions in section 6.02 of Revenue Procedure 2009-20, I agree to all adjustments or actions that are necessary to comply with those conditions. The tax year(s) for which I filed the return(s) or amended return(s) and the date(s) on which they were filed are as follows:

Name(s) shown on tax return

Identifying number

SECTION D—Election To Deduct Federally Declared Disaster Loss in Preceding Tax Year (See instructions.)

Part I Election Statement

By providing all of the information below and attaching this Section D to a return or amended return for the preceding tax year which takes advantage of the disaster loss deduction, you hereby elect, under section 165(i) of the Internal Revenue Code, to deduct a loss attributable to a federally declared disaster that occurred in a federally declared disaster area and was sustained in the disaster year on your tax return for the preceding tax year.

52 Provide the name or a description of the federally declared disaster. _____

53 Provide the date or dates (mm/dd/yyyy) of the loss or losses that arose from the federally declared disaster. _____

54 Specify the address, including the city or town, county or parish, state and ZIP code where the damaged or destroyed property was located at the time of the disaster. _____

Part II Revocation of Prior Election

By providing all of the information below and attaching this Section D to an amended return for the preceding tax year which eliminates the previous disaster loss deduction, you hereby revoke a prior election under section 165(i) of the Internal Revenue Code to deduct a loss attributable to a federally declared disaster that occurred in a federally declared disaster area and was sustained in the disaster year on your tax return for the preceding tax year.

55 Provide the name or a description of the federally declared disaster and the address of the property that was damaged or destroyed and for which the election was claimed. _____

56 Specify the date (mm/dd/yyyy) you filed the prior election, which you are now revoking. (See instructions and note that new rules went into effect on October 13, 2016.) _____

57 Enclose your payment or otherwise provide evidence for, or explanation of, your arrangements for the repayment of the amount of any credit or refund which you received and which resulted from the prior election (which you are now revoking). _____

Sales of Business Property
(Also Involuntary Conversions and Recapture Amounts Under Sections 179 and 280F(b)(2))

Department of the Treasury
Internal Revenue Service

▶ **Attach to your tax return.**
▶ **Go to www.irs.gov/Form4797 for instructions and the latest information.**

Attachment
Sequence No. **27**

Name(s) shown on return	Identifying number
-------------------------	--------------------

1 Enter the gross proceeds from sales or exchanges reported to you for 2018 on Form(s) 1099-B or 1099-S (or substitute statement) that you are including on line 2, 10, or 20. See instructions **1** [Redacted]

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)
							[Redacted]

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

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 didn't have any prior year section 1231 losses, or they were recaptured in an earlier year, enter the gain from line 7 as a long-term capital gain on the Schedule D filed with your return and skip lines 8, 9, 11, and 12 below.

8 Nonrecaptured net section 1231 losses from prior years. See instructions	8	[Redacted]
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	[Redacted]

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):

11 Loss, if any, from line 7	11	([Redacted])
12 Gain, if any, from line 7 or amount from line 8, if applicable	12	[Redacted]
13 Gain, if any, from line 31	13	[Redacted]
14 Net gain or (loss) from Form 4684, lines 31 and 38a	14	[Redacted]
15 Ordinary gain from installment sales from Form 6252, line 25 or 36	15	[Redacted]
16 Ordinary gain or (loss) from like-kind exchanges from Form 8824	16	[Redacted]
17 Combine lines 10 through 16	17	[Redacted]

18 For all except individual returns, enter the amount from line 17 on the appropriate line of your return and skip lines a and b below. For individual returns, complete lines a and b below.

- a** If the loss on line 11 includes a loss from Form 4684, line 35, column (b)(ii), enter that part of the loss here. Enter the loss from income-producing property on Schedule A (Form 1040), line 16. (Do not include any loss on property used as an employee.) Identify as from "Form 4797, line 18a." See instructions
- b** Redetermine the gain or (loss) on line 17 excluding the loss, if any, on line 18a. Enter here and on Schedule 1 (Form 1040), line 14

18a	[Redacted]
18b	[Redacted]

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
20	Gross sales price (Note: See line 1 before completing.)	20	
21	Cost or other basis plus expense of sale	21	
22	Depreciation (or depletion) allowed or allowable	22	
23	Adjusted basis. Subtract line 22 from line 21.	23	
24	Total gain. Subtract line 23 from line 20	24	
25 If section 1245 property:			
a	Depreciation allowed or allowable from line 22	25a	
b	Enter the smaller of line 24 or 25a.	25b	
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 isn't 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 didn't dispose of farmland or if this form is being completed for a 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	

Farm Rental Income and Expenses
 (Crop and Livestock Shares (Not Cash) Received by Landowner (or Sub-Lessor))
 (Income not subject to self-employment tax)
 ▶ Attach to Form 1040 or Form 1040NR.
 ▶ Go to www.irs.gov/Form4835 for the latest information.

Name(s) shown on tax return _____

Your social security number _____

number of form 4835s attached

Employer ID number (EIN), if any _____

A Did you actively participate in the operation of this farm during 2018? See instructions Yes No

Part I Gross Farm Rental Income—Based on Production. Include amounts converted to cash or the equivalent.

1	Income from production of livestock, produce, grains, and other crops	1	 	
2a	Cooperative distributions (Form(s) 1099-PATR)	2a	 	2b Taxable amount
3a	Agricultural program payments (see instructions)	3a	 	3b Taxable amount
4	Commodity Credit Corporation (CCC) loans (see instructions):			
a	CCC loans reported under election	4a	 	
b	CCC loans forfeited	4b	 	4c Taxable amount
5	Crop insurance proceeds and federal crop disaster payments (see instructions):			
a	Amount received in 2018	5a	 	5b Taxable amount
c	If election to defer to 2019 is attached, check here ▶ <input type="checkbox"/>	5d		Amount deferred from 2017
6	Other income, including federal and state gasoline or fuel tax credit or refund (see instructions)	6	 	
7	Gross farm rental income. Add amounts in the right column for lines 1 through 6. Enter the total here and on Schedule E (Form 1040), line 42. ▶	7	 	

Part II Expenses—Farm Rental Property. Do not include personal or living expenses.

8	Car and truck expenses (see Schedule F (Form 1040) instructions). Also attach Form 4562	8	 		21	Pension and profit-sharing plans	21	 	
9	Chemicals	9	 		22	Rent or lease:			
10	Conservation expenses (see instructions)	10	 		a	Vehicles, machinery, and equipment (see instructions)	22a		
11	Custom hire (machine work)	11	 		b	Other (land, animals, etc.)	22b		
12	Depreciation and section 179 expense deduction not claimed elsewhere	12	 		23	Repairs and maintenance	23	 	
13	Employee benefit programs other than on line 21 (see Schedule F (Form 1040) instructions)	13	 		24	Seeds and plants	24	 	
14	Feed	14	 		25	Storage and warehousing	25	 	
15	Fertilizers and lime	15	 		26	Supplies	26	 	
16	Freight and trucking	16	 		27	Taxes	27	 	
17	Gasoline, fuel, and oil	17	 		28	Utilities	28		
18	Insurance (other than health)	18	 		29	Veterinary, breeding, and medicine	29		
19	Interest (see instructions):				30	Other expenses (specify):			
a	Mortgage (paid to banks, etc.)	19a	 		a	other expenses 	30a		
b	Other	19b	 		b	-----	30b		
20	Labor hired (less employment credits) (see Schedule F (Form 1040) instructions)	20	 		c	-----	30c		
					d	-----	30d		
					e	-----	30e		
					f	-----	30f		
					g	-----	30g		
31	Total expenses. Add lines 8 through 30g. See instructions ▶	31	 				31	 	
32	Net farm rental income or (loss). Subtract line 31 from line 7. If the result is income, enter it here and on Schedule E (Form 1040), line 40. If the result is a loss, you must go to line 34. See instructions farm subsidy 	32	 				32	 	
33	Reserved for future use	33					33		
34	If line 32 is a loss, check the box that describes your investment in this activity. See instructions investment risk 				34a	<input type="checkbox"/> All investment is at risk.			
					34b	<input type="checkbox"/> Some investment is not at risk.			
c	You may have to complete Form 8582 to determine your deductible loss, regardless of which box you checked. If you checked box 34b, you must complete Form 6198 before going to Form 8582. In either case, enter the deductible loss here and on Schedule E (Form 1040), line 40. See instructions nondeductible loss/suspended loss carryover 	34c	 				34c	 	

Investment Interest Expense Deduction

▶ Go to www.irs.gov/Form4952 for the latest information.
 ▶ Attach to your tax return.

OMB No. 1545-0191

2018

Attachment
 Sequence No. **51**

Name(s) shown on return	Identifying number
-------------------------	--------------------

Part I Total Investment Interest Expense

1	Investment interest expense paid or accrued in 2018 (see instructions)	1		
2	Disallowed investment interest expense from 2017 Form 4952, line 7	2		
3	Total investment interest expense. Add lines 1 and 2	3		

Part II Net Investment Income

4a	Gross income from property held for investment (excluding any net gain from the disposition of property held for investment)					
4b	Qualified dividends included on line 4a					
4c	Subtract line 4b from line 4a					
4d	Net gain from the disposition of property held for investment					
4e	Enter the smaller of line 4d or your net capital gain from the disposition of property held for investment (see instructions)					
4f	Subtract line 4e from line 4d					
4g	Enter the amount from lines 4b and 4e that you elect to include in investment income (see instructions)					
4h	Investment income. Add lines 4c, 4f, and 4g					
5	Investment expenses (see instructions)					
6	Net investment income. Subtract line 5 from line 4h. If zero or less, enter -0-					

Part III Investment Interest Expense Deduction

7	Disallowed investment interest expense to be carried forward to 2019. Subtract line 6 from line 3. If zero or less, enter -0-	7		
8	Investment interest expense deduction. Enter the smaller of line 3 or 6. See instructions	8		

For Paperwork Reduction Act Notice, see page 4.

Cat. No. 13177Y

Form **4952** (2018)

Tax on Lump-Sum Distributions
 (From Qualified Plans of Participants Born Before January 2, 1936)

► Go to www.irs.gov/Form4972 for the latest information.
 ► Attach to Form 1040, Form 1040NR, or Form 1041.

Name of recipient of distribution	Identifying number
-----------------------------------	--------------------

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

		Yes	No
1 Was this a distribution of a plan participant's entire balance (excluding deductible voluntary employee contributions and certain forfeited amounts) from all of an employer's qualified plans of one kind (for example, pension, profit-sharing, or stock bonus)? If "No," don't use this form	1	[Red]	
2 Did you roll over any part of the distribution? If "Yes," don't use this form	2		
3 Was this distribution paid to you as a beneficiary of a plan participant who was born before January 2, 1936?	3	[Red]	
4 Were you (a) a plan participant who received this distribution, (b) born before January 2, 1936, and (c) a participant in the plan for at least 5 years before the year of the distribution? If you answered "No" to both questions 3 and 4, don't use this form.	4	[Red]	
5a Did you use Form 4972 after 1986 for a previous distribution from your own plan? If "Yes," don't use this form for a 2018 distribution from your own plan	5a	[Red]	
b If you are receiving this distribution as a beneficiary of a plan participant who died, did you use Form 4972 for a previous distribution received as a beneficiary of that participant after 1986? If "Yes," don't use this form for this distribution	5b	[Red]	

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

6 Capital gain part from Form 1099-R, box 3						
7 Multiply line 6 by 20% (0.20) ►	7					
If you also choose to use Part III, go to line 8. Otherwise, include the amount from line 7 in the total on Form 1040, line 11; Form 1040NR, line 42; or Form 1041, Schedule G, line 1b. Be sure to check box 2 on Form 1040, line 11, or check box b on Form 1040NR, line 42.						

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

8 If you completed Part II, enter the amount from Form 1099-R, box 2a, minus box 3. If you didn't complete Part II, enter the amount from box 2a. Multiple recipients (and recipients who elect to include net unrealized appreciation (NUA) in taxable income), see instructions						
9 Death benefit exclusion for a beneficiary of a plan participant who died before August 21, 1996	9					
10 Total taxable amount. Subtract line 9 from line 8	10					
11 Current actuarial value of annuity from Form 1099-R, box 8. If none, enter -0-	11					
12 Adjusted total taxable amount. Add lines 10 and 11. If this amount is \$70,000 or more, skip lines 13 through 16, enter this amount on line 17, and go to line 18	12					
13 Multiply line 12 by 50% (0.50), but don't enter more than \$10,000	13					
14 Subtract \$20,000 from line 12. If line 12 is \$20,000 or less, enter -0-	14					
15 Multiply line 14 by 20% (0.20)	15					
16 Minimum distribution allowance. Subtract line 15 from line 13	16					
17 Subtract line 16 from line 12	17					
18 Federal estate tax attributable to lump-sum distribution	18					
19 Subtract line 18 from line 17. If line 11 is zero, skip lines 20 through 22 and go to line 23	19					
20 Divide line 11 by line 12 and enter the result as a decimal (rounded to at least three places)	20					
21 Multiply line 16 by the decimal on line 20	21					
22 Subtract line 21 from line 11	22					
23 Multiply line 19 by 10% (0.10)	23					
24 Tax on amount on line 23. Use the Tax Rate Schedule in the instructions	24					
25 Multiply line 24 by 10.0. If line 11 is zero, skip lines 26 through 28, enter this amount on line 29, and go to line 30	25					
26 Multiply line 22 by 10% (0.10)	26					
27 Tax on amount on line 26. Use the Tax Rate Schedule in the instructions	27					
28 Multiply line 27 by 10.0 MULTIPLE RECIPIENTS CODE.	28					
29 Subtract line 28 from line 25. Multiple recipients, see instructions ►	29					
30 Tax on lump-sum distribution. Add lines 7 and 29. Also include this amount in the total on Form 1040, line 11 (check box 2); Form 1040NR, line 42 (check box b); or Form 1041, Schedule G, line 1b ►	30					

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

Department of the Treasury
Internal Revenue Service (99)

▶ **Attach to Form 1040 or Form 1040NR.**
▶ **Go to www.irs.gov/Form5329 for instructions and the latest information.**

Attachment
Sequence No. **29**

Name of individual subject to additional tax. If married filing jointly, see instructions.	Your social security number
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Fill in Your Address Only if You Are Filing This Form by Itself and Not With Your Tax Return	Home address (number and street), or P.O. box if mail is not delivered to your home	Apt. no.
	City, town or post office, state, and ZIP code. If you have a foreign address, also complete the spaces below. See instructions.	If this is an amended return, check here <input type="checkbox"/>
	Foreign country name	Foreign province/state/country
	Foreign postal code	

If you **only** owe the additional 10% tax on early distributions, you may be able to report this tax directly on Schedule 4 (Form 1040), line 59, or Form 1040NR, line 57, without filing Form 5329. See the instructions for Schedule 4 (Form 1040), line 59, or for Form 1040NR, line 57.

Part I Additional Tax on Early Distributions. Complete this part if you took a taxable distribution (other than a qualified 2017 disaster distribution) before you reached age 59½ from a qualified retirement plan (including an IRA) or modified endowment contract (unless you are reporting this tax directly on Form 1040 or Form 1040NR—see above). You may also have to complete this part to indicate that you qualify for an exception to the additional tax on early distributions or for certain Roth IRA distributions. See instructions.

1	Early distributions included in income. For Roth IRA distributions, see instructions	1		
2	Early distributions included on line 1 that are not subject to the additional tax (see instructions). Enter the appropriate exception number from the instructions: _____	2		
3	Amount subject to additional tax. Subtract line 2 from line 1	3		
4	Additional tax. Enter 10% (0.10) of line 3. Include this amount on Schedule 4 (Form 1040), line 59, or Form 1040NR, line 57 Caution: If any part of the amount on line 3 was a distribution from a SIMPLE IRA, you may have to include 25% of that amount on line 4 instead of 10%. See instructions.	4		

Part II Additional Tax on Certain Distributions From Education Accounts and ABLÉ Accounts. Complete this part if you included an amount in income, on Schedule 1 (Form 1040), line 21, or Form 1040NR, line 21, from a Coverdell education savings account (ESA), a qualified tuition program (QTP), or an ABLÉ account.

5	Distributions included in income from a Coverdell ESA, a QTP, or an ABLÉ account	5		
6	Distributions included on line 5 that are not subject to the additional tax (see instructions)	6		
7	Amount subject to additional tax. Subtract line 6 from line 5	7		
8	Additional tax. Enter 10% (0.10) of line 7. Include this amount on Schedule 4 (Form 1040), line 59, or Form 1040NR, line 57	8		

Part III Additional Tax on Excess Contributions to Traditional IRAs. Complete this part if you contributed more to your traditional IRAs for 2018 than is allowable or you had an amount on line 17 of your 2017 Form 5329.

9	Enter your excess contributions from line 16 of your 2017 Form 5329. See instructions. If zero, go to line 15	9		
10	If your traditional IRA contributions for 2018 are less than your maximum allowable contribution, see instructions. Otherwise, enter -0-	10		
11	2018 traditional IRA distributions included in income (see instructions)	11		
12	2018 distributions of prior year excess contributions (see instructions)	12		
13	Add lines 10, 11, and 12	13		
14	Prior year excess contributions. Subtract line 13 from line 9. If zero or less, enter -0-	14		
15	Excess contributions for 2018 (see instructions)	15		
16	Total excess contributions. Add lines 14 and 15	16		
17	Additional tax. Enter 6% (0.06) of the smaller of line 16 or the value of your traditional IRAs on December 31, 2018 (including 2018 contributions made in 2019). Include this amount on Schedule 4 (Form 1040), line 59, or Form 1040NR, line 57	17		

Part IV Additional Tax on Excess Contributions to Roth IRAs. Complete this part if you contributed more to your Roth IRAs for 2018 than is allowable or you had an amount on line 25 of your 2017 Form 5329.

18	Enter your excess contributions from line 24 of your 2017 Form 5329. See instructions. If zero, go to line 23	18		
19	If your Roth IRA contributions for 2018 are less than your maximum allowable contribution, see instructions. Otherwise, enter -0-	19		
20	2018 distributions from your Roth IRAs (see instructions)	20		
21	Add lines 19 and 20	21		
22	Prior year excess contributions. Subtract line 21 from line 18. If zero or less, enter -0-	22		
23	Excess contributions for 2018 (see instructions)	23		
24	Total excess contributions. Add lines 22 and 23	24		
25	Additional tax. Enter 6% (0.06) of the smaller of line 24 or the value of your Roth IRAs on December 31, 2018 (including 2018 contributions made in 2019). Include this amount on Schedule 4 (Form 1040), line 59, or Form 1040NR, line 57	25		

Part V Additional Tax on Excess Contributions to Coverdell ESAs. Complete this part if the contributions to your Coverdell ESAs for 2018 were more than is allowable or you had an amount on line 33 of your 2017 Form 5329.

26	Enter the excess contributions from line 32 of your 2017 Form 5329. See instructions. If zero, go to line 31			26		
27	If the contributions to your Coverdell ESAs for 2018 were less than the maximum allowable contribution, see instructions. Otherwise, enter -0-	27				
28	2018 distributions from your Coverdell ESAs (see instructions)	28				
29	Add lines 27 and 28			29		
30	Prior year excess contributions. Subtract line 29 from line 26. If zero or less, enter -0-			30		
31	Excess contributions for 2018 (see instructions)			31		
32	Total excess contributions. Add lines 30 and 31			32		
33	Additional tax. Enter 6% (0.06) of the smaller of line 32 or the value of your Coverdell ESAs on December 31, 2018 (including 2018 contributions made in 2019). Include this amount on Schedule 4 (Form 1040), line 59, or Form 1040NR, line 57			33		

Part VI Additional Tax on Excess Contributions to Archer MSAs. Complete this part if you or your employer contributed more to your Archer MSAs for 2018 than is allowable or you had an amount on line 41 of your 2017 Form 5329.

34	Enter the excess contributions from line 40 of your 2017 Form 5329. See instructions. If zero, go to line 39			34		
35	If the contributions to your Archer MSAs for 2018 are less than the maximum allowable contribution, see instructions. Otherwise, enter -0-	35				
36	2018 distributions from your Archer MSAs from Form 8853, line 8	36				
37	Add lines 35 and 36			37		
38	Prior year excess contributions. Subtract line 37 from line 34. If zero or less, enter -0-			38		
39	Excess contributions for 2018 (see instructions)			39		
40	Total excess contributions. Add lines 38 and 39			40		
41	Additional tax. Enter 6% (0.06) of the smaller of line 40 or the value of your Archer MSAs on December 31, 2018 (including 2018 contributions made in 2019). Include this amount on Schedule 4 (Form 1040), line 59, or Form 1040NR, line 57			41		

Part VII Additional Tax on Excess Contributions to Health Savings Accounts (HSAs). Complete this part if you, someone on your behalf, or your employer contributed more to your HSAs for 2018 than is allowable or you had an amount on line 49 of your 2017 Form 5329.

42	Enter the excess contributions from line 48 of your 2017 Form 5329. If zero, go to line 47			42		
43	If the contributions to your HSAs for 2018 are less than the maximum allowable contribution, see instructions. Otherwise, enter -0-	43				
44	2018 distributions from your HSAs from Form 8889, line 16	44				
45	Add lines 43 and 44			45		
46	Prior year excess contributions. Subtract line 45 from line 42. If zero or less, enter -0-			46		
47	Excess contributions for 2018 (see instructions)			47		
48	Total excess contributions. Add lines 46 and 47			48		
49	Additional tax. Enter 6% (0.06) of the smaller of line 48 or the value of your HSAs on December 31, 2018 (including 2018 contributions made in 2019). Include this amount on Schedule 4 (Form 1040), line 59, or Form 1040NR, line 57			49		

Part VIII Additional Tax on Excess Contributions to an ABLER Account. Complete this part if contributions to your ABLER account for 2018 were more than is allowable.

50	Excess contributions for 2018 (see instructions)			50		
51	Additional tax. Enter 6% (0.06) of the smaller of line 50 or the value of your ABLER account on December 31, 2018. Include this amount on Schedule 4 (Form 1040), line 59, or Form 1040NR, line 57			51		

Part IX Additional Tax on Excess Accumulation in Qualified Retirement Plans (Including IRAs). Complete this part if you did not receive the minimum required distribution from your qualified retirement plan.

52	Minimum required distribution for 2018 (see instructions)			52		
53	Amount actually distributed to you in 2018			53		
54	Subtract line 53 from line 52. If zero or less, enter -0-			54		
55	Additional tax. Enter 50% (0.50) of line 54. Include this amount on Schedule 4 (Form 1040), line 59, or Form 1040NR, line 57			55		

Sign Here Only if You Are Filing This Form by Itself and Not With Your Tax Return

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

Your signature _____ Date _____

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

Repayment of the First-Time Homebuyer Credit

OMB No. 1545-0074

▶ **Attach to Form 1040, Form 1040NR, or Form 1040X.**
 ▶ **Go to www.irs.gov/Form5405 for instructions and the latest information.**

Attachment
 Sequence No. **58**

Name shown on return

Your social security number

Part I Disposition or Change in Use of Main Home for Which the Credit Was Claimed

- 1 Enter the date you disposed of, or ceased using as your main home, the home for which you claimed the credit (MM/DD/YYYY) (see instructions). ▶
- 2 If you meet the following conditions, check here ▶
 I (or my spouse if married) am, or was, a member of the uniformed services or Foreign Service, or an employee of the intelligence community. I sold the home, or it ceased to be my main home, in connection with Government orders for qualified official extended duty service. No repayment of the credit is required (see instructions). Stop here.
- 3 Check the box below that applies to you. See the instructions for the definition of "related person." ▶
 - a I sold (including through foreclosure) the home to a person who isn't related to me and had a gain on the sale (as figured in Part III below). Go to Part II below.
 - b I sold (including through foreclosure) the home to a person who isn't related to me and didn't have a gain on the sale (as figured in Part III below). No repayment of the credit is required. Stop here.
 - c I sold the home to a related person OR I gave the home to someone other than my spouse (or ex-spouse as part of my divorce settlement). Go to Part II below.
 - d I converted the entire home to a rental or business use OR I still own the home but no longer use it as my main home. Go to Part II below.
 - e I transferred the home to my spouse (or ex-spouse as part of my divorce settlement). The full name of my ex-spouse is ▶

 The responsibility for repayment of the credit is transferred to your spouse or ex-spouse. Stop here.
 - f My home was destroyed, condemned, or sold under threat of condemnation and I had a gain (see instructions).
 - g My home was destroyed, condemned, or sold under threat of condemnation and I didn't have a gain (see instructions).
 - h The taxpayer who claimed the credit died in 2018. No repayment of the credit is required of the deceased taxpayer. If you are filing a joint return for 2018 with the deceased taxpayer, see instructions. Otherwise, stop here.

Part II Repayment of the Credit

4 Enter the amount of the credit you claimed on Form 5405 for 2008. See instructions if you filed a joint return for 2008 or you checked the box on line 3f or 3g	4	<input type="text" value=""/>	
5 Enter the amount of the credit you repaid with your tax returns for the years 2010 through 2017	5	<input type="text" value=""/>	
6 Subtract line 5 from line 4. If you checked the box on line 3f or 3g, see instructions. If you checked the box on line 3a, go to line 7. Otherwise, skip line 7 and go to line 8	6	<input type="text" value=""/>	
7 Enter the gain on the disposition of your main home (from line 15 below)	7	<input type="text" value=""/>	
8 Amount of the credit to be repaid. See instructions	8	<input type="text" value=""/>	

Next: Enter the amount from line 8 on your 2018 Schedule 4 (Form 1040), line 60b; or Form 1040NR, line 59b.

Part III Form 5405 Gain or (Loss) Worksheet

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

9 Selling price of home, insurance proceeds, or gross condemnation award	9	<input type="text" value=""/>	
10 Selling expenses (including commissions, advertising and legal fees, and seller-paid loan charges) or expenses in getting the condemnation award	10	<input type="text" value=""/>	
11 Subtract line 10 from line 9. This is the amount realized on the sale of the home	11	<input type="text" value=""/>	
12 Adjusted basis of home sold (see instructions)	12	<input type="text" value=""/>	
13 Enter the first-time homebuyer credit claimed on Form 5405 minus the amount of the credit you repaid with your tax returns for the years 2010 through 2017	13	<input type="text" value=""/>	
14 Subtract line 13 from line 12. This is the adjusted basis for purposes of repaying the credit	14	<input type="text" value=""/>	
15 Subtract line 14 from line 11	15	<input type="text" value=""/>	

- If line 15 is more than -0-, you have a gain. Check the box on line 3a and complete Part II. **However**, check the box on line 3f (instead of the box on line 3a) if your home was destroyed or you sold the home through condemnation or under threat of condemnation. Then complete Part II if the event occurred in 2016.
- If line 15 is -0- or less, check the box on line 3b. However, if your home was destroyed or you sold the home through condemnation or under threat of condemnation, check the box on line 3g instead. You don't have to repay the credit.

Residential Energy Credit

▶ Go to www.irs.gov/Form5695 for instructions and the latest information.
▶ Attach to Form 1040 or Form 1040NR.

Name(s) shown on return

Your social security number

Part I Residential Energy Efficient Property Credit (See instructions before completing this part.)

Note: Skip lines 1 through 11 if you only have a **credit carryforward from 2017**.

1	Qualified solar electric property costs	1		
2	Qualified solar water heating property costs	2		
3	Qualified small wind energy property costs	3		
4	Qualified geothermal heat pump property costs	4		
5	Add lines 1 through 4	5		
6	Multiply line 5 by 30% (0.30)	6		
7a	Qualified fuel cell property. Was qualified fuel cell property installed on, or in connection with, your main home located in the United States? (See instructions.) ▶	7a	<input type="checkbox"/> Yes	<input type="checkbox"/> No
<p>Caution: If you checked the "No" box, you cannot take a credit for qualified fuel cell property. Skip lines 7b through 11.</p> <p>b Print the complete address of the main home where you installed the fuel cell property.</p> <p>Number and street _____ Unit No. _____</p> <p>City, State, and ZIP code _____</p>				
8	Qualified fuel cell property costs	8		
9	Multiply line 8 by 30% (0.30)	9		
10	Kilowatt capacity of property on line 8 above ▶ _____ x \$1,000	10		
11	Enter the smaller of line 9 or line 10	11		
12	Credit carryforward from 2017. Enter the amount, if any, from your 2017 Form 5695, line 16	12		
13	Add lines 6, 11, and 12	13		
14	Limitation based on tax liability. Enter the amount from the Residential Energy Efficient Property Credit Limit Worksheet (see instructions)	14		
15	Residential energy efficient property credit. Enter the smaller of line 13 or line 14. Also include this amount on Schedule 3 (Form 1040), line 53; or Form 1040NR, line 50	15		
16	Credit carryforward to 2019. If line 15 is less than line 13, subtract line 15 from line 13	16		

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

Work Opportunity Credit

▶ **Attach to your tax return.**

▶ **Information about Form 5884 and its separate instructions is at www.irs.gov/form5884.**

Name(s) shown on return	Identifying number									
<p>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.</p> <p>a Qualified first-year wages of employees who worked for you at least 120 hours but fewer than 400 hours . \$ _____ × 25% (0.25)</p> <p>b Qualified first-year wages of employees who worked for you at least 400 hours \$ _____ × 40% (0.40)</p> <p>c Qualified second-year wages of employees certified as long-term family assistance recipients \$ _____ × 50% (0.50)</p>	<table border="1" style="width: 100%; border-collapse: collapse;"> <tr> <td style="width: 10%; text-align: center;">1a</td> <td style="width: 60%;"></td> <td style="width: 30%;"></td> </tr> <tr> <td style="text-align: center;">1b</td> <td></td> <td></td> </tr> <tr> <td style="text-align: center;">1c</td> <td></td> <td></td> </tr> </table>	1a			1b			1c		
1a										
1b										
1c										
<p>2 Add lines 1a, 1b, and 1c. See instructions for the adjustment you must make to salaries and wages</p>	<table border="1" style="width: 100%; border-collapse: collapse;"> <tr> <td style="width: 10%; text-align: center;">2</td> <td style="width: 60%;"></td> <td style="width: 30%;"></td> </tr> </table>	2								
2										
<p>3 Work opportunity credit from partnerships, S corporations, cooperatives, estates, and trusts (see instructions)</p>	<table border="1" style="width: 100%; border-collapse: collapse;"> <tr> <td style="width: 10%; text-align: center;">3</td> <td style="width: 60%;"></td> <td style="width: 30%;"></td> </tr> </table>	3								
3										
<p>4 Add lines 2 and 3. Cooperatives, estates, and trusts, go to line 5. Partnerships and S corporations, stop here and report this amount on Schedule K. All others, stop here and report this amount on Form 3800, Part III, line 4b</p>	<table border="1" style="width: 100%; border-collapse: collapse;"> <tr> <td style="width: 10%; text-align: center;">4</td> <td style="width: 60%;"></td> <td style="width: 30%;"></td> </tr> </table>	4								
4										
<p>5 Amount allocated to patrons of the cooperative or beneficiaries of the estate or trust (see instructions)</p>	<table border="1" style="width: 100%; border-collapse: collapse;"> <tr> <td style="width: 10%; text-align: center;">5</td> <td style="width: 60%;"></td> <td style="width: 30%;"></td> </tr> </table>	5								
5										
<p>6 Cooperatives, estates, and trusts, subtract line 5 from line 4. Report this amount on Form 3800, Part III, line 4b</p>	<table border="1" style="width: 100%; border-collapse: collapse;"> <tr> <td style="width: 10%; text-align: center;">6</td> <td style="width: 60%;"></td> <td style="width: 30%;"></td> </tr> </table>	6								
6										

For Paperwork Reduction Act Notice, see separate instructions.

**Credits for Affected Disaster Area Employers
(for Employers Affected by Hurricane Harvey, Irma, or Maria or
Certain California Wildfires)**

▶ Attach to your tax return.

▶ Go to www.irs.gov/Form5884A for instructions and the latest information.

Name(s) shown on return

Identifying number

SECTION A. Employee Retention Credit (see instructions)

1 a	Employers affected by Hurricane Harvey, enter the total qualified wages paid or incurred after August 23, 2017, and before January 1, 2018, while the business was inoperable				
1 b	Employers affected by Hurricane Irma, enter the total qualified wages paid or incurred after September 4, 2017, and before January 1, 2018, while the business was inoperable				
1 c	Employers affected by Hurricane Maria, enter the total qualified wages paid or incurred after September 16, 2017, and before January 1, 2018, while the business was inoperable				
1 d	Employers affected by certain California wildfires beginning on or after October 8, 2017, and before November 1, 2017, enter the total qualified wages paid or incurred after October 8, 2017, and before January 1, 2018, while the business was inoperable				
1 e	Employers affected by certain California wildfires beginning on or after December 4, 2017, enter the total qualified wages paid or incurred on or after December 4, 2017, and before January 1, 2018, while the business was inoperable				
1 f	Add amounts from lines 1a, 1b, 1c, 1d, and 1e				
2	Multiply line 1f by 40% (0.40). See instructions for the adjustment you must make to salaries and wages				
3	Employee retention credit from partnerships, S corporations, cooperatives, estates, and trusts (see instructions)				
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 1aa				
5	Amount allocated to patrons of the cooperative or beneficiaries of the estate or trust (see instructions)				
6	Cooperatives, estates, and trusts, subtract line 5 from line 4. Report this amount on Form 3800, Part III, line 1aa				

SECTION B. Reserved for Future Use

7	Reserved for future use				
8	Reserved for future use				
9	Reserved for future use				
10	Reserved for future use				

For Paperwork Reduction Act Notice, see separate instructions.

At-Risk Limitations

OMB No. 1545-0712

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

Attachment
 Sequence No. **31**

Name(s) shown on return

Identifying number

Description of activity (see page 2 of the instructions)

Part I Current Year Profit (Loss) From the Activity, Including Prior Year Nondeductible Amounts.

See page 2 of the instructions.

1	Ordinary income (loss) from the activity (see page 2 of the instructions)	1	
2	Gain (loss) from the sale or other disposition of assets used in the activity (or of your interest in the activity) that you are reporting on:		
a	Schedule D	2a	
b	Form 4797	2b	
c	Other form or schedule	2c	
3	Other income and gains from the activity, from Schedule K-1 of Form 1065, Form 1065-B, or Form 1120S, that were not included on lines 1 through 2c	3	
4	Other deductions and losses from the activity, including investment interest expense allowed from Form 4952, that were not included on lines 1 through 2c	4	()
5	Current year profit (loss) from the activity. Combine lines 1 through 4. See page 3 of the instructions before completing the rest of this form	5	()

Part II Simplified Computation of Amount At Risk. See page 3 of the instructions before completing this part.

6	Adjusted basis (as defined in section 1011) in the activity (or in your interest in the activity) on the first day of the tax year. Do not enter less than zero	6	
7	Increases for the tax year (see page 3 of the instructions)	7	
8	Add lines 6 and 7	8	
9	Decreases for the tax year (see page 4 of the instructions)	9	
10a	Subtract line 9 from line 8 . . . . . ▶ | 10a |		
b	If line 10a is more than zero, enter that amount here and go to line 20 (or complete Part III). Otherwise, enter -0- and see Pub. 925 for information on the recapture rules	10b	

Part III Detailed Computation of Amount At Risk. If you completed Part III of Form 6198 for the prior year, see page 4 of the instructions.

11	Investment in the activity (or in your interest in the activity) at the effective date. Do not enter less than zero	11	
12	Increases at effective date	12	
13	Add lines 11 and 12	13	
14	Decreases at effective date	14	
15	Amount at risk (check box that applies):		
a	<input type="checkbox"/> At effective date. Subtract line 14 from line 13. Do not enter less than zero.	15	
b	<input type="checkbox"/> From your prior year Form 6198, line 19b. Do not enter the amount from line 10b of your prior year form.		
16	Increases since (check box that applies):	16	
a	<input type="checkbox"/> Effective date	17	
b	<input type="checkbox"/> The end of your prior year		
17	Add lines 15 and 16		
18	Decreases since (check box that applies):	18	
a	<input type="checkbox"/> Effective date	19	
b	<input type="checkbox"/> The end of your prior year		
19a	Subtract line 18 from line 17 . . . . . ▶ | 19a |		
b	If line 19a is more than zero, enter that amount here and go to line 20. Otherwise, enter -0- and see Pub. 925 for information on the recapture rules	19b	

Part IV Deductible Loss

20	Amount at risk. Enter the larger of line 10b or line 19b	20	
21	Deductible loss. Enter the smaller of the line 5 loss (treated as a positive number) or line 20. See page 8 of the instructions to find out how to report any deductible loss and any carryover	21	()

Note: If the loss is from a passive activity, see the Instructions for **Form 8582**, *Passive Activity Loss Limitations*, or the Instructions for **Form 8810**, *Corporate Passive Activity Loss and Credit Limitations*, to find out if the loss is allowed under the passive activity rules. If only part of the loss is subject to the passive activity loss rules, report only that part on Form 8582 or Form 8810, whichever applies.

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

Your social security number

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

1	Enter the amount from Form 1040, line 10, if more than zero. If Form 1040, line 10, is zero, subtract lines 8 and 9 of Form 1040 from line 7 of Form 1040 and enter the result here. (If less than zero, enter as a negative amount.)		
2a	If filing Schedule A (Form 1040), enter the taxes from Schedule A, line 7; otherwise, enter the amount from Form 1040, line 8		
b	Tax refund from Schedule 1 (Form 1040), line 10 or line 21	2b	()
c	Investment interest expense (difference between regular tax and AMT)	2c	
d	Depletion (difference between regular tax and AMT)	2d	
e	Net operating loss deduction from Schedule 1 (Form 1040), line 21. Enter as a positive amount	2e	
f	Alternative tax net operating loss deduction	2f	()
g	Interest from specified private activity bonds exempt from the regular tax	2g	
h	Qualified small business stock, see instructions	2h	
i	Exercise of incentive stock options (excess of AMT income over regular tax income)	2i	
j	Estates and trusts (amount from Schedule K-1 (Form 1041), box 12, code A)	2j	
k	Disposition of property (difference between AMT and regular tax gain or loss)	2k	
l	Depreciation on assets placed in service after 1986 (difference between regular tax and AMT)	2l	
m	Passive activities (difference between AMT and regular tax income or loss)	2m	
n	Loss limitations (difference between AMT and regular tax income or loss)	2n	
o	Circulation costs (difference between regular tax and AMT)	2o	
p	Long-term contracts (difference between AMT and regular tax income)	2p	
q	Mining costs (difference between regular tax and AMT)	2q	
r	Research and experimental costs (difference between regular tax and AMT)	2r	
s	Income from certain installment sales before January 1, 1987	2s	()
t	Intangible drilling costs preference	2t	
3	Other adjustments, including income-based related adjustments	3	
4	Alternative minimum taxable income. Combine lines 1 through 3. (If married filing separately and line 4 is more than \$718,800, see instructions.)	4	

Part II Alternative Minimum Tax (AMT)

5	Exemption. (If you were under age 24 at the end of 2018, see instructions.) IF your filing status is . . . AND line 4 is not over . . . THEN enter on line 5 . . . Single or head of household . . . \$ 500,000 . . . \$ 70,300 Married filing jointly or qualifying widow(er) 1,000,000 . . . 109,400 Married filing separately . . . 500,000 . . . 54,700 If line 4 is over the amount shown above for your filing status, see instructions.	annualized return KID	
6	Subtract line 5 from line 4. If more than zero, go to line 7. If zero or less, enter -0- here and on lines 7, 9, and 11, and go to line 10	6	
7	• If you are filing Form 2555 or 2555-EZ, see instructions for the amount to enter. • If you reported capital gain distributions directly on Schedule 1 (Form 1040), line 13; you reported qualified dividends on Form 1040, line 3a; or you had a gain on both lines 15 and 16 of Schedule D (Form 1040) (as refigured for the AMT, if necessary), complete Part III on the back and enter the amount from line 40 here. • All others: If line 6 is \$191,100 or less (\$95,550 or less if married filing separately), multiply line 6 by 26% (0.26). Otherwise, multiply line 6 by 28% (0.28) and subtract \$3,822 (\$1,911 if married filing separately) from the result.	7	
8	Alternative minimum tax foreign tax credit (see instructions)	8	
9	Tentative minimum tax. Subtract line 8 from line 7	9	
10	Add Form 1040, line 11a (minus any tax from Form 4972), and Schedule 2 (Form 1040), line 46. Subtract from the result any foreign tax credit from Schedule 3 (Form 1040), line 48. If you used Schedule J to figure your tax on Form 1040, line 11a, refigure that tax without using Schedule J before completing this line (see instructions)	10	
11	AMT. Subtract line 10 from line 9. If zero or less, enter -0-. Enter here and on Schedule 2 (Form 1040), line 45	11	

Part III Tax Computation Using Maximum Capital Gains Rates

Complete Part III only if you are required to do so by line 7 or by the Foreign Earned Income Tax Worksheet in the instructions.

12	Enter the amount from Form 6251, line 6. If you are filing Form 2555 or 2555-EZ, enter the amount from line 3 of the worksheet in the instructions for line 7	12		
13	Enter the amount from line 6 of the Qualified Dividends and Capital Gain Tax Worksheet in the instructions for Form 1040, line 11a, or the amount from line 13 of the Schedule D Tax Worksheet in the instructions for Schedule D (Form 1040), whichever applies (as refigured for the AMT, if necessary) (see instructions). If you are filing Form 2555 or 2555-EZ, see instructions for the amount to enter	13		
14	Enter the amount from Schedule D (Form 1040), line 19 (as refigured for the AMT, if necessary) (see instructions). If you are filing Form 2555 or 2555-EZ, see instructions for the amount to enter	14		
15	If you did not complete a Schedule D Tax Worksheet for the regular tax or the AMT, enter the amount from line 13. Otherwise, add lines 13 and 14, and enter the smaller of that result or the amount from line 10 of the Schedule D Tax Worksheet (as refigured for the AMT, if necessary). If you are filing Form 2555 or 2555-EZ, see instructions for the amount to enter	15		
16	Enter the smaller of line 12 or line 15	16		
17	Subtract line 16 from line 12	17		
18	If line 17 is \$191,100 or less (\$95,550 or less if married filing separately), multiply line 17 by 26% (0.26). Otherwise, multiply line 17 by 28% (0.28) and subtract \$3,822 (\$1,911 if married filing separately) from the result ▶	18		
19	Enter: <ul style="list-style-type: none"> • \$77,200 if married filing jointly or qualifying widow(er), • \$38,600 if single or married filing separately, or • \$51,700 if head of household. 	19		
20	Enter the amount from line 7 of the Qualified Dividends and Capital Gain Tax Worksheet in the instructions for Form 1040, line 11a, or the amount from line 14 of the Schedule D Tax Worksheet in the instructions for Schedule D (Form 1040), whichever applies (as figured for the regular tax). If you did not complete either worksheet for the regular tax, enter the amount from Form 1040, line 10; if zero or less, enter -0-. If you are filing Form 2555 or 2555-EZ, see instructions for the amount to enter	20		
21	Subtract line 20 from line 19. If zero or less, enter -0-	21		
22	Enter the smaller of line 12 or line 13	22		
23	Enter the smaller of line 21 or line 22. This amount is taxed at 0%	23		
24	Subtract line 23 from line 22	24		
25	Enter: <ul style="list-style-type: none"> • \$425,800 if single • \$239,500 if married filing separately • \$479,000 if married filing jointly or qualifying widow(er) • \$452,400 if head of household 	25		
26	Enter the amount from line 21	26		
27	Enter the amount from line 7 of the Qualified Dividends and Capital Gain Tax Worksheet in the instructions for Form 1040, line 11a, or the amount from line 19 of the Schedule D Tax Worksheet, whichever applies (as figured for the regular tax). If you did not complete either worksheet for the regular tax, enter the amount from Form 1040, line 10; if zero or less, enter -0-. If you are filing Form 2555 or Form 2555-EZ, see instructions for the amount to enter	27		
28	Add line 26 and line 27	28		
29	Subtract line 28 from line 25. If zero or less, enter -0-	29		
30	Enter the smaller of line 24 or line 29	30		
31	Multiply line 30 by 15% (0.15) ▶	31		
32	Add lines 23 and 30	32		
If lines 32 and 12 are the same, skip lines 33 through 37 and go to line 38. Otherwise, go to line 33.				
33	Subtract line 32 from line 22	33		
34	Multiply line 33 by 20% (0.20) ▶	34		
If line 14 is zero or blank, skip lines 35 through 37 and go to line 38. Otherwise, go to line 35.				
35	Add lines 17, 32, and 33	35		
36	Subtract line 35 from line 12	36		
37	Multiply line 36 by 25% (0.25) ▶	37		
38	Add lines 18, 31, 34, and 37	38		
39	If line 12 is \$191,100 or less (\$95,550 or less if married filing separately), multiply line 12 by 26% (0.26). Otherwise, multiply line 12 by 28% (0.28) and subtract \$3,822 (\$1,911 if married filing separately) from the result	39		
40	Enter the smaller of line 38 or line 39 here and on line 7. If you are filing Form 2555 or 2555-EZ, do not enter this amount on line 7. Instead, enter it on line 4 of the worksheet in the instructions for line 7	40		

Installment Sale Income

Department of the Treasury
Internal Revenue Service

▶ **Attach to your tax return.**
▶ **Use a separate form for each sale or other disposition of property on the installment method.**
▶ **Go to www.irs.gov/Form6252 for the latest information.**

2018
Attachment
Sequence No. **79**

Name(s) shown on return _____ Identifying number _____

1 Description of property ▶ _____
2a Date acquired (mm/dd/yyyy) ▶ _____ **b** Date sold (mm/dd/yyyy) ▶ _____
3 Was the property sold to a related party (see instructions) after May 14, 1980? If "No," skip line 4 Yes No
4 Was the property you sold to a related party a marketable security? If "Yes," complete Part III. If "No," complete Part III for the year of sale and the 2 years after the year of sale Yes No

Part I Gross Profit and Contract Price. Complete this part for the year of sale only.

5 Selling price including mortgages and other debts. Don't include interest, whether stated or unstated	5	
6 Mortgages, debts, and other liabilities the buyer assumed or took the property subject to (see instructions)	6	
7 Subtract line 6 from line 5	7	
8 Cost or other basis of property sold	8	
9 Depreciation allowed or allowable	9	
10 Adjusted basis. Subtract line 9 from line 8	10	
11 Commissions and other expenses of sale	11	
12 Income recapture from Form 4797, Part III (see instructions)	12	
13 Add lines 10, 11, and 12	13	
14 Subtract line 13 from line 5. If zero or less, don't complete the rest of this form (see instructions)	14	
15 If the property described on line 1 above was your main home, enter the amount of your excluded gain (see instructions). Otherwise, enter -0-	15	
16 Gross profit. Subtract line 15 from line 14	16	
17 Subtract line 13 from line 6. If zero or less, enter -0-	17	
18 Contract price. Add line 7 and line 17	18	

Part II Installment Sale Income. Complete this part for the year of sale **and** any year you receive a payment or have certain debts you must treat as a payment on installment obligations.

19 Gross profit percentage (expressed as a decimal amount). Divide line 16 by line 18. (For years after the year of sale, see instructions)	19	
20 If this is the year of sale, enter the amount from line 17. Otherwise, enter -0-	20	
21 Payments received during year (see instructions). Don't include interest, whether stated or unstated	21	
22 Add lines 20 and 21	22	
23 Payments received in prior years (see instructions). Don't include interest, whether stated or unstated	23	
24 Installment sale income. Multiply line 22 by line 19	24	
25 Enter the part of line 24 that is ordinary income under the recapture rules (see instructions)	25	
26 Subtract line 25 from line 24. Enter here and on Schedule D or Form 4797 (see instructions).	26	

Part III Related Party Installment Sale Income. **Don't** complete if you received the final payment this tax year.

27 Name, address, and taxpayer identifying number of related party _____

28 Did the related party resell or dispose of the property ("second disposition") during this tax year? Yes No

29 If the answer to question 28 is "Yes," complete lines 30 through 37 below unless one of the following conditions is met. Check the box that applies.

- a** The second disposition was more than 2 years after the first disposition (other than dispositions of marketable securities). If this box is checked, enter the date of disposition (mm/dd/yyyy) . . . ▶ _____
- b** The first disposition was a sale or exchange of stock to the issuing corporation.
- c** The second disposition was an involuntary conversion and the threat of conversion occurred after the first disposition.
- d** The second disposition occurred after the death of the original seller or buyer.
- e** It can be established to the satisfaction of the IRS that tax avoidance wasn't a principal purpose for either of the dispositions. If this box is checked, attach an explanation (see instructions).

30 Selling price of property sold by related party (see instructions)	30	
31 Enter contract price from line 18 for year of first sale	31	
32 Enter the smaller of line 30 or line 31	32	
33 Total payments received by the end of your 2018 tax year (see instructions)	33	
34 Subtract line 33 from line 32. If zero or less, enter -0-	34	
35 Multiply line 34 by the gross profit percentage on line 19 for year of first sale	35	
36 Enter the part of line 35 that is ordinary income under the recapture rules (see instructions)	36	
37 Subtract line 36 from line 35. Enter here and on Schedule D or Form 4797 (see instructions).	37	

Credit for Increasing Research Activities

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

Name(s) shown on return

Identifying number

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

1	Certain amounts paid or incurred to energy consortia (see instructions)		1		
2	Basic research payments to qualified organizations (see instructions)				
3	Qualified organization base period amount				
4	Subtract line 3 from line 2. If zero or less, enter -0-		4		
5	Wages for qualified services (do not include wages used in figuring the work opportunity credit)				
6	Cost of supplies				
7	Rental or lease costs of computers (see instructions)				
8	Enter the applicable percentage of contract research expenses. See instructions				
9	Total qualified research expenses. Add lines 5 through 8				
10	Enter fixed-base percentage, but not more than 16% (0.16) (see instructions)		10		%
11	Enter average annual gross receipts. See instructions				
12	Multiply line 11 by the percentage on line 10				
13	Subtract line 12 from line 9. If zero or less, enter -0-				
14	Multiply line 9 by 50% (0.50)				
15	Enter the smaller of line 13 or line 14		15		
16	Add lines 1, 4, and 15		16		
17	Are you electing the reduced credit under section 280C? ▶ Yes <input type="checkbox"/> No <input type="checkbox"/> If "Yes," multiply line 16 by 13% (0.13). If "No," multiply line 16 by 20% (0.20) and see the instructions for the statement that must be attached. Fiscal year filers: see instructions. Members of controlled groups or businesses under common control: see instructions for the statement that must be attached		17		

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		
19	Basic research payments to qualified organizations (see the line 2 instructions)				
20	Qualified organization base period amount (see the line 3 instructions)				
21	Subtract line 20 from line 19. If zero or less, enter -0-		21		
22	Add lines 18 and 21		22		
23	Multiply line 22 by 20% (0.20)		23		
24	Wages for qualified services (do not include wages used in figuring the work opportunity credit)				
25	Cost of supplies				
26	Rental or lease costs of computers (see the line 7 instructions)				
27	Enter the applicable percentage of contract research expenses. See the line 8 instructions				
28	Total qualified research expenses. Add lines 24 through 27				
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				
30	Divide line 29 by 6.0				
31	Subtract line 30 from line 28. If zero or less, enter -0-				
32	Multiply line 31 by 14% (0.14). If you skipped lines 30 and 31, multiply line 28 by 6% (0.06)		32		

For Paperwork Reduction Act Notice, see separate instructions.

Section B—Alternative Simplified Credit *(continued)*

33	Add lines 23 and 32	33		
34	Are you electing the reduced credit under section 280C? <input type="checkbox"/> Yes <input type="checkbox"/> No <input type="checkbox"/> If "Yes," multiply line 33 by 65% (0.65). If "No," enter the amount from line 33 and see the line 17 instructions for the statement that must be attached. Fiscal year filers: see instructions. Members of controlled groups or businesses under common control: see instructions for the statement that must be attached	34		

Section C—Current Year Credit

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

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

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

**Gains and Losses From Section 1256
 Contracts and Straddles**

▶ Go to www.irs.gov/Form6781 for the latest information.
 ▶ Attach to your tax return.

Name(s) shown on tax return

Identifying number

Check all applicable boxes (see instructions). **A** Mixed straddle election **C** Mixed straddle account election
B Straddle-by-straddle identification election **D** Net section 1256 contracts loss election

Part I Section 1256 Contracts Marked to Market

(a) Identification of account	(b) (Loss)	(c) Gain	
1			
2 Add the amounts on line 1 in columns (b) and (c)	2 ()		
3 Net gain or (loss). Combine line 2, columns (b) and (c)			3
4 Form 1099-B adjustments. See instructions and attach statement			4
5 Combine lines 3 and 4			5
Note: If line 5 shows a net gain, skip line 6 and enter the gain on line 7. Partnerships and S corporations, see instructions.			
6 If you have a net section 1256 contracts loss and checked box D above, enter the amount of loss to be carried back. Enter the loss as a positive number. If you didn't check box D, enter -0-			6
7 Combine lines 5 and 6			7
8 Short-term capital gain or (loss). Multiply line 7 by 40% (0.40). Enter here and include on line 4 of Schedule D or on Form 8949 (see instructions)			8
9 Long-term capital gain or (loss). Multiply line 7 by 60% (0.60). Enter here and include on line 11 of Schedule D or on Form 8949 (see instructions)			9

Part II Gains and Losses From Straddles. Attach a separate statement listing each straddle and its components.

Section A—Losses From Straddles

(a) Description of property	(b) Date entered into or acquired	(c) Date closed out or sold	(d) Gross sales price	(e) Cost or other basis plus expense of sale	(f) Loss. If column (e) is more than (d), enter difference. Otherwise, enter -0-	(g) Unrecognized gain on offsetting positions	(h) Recognized loss. If column (f) is more than (g), enter difference. Otherwise, enter -0-
10							
11a Enter the short-term portion of losses from line 10, column (h), here and include on line 4 of Schedule D or on Form 8949 (see instructions)							11a ()
b Enter the long-term portion of losses from line 10, column (h), here and include on line 11 of Schedule D or on Form 8949 (see instructions)							11b ()

Section B—Gains From Straddles

(a) Description of property	(b) Date entered into or acquired	(c) Date closed out or sold	(d) Gross sales price	(e) Cost or other basis plus expense of sale	(f) Gain. If column (d) is more than (e), enter difference. Otherwise, enter -0-
12					
13a Enter the short-term portion of gains from line 12, column (f), here and include on line 4 of Schedule D or on Form 8949 (see instructions)					13a
b Enter the long-term portion of gains from line 12, column (f), here and include on line 11 of Schedule D or on Form 8949 (see instructions)					13b

Part III Unrecognized Gains From Positions Held on Last Day of Tax Year. Memo Entry Only (see instructions)

(a) Description of property	(b) Date acquired	(c) Fair market value on last business day of tax year	(d) Cost or other basis as adjusted	(e) Unrecognized gain. If column (c) is more than (d), enter difference. Otherwise, enter -0-
14				

Noncash Charitable Contributions

OMB No. 1545-0908

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

Attachment Sequence No. **155**

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

Name(s) shown on your income tax return

Identifying number

Note. Figure the amount of your contribution deduction before completing this form. See your tax return instructions.

Section A. Donated Property of \$5,000 or Less and Publicly Traded Securities—List in this section **only** items (or groups of similar items) for which you claimed a deduction of \$5,000 or less. Also list publicly traded securities even if the deduction is more than \$5,000 (see instructions).

Part I Information on Donated Property—If you need more space, attach a statement.

1	(a) Name and address of the donee organization	(b) If donated property is a vehicle (see instructions), check the box. Also enter the vehicle identification number (unless Form 1098-C is attached).	(c) Description of donated property (For a vehicle, enter the year, make, model, and mileage. For securities, enter the company name and the number of shares.)
A	■ ■	■ <input type="checkbox"/>	■ ■
B	Desc Code	<input type="checkbox"/>	Desc Code
C		<input type="checkbox"/>	
D		<input type="checkbox"/>	
E		<input type="checkbox"/>	

Note. If the amount you claimed as a deduction for an item is \$500 or less, you do not have to complete columns (e), (f), and (g).

A	(d) Date of the contribution	(e) Date acquired by donor (mo., yr.)	(f) How acquired by donor	(g) Donor's cost or adjusted basis	(h) Fair market value (see instructions)	(i) Method used to determine the fair market value
B	■	■		■	■	
C						
D						
E						

Part II Partial Interests and Restricted Use Property—Complete lines 2a through 2e if you gave less than an entire interest in a property listed in Part I. Complete lines 3a through 3c if conditions were placed on a contribution listed in Part I; also attach the required statement (see instructions).

- 2a** Enter the letter from Part I that identifies the property for which you gave less than an entire interest ▶ ■
 If Part II applies to more than one property, attach a separate statement.
- b** Total amount claimed as a deduction for the property listed in Part I: **(1)** For this tax year ▶ ■
(2) For any prior tax years ▶ ■
- c** Name and address of each organization to which any such contribution was made in a prior year (complete only if different from the donee organization above):
 Name of charitable organization (donee) _____
 Address (number, street, and room or suite no.) _____
 City or town, state, and ZIP code _____
- d** For tangible property, enter the place where the property is located or kept ▶ _____
- e** Name of any person, other than the donee organization, having actual possession of the property ▶ _____

	Yes	No
3a Is there a restriction, either temporary or permanent, on the donee's right to use or dispose of the donated property?	■	
b Did you give to anyone (other than the donee organization or another organization participating with the donee organization in cooperative fundraising) the right to the income from the donated property or to the possession of the property, including the right to vote donated securities, to acquire the property by purchase or otherwise, or to designate the person having such income, possession, or right to acquire?		
c Is there a restriction limiting the donated property for a particular use?		

For Paperwork Reduction Act Notice, see separate instructions.

Cat. No. 62299J

Form **8283** (Rev. 12-2014)

Name(s) shown on your income tax return	Identifying number
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Section B. Donated Property Over \$5,000 (Except Publicly Traded Securities)—Complete this section for one item (or one group of similar items) for which you claimed a deduction of more than \$5,000 per item or group (except contributions of publicly traded securities reported in Section A). Provide a separate form for each property donated unless it is part of a group of similar items. An appraisal is generally required for property listed in Section B. See instructions.

Part I Information on Donated Property—To be completed by the taxpayer and/or the appraiser.

4 Check the box that describes the type of property donated:

- | | | | |
|---|---|---|---|
| a <input type="checkbox"/> Art* (contribution of \$20,000 or more) | d <input type="checkbox"/> Art* (contribution of less than \$20,000) | g <input type="checkbox"/> Collectibles** | j <input type="checkbox"/> Other |
| b <input type="checkbox"/> Qualified Conservation Contribution | e <input type="checkbox"/> Other Real Estate | h <input type="checkbox"/> Intellectual Property | |
| c <input type="checkbox"/> Equipment | f <input type="checkbox"/> Securities | i <input type="checkbox"/> Vehicles | |

*Art includes paintings, sculptures, watercolors, prints, drawings, ceramics, antiques, decorative arts, textiles, carpets, silver, rare manuscripts, historical memorabilia, and other similar objects.

**Collectibles include coins, stamps, books, gems, jewelry, sports memorabilia, dolls, etc., but not art as defined above.

Note. In certain cases, you must attach a qualified appraisal of the property. See instructions.

	(a) Description of donated property (if you need more space, attach a separate statement)	(b) If tangible property was donated, give a brief summary of the overall physical condition of the property at the time of the gift	(c) Appraised fair market value
A	<input type="checkbox"/> Desc		<input type="checkbox"/>
B	<input type="checkbox"/> Code		
C			
D			

	(d) Date acquired by donor (mo., yr.)	(e) How acquired by donor	(f) Donor's cost or adjusted basis	(g) For bargain sales, enter amount received	See instructions	
					(h) Amount claimed as a deduction	(i) Date of contribution
A	<input type="checkbox"/>		<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
B						
C						
D						

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

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

Signature of taxpayer (donor) ▶ _____

Date ▶ _____

Part III Declaration of Appraiser

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

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

Sign

Here

Signature ▶ _____

Title ▶ _____

Date ▶ _____

Business address (including room or suite no.) _____

Identifying number _____

City or town, state, and ZIP code _____

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

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

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

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

Name of charitable organization (donee)	Employer identification number
<input type="checkbox"/> Desc <input type="checkbox"/> Code	<input type="checkbox"/>
Address (number, street, and room or suite no.)	City or town, state, and ZIP code
Authorized signature	Title Date

Release/Revocation of Release of Claim to Exemption for Child by Custodial Parent

▶ Attach a separate form for each child.
▶ Go to www.irs.gov/Form8332 for the latest information.

Name of noncustodial parent _____

Noncustodial parent's
social security number (SSN) ▶ _____

Note: This form also applies to some tax benefits, including the child tax credit, additional child tax credit, and credit for other dependents. It doesn't apply to other tax benefits, such as the earned income credit, dependent care credit, or head of household filing status. See the instructions and Pub. 501.

Part I Release of Claim to Exemption for Current Year

I agree not to claim an exemption for _____
Name of child

for the tax year 20 ____.

Signature of custodial parent releasing claim to exemption

Custodial parent's SSN

Date

Note: If you choose not to claim an exemption for this child for future tax years, also complete Part II.

Part II Release of Claim to Exemption for Future Years (If completed, see Noncustodial Parent on page 2.)

I agree not to claim an exemption for _____
Name of child

for the tax year(s) _____.
(Specify. See instructions.)

Signature of custodial parent releasing claim to exemption

Custodial parent's SSN

Date

Part III Revocation of Release of Claim to Exemption for Future Year(s)

I revoke the release of claim to an exemption for _____
Name of child

for the tax year(s) _____.
(Specify. See instructions.)

Signature of custodial parent revoking the release of claim to exemption

Custodial parent's SSN

Date

General Instructions

What's New

Exemption deduction suspended. The deduction for personal exemptions is suspended for tax years 2018 through 2025 by the Tax Cuts and Jobs Act. Although the exemption amount is zero, eligibility to claim an exemption may make you eligible for other tax benefits. See Pub. 501 for details. Although taxpayers can't claim a deduction for exemptions, eligibility to claim an exemption for a child remains important for determining who may claim the child tax credit, the additional child tax credit, and the credit for other dependents, as well as other tax benefits. See the instructions and Pub. 501 for details.

Purpose of Form

If you are the custodial parent, you can use this form to do the following.

- Release a claim to exemption for your child so that the noncustodial parent can claim an exemption for the child and claim the child tax credit, the additional child tax credit, and the credit for other dependents (if applicable).
- Revoke a previous release of claim to exemption for your child.

Release of claim to exemption. Complete this form (or sign a similar statement containing the same information required by this form) and give it to the noncustodial parent. The noncustodial parent must attach this form or similar statement to his or her tax return each year the exemption is claimed. Use Part I to release a claim to the exemption for the current year. Use Part II if you choose to release a claim to exemption for any future year(s).

Note: If the decree or agreement went into effect after 1984 and before 2009, you can attach certain pages from the decree or agreement instead of Form 8332, provided that these pages are substantially similar to Form 8332. See *Post-1984 and pre-2009 decree or agreement* on page 2.

Revocation of release of claim to exemption. Use Part III to revoke a previous release of claim to an exemption. The revocation will be effective no earlier than the tax year following the year in which you provide the noncustodial parent with a copy of the revocation or make a reasonable effort to provide the noncustodial parent with a copy of the revocation. Therefore, if you revoked a release on Form 8332 and provided a copy of the form to the noncustodial parent in 2018, the earliest tax year the revocation

can be effective is 2019. You must attach a copy of the revocation to your tax return each year the exemption is claimed as a result of the revocation. You must also keep for your records a copy of the revocation and evidence of delivery of the notice to the noncustodial parent, or of reasonable efforts to provide actual notice.

Custodial Parent and Noncustodial Parent

The custodial parent is generally the parent with whom the child lived for the greater number of nights during the year. The noncustodial parent is the other parent. If the child was with each parent for an equal number of nights, the custodial parent is the parent with the higher adjusted gross income. For details and an exception for a parent who works at night, see Pub. 501.

Dependent Child

A dependent is either a qualifying child or a qualifying relative. See the instructions for your tax return for the definition of these terms. Generally, a child of divorced or separated parents will be a qualifying child of the custodial parent. However, if the special rule on page 2 applies, then the child will be treated as the qualifying child or qualifying

Mortgage Interest Credit

(For Holders of Qualified Mortgage Credit Certificates Issued by State or Local Governmental Units or Agencies)

► Go to www.irs.gov/Form8396 for the latest information.
► Attach to Form 1040 or 1040NR.

Name(s) shown on your tax return Your social security number

Enter the address of your main home to which the qualified mortgage certificate relates if it is different from the address shown on your tax return.

Name of Issuer of Mortgage Credit Certificate Mortgage Credit Certificate Number Issue Date

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

Part I Current Year Mortgage Interest Credit

1 Interest paid on the certified indebtedness amount. If someone else (other than your spouse if filing jointly) also held an interest in the home, enter only your share of the interest paid	1		
2 Enter the certificate credit rate shown on your mortgage credit certificate . Do not enter the interest rate on your home mortgage	2		%
3 If line 2 is 20% or less, multiply line 1 by line 2. If line 2 is more than 20%, or you refinanced your mortgage and received a reissued certificate, see the instructions for the amount to enter . You must reduce your deduction for home mortgage interest on Schedule A (Form 1040) by the amount on line 3.	3	■	
4 Enter any 2015 credit carryforward from line 16 of your 2017 Form 8396	4	■	
5 Enter any 2016 credit carryforward from line 14 of your 2017 Form 8396	5	■	
6 Enter any 2017 credit carryforward from line 17 of your 2017 Form 8396	6	■	
7 Add lines 3 through 6	7	■	
8 Limitation based on tax liability. Enter the amount from the Credit Limit Worksheet (see instructions)	8	■	
9 Current year mortgage interest credit. Enter the smaller of line 7 or line 8. Also include this amount in the total on Schedule 3 (Form 1040), line 54, or Form 1040NR, line 51. Check box c on that line and enter "8396" in the space next to that box	9	■	

Part II Mortgage Interest Credit Carryforward to 2019. (Complete **only** if line 9 is less than line 7.)

10 Add lines 3 and 4	10		
11 Enter the amount from line 7.	11		
12 Enter the larger of line 9 or line 10.	12		
13 Subtract line 12 from line 11	13		
14 2017 credit carryforward to 2019. Enter the smaller of line 6 or line 13	14		
15 Subtract line 14 from line 13	15		
16 2016 credit carryforward to 2019. Enter the smaller of line 5 or line 15	16		
17 2018 credit carryforward to 2019. Subtract line 9 from line 3. If zero or less, enter -0-	17		

b	Activities with net loss (enter the amount from Worksheet 3, column (b))			
c	Prior years' unallowed losses (enter the amount from Worksheet 3, column (c))			
d	Combine lines 3a, 3b, and 3c			

4 Combine lines 1d, 2c, and 3d. If this line is zero or more, stop here and include this form with your return; all losses are allowed, including any prior year unallowed losses entered on line 1c, 2b, or 3c. Report the losses on the forms and schedules normally used

If line 4 is a loss and:

- Line 1d is a loss, go to Part II.
- Line 2c is a loss (and line 1d is zero or more), skip Part II and go to Part III.
- Line 3d is a loss (and lines 1d and 2c are zero or more), skip Parts II and III and go to line 15.

Caution: If your filing status is married filing separately and you lived with your spouse at any time during the year, **do not** complete Part II or Part III. Instead, go to line 15.

Part II Special Allowance for Rental Real Estate Activities With Active Participation

Note: Enter all numbers in Part II as positive amounts. See instructions for an example.

5	Enter the smaller of the loss on line 1d or the loss on line 4		5	
6	Enter \$150,000. If married filing separately, see instructions	6		
7	Enter modified adjusted gross income, but not less than zero (see instructions)	7		
	Note: If line 7 is greater than or equal to line 6, skip lines 8 and 9, enter -0- on line 10. Otherwise, go to line 8.			
8	Subtract line 7 from line 6	8		
9	Multiply line 8 by 50% (0.50). Do not enter more than \$25,000. If married filing separately, see instructions		9	
10	Enter the smaller of line 5 or line 9		10	
	If line 2c is a loss, go to Part III. Otherwise, go to line 15.			

Part III Special Allowance for Commercial Revitalization Deductions From Rental Real Estate Activities

Note: Enter all numbers in Part III as positive amounts. See the example for Part II in the instructions.

11	Enter \$25,000 reduced by the amount, if any, on line 10. If married filing separately, see instructions	11	
12	Enter the loss from line 4	12	
13	Reduce line 12 by the amount on line 10	13	
14	Enter the smallest of line 2c (treated as a positive amount), line 11, or line 13	14	

Part IV Total Losses Allowed

15	Add the income, if any, on lines 1a and 3a and enter the total	15	
16	Total losses allowed from all passive activities for 2018. Add lines 10, 14, and 15. See instructions to find out how to report the losses on your tax return	16	

For Paperwork Reduction Act Notice, see instructions.

Cat. No. 63704F

Form **8582** (2018)

Low-Income Housing Credit

OMB No. 1545-0984

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

Attachment
 Sequence No. **36a**

Name(s) shown on return

Identifying number

Part I Buildings Placed in Service Before 2008

1 Number of Forms 8609-A attached for buildings placed in service before 2008 ▶ █			
2 Has there been a decrease in the qualified basis of any buildings accounted for on line 1 since the close of the preceding tax year? <input checked="" type="checkbox"/> Yes <input type="checkbox"/> No If "Yes," enter the building identification numbers (BINs) of the buildings that had a decreased basis. If you need more space, attach a schedule. (i) _____ (ii) _____ (iii) _____ (iv) _____			
3 Current year credit from attached Form(s) 8609-A for buildings placed in service before 2008 (see instructions)	3	█	
4 Low-income housing credit for buildings placed in service before 2008 from partnerships, S corporations, estates, and trusts	4	█	
5 Add lines 3 and 4. Estates and trusts, go to line 6. Partnerships and S corporations, stop here and report this amount on Schedule K. All others, stop here and report this amount on Form 3800, Part III, line 1d, column (c)	5	█	
6 Amount allocated to beneficiaries of the estate or trust (see instructions)	6		
7 Estates and trusts, subtract line 6 from line 5. Report this amount on Form 3800, Part III, line 1d, column (c)	7		

Part II Buildings Placed in Service After 2007

8 Number of Forms 8609-A attached for buildings placed in service after 2007 ▶ _____			
9 Has there been a decrease in the qualified basis of any buildings accounted for on line 8 since the close of the preceding tax year? <input type="checkbox"/> Yes <input type="checkbox"/> No If "Yes," enter the building identification numbers (BINs) of the buildings that had a decreased basis. If you need more space, attach a schedule. (i) _____ (ii) _____ (iii) _____ (iv) _____			
10 Current year credit from attached Form(s) 8609-A for buildings placed in service after 2007 (see instructions)	10	█	
11 Low-income housing credit for buildings placed in service after 2007 from partnerships, S corporations, estates, and trusts.	11	█	
12 Add lines 10 and 11. Estates and trusts, go to line 13. Partnerships and S corporations, stop here and report this amount on Schedule K. All others, stop here and report this amount on Form 3800, Part III, line 4d, column (c)	12	█	
13 Amount allocated to beneficiaries of the estate or trust (see instructions)	13		
14 Estates and trusts, subtract line 13 from line 12. Report this amount on Form 3800, Part III, line 4d, column (c)	14		

For Paperwork Reduction Act Notice, see General Instructions.

Cat. No. 639871

Form **8586** (Rev. 12-2016)

Nondeductible IRAs

▶ Go to www.irs.gov/Form8606 for instructions and the latest information.

▶ Attach to 2018 Form 1040 or 2018 Form 1040NR.

OMB No. 1545-0074

2018

Attachment
Sequence No. **48**

Name. If married, file a separate form for each spouse required to file 2018 Form 8606. See instructions. Your social security number

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

Home address (number and street, or P.O. box if mail is not delivered to your home)		Apt. no.
City, town or post office, state, and ZIP code. If you have a foreign address, also complete the spaces below (see instructions).		If this is an amended return, check here <input type="checkbox"/>
Foreign country name	Foreign province/state/county	Foreign postal code

Part I Nondeductible Contributions to Traditional IRAs and Distributions From Traditional, SEP, and SIMPLE IRAs

Complete this part only if one or more of the following apply.

- You made nondeductible contributions to a traditional IRA for 2018.
- You took distributions from a traditional, SEP, or SIMPLE IRA in 2018 **and** you made nondeductible contributions to a traditional IRA in 2018 or an earlier year. For this purpose, a distribution does not include a rollover (other than a repayment of a qualified 2017 disaster distribution (see 2018 Form 8915B)), qualified charitable distribution, one-time distribution to fund an HSA, conversion, recharacterization, or return of certain contributions.
- You converted part, but not all, of your traditional, SEP, and SIMPLE IRAs to Roth IRAs in 2018 **and** you made nondeductible contributions to a traditional IRA in 2018 or an earlier year.

1	Enter your nondeductible contributions to traditional IRAs for 2018, including those made for 2018 from January 1, 2019, through April 15, 2019. See instructions	1			
2	Enter your total basis in traditional IRAs. See instructions	2			
3	Add lines 1 and 2	3			
<div style="border: 1px solid black; padding: 2px; display: inline-block;"> In 2018, did you take a distribution from traditional, SEP, or SIMPLE IRAs, or make a Roth IRA conversion? </div> No ▶ Enter the amount from line 3 on line 14. Do not complete the rest of Part I. Yes ▶ Go to line 4.					
4	Enter those contributions included on line 1 that were made from January 1, 2019, through April 15, 2019	4			
5	Subtract line 4 from line 3	5			
6	Enter the value of all your traditional, SEP, and SIMPLE IRAs as of December 31, 2018, plus any outstanding rollovers. Subtract any repayments of qualified 2017 disaster distributions (see 2018 Form 8915B). If the result is zero or less, enter -0-. See instructions	6			
7	Enter your distributions from traditional, SEP, and SIMPLE IRAs in 2018. Do not include rollovers (other than repayments of qualified 2017 disaster distributions (see 2018 Form 8915B)), qualified charitable distributions, a one-time distribution to fund an HSA, conversions to a Roth IRA, certain returned contributions, or recharacterizations of traditional IRA contributions (see instructions)	7			
8	Enter the net amount you converted from traditional, SEP, and SIMPLE IRAs to Roth IRAs in 2018. Also enter this amount on line 16	8			
9	Add lines 6, 7, and 8 9				
10	Divide line 5 by line 9. Enter the result as a decimal rounded to at least 3 places. If the result is 1.000 or more, enter "1.000"	10	×		
11	Multiply line 8 by line 10. This is the nontaxable portion of the amount you converted to Roth IRAs. Also enter this amount on line 17	11			
12	Multiply line 7 by line 10. This is the nontaxable portion of your distributions that you did not convert to a Roth IRA	12			
13	Add lines 11 and 12. This is the nontaxable portion of all your distributions	13			
14	Subtract line 13 from line 3. This is your total basis in traditional IRAs for 2018 and earlier years	14			
15a	Subtract line 12 from line 7 15a				
b	Enter the amount on line 15a attributable to qualified 2017 disaster distributions from 2018 Form 8915B (see instructions). Also, enter this amount on 2018 Form 8915B, line 22	15b			
c	Taxable amount. Subtract line 15b from line 15a. If more than zero, also include this amount on 2018 Form 1040, line 4b; or 2018 Form 1040NR, line 17b 15c				

Note: You may be subject to an additional 10% tax on the amount on line 15c if you were under age 59½ at the time of the distribution. See instructions.

Part II 2018 Conversions From Traditional, SEP, or SIMPLE IRAs to Roth IRAs

Complete this part if you converted part or all of your traditional, SEP, and SIMPLE IRAs to a Roth IRA in 2018.

16	If you completed Part I, enter the amount from line 8. Otherwise, enter the net amount you converted from traditional, SEP, and SIMPLE IRAs to Roth IRAs in 2018.	16		
17	If you completed Part I, enter the amount from line 11. Otherwise, enter your basis in the amount on line 16 (see instructions)	17		
18	Taxable amount. Subtract line 17 from line 16. If more than zero, also include this amount on 2018 Form 1040, line 4b; or 2018 Form 1040NR, line 17b	18		

Part III Distributions From Roth IRAs

Complete this part only if you took a distribution from a Roth IRA in 2018. For this purpose, a distribution does not include a rollover (other than a repayment of a qualified 2017 disaster distribution (see 2018 Form 8915B)), qualified charitable distribution, one-time distribution to fund an HSA, recharacterization, or return of certain contributions (see instructions).

19	Enter your total nonqualified distributions from Roth IRAs in 2018, including any qualified first-time homebuyer distributions, and any qualified 2017 disaster distributions (see instructions). Also see 2018 Form 8915B	19		
20	Qualified first-time homebuyer expenses (see instructions). Do not enter more than \$10,000	20		
21	Subtract line 20 from line 19. If zero or less, enter -0-	21		
22	Enter your basis in Roth IRA contributions (see instructions). If line 21 is zero, stop here	22		
23	Subtract line 22 from line 21. If zero or less, enter -0- and skip lines 24 and 25. If more than zero, you may be subject to an additional tax (see instructions)	23		
24	Enter your basis in conversions from traditional, SEP, and SIMPLE IRAs and rollovers from qualified retirement plans to a Roth IRA. See instructions	24		
25a	Subtract line 24 from line 23. If zero or less, enter -0- and skip lines 25b and 25c	25a		
b	Enter the amount on line 25a attributable to qualified 2017 disaster distributions from 2018 Form 8915B (see instructions). Also, enter this amount on 2018 Form 8915B, line 23	25b		
c	Taxable amount. Subtract line 25b from line 25a. If more than zero, also include this amount on 2018 Form 1040, line 4b; or 2018 Form 1040NR, line 17b	25c		

Sign Here Only if You Are Filing This Form by Itself and Not With Your Tax Return

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

Your signature
 Date

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

Annual Statement for Low-Income Housing Credit

OMB No. 1545-0988

► **File with owner's federal income tax return.**
 ► **See separate instructions.**

Attachment
 Sequence No. **36**

Name(s) shown on return

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 <input type="checkbox"/> section 42(e) rehabilitation expenditures <input type="checkbox"/>		
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		
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		
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		

For Paperwork Reduction Act Notice, see separate instructions.

Cat No. 38841T

Form 8609-A (Rev. 12-2008)

Tax for Certain Children Who Have Unearned Income

▶ **Attach to your Form 1040 or Form 1040NR.**
 ▶ **Go to www.irs.gov/Form8615 for instructions and the latest information.**

Name shown on return	Your social security number
----------------------	-----------------------------

Before you begin: If you must use the Schedule D Tax Worksheet or have income from farming or fishing, see the instructions. Also see **Pub. 929**, Tax Rules for Children and Dependents. It explains how to figure your tax using the **Schedule D Tax Worksheet** or **Schedule J** (Form 1040).

A Parent's name (first, initial, and last). Caution: See instructions before completing.	B Parent's social security number
--	--

Part I Net Unearned Income

1 Enter your unearned income (see instructions)	1	[Redacted]		
2 If you did not itemize deductions on Schedule A (Form 1040 or Form 1040NR), enter \$2,100. Otherwise, see instructions	2	[Redacted]		
3 Subtract line 2 from line 1. If zero or less, stop ; do not complete the rest of this form but do attach it to your return	3	[Redacted]		
4 Enter your taxable income from Form 1040, line 10, or Form 1040NR, line 41. If you file Form 2555 or 2555-EZ, see the instructions	4	[Redacted]		
5 Enter the smaller of line 3 or line 4. If zero, stop ; do not complete the rest of this form but do attach it to your return	5	[Redacted]		

Part II Tax

6 Subtract line 5 from line 4	6	[Redacted]		
7 Enter the tax on the amount on line 4 (see instructions). If the Qualified Dividends and Capital Gain Tax Worksheet, Schedule D Tax Worksheet, or Schedule J (Form 1040) is used to figure the tax, check here. If applicable, include this amount on your Form 1040, line 11, or Form 1040NR, line 42 (see instructions). If you file Form 2555 or 2555-EZ, see the instructions ▶	7	[Redacted]		

Credit for Prior Year Minimum Tax— Individuals, Estates, and Trusts

▶ Go to www.irs.gov/Form8801 for instructions and the latest information.
▶ Attach to Form 1040, 1040NR, or 1041.

Name(s) shown on return

Identifying number











Part I Net Minimum Tax on Exclusion Items

1	Combine lines 1, 6, and 10 of your 2017 Form 6251. Estates and trusts, see instructions	1	█	
2	Enter adjustments and preferences treated as exclusion items (see instructions)	2	█	
3	Minimum tax credit net operating loss deduction (see instructions)	3	(█)	
4	Combine lines 1, 2, and 3. If zero or less, enter -0- here and on line 15 and go to Part II. If more than \$249,450 and you were married filing separately for 2017, see instructions	4	█	
5	Enter: \$84,500 if married filing jointly or qualifying widow(er) for 2017; \$54,300 if single or head of household for 2017; or \$42,250 if married filing separately for 2017. Estates and trusts, enter \$24,100	5	█	
6	Enter: \$160,900 if married filing jointly or qualifying widow(er) for 2017; \$120,700 if single or head of household for 2017; or \$80,450 if married filing separately for 2017. Estates and trusts, enter \$80,450	6	█	
7	Subtract line 6 from line 4. If zero or less, enter -0- here and on line 8 and go to line 9	7	█	
8	Multiply line 7 by 25% (0.25).	8	█	
9	Subtract line 8 from line 5. If zero or less, enter -0-. If under age 24 at the end of 2017, see instructions	9	█	
10	Subtract line 9 from line 4. If zero or less, enter -0- here and on line 15 and go to Part II. Form 1040NR filers, see instructions	10	█	
11	<ul style="list-style-type: none"> • If for 2017 you filed Form 2555 or 2555-EZ, see instructions for the amount to enter. • If for 2017 you reported capital gain distributions directly on Form 1040, line 13; you reported qualified dividends on Form 1040, line 9b (Form 1041, line 2b(2)); or you had a gain on both lines 15 and 16 of Schedule D (Form 1040) (lines 18a and 19, column (2), of Schedule D (Form 1041)), complete Part III of Form 8801 and enter the amount from line 55 here. Form 1040NR filers, see instructions. • All others: If line 10 is \$187,800 or less (\$93,900 or less if married filing separately for 2017), multiply line 10 by 26% (0.26). Otherwise, multiply line 10 by 28% (0.28) and subtract \$3,756 (\$1,878 if married filing separately for 2017) from the result. Form 1040NR filers, see instructions. 	Pt. III indicator	█	
12	Minimum tax foreign tax credit on exclusion items (see instructions)	12	█	
13	Tentative minimum tax on exclusion items. Subtract line 12 from line 11	13	█	
14	Enter the amount from your 2017 Form 6251, line 34, or 2017 Form 1041, Schedule I, line 55	14	█	
15	Net minimum tax on exclusion items. Subtract line 14 from line 13. If zero or less, enter -0-	15	█	

For Paperwork Reduction Act Notice, see instructions.

Cat. No. 10002S

Form **8801** (2018)

Part II Minimum Tax Credit and Carryforward to 2019			
16	Enter the amount from your 2017 Form 6251, line 35, or 2017 Form 1041, Schedule I, line 56	16	
17	Enter the amount from line 15	17	
18	Subtract line 17 from line 16. If less than zero, enter as a negative amount	18	
19	2017 credit carryforward. Enter the amount from your 2017 Form 8801, line 26	19	
20	Enter your 2017 unallowed qualified electric vehicle credit (see instructions)	20	
21	Combine lines 18 through 20. If zero or less, stop here and see the instructions	21	
22	Enter your 2018 regular income tax liability minus allowable credits (see instructions)	22	
23	Enter the amount from your 2018 Form 6251, line 9, or 2018 Form 1041, Schedule I, line 54	23	
24	Subtract line 23 from line 22. If zero or less, enter -0-	24	
25	Minimum tax credit. Enter the smaller of line 21 or line 24. Also enter this amount on your 2018 Schedule 3 (Form 1040), line 54 (check box b); Form 1040NR, line 51 (check box b); or Form 1041, Schedule G, line 2c.	25	
26	Credit carryforward to 2019. Subtract line 25 from line 21. Keep a record of this amount because you may use it in future years	26	

Part III Tax Computation Using Maximum Capital Gains Rates

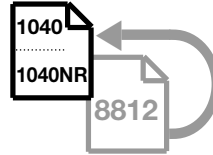
Complete Part III only if you are required to do so by line 11 or by the Foreign Earned Income Tax Worksheet in the instructions.

<p>Caution: If you didn't complete the 2017 Qualified Dividends and Capital Gain Tax Worksheet, the 2017 Schedule D Tax Worksheet, or Part V of the 2017 Schedule D (Form 1041), see the instructions before completing this part.*</p>			
27	Enter the amount from Form 8801, line 10. If you filed Form 2555 or 2555-EZ for 2017, enter the amount from line 3 of the Foreign Earned Income Tax Worksheet in the instructions	27	
<p>Caution: If for 2017 you filed Form 1040NR, 1041, 2555, or 2555-EZ, see the instructions before completing lines 28, 29, and 30.</p>			
28	Enter the amount from line 6 of your 2017 Qualified Dividends and Capital Gain Tax Worksheet, the amount from line 13 of your 2017 Schedule D Tax Worksheet, or the amount from line 26 of the 2017 Schedule D (Form 1041), whichever applies*	28	
<p>If you figured your 2017 tax using the 2017 Qualified Dividends and Capital Gain Tax Worksheet, skip line 29 and enter the amount from line 28 on line 30. Otherwise, go to line 29.</p>			
29	Enter the amount from line 19 of your 2017 Schedule D (Form 1040), or line 18b, column (2), of the 2017 Schedule D (Form 1041)	29	
30	Add lines 28 and 29, and enter the smaller of that result or the amount from line 10 of your 2017 Schedule D Tax Worksheet	30	
31	Enter the smaller of line 27 or line 30	31	
32	Subtract line 31 from line 27	32	
33	If line 32 is \$187,800 or less (\$93,900 or less if married filing separately for 2017), multiply line 32 by 26% (0.26). Otherwise, multiply line 32 by 28% (0.28) and subtract \$3,756 (\$1,878 if married filing separately for 2017) from the result. Form 1040NR filers, see instructions ▶	33	
34	Enter: <ul style="list-style-type: none"> • \$75,900 if married filing jointly or qualifying widow(er) for 2017, • \$37,950 if single or married filing separately for 2017, • \$50,800 if head of household for 2017, or • \$2,550 for an estate or trust. Form 1040NR filers, see instructions.	34	
35	Enter the amount from line 7 of your 2017 Qualified Dividends and Capital Gain Tax Worksheet, the amount from line 14 of your 2017 Schedule D Tax Worksheet, or the amount from line 27 of the 2017 Schedule D (Form 1041), whichever applies. If you didn't complete either worksheet or Part V of the 2017 Schedule D (Form 1041), enter the amount from your 2017 Form 1040, line 43, or 2017 Form 1041, line 22, whichever applies; if zero or less, enter -0-. Form 1040NR filers, see instructions	35	
36	Subtract line 35 from line 34. If zero or less, enter -0-	36	
37	Enter the smaller of line 27 or line 28	37	
38	Enter the smaller of line 36 or line 37	38	
39	Subtract line 38 from line 37	39	
40	Enter: <ul style="list-style-type: none"> • \$418,400 if single for 2017, • \$235,350 if married filing separately for 2017, • \$470,700 if married filing jointly or qualifying widow(er) for 2017, • \$444,550 if head of household for 2017, or • \$12,500 for an estate or trust. Form 1040NR filers, see instructions.	40	
41	Enter the amount from line 36	41	
42	Form 1040 filers, enter the amount from line 7 of your 2017 Qualified Dividends and Capital Gain Tax Worksheet or the amount from line 19 of your 2017 Schedule D Tax Worksheet, whichever applies. If you didn't complete either worksheet, see instructions. Form 1041 filers, enter the amount from line 27 of your 2017 Schedule D (Form 1041) or line 18 of your 2017 Schedule D Tax Worksheet, whichever applies. If you didn't complete either the worksheet or Part V of the 2017 Schedule D (Form 1041), enter the amount from your 2017 Form 1041, line 22; if zero or less, enter -0-. Form 1040NR filers, see instructions	42	

* The 2017 Qualified Dividends and Capital Gain Tax Worksheet is in the 2017 Instructions for Form 1040. The 2017 Schedule D Tax Worksheet is in the 2017 Instructions for Schedule D (Form 1040) (or the 2017 Instructions for Schedule D (Form 1041)).

**SCHEDULE 8812
(Form 1040)**

Additional Child Tax Credit



OMB No. 1545-0074

2018

Attachment
Sequence No. **47**

Department of the Treasury
Internal Revenue Service (99)

▶ **Attach to Form 1040 or Form 1040NR.**
▶ **Go to www.irs.gov/Schedule8812 for instructions and the latest information.**

Name(s) shown on return

Your social security number

Part I All Filers

Caution: If you file Form 2555 or 2555-EZ, **stop here;** you cannot claim the additional child tax credit.

1 If you are required to use the worksheet in Pub. 972, enter the amount from line 10 of the Child Tax Credit and Credit for Other Dependents Worksheet in the publication. Otherwise:

1040 filers: Enter the amount from line 8 of your Child Tax Credit and Credit for Other Dependents Worksheet (see the instructions for Form 1040, line 12a).

1040NR filers: Enter the amount from line 8 of your Child Tax Credit and Credit for Other Dependents Worksheet (see the instructions for Form 1040NR, line 49).

1 [Redacted]

2 Enter the amount from Form 1040, line 12a, or Form 1040NR, line 49

2 [Redacted]

3 Subtract line 2 from line 1. If zero, **stop here;** you cannot claim this credit

3 [Redacted]

4 Number of qualifying children under 17 with the required social security number: _____ X \$1,400.
Enter the result. If zero, **stop here;** you cannot claim this credit

4 [Redacted]

TIP: The number of children you use for this line is the same as the number of children you used for line 1 of the Child Tax Credit and Credit for Other Dependents Worksheet.

5 Enter the **smaller** of line 3 or line 4

5 [Redacted]

6a Earned income (see separate instructions)

6a [Redacted]

b Nontaxable combat pay (see separate instructions)

6b [Redacted]

7 Is the amount on line 6a more than \$2,500?
 No. Leave line 7 blank and enter -0- on line 8.
 Yes. Subtract \$2,500 from the amount on line 6a. Enter the result

7 [Redacted]

8 Multiply the amount on line 7 by 15% (0.15) and enter the result
Next. On line 4, is the amount \$4,200 or more?

8 [Redacted]

No. If line 8 is zero, **stop here;** you cannot claim this credit. Otherwise, skip Part II and enter the **smaller** of line 5 or line 8 on line 15.

Yes. If line 8 is equal to or more than line 5, skip Part II and enter the amount from line 5 on line 15. Otherwise, go to line 9.

Part II Certain Filers Who Have Three or More Qualifying Children

9 Withheld social security, Medicare, and Additional Medicare taxes from Form(s) W-2, boxes 4 and 6. If married filing jointly, include your spouse's amounts with yours. If your employer withheld or you paid Additional Medicare Tax or tier 1 RRTA taxes, see separate instructions

9 [Redacted]

10 1040 filers: Enter the total of the amounts from Schedule 1 (Form 1040), line 27, and Schedule 4 (Form 1040), line 58, plus any taxes that you identified using code "UT" and entered on Schedule 4 (Form 1040), line 62.

10 [Redacted]

1040NR filers: Enter the total of the amounts from Form 1040NR, lines 27 and 56, plus any taxes that you identified using code "UT" and entered on line 60.

11 Add lines 9 and 10

11 [Redacted]

12 1040 filers: Enter the total of the amounts from Form 1040, line 17a, and Schedule 5 (Form 1040), line 72.

12 [Redacted]

1040NR filers: Enter the amount from Form 1040NR, line 67.

13 Subtract line 12 from line 11. If zero or less, enter -0-

13 [Redacted]

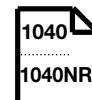
14 Enter the **larger** of line 8 or line 13
Next, enter the **smaller** of line 5 or line 14 on line 15.

14 [Redacted]

Part III Additional Child Tax Credit

15 This is your additional child tax credit

15 [Redacted]



Enter this amount on
Form 1040, line 17b, or
Form 1040NR, line 64.

Parents' Election To Report Child's Interest and Dividends

▶ Go to www.irs.gov/Form8814 for the latest information.
▶ Attach to parents' Form 1040 or Form 1040NR.

Name(s) shown on your return	Your social security number
------------------------------	-----------------------------

Caution: The federal income tax on your child's income, including qualified dividends and capital gain distributions, may be less if you file a separate tax return for the child instead of making this election. This is because you cannot take certain tax benefits that your child could take on his or her own return. For details, see *Tax benefits you cannot take* in the instructions.

A Child's name (first, initial, and last)	B Child's social security number
--	---

if additional form, net income if additional form, tax

C If more than one Form 8814 is attached, check here

Part I Child's Interest and Dividends To Report on Your Return

1a Enter your child's taxable interest. If this amount is different from the amounts shown on the child's Forms 1099-INT and 1099-OID, see the instructions	1a	<input type="text"/>	<input type="text"/>	<input type="text"/>
b Enter your child's tax-exempt interest. Do not include this amount on line 1a	1b	<input type="text"/>	<input type="text"/>	<input type="text"/>
2a Enter your child's ordinary dividends, including any Alaska Permanent Fund dividends. If your child received any ordinary dividends as a nominee, see the instructions	2a	<input type="text"/>	<input type="text"/>	<input type="text"/>
b Enter your child's qualified dividends included on line 2a. See the instructions	2b	<input type="text"/>	<input type="text"/>	<input type="text"/>
3 Enter your child's capital gain distributions. If your child received any capital gain distributions as a nominee, see the instructions	3	<input type="text"/>	<input type="text"/>	<input type="text"/>
4 Add lines 1a, 2a, and 3. If the total is \$2,100 or less, skip lines 5 through 12 and go to line 13. If the total is \$10,500 or more, do not file this form. Your child must file his or her own return to report the income	4	<input type="text"/>	<input type="text"/>	<input type="text"/>
5 Base amount	5	<input type="text"/>	<input type="text"/>	<input type="text"/>
6 Subtract line 5 from line 4	6	<input type="text"/>	<input type="text"/>	<input type="text"/>
If both lines 2b and 3 are zero or blank, skip lines 7 through 10, enter -0- on line 11, and go to line 12. Otherwise, go to line 7.				
7 Divide line 2b by line 4. Enter the result as a decimal (rounded to at least three places)	7	<input type="text"/>	<input type="text"/>	<input type="text"/>
8 Divide line 3 by line 4. Enter the result as a decimal (rounded to at least three places)	8	<input type="text"/>	<input type="text"/>	<input type="text"/>
9 Multiply line 6 by line 7. Enter the result here. See the instructions for where to report this amount on your return	9	<input type="text"/>	<input type="text"/>	<input type="text"/>
10 Multiply line 6 by line 8. Enter the result here. See the instructions for where to report this amount on your return	10	<input type="text"/>	<input type="text"/>	<input type="text"/>
11 Add lines 9 and 10	11	<input type="text"/>	<input type="text"/>	<input type="text"/>
12 Subtract line 11 from line 6. Include this amount in the total on Schedule 1 (Form 1040), line 21, or Form 1040NR, line 21. In the space next to line 21, enter "Form 8814" and show the amount. If you checked the box on line C above, see the instructions. Go to line 13 below	12	<input type="text"/>	<input type="text"/>	<input type="text"/>

Part II Tax on the First \$2,100 of Child's Interest and Dividends

13 Amount not taxed	13	<input type="text"/>	<input type="text"/>	<input type="text"/>
14 Subtract line 13 from line 4. If the result is zero or less, enter -0-	14	<input type="text"/>	<input type="text"/>	<input type="text"/>
15 Tax. Is the amount on line 14 less than \$1,050? <input type="checkbox"/> No. Enter \$105 here and see the Note below. <input type="checkbox"/> Yes. Multiply line 14 by 10% (0.10). Enter the result here and see the Note below.	15	<input type="text"/>	<input type="text"/>	<input type="text"/>

Note: If you checked the box on line C above, see the instructions. Otherwise, include the amount from line 15 in the tax you enter on Form 1040, line 11, or Form 1040NR, line 42. Be sure to check box **1** on Form 1040, line 11, or check box **a** on Form 1040NR, line 42.

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

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

Identifying number

Part I Information on the Like-Kind Exchange

Note: Generally, only real property should be described on line 1 or 2. However, you may describe personal and/or real property on line 1 or 2 if you are filing this form to report the disposition of property exchanged in a previously reported related party like-kind exchange. 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 the other party (month, day, year)	4	MM/DD/YYYY
5	Date like-kind property you received was identified by written notice to another party (month, day, year). See instructions for 45-day written identification requirement	5	MM/DD/YYYY
6	Date you actually received the like-kind property from other party (month, day, year). See instructions	6	MM/DD/YYYY

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

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

Part II Related Party Exchange Information

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

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

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

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

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

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

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				
13	Adjusted basis of other property given up	13				
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				
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				
16	FMV of like-kind property you received	16				
17	Add lines 15 and 16	17				
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				
19	Realized gain or (loss). Subtract line 18 from line 17	19				
20	Enter the smaller of line 15 or line 19, but not less than zero	20				
21	Ordinary income under recapture rules. Enter here and on Form 4797, line 16. See instructions	21				
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				
23	Recognized gain. Add lines 21 and 22	23				
24	Deferred gain or (loss). Subtract line 23 from line 19. If a related party exchange, see instructions	24				
25	Basis of like-kind property received. Subtract line 15 from the sum of lines 18 and 23	25				

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				

Expenses for Business Use of Your Home

► **File only with Schedule C (Form 1040). Use a separate Form 8829 for each home you used for business during the year.**
► **Go to www.irs.gov/Form8829 for instructions and the latest information.**

Name(s) of proprietor(s)

Your social security number

Part I Part of Your Home Used for Business

1	Area used regularly and exclusively for business, regularly for daycare, or for storage of inventory or product samples (see instructions)								
2	Total area of home								
3	Divide line 1 by line 2. Enter the result as a percentage								%
For daycare facilities not used exclusively for business, go to line 4. All others, go to line 7.									
4	Multiply days used for daycare during year by hours used per day	4						hr.	
5	Total hours available for use during the year (365 days x 24 hours) (see instructions)	5						hr.	
6	Divide line 4 by line 5. Enter the result as a decimal amount	6							
7	Business percentage. For daycare facilities not used exclusively for business, multiply line 6 by line 3 (enter the result as a percentage). All others, enter the amount from line 3								%

Part II Figure Your Allowable Deduction

8	Enter the amount from Schedule C, line 29, plus any gain derived from the business use of your home, minus any loss from the trade or business not derived from the business use of your home (see instructions). See instructions for columns (a) and (b) before completing lines 9-22.									
		(a) Direct expenses	(b) Indirect expenses							
9	Casualty losses (see instructions)	9								
10	Deductible mortgage interest (see instructions)	10								
11	Real estate taxes (see instructions)	11								
12	Add lines 9, 10, and 11	12								
13	Multiply line 12, column (b), by line 7.			13						
14	Add line 12, column (a), and line 13									14
15	Subtract line 14 from line 8. If zero or less, enter -0-									15
16	Excess mortgage interest (see instructions)	16								
17	Excess real estate taxes (see instructions)	17								
18	Insurance	18								
19	Rent	19								
20	Repairs and maintenance	20								
21	Utilities	21								
22	Other expenses (see instructions)	22								
23	Add lines 16 through 22	23								
24	Multiply line 23, column (b), by line 7.			24						
25	Carryover of prior year operating expenses (see instructions)	25								
26	Add line 23, column (a), line 24, and line 25									26
27	Allowable operating expenses. Enter the smaller of line 15 or line 26									27
28	Limit on excess casualty losses and depreciation. Subtract line 27 from line 15									28
29	Excess casualty losses (see instructions)	29								
30	Depreciation of your home from line 42 below	30								
31	Carryover of prior year excess casualty losses and depreciation (see instructions)	31								
32	Add lines 29 through 31									32
33	Allowable excess casualty losses and depreciation. Enter the smaller of line 28 or line 32									33
34	Add lines 14, 27, and 33.									34
35	Casualty loss portion, if any, from lines 14 and 33. Carry amount to Form 4684 (see instructions)									35
36	Allowable expenses for business use of your home. Subtract line 35 from line 34. Enter here and on Schedule C, line 30. If your home was used for more than one business, see instructions									36

Part III Depreciation of Your Home

37	Enter the smaller of your home's adjusted basis or its fair market value (see instructions)	37							
38	Value of land included on line 37	38							
39	Basis of building. Subtract line 38 from line 37	39							
40	Business basis of building. Multiply line 39 by line 7.	40							
41	Depreciation percentage (see instructions)	41							%
42	Depreciation allowable (see instructions). Multiply line 40 by line 41. Enter here and on line 30 above	42							

Part IV Carryover of Unallowed Expenses to 2019

43	Operating expenses. Subtract line 27 from line 26. If less than zero, enter -0-	43							
44	Excess casualty losses and depreciation. Subtract line 33 from line 32. If less than zero, enter -0-	44							

Qualified Electric Vehicle Credit

OMB No. 1545-1374

▶ **Attach to your tax return.**
 ▶ **Go to www.irs.gov/Form8834 for the latest information.**

Attachment
 Sequence No. **111**

Name(s) shown on return	Identifying number
-------------------------	--------------------

Caution: This form only applies to qualified electric vehicle passive activity credits from prior years (allowed on Form 8582-CR or Form 8810 for the current year).

1 Qualified electric vehicle passive activity credits allowed for your current tax year (see instructions)	1	█																
2 Regular tax before credits: <ul style="list-style-type: none"> • Individuals. Enter the sum of the amounts from Form 1040, line 11a, and Schedule 2 (Form 1040), line 46; or the sum of the amounts from Form 1040NR, lines 42 and 44. • 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. 	2																	
3 Credits that reduce regular tax before the qualified electric vehicle credit: <table style="width: 100%; border-collapse: collapse; margin-top: 5px;"> <tr> <td style="width: 60%; padding: 2px;">a Foreign tax credit</td> <td style="width: 5%; text-align: center; padding: 2px;">3a</td> <td style="width: 10%;"></td> <td style="width: 10%;"></td> <td style="width: 15%;"></td> </tr> <tr> <td style="padding: 2px;">b Certain allowable credits (see instructions)</td> <td style="text-align: center; padding: 2px;">3b</td> <td style="text-align: center; padding: 2px;">█</td> <td></td> <td></td> </tr> <tr> <td style="padding: 2px;">c Add lines 3a and 3b</td> <td style="text-align: center; padding: 2px;">3c</td> <td></td> <td style="text-align: center; padding: 2px;">█</td> <td></td> </tr> </table>	a Foreign tax credit	3a				b Certain allowable credits (see instructions)	3b	█			c Add lines 3a and 3b	3c		█				
a Foreign tax credit	3a																	
b Certain allowable credits (see instructions)	3b	█																
c Add lines 3a and 3b	3c		█															
4 Net regular tax. Subtract line 3c from line 2. If zero or less, enter -0- here and on line 7	4	█																
5 Tentative minimum tax: <ul style="list-style-type: none"> • Individuals. Enter the amount from Form 6251, line 9. • Corporations. Enter -0-. • Estates and trusts. Enter the amount from Schedule I (Form 1041), line 54. 	5	█																
6 Subtract line 5 from line 4. If zero or less, enter -0- here and on line 7	6	█																
7 Qualified electric vehicle credit. Enter the smaller of line 1 or line 6. Report this amount on Schedule 3 (Form 1040), line 54; Form 1040NR, line 51; Form 1120, Schedule J, line 5b; or the appropriate line of your return. If line 6 is smaller than line 1, see instructions ▶	7	█																

Qualified Adoption Expenses

Department of the Treasury
Internal Revenue Service (99)

▶ **Attach to Form 1040 or 1040NR.**

Attachment
Sequence No. **38**

▶ **Go to www.irs.gov/Form8839 for instructions and the latest information.**

Name(s) shown on return

Your social security number

Part I Information About Your Eligible Child or Children—You must complete this part. See instructions for details, including what to do if you need more space.

1	(a) Child's name First Last		(b) Child's year of birth	Check if child was—			(f) Child's identifying number	(g) Check if adoption became final in 2018 or earlier
				(c) born before 2001 and disabled	(d) a child with special needs	(e) a foreign child		
Child 1			█	█	█	█	█	█
Child 2			█	█	█	█	█	█
Child 3			█	█	█	█	█	█

Caution: If the child was a foreign child, see **Special rules** in the instructions for line 1, column (e), before you complete Part II or Part III. If you received **employer-provided adoption benefits**, complete Part III on the back next.

Part II Adoption Credit

	Child 1		Child 2		Child 3		
2 Maximum adoption credit per child	2	\$13,810 00	\$13,810 00	\$13,810 00			
3 Did you file Form 8839 for a prior year for the same child? <input type="checkbox"/> No. Enter -0-. <input type="checkbox"/> Yes. See instructions for the amount to enter.	3	█	█	█			
4 Subtract line 3 from line 2	4						
5 Qualified adoption expenses (see instructions) Caution: Your qualified adoption expenses may not be equal to the adoption expenses you paid in 2018.	5	█	█	█			
6 Enter the smaller of line 4 or line 5	6	█	█	█			
7 Enter modified adjusted gross income (see instructions)	7						
8 Is line 7 more than \$207,140? <input type="checkbox"/> No. Skip lines 8 and 9, and enter -0- on line 10. <input type="checkbox"/> Yes. Subtract \$207,140 from line 7	8						
9 Divide line 8 by \$40,000. Enter the result as a decimal (rounded to at least three places). Do not enter more than 1.000	9						x .
10 Multiply each amount on line 6 by line 9	10						
11 Subtract line 10 from line 6	11	█	█	█			
12 Add the amounts on line 11	12					█	
13 Credit carryforward, if any, from prior years. See your Adoption Credit Carryforward Worksheet in the 2017 Form 8839 instructions	13					█	
14 Add lines 12 and 13	14					█	
15 Enter the amount from line 5 of the Credit Limit Worksheet in the instructions	15					█	
16 Adoption Credit. Enter the smaller of line 14 or line 15 here and on Schedule 3 (Form 1040), line 54, or Form 1040NR, line 51. Check box c on that line and enter "8839" in the space next to box c . If line 15 is smaller than line 14, you may have a credit carryforward (see instructions)	16					█	

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

Part III Employer-Provided Adoption Benefits

	Child 1		Child 2		Child 3			
17 Maximum exclusion per child	17	\$13,810 00	\$13,810 00	\$13,810 00				
18 Did you receive employer-provided adoption benefits for a prior year for the same child? <input type="checkbox"/> No. Enter -0-. <input type="checkbox"/> Yes. See instructions for the amount to enter.	18							
19 Subtract line 18 from line 17	19							
20 Employer-provided adoption benefits you received in 2018. This amount should be shown in box 12 of your 2018 Form(s) W-2 with code T	20							
21 Add the amounts on line 20	21							
22 Enter the smaller of line 19 or line 20. But if the child was a child with special needs and the adoption became final in 2018, enter the amount from line 19	22							
23 Enter modified adjusted gross income (from the worksheet in the instructions)	23							
24 Is line 23 more than \$207,140? <input type="checkbox"/> No. Skip lines 24 and 25, and enter -0- on line 26. <input type="checkbox"/> Yes. Subtract \$207,140 from line 23	24							
25 Divide line 24 by \$40,000. Enter the result as a decimal (rounded to at least three places). Do not enter more than 1.000	25							
26 Multiply each amount on line 22 by line 25	26							
27 Excluded benefits. Subtract line 26 from line 22	27							
28 Add the amounts on line 27	28							
29 Taxable benefits. Is line 28 more than line 21? <input type="checkbox"/> No. Subtract line 28 from line 21. Also, include this amount, if more than zero, on line 1 of Form 1040 or line 8 of Form 1040NR. On the dotted line next to line 1 of Form 1040 or line 8 of Form 1040NR, enter "AB." <input type="checkbox"/> Yes. Subtract line 21 from line 28. Enter the result as a negative number. Reduce the total you would enter on line 1 of Form 1040 or line 8 of Form 1040NR by the amount on Form 8839, line 29. Enter the result on line 1 of Form 1040 or line 8 of Form 1040NR. Enter "SNE" on the dotted line next to the entry line.	29							

You may be able to claim the adoption credit in Part II on the front of this form if any of the following apply.



- You paid adoption expenses in 2017, those expenses were not fully reimbursed by your employer or otherwise, and the adoption was not final by the end of 2017.
- The total adoption expenses you paid in 2018 were not fully reimbursed by your employer or otherwise, and the adoption became final in 2018 or earlier.
- You adopted a child with special needs and the adoption became final in 2018.

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

▶ Attach to your tax return.
 ▶ Go to www.irs.gov/Form8846 for the latest information.

Name(s) shown on return

Identifying number

Note: Claim this credit **only** for employer social security and Medicare taxes paid by a food or beverage 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	<input type="checkbox"/>	
2	Tips not subject to the credit provisions (see instructions)	2	<input type="checkbox"/>	
3	Creditable tips. Subtract line 2 from line 1	3	<input type="checkbox"/>	
4	Multiply line 3 by 7.65% (0.0765). If you had any tipped employees whose wages (including tips) exceeded \$128,400, see instructions and check here . SSTIPCAP ▶ <input type="checkbox"/>	4	<input type="checkbox"/>	
5	Credit for employer social security and Medicare taxes paid on certain employee tips from partnerships and S corporations	5	<input type="checkbox"/>	
6	Add lines 4 and 5. Partnerships and S corporations, report this amount on Schedule K. All others, report this amount on Form 3800, Part III, line 4f	6	<input type="checkbox"/>	

For Paperwork Reduction Act Notice, see instructions.

Cat. No. 16148Z

Form **8846** (2018)

**Archer MSAs and
 Long-Term Care Insurance Contracts**
 ▶ Go to www.irs.gov/Form8853 for instructions and the latest information.
 ▶ Attach to Form 1040 or Form 1040NR.

Name(s) shown on return _____ Social security number of MSA account holder. If both spouses have MSAs, see instructions ▶ _____

Section A. Archer MSAs. If you have only a Medicare Advantage MSA, skip Section A and complete Section B.

Part I Archer MSA Contributions and Deductions. See instructions before completing this part. If you are filing jointly and both you and your spouse have high deductible health plans with self-only coverage, complete a separate Part I for each spouse.

1	Total employer contributions to your Archer MSA(s) for 2018	1		
2	Archer MSA contributions you made for 2018, including those made from January 1, 2019, through April 15, 2019, that were for 2018. Don't include rollovers. See instructions	2		
3	Limitation from the Line 3 Limitation Chart and Worksheet in the instructions	3		
4	Compensation (see instructions) from the employer maintaining the high deductible health plan. (If self-employed, enter your earned income from the trade or business under which the high deductible health plan was established.)	4		
5	Archer MSA deduction. Enter the smallest of line 2, 3, or 4 here. Also include this amount on Schedule 1 (Form 1040), line 36, or Form 1040NR, line 34. On the dotted line next to Schedule 1 (Form 1040), line 36, or Form 1040NR, line 34, enter "MSA" and the amount	5		

Caution: If line 2 is more than line 5, you may have to pay an additional tax. See instructions.

Part II Archer MSA Distributions

6a	Total distributions you and your spouse received in 2018 from all Archer MSAs (see instructions)	6a		
b	Distributions included on line 6a that you rolled over to another Archer MSA or a health savings account. Also include any excess contributions (and the earnings on those excess contributions) included on line 6a that were withdrawn by the due date of your return. See instructions	6b		
c	Subtract line 6b from line 6a	6c		
7	Unreimbursed qualified medical expenses (see instructions)	7		
8	Taxable Archer MSA distributions. Subtract line 7 from line 6c. If zero or less, enter -0-. Also include this amount in the total on Schedule 1 (Form 1040), line 21, or Form 1040NR, line 21. On the dotted line next to Schedule 1 (Form 1040), line 21, enter "MSA" and the amount	8		
9a	If any of the distributions included on line 8 meet any of the Exceptions to the Additional 20% Tax (see instructions), check here ▶ <input checked="" type="checkbox"/>			
b	Additional 20% tax (see instructions). Enter 20% (0.20) of the distributions included on line 8 that are subject to the additional 20% tax. Also include this amount in the total on Schedule 4 (Form 1040), line 62, or Form 1040NR, line 60. Check box c on Schedule 4 (Form 1040), line 62, or box b on Form 1040NR, line 60. Enter "MSA" and the amount on the line next to the box	9b		

Section B. Medicare Advantage MSA Distributions. If you are filing jointly and both you and your spouse received distributions in 2018 from a Medicare Advantage MSA, complete a separate Section B for each spouse. See instructions.

10	Total distributions you received in 2018 from all Medicare Advantage MSAs (see instructions)	10		
11	Unreimbursed qualified medical expenses. See instructions	11		
12	Taxable Medicare Advantage MSA distributions. Subtract line 11 from line 10. If zero or less, enter -0-. Also include this amount in the total on Schedule 1 (Form 1040), line 21, or Form 1040NR, line 21. On the dotted line next to Schedule 1 (Form 1040), line 21, enter "Med MSA" and the amount	12		
13a	If any of the distributions included on line 12 meet any of the Exceptions to the Additional 50% Tax (see instructions), check here ▶ <input checked="" type="checkbox"/>			
b	Additional 50% tax. Enter 50% (0.50) of the distributions included on line 12 that are subject to the additional 50% tax. See instructions for the amount to enter if you had a Medicare Advantage MSA at the end of 2017. Also include this amount in the total on Schedule 4 (Form 1040), line 62, or Form 1040NR, line 60. Check box c on Schedule 4 (Form 1040), line 62, or box b on Form 1040NR, line 60. Enter "Med MSA" and the amount on the line next to the box	13b		

Name of policyholder (as shown on Form 1040)

Social security number of policyholder ▶

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

If more than one Section C is attached, check here

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

15 In 2018, did anyone other than you receive payments on a per diem or other periodic basis under a qualified LTC insurance contract covering the insured or receive accelerated death benefits under a life insurance policy covering the insured? Yes No

16 Was the insured a terminally ill individual? Yes No

Note: If "Yes" and the **only** payments you received in 2018 were accelerated death benefits that were paid to you because the insured was terminally ill, skip lines 17 through 25 and enter -0- on line 26.

17 Gross LTC payments received on a per diem or other periodic basis. Enter the total of the amounts from box 1 of all Forms 1099-LTC you received with respect to the insured on which the "Per diem" box in box 3 is checked **17**

Caution: Don't use lines 18 through 26 to figure the taxable amount of benefits paid under an LTC insurance contract that isn't a **qualified** LTC insurance contract. Instead, if the benefits aren't excludable from your income (for example, if the benefits aren't paid for personal injuries or sickness through accident or health insurance), report the amount not excludable as income on Schedule 1 (Form 1040), line 21.

18 Enter the part of the amount on line 17 that is from **qualified** LTC insurance contracts **18**

19 Accelerated death benefits received on a per diem or other periodic basis. Don't include any amounts you received because the insured was terminally ill. See instructions **19**

20 Add lines 18 and 19 **20**

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

21 Multiply \$360 by the number of days in the LTC period **21**

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

23 Enter the **larger** of line 21 or line 22 **23**

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

Caution: If you received any reimbursements from LTC contracts issued before August 1, 1996, see instructions.

25 Per diem limitation. Subtract line 24 from line 23 **25**

26 Taxable payments. Subtract line 25 from line 20. If zero or less, enter -0-. Also include this amount in the total on Schedule 1 (Form 1040), line 21. On the dotted line next to Schedule 1 (Form 1040), line 21, enter "LTC" and the amount **26**

Name(s) shown on return

Your social security number



Complete a separate Part III on page 2 for each student for whom you're claiming either credit before you complete Parts I and II.

Part I Refundable American Opportunity Credit

1	After completing Part III for each student, enter the total of all amounts from all Parts III, line 30	1		
2	Enter: \$180,000 if married filing jointly; \$90,000 if single, head of household, or qualifying widow(er)	2		
3	Enter the amount from Form 1040, line 7. If you're filing Form 2555, 2555-EZ, or 4563, or you're excluding income from Puerto Rico, see Pub. 970 for the amount to enter	3		
4	Subtract line 3 from line 2. If zero or less, stop ; you can't take any education credit	4		
5	Enter: \$20,000 if married filing jointly; \$10,000 if single, head of household, or qualifying widow(er)	5		
6	If line 4 is: • Equal to or more than line 5, enter 1.000 on line 6 • Less than line 5, divide line 4 by line 5. Enter the result as a decimal (rounded to at least three places)	6		
7	Multiply line 1 by line 6. Caution: If you were under age 24 at the end of the year and meet the conditions described in the instructions, you can't take the refundable American opportunity credit; skip line 8, enter the amount from line 7 on line 9, and check this box ▶	7		
8	Refundable American opportunity credit. Multiply line 7 by 40% (0.40). Enter the amount here and on Form 1040, line 17c. Then go to line 9 below	8		

Part II Nonrefundable Education Credits

9	Subtract line 8 from line 7. Enter here and on line 2 of the Credit Limit Worksheet (see instructions)	9		
10	After completing Part III for each student, enter the total of all amounts from all Parts III, line 31. If zero, skip lines 11 through 17, enter -0- on line 18, and go to line 19	10		
11	Enter the smaller of line 10 or \$10,000	11		
12	Multiply line 11 by 20% (0.20)	12		
13	Enter: \$134,000 if married filing jointly; \$67,000 if single, head of household, or qualifying widow(er)	13		
14	Enter the amount from Form 1040, line 7. If you're filing Form 2555, 2555-EZ, or 4563, or you're excluding income from Puerto Rico, see Pub. 970 for the amount to enter	14		
15	Subtract line 14 from line 13. If zero or less, skip lines 16 and 17, enter -0- on line 18, and go to line 19	15		
16	Enter: \$20,000 if married filing jointly; \$10,000 if single, head of household, or qualifying widow(er)	16		
17	If line 15 is: • Equal to or more than line 16, enter 1.000 on line 17 and go to line 18 • Less than line 16, divide line 15 by line 16. Enter the result as a decimal (rounded to at least three places)	17		
18	Multiply line 12 by line 17. Enter here and on line 1 of the Credit Limit Worksheet (see instructions) ▶	18		
19	Nonrefundable education credits. Enter the amount from line 7 of the Credit Limit Worksheet (see instructions) here and on Schedule 3 (Form 1040), line 50	19		

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

Cat. No. 25379M

Form **8863** (2018)

Name(s) shown on return

Your social security number



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

Part III Student and Educational Institution Information. See instructions.

<p>20 Student name (as shown on page 1 of your tax return)</p>	<p>21 Student social security number (as shown on page 1 of your tax return)</p> <p style="text-align: center;">■ ■ ■</p>
<p>22 Educational institution information (see instructions)</p>	
<p>a. Name of first educational institution</p>	<p>b. Name of second educational institution (if any)</p>
<p>(1) Address. Number and street (or P.O. box). City, town or post office, state, and ZIP code. If a foreign address, see instructions.</p>	<p>(1) Address. Number and street (or P.O. box). City, town or post office, state, and ZIP code. If a foreign address, see instructions.</p>
<p>(2) Did the student receive Form 1098-T from this institution for 2018? <input checked="" type="checkbox"/> Yes <input type="checkbox"/> No</p>	<p>(2) Did the student receive Form 1098-T from this institution for 2018? <input checked="" type="checkbox"/> Yes <input type="checkbox"/> No</p>
<p>(3) Did the student receive Form 1098-T from this institution for 2017 with box 2 filled in and box 7 checked? <input checked="" type="checkbox"/> Yes <input type="checkbox"/> No</p>	<p>(3) Did the student receive Form 1098-T from this institution for 2017 with box 2 filled in and box 7 checked? <input checked="" type="checkbox"/> Yes <input type="checkbox"/> No</p>
<p>(4) Enter the institution's employer identification number (EIN) if you're claiming the American opportunity credit or if you checked "Yes" in (2) or (3). You can get the EIN from Form 1098-T or from the institution.</p> <p>■ - - - - -</p>	<p>(4) Enter the institution's employer identification number (EIN) if you're claiming the American opportunity credit or if you checked "Yes" in (2) or (3). You can get the EIN from Form 1098-T or from the institution.</p> <p>■ - - - - -</p>
<p>23 Has the Hope Scholarship Credit or American opportunity credit been claimed for this student for any 4 tax years before 2018?</p>	<p><input type="checkbox"/> Yes — Stop! Go to line 31 for this student. <input checked="" type="checkbox"/> No — Go to line 24.</p>
<p>24 Was the student enrolled at least half-time for at least one academic period that began or is treated as having begun in 2018 at an eligible educational institution in a program leading towards a postsecondary degree, certificate, or other recognized postsecondary educational credential? See instructions.</p>	<p><input type="checkbox"/> Yes — Go to line 25. <input checked="" type="checkbox"/> No — Stop! Go to line 31 for this student.</p>
<p>25 Did the student complete the first 4 years of postsecondary education before 2018? See instructions.</p>	<p><input type="checkbox"/> Yes — Stop! Go to line 31 for this student. <input checked="" type="checkbox"/> No — Go to line 26.</p>
<p>26 Was the student convicted, before the end of 2018, of a felony for possession or distribution of a controlled substance?</p>	<p><input type="checkbox"/> Yes — Stop! Go to line 31 for this student. <input checked="" type="checkbox"/> No — Complete lines 27 through 30 for this student.</p>



You can't take the American opportunity credit and the lifetime learning credit for the same student in the same year. If you complete lines 27 through 30 for this student, don't complete line 31.

American Opportunity Credit

27 Adjusted qualified education expenses (see instructions). Don't enter more than \$4,000	27
28 Subtract \$2,000 from line 27. If zero or less, enter -0-	28
29 Multiply line 28 by 25% (0.25)	29
30 If line 28 is zero, enter the amount from line 27. Otherwise, add \$2,000 to the amount on line 29 and enter the result. Skip line 31. Include the total of all amounts from all Parts III, line 30, on Part I, line 1 .	30 ■
Lifetime Learning Credit	
31 Adjusted qualified education expenses (see instructions). Include the total of all amounts from all Parts III, line 31, on Part II, line 10	31 ■

Paid Preparer's Due Diligence Checklist
Earned Income Credit (EIC), American Opportunity Tax Credit (AOTC), Child Tax Credit (CTC) (including the Additional Child Tax Credit (ACTC) and Credit for Other Dependents (ODC)), and Head of Household (HOH) Filing Status
► To be completed by preparer and filed with Form 1040, 1040NR, 1040SS, or 1040PR.
► Go to www.irs.gov/Form8867 for instructions and the latest information.

Taxpayer name(s) shown on return	Taxpayer identification number
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Enter preparer's name and PTIN

Part I Due Diligence Requirements

Please check the appropriate box for the credit(s) and/or HOH filing status claimed on this return and complete the related Parts I-V for the benefit(s), and/or HOH filing status claimed (check all that apply).	EIC <input checked="" type="checkbox"/>	CTC/ ACTC/ODC <input checked="" type="checkbox"/>	AOTC <input checked="" type="checkbox"/>	HOH <input checked="" type="checkbox"/> <input checked="" type="checkbox"/>
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1 Did you complete the return based on information for tax year 2018 provided by the taxpayer or reasonably obtained by you?	<input type="checkbox"/> Yes	<input type="checkbox"/> No
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2 If credits are claimed on the return, did you complete the applicable EIC and/or CTC/ACTC/ODC worksheets found in the Form 1040, 1040SS, 1040PR, or 1040NR instructions, and/or the AOTC worksheet found in the Form 8863 instructions, or your own worksheet(s) that provides the same information, and all related forms and schedules for each credit claimed?	<input type="checkbox"/> Yes	<input type="checkbox"/> No	<input type="checkbox"/> N/A
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3 Did you satisfy the knowledge requirement? To meet the knowledge requirement, you must do both of the following. <ul style="list-style-type: none"> • Interview the taxpayer, ask questions, and document the taxpayer's responses to determine that the taxpayer is eligible to claim the credit(s) and/or HOH filing status. • Review information to determine that the taxpayer is eligible to claim the credit(s) and/or HOH filing status and the amount of any credit(s) claimed. 	<input type="checkbox"/> Yes	<input type="checkbox"/> No
---	-------------------------------------	------------------------------------

4 Did any information provided by the taxpayer or a third party for use in preparing the return, or information reasonably known to you, appear to be incorrect, incomplete, or inconsistent? (If "Yes," answer questions 4a and 4b. If "No," go to question 5.)	<input type="checkbox"/> Yes	<input type="checkbox"/> No
---	-------------------------------------	------------------------------------

a Did you make reasonable inquiries to determine the correct, complete, and consistent information?	<input type="checkbox"/> Yes	<input type="checkbox"/> No
--	-------------------------------------	------------------------------------

b Did you document your inquiries? (Documentation should include the questions you asked, whom you asked, when you asked, the information that was provided, and the impact the information had on your preparation of the return.)	<input type="checkbox"/> Yes	<input type="checkbox"/> No
--	-------------------------------------	------------------------------------

5 Did you satisfy the record retention requirement? To meet the record retention requirement, you must keep a copy of your documentation referenced in 4b, a copy of this Form 8867, a copy of any applicable worksheet(s), a record of how, when, and from whom the information used to prepare Form 8867 and any applicable worksheet(s) was obtained, and a copy of any document(s) provided by the taxpayer that you relied on to determine eligibility for the credit(s) and/or HOH filing status or to compute the amount of the credit(s) List those documents, if any, that you relied on. _____ _____ _____	<input type="checkbox"/> Yes	<input type="checkbox"/> No		
---	-------------------------------------	------------------------------------	--	--

6 Did you ask the taxpayer whether he/she could provide documentation to substantiate eligibility for the credit(s) and/or HOH filing status and the amount of any credit(s) claimed on the return if his/her return is selected for audit?	<input type="checkbox"/> Yes	<input type="checkbox"/> No
--	-------------------------------------	------------------------------------

7 Did you ask the taxpayer if any of these credits were disallowed or reduced in a previous year? (If credits were disallowed or reduced, go to question 7a; if not, go to question 8.)	<input type="checkbox"/> Yes	<input type="checkbox"/> No	<input type="checkbox"/> N/A
a Did you complete the required recertification Form 8862?	<input type="checkbox"/> Yes	<input type="checkbox"/> No	<input type="checkbox"/> N/A

8 If the taxpayer is reporting self-employment income, did you ask questions to prepare a complete and correct Form 1040, Schedule C?	<input type="checkbox"/> Yes	<input type="checkbox"/> No	<input type="checkbox"/> N/A
--	-------------------------------------	------------------------------------	-------------------------------------

Part II Due Diligence Questions for Returns Claiming EIC (If the return does not claim EIC, go to Part III.)				
	EIC	CTC/ ACTC/ODC	AOTC	HOH
9a Have you determined that this taxpayer is, in fact, eligible to claim the EIC for the number of children for whom the EIC is claimed, or to claim the EIC if the taxpayer has no qualifying child? (Skip 9b and 9c if the taxpayer is claiming the EIC and does not have a qualifying child.)	<input type="checkbox"/> Yes <input type="checkbox"/> No			
b Did you ask the taxpayer if the child lived with the taxpayer for over half of the year, even if the taxpayer has supported the child the entire year?	<input type="checkbox"/> Yes <input type="checkbox"/> No			
c Did you explain to the taxpayer the rules about claiming the EIC when a child is the qualifying child of more than one person (tiebreaker rules)?	<input type="checkbox"/> Yes <input type="checkbox"/> No <input type="checkbox"/> N/A			

Part III Due Diligence Questions for Returns Claiming CTC/ACTC/ODC (If the return does not claim CTC, ACTC, or ODC, go to Part IV.)				
	EIC	CTC/ ACTC/ODC	AOTC	HOH
10 Have you determined that each qualifying person for the CTC/ACTC/ODC is the taxpayer's dependent who is a citizen, national, or resident of the United States?		<input type="checkbox"/> Yes <input type="checkbox"/> No		
11 Did you explain to the taxpayer that he/she may not claim the CTC/ACTC if the taxpayer has not lived with the child for over half of the year, even if the taxpayer has supported the child, unless the child's custodial parent has released a claim to exemption for the child?		<input type="checkbox"/> Yes <input type="checkbox"/> No <input type="checkbox"/> N/A		
12 Did you explain to the taxpayer the rules about claiming the CTC/ACTC/ODC for a child of divorced or separated parents (or parents who live apart), including any requirement to attach a Form 8332 or similar statement to the return?		<input type="checkbox"/> Yes <input type="checkbox"/> No <input type="checkbox"/> N/A		

Part IV Due Diligence Questions for Returns Claiming AOTC (If the return does not claim AOTC, go to Part V.)				
	EIC	CTC/ ACTC/ODC	AOTC	HOH
13 Did the taxpayer provide the required substantiation for the credit, including a Form 1098-T and/or receipts for the qualified tuition and related expenses for the claimed AOTC?			<input type="checkbox"/> Yes <input type="checkbox"/> No	

Part V Due Diligence Questions for Claiming HOH (If the return does not claim HOH filing status, go to Part VI.)				
	EIC	CTC/ ACTC/ODC	AOTC	HOH
14 Have you determined that the taxpayer was unmarried or considered unmarried on the last day of the tax year and provided more than half of the cost of keeping up a home for the year for a qualifying person?				<input type="checkbox"/> Yes <input type="checkbox"/> No

Part VI Eligibility Certification				
<p>▶ You will have complied with all due diligence requirements for claiming the applicable credit(s) and/or HOH filing status on the return of the taxpayer identified above if you:</p> <p>A. Interview the taxpayer, ask adequate questions, document the taxpayer's responses on the return or in your notes, review adequate information to determine if the taxpayer is eligible to claim the credit(s) and/or HOH filing status and to determine the amount of the credit(s) claimed;</p> <p>B. Complete this Form 8867 truthfully and accurately and complete the actions described in this checklist for any applicable credit(s) claimed and HOH filing status, if claimed;</p> <p>C. Submit Form 8867 in the manner required; and</p> <p>D. Keep all five of the following records for 3 years from the latest of the dates specified in the Form 8867 instructions under <i>Document Retention</i>.</p> <ol style="list-style-type: none"> 1. A copy of Form 8867; 2. The applicable worksheet(s) or your own worksheet(s) for any credit(s) claimed; 3. Copies of any documents provided by the taxpayer on which you relied to determine eligibility for the credit(s) and/or HOH filing status; 4. A record of how, when, and from whom the information used to prepare this form and the applicable worksheet(s) was obtained; and 5. A record of any additional questions you may have asked to determine eligibility to claim the credit(s), and/or HOH filing status and the amount(s) of any credit(s) claimed and the taxpayer's answers. <p>▶ If you have not complied with all due diligence requirements, you may have to pay a \$520 penalty for each failure to comply related to a claim of an applicable credit or HOH filing status.</p>				
15 Do you certify that all of the answers on this Form 8867 are, to the best of your knowledge, true, correct, and complete?			<input checked="" type="checkbox"/> Yes	<input type="checkbox"/> No

Credit for Qualified Retirement Savings Contributions

▶ Attach to Form 1040 or Form 1040NR.

▶ Go to www.irs.gov/Form8880 for the latest information.

Name(s) shown on return

Your social security number



You **cannot** take this credit if **either** of the following applies.

- The amount on Form 1040, line 7 or Form 1040NR, line 36 is more than \$31,500 (\$47,250 if head of household; \$63,000 if married filing jointly).
- The person(s) who made the qualified contribution or elective deferral **(a)** was born after January 1, 2001; **(b)** is claimed as a dependent on someone else's 2018 tax return; or **(c)** was a **student** (see instructions).

	(a) You		(b) Your spouse	
1 Traditional and Roth IRA contributions, and ABLE account contributions by the designated beneficiary for 2018. Do not include rollover contributions		█		█
2 Elective deferrals to a 401(k) or other qualified employer plan, voluntary employee contributions, and 501(c)(18)(D) plan contributions for 2018 (see instructions)		█		█
3 Add lines 1 and 2				
4 Certain distributions received after 2015 and before the due date (including extensions) of your 2018 tax return (see instructions). If married filing jointly, include both spouses' amounts in both columns. See instructions for an exception		█		█
5 Subtract line 4 from line 3. If zero or less, enter -0-		█		
6 In each column, enter the smaller of line 5 or \$2,000				
7 Add the amounts on line 6. If zero, stop ; you can't take this credit				7
8 Enter the amount from Form 1040, line 7* or Form 1040NR, line 36		█		
9 Enter the applicable decimal amount shown below.				

If line 8 is—		And your filing status is—		
Over—	But not over—	Married filing jointly	Head of household	Single, Married filing separately, or Qualifying widow(er)
Enter on line 9—				
---	\$19,000	0.5	0.5	0.5
\$19,000	\$20,500	0.5	0.5	0.2
\$20,500	\$28,500	0.5	0.5	0.1
\$28,500	\$30,750	0.5	0.2	0.1
\$30,750	\$31,500	0.5	0.1	0.1
\$31,500	\$38,000	0.5	0.1	0.0
\$38,000	\$41,000	0.2	0.1	0.0
\$41,000	\$47,250	0.1	0.1	0.0
\$47,250	\$63,000	0.1	0.0	0.0
\$63,000	---	0.0	0.0	0.0

Note: If line 9 is zero, **stop**; you can't take this credit.

10 Multiply line 7 by line 9					10	█
11 Limitation based on tax liability. Enter the amount from the Credit Limit Worksheet in the instructions					11	█
12 Credit for qualified retirement savings contributions. Enter the smaller of line 10 or line 11 here and on Schedule 3 (Form 1040), line 51; or Form 1040NR, line 48					12	█

* See Pub. 590-A for the amount to enter if you claim any exclusion or deduction for foreign earned income, foreign housing, or income from Puerto Rico or for bona fide residents of American Samoa.

Name(s) shown on return

Your social security number

Part I Direct Deposit

Complete this part if you want us to directly deposit a portion of your refund to one or more accounts.

1a	Amount to be deposited in first account (see instructions)	1a	
b	Routing number <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> ▶ c <input type="checkbox"/> Checking <input type="checkbox"/> Savings		
d	Account number <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/>		
2a	Amount to be deposited in second account	2a	
b	Routing number <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> ▶ c <input type="checkbox"/> Checking <input type="checkbox"/> Savings		
d	Account number <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/>		
3a	Amount to be deposited in third account	3a	
b	Routing number <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> ▶ c <input type="checkbox"/> Checking <input type="checkbox"/> Savings		
d	Account number <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/>		

Part II U.S. Series I Savings Bond Purchases

Complete this part if you want to buy paper bonds with a portion of your refund.



If a name is entered on line 5c or 6c below, co-ownership will be assumed unless the beneficiary box is checked. See instructions for more details.

4	Amount to be used for bond purchases for yourself (and your spouse, if filing jointly)	4	
5a	Amount to be used to buy bonds for yourself, your spouse, or someone else	5a	
b	Enter the owner's name (First then Last) for the bond registration <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/>		
c	If you would like to add a co-owner or beneficiary, enter the name here (First then Last). If beneficiary, also check here ▶ <input type="checkbox"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/>		
6a	Amount to be used to buy bonds for yourself, your spouse, or someone else	6a	
b	Enter the owner's name (First then Last) for the bond registration <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/>		
c	If you would like to add a co-owner or beneficiary, enter the name here (First then Last). If beneficiary, also check here ▶ <input type="checkbox"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/>		

Part III Paper Check

Complete this part if you want a portion of your refund to be sent to you as a check.

7	Amount to be refunded by check	7	
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Part IV Total Allocation of Refund

8	Add lines 1a, 2a, 3a, 4, 5a, 6a, and 7. The total must equal the refund amount shown on your tax return	8	
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Name(s) shown on Form 1040 or Form 1040NR

Social security number of HSA beneficiary. If both spouses have HSAs, see instructions ▶

Before you begin: Complete Form 8853, Archer MSAs and Long-Term Care Insurance Contracts, if required.

Part I HSA Contributions and Deduction. See the instructions before completing this part. If you are filing jointly and both you and your spouse each have separate HSAs, complete a separate Part I for each spouse.

		Self-only	Family
1	Check the box to indicate your coverage under a high-deductible health plan (HDHP) during 2018 (see instructions) ▶	<input type="checkbox"/>	<input type="checkbox"/>
2	HSA contributions you made for 2018 (or those made on your behalf), including those made from January 1, 2019, through April 15, 2019, that were for 2018. Do not include employer contributions, contributions through a cafeteria plan, or rollovers (see instructions)	<input type="checkbox"/>	
3	If you were under age 55 at the end of 2018, and on the first day of every month during 2018, you were, or were considered, an eligible individual with the same coverage, enter \$3,450 (\$6,900 for family coverage). All others , see the instructions for the amount to enter	<input type="checkbox"/>	
4	Enter the amount you and your employer contributed to your Archer MSAs for 2018 from Form 8853, lines 1 and 2. If you or your spouse had family coverage under an HDHP at any time during 2018, also include any amount contributed to your spouse's Archer MSAs	<input type="checkbox"/>	
5	Subtract line 4 from line 3. If zero or less, enter -0-	<input type="checkbox"/>	
6	Enter the amount from line 5. But if you and your spouse each have separate HSAs and had family coverage under an HDHP at any time during 2018, see the instructions for the amount to enter	<input type="checkbox"/>	
7	If you were age 55 or older at the end of 2018, married, and you or your spouse had family coverage under an HDHP at any time during 2018, enter your additional contribution amount (see instructions)	<input type="checkbox"/>	
8	Add lines 6 and 7	<input type="checkbox"/>	
9	Employer contributions made to your HSAs for 2018	<input type="checkbox"/>	
10	Qualified HSA funding distributions	<input type="checkbox"/>	
11	Add lines 9 and 10	<input type="checkbox"/>	
12	Subtract line 11 from line 8. If zero or less, enter -0-	<input type="checkbox"/>	
13	HSA deduction. Enter the smaller of line 2 or line 12 here and on Schedule 1 (Form 1040), line 25, or Form 1040NR, line 25 Caution: If line 2 is more than line 13, you may have to pay an additional tax (see instructions).	<input type="checkbox"/>	

Part II HSA Distributions. If you are filing jointly and both you and your spouse each have separate HSAs, complete a separate Part II for each spouse.

14a	Total distributions you received in 2018 from all HSAs (see instructions)	<input type="checkbox"/>	
b	Distributions included on line 14a that you rolled over to another HSA. Also include any excess contributions (and the earnings on those excess contributions) included on line 14a that were withdrawn by the due date of your return (see instructions)	<input type="checkbox"/>	
14b		<input type="checkbox"/>	
14c	Subtract line 14b from line 14a	<input type="checkbox"/>	
15	Qualified medical expenses paid using HSA distributions (see instructions)	<input type="checkbox"/>	
16	Taxable HSA distributions. Subtract line 15 from line 14c. If zero or less, enter -0-. Also, include this amount in the total on Schedule 1 (Form 1040), line 21, or Form 1040NR, line 21. On the dotted line next to line 21, enter "HSA" and the amount	<input type="checkbox"/>	
17a	If any of the distributions included on line 16 meet any of the Exceptions to the Additional 20% Tax (see instructions), check here ▶ <input type="checkbox"/>		
b	Additional 20% tax (see instructions). Enter 20% (0.20) of the distributions included on line 16 that are subject to the additional 20% tax. Also include this amount in the total on Schedule 4 (Form 1040), line 62, or Form 1040NR, line 60. Check box c on Schedule 4 (Form 1040), line 62, or box b on Form 1040NR, line 60. Enter "HSA" and the amount on the line next to the box	<input type="checkbox"/>	
17b		<input type="checkbox"/>	

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

Cat. No. 37621P

Form **8889** (2018)

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

18	Last-month rule	18		
19	Qualified HSA funding distribution	19		
20	Total income. Add lines 18 and 19. Include this amount on Schedule 1 (Form 1040), line 21, or Form 1040NR, line 21. On the dotted line next to Schedule 1 (Form 1040), line 21, or Form 1040NR, line 21, enter "HSA" and the amount	20		
21	Additional tax. Multiply line 20 by 10% (0.10). Include this amount in the total on Schedule 4 (Form 1040), line 62, or Form 1040NR, line 60. Check box c on Schedule 4 (Form 1040), line 62, or box b on Form 1040NR, line 60. Enter "HDHP" and the amount on the line next to the box	21		

Form **8889** (2018)

Domestic Production Activities Deduction

▶ **Attach to your tax return.**

▶ **Go to www.irs.gov/Form8903 for instructions and the latest information.**

Name(s) as shown on return	Identifying number				
<p>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.</p> <p>1 Domestic production gross receipts (DPGR)</p> <p>2 Allocable cost of goods sold. If you are using the small business simplified overall method, skip lines 2 and 3</p> <p>3 Enter deductions and losses allocable to DPGR (see instructions)</p> <p>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</p> <p>5 Add lines 2 through 4</p> <p>6 Subtract line 5 from line 1</p> <p>7 Qualified production activities income from estates, trusts, and certain partnerships and S corporations (see instructions)</p> <p>8 Add lines 6 and 7. Estates and trusts, go to line 9. All others, skip line 9 and go to line 10</p> <p>9 Amount allocated to beneficiaries of the estate or trust (see instructions)</p> <p>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</p> <p>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</p> <p>11 Income limitation (see instructions):</p> <ul style="list-style-type: none"> • Individuals, estates, and trusts. Enter your adjusted gross income figured without the domestic production activities deduction • All others. Enter your taxable income figured without the domestic production activities deduction (tax-exempt organizations, see instructions) <p>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</p> <p>13 Enter 9% of line 12</p> <p>14a Enter the smaller of line 10a or line 12</p> <p>b Reduction for oil-related qualified production activities income. Multiply line 14a by 3%</p> <p>15 Subtract line 14b from line 13</p> <p>16 Form W-2 wages (see instructions)</p> <p>17 Form W-2 wages from estates, trusts, and certain partnerships and S corporations (see instructions)</p> <p>18 Add lines 16 and 17. Estates and trusts, go to line 19. All others, skip line 19 and go to line 20</p> <p>19 Amount allocated to beneficiaries of the estate or trust (see instructions)</p> <p>20 Estates and trusts, subtract line 19 from line 18. All others, enter amount from line 18</p> <p>21 Form W-2 wage limitation. Enter 50% of line 20</p> <p>22 Enter the smaller of line 15 or line 21.</p> <p>23 Domestic production activities deduction from cooperatives. Enter deduction from Form 1099-PATR, box 6</p> <p>24 Expanded affiliated group allocation (see instructions)</p> <p>25 Domestic production activities deduction. Combine lines 22 through 24 and enter the result here and on the applicable line of your return (see instructions)</p>	(a)	(b)	Oil-related production activities	All activities	
	1	█	█		
	2	█	█		
	3	█	█		
	4	█	█		
	5	█	█		
	6	█	█		
	7	█	█		
	8				
	9				
	10a	█			
	10b		█		
	11		█		
	12		█		
	13		█		
	14a	█			
	14b		█		
	15		█		
	16		█		
	17		█		
	18				
	19				
	20		█		
	21		█		
	22		█		
23		█			
24		█			
25		█			

▶ **Attach to your tax return.**

▶ **Go to www.irs.gov/Form8910 for instructions and the latest information.**

Name(s) shown on return

Identifying number

Note:

- Use this form to claim the credit for certain alternative motor vehicles acquired in 2017 but not placed in service until 2018 (see instructions).
- Claim the credit for certain plug-in electric vehicles on Form 8936.

Part I Tentative Credit

Use a separate column for each vehicle. If you need more columns, use additional Forms 8910 and include the totals on lines 7 and 11.

		(a) Vehicle 1	(b) Vehicle 2
1	Year, make, and model of vehicle		
2	Vehicle identification number (see instructions)		
3	Enter date vehicle was placed in service (MM/DD/YYYY)	/ /	/ /
4	Tentative credit (see instructions for amount to enter)		

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. **ADDITIONAL FORM 8910**

Part II Credit for Business/Investment Use Part of Vehicle

5	Business/investment use percentage (see instructions)		%		%
6	Multiply line 4 by line 5				
7	Add columns (a) and (b) on line 6				
8	Alternative motor vehicle credit from partnerships and S corporations (see instructions)				
9	Business/investment use part of credit. Add lines 7 and 8. Partnerships and S corporations, stop here and report this amount on Schedule K. All others, report this amount on Form 3800, Part III, line 1r				

Part III Credit for Personal Use Part of Vehicle

10	If you skipped Part II, enter the amount from line 4. If you completed Part II, subtract line 6 from line 4				
11	Add columns (a) and (b) on line 10				
12	Enter the amount from Form 1040, line 11, or Form 1040NR, line 45				
13	Personal credits from Form 1040 or 1040NR (see instructions)				
14	Subtract line 13 from line 12. If zero or less, enter -0- and stop here. You cannot claim the personal use part of the credit				
15	Personal use part of credit. Enter the smaller of line 11 or line 14 here and on Schedule 3 (Form 1040), line 54 (or Form 1040NR, line 51). Check box c on that line and enter "8910" in the space next to that box. If line 14 is smaller than line 11, see instructions				

For Paperwork Reduction Act Notice, see separate instructions.

Cat. No. 37720F

Form **8910** (2018)

Alternative Fuel Vehicle Refueling Property Credit

OMB No. 1545-1981

2018
 Attachment
 Sequence No. **151**

▶ Attach to your tax return.

▶ Go to www.irs.gov/Form8911 for instructions and the latest information.

Name(s) shown on return	Identifying number
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Part I Total Cost of Refueling Property

1 Reserved for future use	1		
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Part II Credit for Business/Investment Use Part of Refueling Property

2 Reserved for future use	2		
3 Reserved for future use	3		
4 Reserved for future use	4		
5 Reserved for future use	5		
6 Reserved for future use	6		
7 Reserved for future use	7		
8 Alternative fuel vehicle refueling property credit from partnerships and S corporations (see instructions)	8	■	
9 Business/investment use part of credit. Add lines 7 and 8. Partnerships and S corporations, stop here and report this amount on Schedule K. All others, report this amount on Form 3800, Part III, line 1s	9	■	

Part III Credit for Personal Use Part of Refueling Property

10 Reserved for future use	10		
11 Reserved for future use	11		
12 Reserved for future use	12		
13 Reserved for future use	13		
14 Reserved for future use	14		
15 Reserved for future use			
a Reserved for future use	15a		
b Reserved for future use	15b		
c Reserved for future use	15c		
16 Reserved for future use	16		
17 Reserved for future use	17		
18 Reserved for future use	18		
19 Reserved for future use	19		

Uncollected Social Security and Medicare Tax on Wages

▶ Go to www.irs.gov/Form8919 for the latest information.
▶ Attach to your tax return.

Name of person who must file this form. If married, complete a separate Form 8919 for each spouse who must file this form.

Social security number

- Who must file.** You must file Form 8919 if **all** of the following apply.
- You performed services for a firm.
 - You believe your pay from the firm wasn't for services as an independent contractor.
 - The firm didn't withhold your share of social security and Medicare taxes from your pay.
 - One of the reasons listed below under *Reason codes* applies to you.

Reason codes: For each firm listed below, enter in column (c) the applicable reason code for filing this form. If none of the reason codes apply to you, but you believe you should have been treated as an employee, enter reason code G, and file **Form SS-8 on or before the date you file your tax return.**

- A** I filed Form SS-8 and received a determination letter stating that I am an employee of this firm.
- C** I received other correspondence from the IRS that states I am an employee.
- G** I filed Form SS-8 with the IRS and haven't received a reply.
- H** I received a Form W-2 and a Form 1099-MISC from this firm for 2018. The amount on Form 1099-MISC should have been included as wages on Form W-2. **(Don't file Form SS-8 if you select reason code H.)**

(a) Name of firm	(b) Firm's federal identification number (see instructions)	(c) Enter reason code from above	(d) Date of IRS determination or correspondence (MM/DD/YYYY) (see instructions)	(e) Check if Form 1099-MISC was received	(f) Total wages received with no social security or Medicare tax withholding and not reported on Form W-2
1				<input type="checkbox"/>	
2				<input type="checkbox"/>	
3				<input type="checkbox"/>	
4				<input type="checkbox"/>	
5				<input type="checkbox"/>	
6	Total wages. Combine lines 1 through 5 in column (f). Enter here and include on Form 1040, line 1; Form 1040NR, line 8; or Form 1040NR-EZ, line 3			6	
7	Maximum amount of wages subject to social security tax			7	
8	Total social security wages and social security tips (total of boxes 3 and 7 on Form(s) W-2), railroad retirement (RRTA) compensation (subject to the 6.2% rate), and unreported tips subject to social security tax from Form 4137, line 10. See instructions			8	
9	Subtract line 8 from line 7. If line 8 is more than line 7, enter -0- here and on line 10			9	
10	Wages subject to social security tax. Enter the smaller of line 6 or line 9			10	
11	Multiply line 10 by 0.062 (social security tax rate for 2018)			11	
12	Multiply line 6 by 0.0145 (Medicare tax rate)			12	
13	Add lines 11 and 12. Enter here; include as tax on your annual tax return (Schedule 4 (Form 1040), line 58; Form 1040NR, line 56; Form 1040NR-EZ, line 16; Form 1040-SS, line 6; or Form 1040-PR, line 6) and see the instructions there ▶			13	

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

Qualified Plug-in Electric Drive Motor Vehicle Credit

(Including Qualified Two-Wheeled Plug-in Electric Vehicles)

Department of the Treasury
Internal Revenue Service

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

Name(s) shown on return	Identifying number
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Note:

- Use this form to claim the credit for certain plug-in electric vehicles (including qualified two-wheeled plug-in electric vehicles acquired in **2017** but not placed in service until 2018). See instructions.
- Claim the credit for certain alternative motor vehicles on Form 8910.

Part I Tentative Credit

Use a separate column for each vehicle. If you need more columns, use additional Forms 8936 and include the totals on lines 12 and 19.

		(a) Vehicle 1	(b) Vehicle 2
1 Year, make, and model of vehicle	1	█	█
2 Vehicle identification number (see instructions)	2	█	█
3 Enter date vehicle was placed in service (MM/DD/YYYY)	3		
4a If the vehicle is a two-wheeled vehicle, enter the cost of the vehicle. If the vehicle has at least four wheels, see instructions	4a		
b Phaseout percentage (see instructions)	4b	%	%
c Tentative credit. Multiply line 4a by line 4b	4c		

Next: If you did NOT use your vehicle for business or investment purposes and did not have a credit from a partnership or S corporation, skip Part II and go to Part III. All others, go to Part II.

Part II Credit for Business/Investment Use Part of Vehicle

5 Business/investment use percentage (see instructions)	5	%	%
6 Multiply line 4c by line 5. If the vehicle has at least four wheels, leave lines 7 through 10 blank and go to line 11	6		
7 Section 179 expense deduction (see instructions)	7		
8 Subtract line 7 from line 6	8		
9 Multiply line 8 by 10% (0.10)	9		
10 Maximum credit per vehicle	10		
11 For vehicles with four or more wheels, enter the amount from line 6. If the vehicle is a two-wheeled vehicle, enter the smaller of line 9 or line 10	11		
12 Add columns (a) and (b) on line 11	12	█	
13 Qualified plug-in electric drive motor vehicle credit from partnerships and S corporations (see instructions)	13	█	
14 Business/investment use part of credit. Add lines 12 and 13. Partnerships and S corporations, stop here and report this amount on Schedule K. All others, report this amount on Form 3800, Part III, line 1y	14	█	

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

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 4c. If you completed Part II, subtract line 6 from line 4c. If the vehicle has at least four wheels, leave lines 16 and 17 blank and go to line 18	15			
16	Multiply line 15 by 10% (0.10)	16			
17	Maximum credit per vehicle. If you skipped Part II, enter \$2,500. If you completed Part II, subtract line 11 from line 10	17			
18	For vehicles with four or more wheels, enter the amount from line 15. If the vehicle is a two-wheeled vehicle, 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 11, or Form 1040NR, line 45	20			
21	Personal credits from Form 1040 or 1040NR (see instructions)	21		■	
22	Subtract line 21 from line 20	22		■	
23	Personal use part of credit. Enter the smaller of line 19 or line 22 here and on Schedule 3 (Form 1040), line 54 (or Form 1040NR, line 51). Check box c on that line and enter "8936" in the space next to that box. If line 22 is smaller than line 19, see instructions	23		■	

▶ Attach to your tax return.

▶ Go to www.irs.gov/Form8941 for instructions and the latest information.

Name(s) shown on return	Identifying number
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- A** Did you pay premiums during your tax year for employee health insurance coverage you provided through a Small Business Health Options Program (SHOP) Marketplace (or do you qualify for an exception to this requirement)? See instructions.
- Yes.** Enter Marketplace Identifier (if any): _____
- No.** Stop. Do not file Form 8941 (see instructions for an exception that may apply to a partnership, S corporation, cooperative, estate, trust, or tax-exempt entity)
- B** Enter the employer identification number (EIN) used to report employment taxes for individuals included on line 1 below if different from the identifying number listed above
- C** Does a tax return you (or any predecessor) filed for a tax year beginning in 2014, 2015, or 2016 include a Form 8941 with line A checked "Yes" and line 12 showing a positive amount?
- Yes.** Stop. Do not file Form 8941 (see instructions for an exception that may apply to a partnership, S corporation, cooperative, estate, trust, or tax-exempt entity) (also see instructions for information about the credit period limitation)
- No.**

Caution: See the instructions and complete Worksheets 1 through 7 as needed.

1 Enter the number of individuals you employed during the tax year who are considered employees for purposes of this credit (total from Worksheet 1, column (a))	1	<input style="width: 100%;" type="text"/>	
2 Enter the number of full-time equivalent employees (FTEs) you had for the tax year (from Worksheet 2, line 3). If you entered 25 or more, skip lines 3 through 11 and enter -0- on line 12	2	<input style="width: 100%;" type="text"/>	
3 Average annual wages you paid for the tax year (from Worksheet 3, line 3). This amount must be a multiple of \$1,000. If you entered \$54,000 or more, skip lines 4 through 11 and enter -0- on line 12	3	<input style="width: 100%;" type="text"/>	
4 Premiums you paid during the tax year for employees included on line 1 for health insurance coverage under a qualifying arrangement (total from Worksheet 4, column (b))	4	<input style="width: 100%;" type="text"/>	
5 Premiums you would have entered on line 4 if the total premium for each employee equaled the average premium for the small group market in which the employee enrolls in health insurance coverage (total from Worksheet 4, column (c))	5	<input style="width: 100%;" type="text"/>	
6 Enter the smaller of line 4 or line 5	6	<input style="width: 100%;" type="text"/>	
7 Multiply line 6 by the applicable percentage: • Tax-exempt small employers, multiply line 6 by 35% (0.35) • All other small employers, multiply line 6 by 50% (0.50)	7	<input style="width: 100%;" type="text"/>	
8 If line 2 is 10 or less, enter the amount from line 7. Otherwise, enter the amount from Worksheet 5, line 6	8	<input style="width: 100%;" type="text"/>	
9 If line 3 is \$26,000 or less, enter the amount from line 8. Otherwise, enter the amount from Worksheet 6, line 7	9	<input style="width: 100%;" type="text"/>	
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	<input style="width: 100%;" type="text"/>	
11 Subtract line 10 from line 4. If zero or less, enter -0-	11	<input style="width: 100%;" type="text"/>	
12 Enter the smaller of line 9 or line 11	12	<input style="width: 100%;" type="text"/>	
13 If line 12 is zero, skip lines 13 and 14 and go to line 15. Otherwise, enter the number of employees included on line 1 for whom you paid premiums during the tax year for health insurance coverage under a qualifying arrangement (total from Worksheet 4, column (a))	13	<input style="width: 100%;" type="text"/>	
14 Enter the number of FTEs you would have entered on line 2 if you only included employees included on line 13 (from Worksheet 7, line 3)	14	<input style="width: 100%;" type="text"/>	
15 Credit for small employer health insurance premiums from partnerships, S corporations, cooperatives, estates, and trusts (see instructions)	15	<input style="width: 100%;" type="text"/>	
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, Part III, line 4h	16	<input style="width: 100%;" type="text"/>	
17 Amount allocated to patrons of the cooperative or beneficiaries of the estate or trust (see instructions)	17	<input style="width: 100%;" type="text"/>	
18 Cooperatives, estates, and trusts, subtract line 17 from line 16. Stop here and report this amount on Form 3800, Part III, line 4h	18	<input style="width: 100%;" type="text"/>	
19 Enter the amount you paid in 2018 for taxes considered payroll taxes for purposes of this credit. See instructions	19	<input style="width: 100%;" type="text"/>	
20 Tax-exempt small employers, enter the smaller of line 16 or line 19 here and on Form 990-T, line 50f	20	<input style="width: 100%;" type="text"/>	

For Paperwork Reduction Act Notice, see separate instructions.

Cat. No. 3775TS

Name(s) shown on return

Social security number or taxpayer identification number

Before you check Box A, B, or C below, see whether you received any Form(s) 1099-B or substitute statement(s) from your broker. A substitute statement will have the same information as Form 1099-B. Either will show whether your basis (usually your cost) was reported to the IRS by your broker and may even tell you which box to check.

Part I Short-Term. Transactions involving capital assets you held 1 year or less are generally short-term (see instructions). For long-term transactions, see page 2.

Note: You may aggregate all short-term transactions reported on Form(s) 1099-B showing basis was reported to the IRS and for which no adjustments or codes are required. Enter the totals directly on Schedule D, line 1a; you aren't required to report these transactions on Form 8949 (see instructions).

You must check Box A, B, or C below. Check only one box. If more than one box applies for your short-term transactions, complete a separate Form 8949, page 1, for each applicable box. If you have more short-term transactions than will fit on this page for one or more of the boxes, complete as many forms with the same box checked as you need.

- (A)** Short-term transactions reported on Form(s) 1099-B showing basis was reported to the IRS (see **Note** above)
- (B)** Short-term transactions reported on Form(s) 1099-B showing basis **wasn't** reported to the IRS
- (C)** Short-term transactions not reported to you on Form 1099-B

1	(a) Description of property (Example: 100 sh. XYZ Co.)	(b) Date acquired (Mo., day, yr.)	(c) Date sold or disposed of (Mo., day, yr.)	(d) Proceeds (sales price) (see instructions)	(e) Cost or other basis. See the Note below and see <i>Column (e)</i> in the separate instructions	Adjustment, if any, to gain or loss. If you enter an amount in column (g), enter a code in column (f). See the separate instructions.		(h) Gain or (loss). Subtract column (e) from column (d) and combine the result with column (g)	
						(f) Code(s) from instructions	(g) Amount of adjustment		
	<input type="checkbox"/> Asset code	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	
	<input type="checkbox"/> Description						Transaction code	<input type="checkbox"/>	
	2 Totals. Add the amounts in columns (d), (e), (g), and (h) (subtract negative amounts). Enter each total here and include on your Schedule D, line 1b (if Box A above is checked), line 2 (if Box B above is checked), or line 3 (if Box C above is checked) ▶					sum	sum	sum	sum

Note: If you checked Box A above but the basis reported to the IRS was incorrect, enter in column (e) the basis as reported to the IRS, and enter an adjustment in column (g) to correct the basis. See *Column (g)* in the separate instructions for how to figure the amount of the adjustment.

Name(s) shown on return. Name and SSN or taxpayer identification no. not required if shown on other side

Social security number or taxpayer identification number

Before you check Box D, E, or F below, see whether you received any Form(s) 1099-B or substitute statement(s) from your broker. A substitute statement will have the same information as Form 1099-B. Either will show whether your basis (usually your cost) was reported to the IRS by your broker and may even tell you which box to check.

Part II Long-Term. Transactions involving capital assets you held more than 1 year are generally long-term (see instructions). For short-term transactions, see page 1.

Note: You may aggregate all long-term transactions reported on Form(s) 1099-B showing basis was reported to the IRS and for which no adjustments or codes are required. Enter the totals directly on Schedule D, line 8a; you aren't required to report these transactions on Form 8949 (see instructions).

You must check Box D, E, or F below. Check only one box. If more than one box applies for your long-term transactions, complete a separate Form 8949, page 2, for each applicable box. If you have more long-term transactions than will fit on this page for one or more of the boxes, complete as many forms with the same box checked as you need.

(D) Long-term transactions reported on Form(s) 1099-B showing basis was reported to the IRS (see **Note** above)

(E) Long-term transactions reported on Form(s) 1099-B showing basis **wasn't** reported to the IRS

(F) Long-term transactions not reported to you on Form 1099-B

1	(a) Description of property (Example: 100 sh. XYZ Co.)	(b) Date acquired (Mo., day, yr.)	(c) Date sold or disposed of (Mo., day, yr.)	(d) Proceeds (sales price) (see instructions)	(e) Cost or other basis. See the Note below and see <i>Column (e)</i> in the separate instructions	Adjustment, if any, to gain or loss. If you enter an amount in column (g), enter a code in column (f). See the separate instructions.		(h) Gain or (loss). Subtract column (e) from column (d) and combine the result with column (g)
						(f) Code(s) from instructions	(g) Amount of adjustment	
	<input type="checkbox"/> Asset code	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
	<input type="checkbox"/> Description						Transaction code	<input type="checkbox"/>
2 Totals. Add the amounts in columns (d), (e), (g), and (h) (subtract negative amounts). Enter each total here and include on your Schedule D, line 8b (if Box D above is checked), line 9 (if Box E above is checked), or line 10 (if Box F above is checked) ▶				sum <input type="checkbox"/>	sum <input type="checkbox"/>		sum <input type="checkbox"/>	sum <input type="checkbox"/>

Note: If you checked Box D above but the basis reported to the IRS was incorrect, enter in column (e) the basis as reported to the IRS, and enter an adjustment in column (g) to correct the basis. See *Column (g)* in the separate instructions for how to figure the amount of the adjustment.

Additional Medicare Tax

▶ If any line does not apply to you, leave it blank. See separate instructions.
 ▶ Attach to Form 1040, 1040NR, 1040-PR, or 1040-SS.
 ▶ Go to www.irs.gov/Form8959 for instructions and the latest information.

Name(s) shown on return _____ Your social security number _____

Part I Additional Medicare Tax on Medicare Wages

1	Medicare wages and tips from Form W-2, box 5. If you have more than one Form W-2, enter the total of the amounts from box 5	1		
2	Unreported tips from Form 4137, line 6	2		
3	Wages from Form 8919, line 6	3		
4	Add lines 1 through 3	4		
5	Enter the following amount for your filing status: Married filing jointly \$250,000 Married filing separately \$125,000 Single, Head of household, or Qualifying widow(er) \$200,000	5		
6	Subtract line 5 from line 4. If zero or less, enter -0-	6		
7	Additional Medicare Tax on Medicare wages. Multiply line 6 by 0.9% (0.009). Enter here and go to Part II	7		

Part II Additional Medicare Tax on Self-Employment Income

8	Self-employment income from Schedule SE (Form 1040), Section A, line 4, or Section B, line 6. If you had a loss, enter -0- (Form 1040-PR and Form 1040-SS filers, see instructions.)	8		
9	Enter the following amount for your filing status: Married filing jointly \$250,000 Married filing separately \$125,000 Single, Head of household, or Qualifying widow(er) \$200,000	9		
10	Enter the amount from line 4	10		
11	Subtract line 10 from line 9. If zero or less, enter -0-	11		
12	Subtract line 11 from line 8. If zero or less, enter -0-	12		
13	Additional Medicare Tax on self-employment income. Multiply line 12 by 0.9% (0.009). Enter here and go to Part III	13		

Part III Additional Medicare Tax on Railroad Retirement Tax Act (RRTA) Compensation

14	Railroad retirement (RRTA) compensation and tips from Form(s) W-2, box 14 (see instructions)	14		
15	Enter the following amount for your filing status: Married filing jointly \$250,000 Married filing separately \$125,000 Single, Head of household, or Qualifying widow(er) \$200,000	15		
16	Subtract line 15 from line 14. If zero or less, enter -0-	16		
17	Additional Medicare Tax on railroad retirement (RRTA) compensation. Multiply line 16 by 0.9% (0.009). Enter here and go to Part IV	17		

Part IV Total Additional Medicare Tax

18	Add lines 7, 13, and 17. Also include this amount on Schedule 4 (Form 1040), line 62 (check box a) (Form 1040NR, 1040-PR, and 1040-SS filers, see instructions), and go to Part V	18		
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Part V Withholding Reconciliation

19	Medicare tax withheld from Form W-2, box 6. If you have more than one Form W-2, enter the total of the amounts from box 6	19		
20	Enter the amount from line 1	20		
21	Multiply line 20 by 1.45% (0.0145). This is your regular Medicare tax withholding on Medicare wages	21		
22	Subtract line 21 from line 19. If zero or less, enter -0-. This is your Additional Medicare Tax withholding on Medicare wages	22		
23	Additional Medicare Tax withholding on railroad retirement (RRTA) compensation from Form W-2, box 14 (see instructions)	23		
24	Total Additional Medicare Tax withholding. Add lines 22 and 23. Also include this amount with federal income tax withholding on Form 1040, line 16 (Form 1040NR, 1040-PR, and 1040-SS filers, see instructions)	24		

Net Investment Income Tax— Individuals, Estates, and Trusts

▶ Attach to your tax return.

▶ Go to www.irs.gov/Form8960 for instructions and the latest information.

Name(s) shown on your tax return

Your social security number or EIN

Part I Investment Income		Section 6013(g) election (see instructions)		Section 6013(h) election (see instructions)		Regulations section 1.1411-10(g) election (see instructions)	
1	Taxable interest (see instructions)			1			
2	Ordinary dividends (see instructions)			2			
3	Annuities (see instructions)			3			
4a	Rental real estate, royalties, partnerships, S corporations, trusts, etc. (see instructions)	4a					
b	Adjustment for net income or loss derived in the ordinary course of a non-section 1411 trade or business (see instructions)	4b					
c	Combine lines 4a and 4b			4c			
5a	Net gain or loss from disposition of property (see instructions)	5a					
b	Net gain or loss from disposition of property that is not subject to net investment income tax (see instructions)	5b					
c	Adjustment from disposition of partnership interest or S corporation stock (see instructions)	5c					
d	Combine lines 5a through 5c			5d			
6	Adjustments to investment income for certain CFCs and PFICs (see instructions)			6			
7	Other modifications to investment income (see instructions)			7			
8	Total investment income. Combine lines 1, 2, 3, 4c, 5d, 6, and 7			8			
Part II Investment Expenses Allocable to Investment Income and Modifications							
9a	Investment interest expenses (see instructions)	9a					
b	State, local, and foreign income tax (see instructions)	9b					
c	Miscellaneous investment expenses (see instructions)	9c					
d	Add lines 9a, 9b, and 9c			9d			
10	Additional modifications (see instructions)			10			
11	Total deductions and modifications. Add lines 9d and 10			11			
Part III Tax Computation							
12	Net investment income. Subtract Part II, line 11, from Part I, line 8. Individuals, complete lines 13–17. Estates and trusts, complete lines 18a–21. If zero or less, enter -0-			12			
Individuals:							
13	Modified adjusted gross income (see instructions)	13					
14	Threshold based on filing status (see instructions)	14					
15	Subtract line 14 from line 13. If zero or less, enter -0-	15					
16	Enter the smaller of line 12 or line 15			16			
17	Net investment income tax for individuals. Multiply line 16 by 3.8% (0.038). Enter here and include on your tax return (see instructions)			17			
Estates and Trusts:							
18a	Net investment income (line 12 above)	18a					
b	Deductions for distributions of net investment income and deductions under section 642(c) (see instructions)	18b					
c	Undistributed net investment income. Subtract line 18b from 18a (see instructions). If zero or less, enter -0-	18c					
19a	Adjusted gross income (see instructions)	19a					
b	Highest tax bracket for estates and trusts for the year (see instructions)	19b					
c	Subtract line 19b from line 19a. If zero or less, enter -0-	19c					
20	Enter the smaller of line 18c or line 19c			20			
21	Net investment income tax for estates and trusts. Multiply line 20 by 3.8% (0.038). Enter here and include on your tax return (see instructions)			21			

Premium Tax Credit (PTC)

Department of the Treasury
Internal Revenue Service

▶ Attach to Form 1040 or Form 1040NR.
▶ Go to www.irs.gov/Form8962 for instructions and the latest information.

2018
Attachment
Sequence No. **73**

Name shown on your return

Your social security number

You cannot take the PTC if your filing status is married filing separately unless you qualify for an exception (see instructions). If you qualify, check the box **QSEHRAIND**

Part I Annual and Monthly Contribution Amount

1	Tax family size. Enter your tax family size (see instructions)	1	
2a	Modified AGI. Enter your modified AGI (see instructions)	2a	
b	Enter the total of your dependents' modified AGI (see instructions)	2b	
3	Household income. Add the amounts on lines 2a and 2b (see instructions)	3	
4	Federal poverty line. Enter the federal poverty line amount from Table 1-1, 1-2, or 1-3 (see instructions). Check the appropriate box for the federal poverty table used. a <input type="checkbox"/> Alaska b <input type="checkbox"/> Hawaii c <input type="checkbox"/> Other 48 states and DC	4	
5	Household income as a percentage of federal poverty line (see instructions)	5	%
6	Did you enter 401% on line 5? (See instructions if you entered less than 100%) <input type="checkbox"/> No. Continue to line 7. <input type="checkbox"/> Yes. You are not eligible to take the PTC. If advance payment of the PTC was made, see the instructions for how to report your excess advance PTC repayment amount.		
7	Applicable Figure. Using your line 5 percentage, locate your "applicable figure" on the table in the instructions	7	
8a	Annual contribution amount. Multiply line 3 by line 7. Round to nearest whole dollar amount	8a	
	b Monthly contribution amount. Divide line 8a by 12. Round to nearest whole dollar amount	8b	

Part II Premium Tax Credit Claim and Reconciliation of Advance Payment of Premium Tax Credit

9 Are you allocating policy amounts with another taxpayer or do you want to use the alternative calculation for year of marriage (see instructions)?
 Yes. Skip to Part IV, Allocation of Policy Amounts, or Part V, Alternative Calculation for Year of Marriage. **No.** Continue to line 10.

10 See the instructions to determine if you can use line 11 or must complete lines 12 through 23.
 Yes. Continue to line 11. Compute your annual PTC. Then skip lines 12-23 and continue to line 24.
 No. Continue to lines 12-23. Compute your monthly PTC and continue to line 24.

Annual Calculation	(a) Annual enrollment premiums (Form(s) 1095-A, line 33A)	(b) Annual applicable SLCSP premium (Form(s) 1095-A, line 33B)	(c) Annual contribution amount (line 8a)	(d) Annual maximum premium assistance (subtract (c) from (b), if zero or less, enter -0-)	(e) Annual premium tax credit allowed (smaller of (a) or (d))	(f) Annual advance payment of PTC (Form(s) 1095-A, line 33C)	
11 Annual Totals							
Monthly Calculation	(a) Monthly enrollment premiums (Form(s) 1095-A, lines 21-32, column A)	(b) Monthly applicable SLCSP premium (Form(s) 1095-A, lines 21-32, column B)	(c) Monthly contribution amount (amount from line 8b or alternative marriage monthly calculation)	(d) Monthly maximum premium assistance (subtract (c) from (b), if zero or less, enter -0-)	(e) Monthly premium tax credit allowed (smaller of (a) or (d))	(f) Monthly advance payment of PTC (Form(s) 1095-A, lines 21-32, column C)	
12 January							
13 February							
14 March							
15 April							
16 May							
17 June							
18 July							
19 August							
20 September							
21 October							
22 November							
23 December							
24	Total premium tax credit. Enter the amount from line 11(e) or add lines 12(e) through 23(e) and enter the total here					24	
25	Advance payment of PTC. Enter the amount from line 11(f) or add lines 12(f) through 23(f) and enter the total here					25	
26	Net premium tax credit. If line 24 is greater than line 25, subtract line 25 from line 24. Enter the difference here and on Schedule 5 (Form 1040), line 70, or Form 1040NR, line 65. If line 24 equals line 25, enter -0-. Stop here. If line 25 is greater than line 24, leave this line blank and continue to line 27					26	

Part III Repayment of Excess Advance Payment of the Premium Tax Credit

27	Excess advance payment of PTC. If line 25 is greater than line 24, subtract line 24 from line 25. Enter the difference here	27	
28	Repayment limitation (see instructions)	28	
29	Excess advance premium tax credit repayment. Enter the smaller of line 27 or line 28 here and on Schedule 2 (Form 1040), line 46, or Form 1040NR, line 44	29	

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

Cat. No. 37784Z

Form **8962** (2018)

Part IV Allocation of Policy Amounts

Complete the following information for up to four policy amount allocations. See instructions for allocation details.

Allocation 1

30	(a) Policy Number (Form 1095-A, line 2)	(b) SSN of other taxpayer	(c) Allocation start month	(d) Allocation stop month
	Allocation percentage applied to monthly amounts	(e) Premium Percentage	(f) SLCSPP Percentage	(g) Advance Payment of the PTC Percentage

Allocation 2

31	(a) Policy Number (Form 1095-A, line 2)	(b) SSN of other taxpayer	(c) Allocation start month	(d) Allocation stop month
	Allocation percentage applied to monthly amounts	(e) Premium Percentage	(f) SLCSPP Percentage	(g) Advance Payment of the PTC Percentage

Allocation 3

32	(a) Policy Number (Form 1095-A, line 2)	(b) SSN of other taxpayer	(c) Allocation start month	(d) Allocation stop month
	Allocation percentage applied to monthly amounts	(e) Premium Percentage	(f) SLCSPP Percentage	(g) Advance Payment of the PTC Percentage

Allocation 4

33	(a) Policy Number (Form 1095-A, line 2)	(b) SSN of other taxpayer	(c) Allocation start month	(d) Allocation stop month
	Allocation percentage applied to monthly amounts	(e) Premium Percentage	(f) SLCSPP Percentage	(g) Advance Payment of the PTC Percentage

34 Have you completed all policy amount allocations?

- Yes.** Multiply the amounts on Form 1095-A by the allocation percentages entered by policy. Add all allocated policy amounts and non-allocated policy amounts from Forms 1095-A, if any, to compute a combined total for each month. Enter the combined total for each month on lines 12–23, columns (a), (b), and (f). Compute the amounts for lines 12–23, columns (c)–(e), and continue to line 24.
- No.** See the instructions to report additional policy amount allocations.

Part V Alternative Calculation for Year of Marriage

Complete line(s) 35 and/or 36 to elect the alternative calculation for year of marriage. For eligibility to make the election, see the instructions for line 9. To complete line(s) 35 and/or 36 and compute the amounts for lines 12–23, see the instructions for this Part V.

35	Alternative entries for your SSN	(a) Alternative family size	(b) Alternative monthly contribution amount	(c) Alternative start month	(d) Alternative stop month
36	Alternative entries for your spouse's SSN	(a) Alternative family size	(b) Alternative monthly contribution amount	(c) Alternative start month	(d) Alternative stop month

Health Coverage Exemptions

▶ Attach to Form 1040.
 ▶ Go to www.irs.gov/Form8965 for instructions and the latest information.

Name as shown on return

Your social security number

Complete this form if you have a Marketplace-granted coverage exemption or you are claiming a coverage exemption on your return.

Part I **Marketplace-Granted Coverage Exemptions for Individuals.** If you and/or a member of your tax household have an exemption granted by the Marketplace, complete Part I.

	(a) Name of Individual	(b) SSN	(c) Exemption Certificate Number
1			
2			
3			
4			
5			
6			

Part II **Coverage Exemptions Claimed on Your Return for Your Household**

7 If you are claiming a coverage exemption because your household income or gross income is below the filing threshold, check here

Part III **Coverage Exemptions Claimed on Your Return for Individuals.** If you and/or a member of your tax household are claiming an exemption on your return, complete Part III.

	(a) Name of Individual	(b) SSN	(c) Exemption Type	(d) Full Year	(e) Jan	(f) Feb	(g) Mar	(h) Apr	(i) May	(j) June	(k) July	(l) Aug	(m) Sept	(n) Oct	(o) Nov	(p) Dec
8																
9																
10																
11																
12																
13																

Limitation on Business Interest Expense Under Section 163(j)

▶ **Attach to your tax return.**

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

Taxpayer name(s) shown on tax return

Identification number

Part I Computation of Allowable Business Interest Expense

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

Section I—Business Interest Expense

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

Section II—Adjusted Taxable Income

Taxable Income

6	Taxable income. See instructions	6			[Redacted]
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Additions (adjustments to be made if amounts are taken into account on line 6)

7	Any item of loss or deduction which is not properly allocable to a trade or business of the taxpayer. See instructions	7			
8	Any business interest expense not from a pass-through entity. See instructions	8			
9	Amount of any net operating loss deduction under section 172	9			
10	Amount of any qualified business income deduction allowed under section 199A	10			
11	Deduction allowable for depreciation, amortization, or depletion attributable to a trade or business	11			
12	Amount of any loss or deduction items from a pass-through entity. See instructions	12			
13	Other additions. See instructions	13			
14	Total current year partner's excess taxable income (Schedule A, line 44, column (f))	14			
15	Total current year S corporation shareholder's excess taxable income (Schedule B, line 46, column (c))	15			
16	Total. Add lines 7 through 15 ▶	16			[Redacted]

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

17	Any item of income or gain which is not properly allocable to a trade or business of the taxpayer. See instructions	17			
18	Any business interest income not from a pass-through entity. See instructions	18			
19	Amount of any income or gain items from a pass-through entity. See instructions	19			
20	Other reductions. See instructions	20			
21	Total. Combine lines 17 through 20 ▶	21			[Redacted]
22	Adjusted taxable income. Combine lines 6, 16, and 21. (If zero or less, enter -0-.) ▶	22			[Redacted]

Section III—Business Interest Income

23	Current year business interest income. See instructions	23			
24	Excess business interest income from pass-through entities (total of Schedule A, line 44, column (g), and Schedule B, line 46, column (d))	24			
25	Total. Add lines 23 and 24 ▶	25			[Redacted]

Section IV – 163(j) Limitation Calculations

Limitation on Business Interest Expense

26	Multiply adjusted taxable income (line 22) by 30% (0.30). See instructions	26				
27	Business interest income (line 25)	27				
28	Floor plan financing interest expense (line 4)	28				
29	Total. Add lines 26, 27, and 28 ▶	29				

Allowable Business Interest Expense

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

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

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

Excess Business Interest Expense

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

33	Subtract the sum of lines 4 and 25 from line 5. (If zero or less, enter -0-.)	33				
34	Subtract line 33 from line 26. (If zero or less, enter -0-.)	34				
35	Divide line 34 by line 26. Enter the result as a decimal. (If line 26 is zero, enter -0-.)	35				
36	Excess Taxable Income. Multiply line 35 by line 22	36				

Excess Business Interest Income

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

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

Excess Taxable Income

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

Excess Business Interest Income

42	Excess business interest income. Subtract the sum of lines 1, 2, and 3 from line 25. (If zero or less, enter -0-.)	42				
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U.S. Shareholder Calculation of Global Intangible Low-Taxed Income (GILTI)

▶ Go to www.irs.gov/Form8992 for instructions and the latest information.

Name of person filing this return	A Identifying number
Name of U.S. shareholder	B Identifying number

Part I		Net Controlled Foreign Corporation (CFC) Tested Income (see instructions)	
1	Sum of Pro Rata Share of Net Tested Income (total from Form 8992–Schedule A, line 1, column (e))	1	
2	Sum of Pro Rata Share of Net Tested Loss (total from Form 8992–Schedule A, line 1, column (f))	2	()
3	Net CFC Tested Income (combine line 1 and line 2) (if zero or negative, stop here)	3	

Part II		Calculation of Global Intangible Low-Taxed Income (GILTI)	
1	Net CFC Tested Income (from Part I, line 3)	1	
2a	Pro Rata Share of QBAI multiplied by 10% (total from Form 8992–Schedule A, line 1, column (g))	2a	
2b	Specified Interest Expense (total from Form 8992–Schedule A, line 1, column (i))	2b	
2c	Net Deemed Tangible Income Return (DTIR) (subtract line 2b from line 2a) (if zero or less, enter -0- here)	2c	
3	GILTI (subtract line 2c from line 1) (see instructions)	3	

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

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

a Employee's social security number [REDACTED]		Safe, accurate, FAST! Use		Visit the IRS website at www.irs.gov/efile	
b Employer identification number (EIN) [REDACTED]		1 Wages, tips, other compensation [REDACTED]		2 Federal income tax withheld [REDACTED]	
c Employer's name, address, and ZIP code		3 Social security wages [REDACTED]		4 Social security tax withheld [REDACTED]	
		5 Medicare wages and tips [REDACTED]		6 Medicare tax withheld [REDACTED]	
		7 Social security tips [REDACTED]		8 Allocated tips [REDACTED]	
d Control number		9 Verification code [REDACTED]		10 Dependent care benefits [REDACTED]	
e Employee's first name and initial Last name Suff.		11 Nonqualified plans [REDACTED]		12a See instructions for box 12 [REDACTED]	
		13 Statutory employee Retirement plan Third sick pay Other [REDACTED]		2b [REDACTED]	
		14 Other [REDACTED]		12c [REDACTED]	
f Employee's address and ZIP code		12d [REDACTED]			
15 State Employer's state ID number	16 State wages, tips, etc.	17 State income tax	18 Local wages, tips, etc.	19 Local income tax	20 Locality name
[REDACTED]	[REDACTED]	[REDACTED]	[REDACTED]	[REDACTED]	[REDACTED]

Form **W-2** Wage and Tax Statement **2018**

Department of the Treasury—Internal Revenue Service

Copy B—To Be Filed With Employee's FEDERAL Tax Return.
This information is being furnished to the Internal Revenue Service.

**SCHEDULE D
(Form 1040)**

Capital Gains and Losses

OMB No. 1545-0074

2018

Department of the Treasury
Internal Revenue Service (99)

▶ **Attach to Form 1040 or Form 1040NR.**
▶ **Go to *www.irs.gov/ScheduleD* for instructions and the latest information.**
▶ **Use Form 8949 to list your transactions for lines 1b, 2, 3, 8b, 9, and 10.**

Attachment
Sequence No. **12**

Name(s) shown on return

Your social security number

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

See instructions for how to figure the amounts to enter on the lines below. This form may be easier to complete if you round off cents to whole dollars.	(d) Proceeds (sales price)	(e) Cost (or other basis)	(g) Adjustments to gain or loss from Form(s) 8949, Part I, line 2, column (g)	(h) Gain or (loss) Subtract column (e) from column (d) and combine the result with column (g)
1a Totals for all short-term transactions reported on Form 1099-B for which basis was reported to the IRS and for which you have no adjustments (see instructions). However, if you choose to report all these transactions on Form 8949, leave this line blank and go to line 1b .				
1b Totals for all transactions reported on Form(s) 8949 with Box A checked				
2 Totals for all transactions reported on Form(s) 8949 with Box B checked				
3 Totals for all transactions reported on Form(s) 8949 with Box C checked				
4 Short-term gain from Form 6252 and short-term gain or (loss) from Forms 4684, 6781, and 8824				4
5 Net short-term gain or (loss) from partnerships, S corporations, estates, and trusts from Schedule(s) K-1				5
6 Short-term capital loss carryover. Enter the amount, if any, from line 8 of your Capital Loss Carryover Worksheet in the instructions nondeductible loss ST				6 ()
7 Net short-term capital gain or (loss). Combine lines 1a through 6 in column (h). If you have any long-term capital gains or losses, go to Part II below. Otherwise, go to Part III on the back				7

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

See instructions for how to figure the amounts to enter on the lines below. This form may be easier to complete if you round off cents to whole dollars.	(d) Proceeds (sales price)	(e) Cost (or other basis)	(g) Adjustments to gain or loss from Form(s) 8949, Part II, line 2, column (g)	(h) Gain or (loss) Subtract column (e) from column (d) and combine the result with column (g)
8a Totals for all long-term transactions reported on Form 1099-B for which basis was reported to the IRS and for which you have no adjustments (see instructions). However, if you choose to report all these transactions on Form 8949, leave this line blank and go to line 8b .				
8b Totals for all transactions reported on Form(s) 8949 with Box D checked				
9 Totals for all transactions reported on Form(s) 8949 with Box E checked				
10 Totals for all transactions reported on Form(s) 8949 with Box F checked				
11 Gain from Form 4797, Part I; long-term gain from Forms 2439 and 6252; and long-term gain or (loss) from Forms 4684, 6781, and 8824				11
12 Net long-term gain or (loss) from partnerships, S corporations, estates, and trusts from Schedule(s) K-1				12
13 Capital gain distributions. See the instructions				13
14 Long-term capital loss carryover. Enter the amount, if any, from line 13 of your Capital Loss Carryover Worksheet in the instructions				14 ()
15 Net long-term capital gain or (loss). Combine lines 8a through 14 in column (h). Then go to Part III on the back nondeductible loss LT				15

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

Cat. No. 11338H

Schedule D (Form 1040) 2018

Part III Summary

<p>16 Combine lines 7 and 15 and enter the result undeterminable nondeductible</p> <ul style="list-style-type: none"> • If line 16 is a gain, enter the amount from line 16 on Schedule 1 (Form 1040), line 13, or Form 1040NR, line 14. Then go to line 17 below. • If line 16 is a loss, skip lines 17 through 20 below. Then go to line 21. Also be sure to complete line 22. • If line 16 is zero, skip lines 17 through 21 below and enter -0- on Schedule 1 (Form 1040), line 13, or Form 1040NR, line 14. Then go to line 22. 	16	16
<p>17 Are lines 15 and 16 both gains?</p> <p><input type="checkbox"/> Yes. Go to line 18.</p> <p><input type="checkbox"/> No. Skip lines 18 through 21, and go to line 22.</p>		
<p>18 If you are required to complete the 28% Rate Gain Worksheet (see instructions), enter the amount, if any, from line 7 of that worksheet ▶</p>	18	18
<p>19 If you are required to complete the Unrecaptured Section 1250 Gain Worksheet (see instructions), enter the amount, if any, from line 18 of that worksheet ▶</p>	19	19
<p>20 Are lines 18 and 19 both zero or blank?</p> <p><input type="checkbox"/> Yes. Complete the Qualified Dividends and Capital Gain Tax Worksheet in the instructions for Form 1040, line 11a (or in the instructions for Form 1040NR, line 42). Don't complete lines 21 and 22 below.</p> <p><input type="checkbox"/> No. Complete the Schedule D Tax Worksheet in the instructions. Don't complete lines 21 and 22 below.</p>		
<p>21 If line 16 is a loss, enter here and on Schedule 1 (Form 1040), line 13, or Form 1040NR, line 14, the smaller of:</p> <ul style="list-style-type: none"> • The loss on line 16; or • (\$3,000), or if married filing separately, (\$1,500) <p>Note: When figuring which amount is smaller, treat both amounts as positive numbers.</p>	21	21 (16)
<p>22 Do you have qualified dividends on Form 1040, line 3a, or Form 1040NR, line 10b?</p> <p><input type="checkbox"/> Yes. Complete the Qualified Dividends and Capital Gain Tax Worksheet in the instructions for Form 1040, line 11a (or in the instructions for Form 1040NR, line 42).</p> <p><input type="checkbox"/> No. Complete the rest of Form 1040 or Form 1040NR.</p>		

VOID CORRECTED

Name, address, and ZIP code of RIC or REIT	OMB No. 1545-0145 2018 Form 2439	Notice to Shareholder of Undistributed Long-Term Capital Gains For calendar year 2018, or other tax year of the regulated investment company (RIC) or the real estate investment trust (REIT) beginning _____, 2018, and ending _____, 20 _____.	
Identification number of RIC or REIT	1a Total undistributed long-term capital gains [REDACTED]		Copy A Attach to Form 1120-RIC or Form 1120-REIT.
Shareholder's identifying number	1b Unrecaptured section 1250 gain [REDACTED]		
Shareholder's name, address, and ZIP code	1c Section 1202 gain [REDACTED]	1d Collectibles (28%) gain [REDACTED]	For Instructions and Paperwork Reduction Act Notice, see back of Copies A and D.
	2 Tax paid by the RIC or REIT on the box 1a gains [REDACTED]		

Form **2439**

Cat. No. 11858E

www.irs.gov/Form2439

Department of the Treasury - Internal Revenue Service

Casualties and Thefts

Department of the Treasury
Internal Revenue Service

▶ Go to www.irs.gov/Form4684 for instructions and the latest information.
▶ Attach to your tax return.
▶ Use a separate Form 4684 for each casualty or theft.

2018
Attachment
Sequence No. **26**

Name(s) shown on tax return

Identifying number

SECTION A—Personal Use Property (Use this section to report casualties and thefts of property **not** used in a trade or business or for income-producing purposes. You must use a separate Form 4684 (through line 12) for each casualty or theft event involving personal use property. **If reporting a casualty loss sustained in 2018 from a federally declared disaster that occurred in 2016, or from Hurricane Harvey, Tropical Storm Harvey, Hurricane Irma, Hurricane Maria, or the California Wildfires, see the instructions before completing this section.**)

If the casualty or theft loss is attributable to a federally declared disaster, check here and enter the FEMA disaster declaration number. (See instructions.)

- 1 Description of properties (show type, location (city, state, and ZIP code), and date acquired for each property). Use a separate line for each property lost or damaged from the same casualty or theft. If you checked the box and entered the FEMA disaster declaration number above, enter the ZIP code for the property most affected on the line for Property A.

	Type of Property	City and State	ZIP Code	Date Acquired
Property A				
Property B				
Property C				
Property D				

	Properties			
	A	B	C	D
2 Cost or other basis of each property	2			
3 Insurance or other reimbursement (whether or not you filed a claim) (see instructions) Note: If line 2 is more than line 3, skip line 4.	3			
4 Gain from casualty or theft. If line 3 is more than line 2, enter the difference here and skip lines 5 through 9 for that column. See instructions if line 3 includes insurance or other reimbursement you did not claim, or you received payment for your loss in a later tax year	4			
5 Fair market value before casualty or theft	5			
6 Fair market value after casualty or theft	6			
7 Subtract line 6 from line 5	7			
8 Enter the smaller of line 2 or line 7	8			
9 Subtract line 3 from line 8. If zero or less, enter -0-	9			
10 Casualty or theft loss. Add the amounts on line 9 in columns A through D	10			
11 Enter \$100 (\$500 if qualified disaster loss rules apply; see instructions)	11			
12 Subtract line 11 from line 10. If zero or less, enter -0- Caution: Use only one Form 4684 for lines 13 through 18.	12			
13 Add the amounts on line 4 of all Forms 4684	13			
14 Add the amounts on line 12 of all Forms 4684. If you have losses not attributable to a federally declared disaster, see the instructions Caution: See instructions before completing line 15.	14			
15 • If line 13 is more than line 14, enter the difference here and on Schedule D. Do not complete the rest of this section. • If line 13 is equal to line 14, enter -0- here. Do not complete the rest of this section. • If line 13 is less than line 14, and you have no qualified disaster losses subject to the \$500 reduction on line 11 on any Form(s) 4684, enter -0- here and go to line 16. If you have qualified disaster losses subject to the \$500 reduction, subtract line 13 from line 14 and enter the smaller of this difference or the amount on line 12 of the Form(s) 4684 reporting those losses. Enter that result here and on Schedule A (Form 1040), line 16, or Form 1040NR, Schedule A, line 7. If you claim the standard deduction, also include on Schedule A (Form 1040), line 16, the amount of your standard deduction (see the Instructions for Form 1040). Do not complete the rest of this section if all of your casualty or theft losses are subject to the \$500 reduction.	15			
16 Add lines 13 and 15. Subtract the result from line 14	16			
17 Enter 10% of your adjusted gross income from Form 1040, line 7, or Form 1040NR, line 36. Estates and trusts, see instructions	17			
18 Subtract line 17 from line 16. If zero or less, enter -0-. Also, enter the result on Schedule A (Form 1040), line 15, or Form 1040NR, Schedule A, line 6. Estates and trusts, enter the result on the "Other deductions" line of your tax return	18			

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

Identifying number

SECTION B—Business and Income-Producing Property

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

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

Property A _____
 Property B _____
 Property C _____
 Property D _____

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

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

(a) Identify casualty or theft	(b) Losses from casualties or thefts		(c) Gains from casualties or thefts includible in income
	(i) Trade, business, rental, or royalty property	(ii) Income-producing property	

Casualty or Theft of Property Held One Year or Less

29	()	()	()
30 Totals. Add the amounts on line 29	30	()	()
31 Combine line 30, columns (b)(i) and (c). Enter the net gain or (loss) here and on Form 4797, line 14. If Form 4797 is not otherwise required, see instructions	31		
32 Enter the amount from line 30, column (b)(ii) here. Individuals, enter the amount from income-producing property on Schedule A (Form 1040), line 16, or Form 1040NR, Schedule A, line 7. (Do not include any loss on property used as an employee.) Estates and trusts, partnerships, and S corporations, see instructions	32		

Casualty or Theft of Property Held More Than One Year

33 Casualty or theft gains from Form 4797, line 32	33		
34	()	()	()
35 Total losses. Add amounts on line 34, columns (b)(i) and (b)(ii)	35	()	()
36 Total gains. Add lines 33 and 34, column (c)	36		
37 Add amounts on line 35, columns (b)(i) and (b)(ii)	37		
38 If the loss on line 37 is more than the gain on line 36: a Combine line 35, column (b)(i) and line 36, and enter the net gain or (loss) here. Partnerships and S corporations, see the Note below. All others, enter this amount on Form 4797, line 14. If Form 4797 is not otherwise required, see instructions	38a		
b Enter the amount from line 35, column (b)(ii) here. Individuals, enter the amount from income-producing property on Schedule A (Form 1040), line 16, or Form 1040NR, Schedule A, line 7. (Do not include any loss on property used as an employee.) Estates and trusts, enter on the "Other deductions" line of your tax return. Partnerships and S corporations, see the Note below	38b		
39 If the loss on line 37 is less than or equal to the gain on line 36, combine lines 36 and 37 and enter here. Partnerships, see the Note below. All others, enter this amount on Form 4797, line 3	39		

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

Name(s) shown on tax return

Identifying number

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

Part I Computation of Deduction

40	Initial investment	40			
41	Subsequent investments (see instructions)	41			
42	Income reported on your tax returns for tax years prior to the discovery year (see instructions)	42			
43	Add lines 40, 41, and 42	43			
44	Withdrawals for all years (see instructions)	44			
45	Subtract line 44 from line 43. This is your total qualified investment	45			
46	Enter 0.95 (95%) if you have no potential third-party recovery. Enter 0.75 (75%) if you have potential third-party recovery	46			
47	Multiply line 46 by line 45	47			
48	Actual recovery	48			
49	Potential insurance/Securities Investor Protection Corporation (SIPC) recovery	49			
50	Add lines 48 and 49. This is your total recovery	50			
51	Subtract line 50 from line 47. This is your deductible theft loss. Include this amount on line 28 of Section B, Part I. Do not complete lines 19–27 for this loss. Then complete Section B, Part II	51			

Part II Required Statements and Declarations (See instructions.)

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

Name of individual or entity _____
 Taxpayer identification number (if known) _____
 Address _____

- I have written documentation to support the amounts reported in Part I of this Section C.
- I am a qualified investor, as defined in section 4.03 of Revenue Procedure 2009-20.
- If I have determined the amount of my theft loss deduction using 0.95 on line 46 above, I declare that I have not pursued and do not intend to pursue any potential third-party recovery, as that term is defined in section 4.10 of Revenue Procedure 2009-20.
- I agree to comply with the conditions and agreements set forth in Revenue Procedure 2009-20 and this Section C.
- If I have already filed a return or amended return that does not satisfy the conditions in section 6.02 of Revenue Procedure 2009-20, I agree to all adjustments or actions that are necessary to comply with those conditions. The tax year(s) for which I filed the return(s) or amended return(s) and the date(s) on which they were filed are as follows:

Name(s) shown on tax return

Identifying number

SECTION D—Election To Deduct Federally Declared Disaster Loss in Preceding Tax Year (See instructions.)

Part I Election Statement

By providing all of the information below and attaching this Section D to a return or amended return for the preceding tax year which takes advantage of the disaster loss deduction, you hereby elect, under section 165(i) of the Internal Revenue Code, to deduct a loss attributable to a federally declared disaster that occurred in a federally declared disaster area and was sustained in the disaster year on your tax return for the preceding tax year.

52 Provide the name or a description of the federally declared disaster. _____

53 Provide the date or dates (mm/dd/yyyy) of the loss or losses that arose from the federally declared disaster. _____

54 Specify the address, including the city or town, county or parish, state and ZIP code where the damaged or destroyed property was located at the time of the disaster. _____

Part II Revocation of Prior Election

By providing all of the information below and attaching this Section D to an amended return for the preceding tax year which eliminates the previous disaster loss deduction, you hereby revoke a prior election under section 165(i) of the Internal Revenue Code to deduct a loss attributable to a federally declared disaster that occurred in a federally declared disaster area and was sustained in the disaster year on your tax return for the preceding tax year.

55 Provide the name or a description of the federally declared disaster and the address of the property that was damaged or destroyed and for which the election was claimed. _____

56 Specify the date (mm/dd/yyyy) you filed the prior election, which you are now revoking. (See instructions and note that new rules went into effect on October 13, 2016.) _____

57 Enclose your payment or otherwise provide evidence for, or explanation of, your arrangements for the repayment of the amount of any credit or refund which you received and which resulted from the prior election (which you are now revoking). _____

Sales of Business Property
 (Also Involuntary Conversions and Recapture Amounts
 Under Sections 179 and 280F(b)(2))

Department of the Treasury
 Internal Revenue Service

▶ **Attach to your tax return.**
 ▶ **Go to www.irs.gov/Form4797 for instructions and the latest information.**

Attachment
 Sequence No. **27**

Name(s) shown on return	Identifying number
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1 Enter the gross proceeds from sales or exchanges reported to you for 2018 on Form(s) 1099-B or 1099-S (or substitute statement) that you are including on line 2, 10, or 20. See instructions **1**

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)
	Asset Code					Transaction Code	
				SUM	SUM	SUM	SUM

3 Gain, if any, from Form 4684, line 39 **3**

4 Section 1231 gain from installment sales from Form 6252, line 26 or 37 **4**

5 Section 1231 gain or (loss) from like-kind exchanges from Form 8824 **5**

6 Gain, if any, from line 32, from other than casualty or theft **6**

7 Combine lines 2 through 6. Enter the gain or (loss) here and on the appropriate line as follows **7**

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 didn't have any prior year section 1231 losses, or they were recaptured in an earlier year, enter the gain from line 7 as a long-term capital gain on the Schedule D filed with your return and skip lines 8, 9, 11, and 12 below.

8 Nonrecaptured net section 1231 losses from prior years. See instructions **8**

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**

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):

10	(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)
	Asset Code					Transaction Code	
				SUM	SUM	SUM	SUM

11 Loss, if any, from line 7 **11** ()

12 Gain, if any, from line 7 or amount from line 8, if applicable **12**

13 Gain, if any, from line 31 **13**

14 Net gain or (loss) from Form 4684, lines 31 and 38a **14**

15 Ordinary gain from installment sales from Form 6252, line 25 or 36 **15**

16 Ordinary gain or (loss) from like-kind exchanges from Form 8824 **16**

17 Combine lines 10 through 16 **17**

18 For all except individual returns, enter the amount from line 17 on the appropriate line of your return and skip lines a and b below. For individual returns, complete lines a and b below.

- a** If the loss on line 11 includes a loss from Form 4684, line 35, column (b)(ii), enter that part of the loss here. Enter the loss from income-producing property on Schedule A (Form 1040), line 16. (Do not include any loss on property used as an employee.) Identify as from "Form 4797, line 18a." See instructions **18a**
- b** Redetermine the gain or (loss) on line 17 excluding the loss, if any, on line 18a. Enter here and on Schedule 1 (Form 1040), line 14 **18b**

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	Asset Code	Transaction Code			
B					
C					
D					
These columns relate to the properties on lines 19A through 19D. ▶		Property A	Property B	Property C	Property D
20	Gross sales price (Note: See line 1 before completing.)	20			
21	Cost or other basis plus expense of sale	21			
22	Depreciation (or depletion) allowed or allowable	22			
23	Adjusted basis. Subtract line 22 from line 21.	23			
24	Total gain. Subtract line 23 from line 20	24			
25 If section 1245 property:					
a	Depreciation allowed or allowable from line 22	25a			
b	Enter the smaller of line 24 or 25a.	25b			
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 isn't 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 didn't dispose of farmland or if this form is being completed for a 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	

Installment Sale Income

Department of the Treasury
Internal Revenue Service

▶ **Attach to your tax return.**
▶ **Use a separate form for each sale or other disposition of property on the installment method.**
▶ **Go to www.irs.gov/Form6252 for the latest information.**

2018
Attachment
Sequence No. **79**

Name(s) shown on return _____ Identifying number _____

1	Description of property ▶	Asset Code	Transaction Code
2a	Date acquired (mm/dd/yyyy) ▶	b	Date sold (mm/dd/yyyy) ▶
3	Was the property sold to a related party (see instructions) after May 14, 1980? If "No," skip line 4 <input checked="" type="checkbox"/> Yes <input type="checkbox"/> No		
4	Was the property you sold to a related party a marketable security? If "Yes," complete Part III. If "No," complete Part III for the year of sale and the 2 years after the year of sale <input checked="" type="checkbox"/> Yes <input type="checkbox"/> No		

Part I Gross Profit and Contract Price. Complete this part for the year of sale only.

5	Selling price including mortgages and other debts. Don't include interest, whether stated or unstated	5	
6	Mortgages, debts, and other liabilities the buyer assumed or took the property subject to (see instructions)	6	
7	Subtract line 6 from line 5	7	
8	Cost or other basis of property sold	8	
9	Depreciation allowed or allowable	9	
10	Adjusted basis. Subtract line 9 from line 8	10	
11	Commissions and other expenses of sale	11	
12	Income recapture from Form 4797, Part III (see instructions)	12	
13	Add lines 10, 11, and 12	13	
14	Subtract line 13 from line 5. If zero or less, don't complete the rest of this form (see instructions)	14	
15	If the property described on line 1 above was your main home, enter the amount of your excluded gain (see instructions). Otherwise, enter -0-	15	
16	Gross profit. Subtract line 15 from line 14	16	
17	Subtract line 13 from line 6. If zero or less, enter -0-	17	
18	Contract price. Add line 7 and line 17	18	

Part II Installment Sale Income. Complete this part for the year of sale **and** any year you receive a payment or have certain debts you must treat as a payment on installment obligations.

19	Gross profit percentage (expressed as a decimal amount). Divide line 16 by line 18. (For years after the year of sale, see instructions)	19	
20	If this is the year of sale, enter the amount from line 17. Otherwise, enter -0-	20	
21	Payments received during year (see instructions). Don't include interest, whether stated or unstated	21	
22	Add lines 20 and 21	22	
23	Payments received in prior years (see instructions). Don't include interest, whether stated or unstated	23	
24	Installment sale income. Multiply line 22 by line 19	24	
25	Enter the part of line 24 that is ordinary income under the recapture rules (see instructions)	25	
26	Subtract line 25 from line 24. Enter here and on Schedule D or Form 4797 (see instructions)	26	

Part III Related Party Installment Sale Income. **Don't** complete if you received the final payment this tax year.

27 Name, address, and taxpayer identifying number of related party _____

28 Did the related party resell or dispose of the property ("second disposition") during this tax year? Yes No

29 If the answer to question 28 is "Yes," complete lines 30 through 37 below unless one of the following conditions is met. Check the box that applies.

a The second disposition was more than 2 years after the first disposition (other than dispositions of marketable securities). If this box is checked, enter the date of disposition (mm/dd/yyyy) . . . ▶ _____

b The first disposition was a sale or exchange of stock to the issuing corporation.

c The second disposition was an involuntary conversion and the threat of conversion occurred after the first disposition.

d The second disposition occurred after the death of the original seller or buyer.

e It can be established to the satisfaction of the IRS that tax avoidance wasn't a principal purpose for either of the dispositions. If this box is checked, attach an explanation (see instructions).

30	Selling price of property sold by related party (see instructions)	30	
31	Enter contract price from line 18 for year of first sale	31	
32	Enter the smaller of line 30 or line 31	32	
33	Total payments received by the end of your 2018 tax year (see instructions)	33	
34	Subtract line 33 from line 32. If zero or less, enter -0-	34	
35	Multiply line 34 by the gross profit percentage on line 19 for year of first sale	35	
36	Enter the part of line 35 that is ordinary income under the recapture rules (see instructions)	36	
37	Subtract line 36 from line 35. Enter here and on Schedule D or Form 4797 (see instructions)	37	

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

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

Identifying number

Part I Information on the Like-Kind Exchange

Note: Generally, only real property should be described on line 1 or 2. However, you may describe personal and/or real property on line 1 or 2 if you are filing this form to report the disposition of property exchanged in a previously reported related party like-kind exchange. 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: Asset code
- 2 Description of like-kind property received: Asset code
- | | | | | |
|---|---|-------|--------------------------|-----|
| 3 Date like-kind property given up was originally acquired (month, day, year) | 3 | MM/DD | <input type="checkbox"/> | YYY |
| 4 Date you actually transferred your property to the other party (month, day, year) | 4 | MM/DD | <input type="checkbox"/> | YYY |
| 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 | <input type="checkbox"/> | YYY |
| 6 Date you actually received the like-kind property from other party (month, day, year). See instructions | 6 | MM/DD | <input type="checkbox"/> | YYY |
- 7 Was the exchange of the property given up or received made with a related party, either directly or indirectly (such as through an intermediary)? See instructions. If "Yes," complete Part II. If "No," go to Part III Yes No

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

Part II Related Party Exchange Information

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

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

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

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

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				
13	Adjusted basis of other property given up	13				
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				
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				
16	FMV of like-kind property you received	16				
17	Add lines 15 and 16	17				
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				
19	Realized gain or (loss). Subtract line 18 from line 17	19				
20	Enter the smaller of line 15 or line 19, but not less than zero	20				
21	Ordinary income under recapture rules. Enter here and on Form 4797, line 16. See instructions	21				
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				
23	Recognized gain. Add lines 21 and 22	23				
24	Deferred gain or (loss). Subtract line 23 from line 19. If a related party exchange, see instructions	24				
25	Basis of like-kind property received. Subtract line 15 from the sum of lines 18 and 23	25				

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 return

Social security number or taxpayer identification number

Before you check Box A, B, or C below, see whether you received any Form(s) 1099-B or substitute statement(s) from your broker. A substitute statement will have the same information as Form 1099-B. Either will show whether your basis (usually your cost) was reported to the IRS by your broker and may even tell you which box to check.

Part I Short-Term. Transactions involving capital assets you held 1 year or less are generally short-term (see instructions). For long-term transactions, see page 2.

Note: You may aggregate all short-term transactions reported on Form(s) 1099-B showing basis was reported to the IRS and for which no adjustments or codes are required. Enter the totals directly on Schedule D, line 1a; you aren't required to report these transactions on Form 8949 (see instructions).

You must check Box A, B, or C below. Check only one box. If more than one box applies for your short-term transactions, complete a separate Form 8949, page 1, for each applicable box. If you have more short-term transactions than will fit on this page for one or more of the boxes, complete as many forms with the same box checked as you need.

- (A) Short-term transactions reported on Form(s) 1099-B showing basis was reported to the IRS (see **Note** above)
- (B) Short-term transactions reported on Form(s) 1099-B showing basis **wasn't** reported to the IRS
- (C) Short-term transactions not reported to you on Form 1099-B

1	(a) Description of property (Example: 100 sh. XYZ Co.)	(b) Date acquired (Mo., day, yr.)	(c) Date sold or disposed of (Mo., day, yr.)	(d) Proceeds (sales price) (see instructions)	(e) Cost or other basis. See the Note below and see <i>Column (e)</i> in the separate instructions	Adjustment, if any, to gain or loss. If you enter an amount in column (g), enter a code in column (f). See the separate instructions.		(h) Gain or (loss). Subtract column (e) from column (d) and combine the result with column (g)
						(f) Code(s) from instructions	(g) Amount of adjustment	
	Asset code							
	Description						Transaction code	
2 Totals. Add the amounts in columns (d), (e), (g), and (h) (subtract negative amounts). Enter each total here and include on your Schedule D, line 1b (if Box A above is checked), line 2 (if Box B above is checked), or line 3 (if Box C above is checked) ▶				SUM	SUM		SUM	SUM

Note: If you checked Box A above but the basis reported to the IRS was incorrect, enter in column (e) the basis as reported to the IRS, and enter an adjustment in column (g) to correct the basis. See *Column (g)* in the separate instructions for how to figure the amount of the adjustment.

Name(s) shown on return. Name and SSN or taxpayer identification no. not required if shown on other side

Social security number or taxpayer identification number

Before you check Box D, E, or F below, see whether you received any Form(s) 1099-B or substitute statement(s) from your broker. A substitute statement will have the same information as Form 1099-B. Either will show whether your basis (usually your cost) was reported to the IRS by your broker and may even tell you which box to check.

Part II Long-Term. Transactions involving capital assets you held more than 1 year are generally long-term (see instructions). For short-term transactions, see page 1.
Note: You may aggregate all long-term transactions reported on Form(s) 1099-B showing basis was reported to the IRS and for which no adjustments or codes are required. Enter the totals directly on Schedule D, line 8a; you aren't required to report these transactions on Form 8949 (see instructions).

You must check Box D, E, or F below. Check only one box. If more than one box applies for your long-term transactions, complete a separate Form 8949, page 2, for each applicable box. If you have more long-term transactions than will fit on this page for one or more of the boxes, complete as many forms with the same box checked as you need.

- (D) Long-term transactions reported on Form(s) 1099-B showing basis was reported to the IRS (see Note above)
(E) Long-term transactions reported on Form(s) 1099-B showing basis wasn't reported to the IRS
(F) Long-term transactions not reported to you on Form 1099-B

Table with 8 columns: (a) Description of property, (b) Date acquired, (c) Date sold or disposed of, (d) Proceeds (sales price), (e) Cost or other basis, (f) Code(s) from instructions, (g) Amount of adjustment, (h) Gain or (loss). Includes a 'Totals' row at the bottom.

Note: If you checked Box D above but the basis reported to the IRS was incorrect, enter in column (e) the basis as reported to the IRS, and enter an adjustment in column (g) to correct the basis. See Column (g) in the separate instructions for how to figure the amount of the adjustment.

a Employee's social security number [REDACTED]		Safe, accurate, FAST! Use		Visit the IRS website at www.irs.gov/efile	
b Employer identification number (EIN) [REDACTED]		1 Wages, tips, other compensation [REDACTED]		2 Federal income tax withheld [REDACTED]	
c Employer's name, address, and ZIP code [REDACTED]		3 Social security wages [REDACTED]		4 Social security tax withheld [REDACTED]	
		5 Medicare wages and tips [REDACTED]		6 Medicare tax withheld [REDACTED]	
		7 Social security tips [REDACTED]		8 Allocated tips [REDACTED]	
d Control number		9 Verification code [REDACTED]		10 Dependent care benefits [REDACTED]	
e Employee's first name and initial [REDACTED]		Last name [REDACTED]		Suff.	
f Employee's address and ZIP code [REDACTED]		11 Nonqualified plans [REDACTED]		12a See instructions for box 12 [REDACTED] R [REDACTED] W [REDACTED] Q [REDACTED]	
		13 Statutory employee [REDACTED] Retirement plan [REDACTED] Third-party sick pay [REDACTED]		12b [REDACTED] S [REDACTED] AA [REDACTED] BB [REDACTED]	
		14 Other		12c [REDACTED] T [REDACTED] DD [REDACTED] Y [REDACTED]	
				12d [REDACTED] V [REDACTED] EE [REDACTED] Z [REDACTED]	
15 State	Employer's state ID number [REDACTED]	16 State wages, tips, etc.	17 State income tax	18 Local wages, tips, etc.	19 Local income tax
				20 Locality name	

Form **W-2** Wage and Tax Statement **2018**

Department of the Treasury—Internal Revenue Service

Copy B—To Be Filed With Employee's FEDERAL Tax Return.
This information is being furnished to the Internal Revenue Service.

CORRECTED (if checked)

OMB No. 1545-0238

2018

Form W-2G

Certain Gambling Winnings

This information is being furnished to the Internal Revenue Service

Copy B
Report this income on your federal tax return. If this form shows federal income tax withheld in box 4, attach this copy to your return.

PAYER'S name, street address, city or town, province or state, country, and ZIP or foreign postal code [REDACTED]		1 Reportable winnings \$ [REDACTED]	2 Date won [REDACTED]
		3 Type of wager [REDACTED]	4 Federal income tax withheld \$ [REDACTED]
		5 Transaction [REDACTED]	6 Race [REDACTED]
PAYER'S federal identification number [REDACTED]	PAYER'S telephone number [REDACTED]	7 Winnings from identical wagers \$ [REDACTED]	8 Cashier [REDACTED]
WINNER'S name [REDACTED]		9 Winner's taxpayer identification no. [REDACTED]	10 Window [REDACTED]
		11 First I.D. [REDACTED]	12 Second I.D. [REDACTED]
Street address (including apt. no.) [REDACTED]		13 State/Payer's state identification no. [REDACTED]	14 State winnings \$ [REDACTED]
City or town, province or state, country, and ZIP or foreign postal code [REDACTED]		15 State income tax withheld \$ [REDACTED]	16 Local winnings \$ [REDACTED]
[REDACTED]		17 Local income tax withheld \$ [REDACTED]	18 Name of locality [REDACTED]

Under penalties of perjury, I declare that, to the best of my knowledge and belief, the name, address, and taxpayer identification number that I have furnished correctly identify me as the recipient of this payment and any payments from identical wagers, and that no other person is entitled to any part of these payments.

Signature ►

Date ►

Form **W-2G**

www.irs.gov/w2g

Department of the Treasury - Internal Revenue Service

UNIQUE FORM IDENTIFIER [REDACTED] AMENDED [REDACTED] AMENDMENT NO. [REDACTED]

1 Income code [REDACTED]	2 Gross income [REDACTED]	3 Chapter indicator. Enter "3" or "4" [REDACTED]		13e Recipient's U.S. TIN, if any [REDACTED]		13f Ch. 3 status code [REDACTED]	
		3a Exemption code [REDACTED]	4a Exemption code [REDACTED]			13g Ch. 4 status code [REDACTED]	
		3b Tax rate [REDACTED]	4b Tax rate [REDACTED]	13h Recipient's GIIN [REDACTED]	13i Recipient's foreign tax identification number, if any [REDACTED]		13j LOB code [REDACTED]
5 Withholding allowance [REDACTED]				13k Recipient's account number [REDACTED]			
6 Net income [REDACTED]				13l Recipient's date of birth (YYYYMMDD) [REDACTED]			
7a Federal tax withheld [REDACTED]				14a Primary Withholding Agent's Name (if applicable) [REDACTED]			
7b Check if federal tax withheld was not deposited with the IRS because escrow procedures were applied (see instructions) [REDACTED]				14b Primary Withholding Agent's EIN [REDACTED]			
8 Tax withheld by other agents [REDACTED]				15 Check if pro-rata basis reporting [REDACTED]			
9 Overwithheld tax repaid to recipient pursuant to adjustment procedures (see instructions) () [REDACTED]				15a Intermediary or flow-through entity's EIN, if any [REDACTED]		15b Ch. 3 status code [REDACTED]	15c Ch. 4 status code [REDACTED]
10 Total withholding credit (combine boxes 7a, 8, and 9) [REDACTED]				15d Intermediary or flow-through entity's name [REDACTED]			
11 Tax paid by withholding agent (amounts not withheld) (see instructions) [REDACTED]				15e Intermediary or flow-through entity's GIIN [REDACTED]			
12a Withholding agent's EIN [REDACTED]		12b Ch. 3 status code [REDACTED]	12c Ch. 4 status code [REDACTED]	15f Country code [REDACTED]		15g Foreign tax identification number, if any [REDACTED]	
12d Withholding agent's name [REDACTED]				15h Address (number and street) [REDACTED]			
12e Withholding agent's Global Intermediary Identification Number (GIIN) [REDACTED]				15i City or town, state or province, country, ZIP or foreign postal code [REDACTED]			
12f Country code [REDACTED]		12g Foreign taxpayer identification number, if any [REDACTED]		16a Payer's name [REDACTED]		16b Payer's TIN [REDACTED]	
12h Address (number and street) [REDACTED]				16c Payer's GIIN [REDACTED]		16d Ch. 3 status code [REDACTED]	16e Ch. 4 status code [REDACTED]
12i City or town, state or province, country, ZIP or foreign postal code [REDACTED]				17a State income tax withheld [REDACTED]		17b Payer's state tax no. [REDACTED]	17c Name of state [REDACTED]
13a Recipient's name [REDACTED]		13b Recipient's country code [REDACTED]		13c Address (number and street) [REDACTED]			
13d City or town, state or province, country, ZIP or foreign postal code [REDACTED]							

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

Cat. No. 11386R

Form **1042-S** (2018)

Department of the Treasury
Internal Revenue Service

▶ **Do not attach to your tax return. Keep for your records.**
 ▶ **Go to www.irs.gov/Form1095A for instructions and the latest information.**

Part I Recipient Information

1 Marketplace identifier	2 Marketplace-assigned policy number	3 Policy issuer's name		
4 Recipient's name	5 Recipient's SSN		6 Recipient's date of birth	
7 Recipient's spouse's name		8 Recipient's spouse's SSN		9 Recipient's spouse's date of birth
10 Policy start date	11 Policy termination date	12 Street address (including apartment no.)		
13 City or town	14 State or province	15 Country and ZIP or foreign postal code		

Part II Covered Individuals

	A. Covered individual name	B. Covered individual SSN	C. Covered individual date of birth	D. Coverage start date	E. Coverage termination date
16					
17					
18					
19					
20					

Part III Coverage Information

Month	A. Monthly enrollment premiums	B. Monthly second lowest cost silver plan (SLCSP) premium	C. Monthly advance payment of premium tax credit
21 January			
22 February			
23 March			
24 April			
25 May			
26 June			
27 July			
28 August			
29 September			
30 October			
31 November			
32 December			
33 Annual Totals			

Health Coverage

▶ Do not attach to your tax return. Keep for your records.

CORRECTED

2018

▶ Go to www.irs.gov/Form1095B for instructions and the latest information.

Part I Responsible Individual

1 Name of responsible individual—First name, middle name, last name		2 Social security number (SSN) or other TIN	3 Date of birth (if SSN or other TIN is not available)
4 Street address (including apartment no.)		6 State or province	7 Country and ZIP or foreign postal code
5 City or town		9 Reserved	

8 Enter letter identifying Origin of the Health Coverage (see instructions for codes): . . . ▶

Part II Information About Certain Employer-Sponsored Coverage (see instructions)

10 Employer name	11 Employer identification number (EIN)
12 Street address (including room or suite no.)	15 Country and ZIP or foreign postal code
13 City or town	14 State or province

Part III Issuer or Other Coverage Provider (see instructions)

16 Name	17 Employer identification number (EIN)	18 Contact telephone number
19 Street address (including room or suite no.)	21 State or province	22 Country and ZIP or foreign postal code
20 City or town		

Part IV Covered Individuals (Enter the information for each covered individual.)

(a) Name of covered individual(s) First name, middle initial, last name	(b) SSN or other TIN	(c) DOB (if SSN or other TIN is not available)	(d) Covered all 12 months	(e) Months of coverage																				
				Jan	Feb	Mar	Apr	May	Jun	Jul	Aug	Sep	Oct	Nov	Dec									
23																								
24																								
25																								
26																								
27																								
28																								

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

Cat. No. 60704B

Form 1095-B (2018)

Form 1095-C

Department of the Treasury Internal Revenue Service

Employer-Provided Health Insurance Offer and Coverage

Do not attach to your tax return. Keep for your records. Go to www.irs.gov/Form1095C for instructions and the latest information.

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OMB No. 1545-2251 2018

Part I Employee

1 Name of employee (first name, middle initial, last name) 2 Social security number (SSN) 7 Name of employer 8 Employer identification number (EIN)

3 Street address (including apartment no.) 9 Street address (including room or suite no.) 10 Contact telephone number

4 City or town 5 State or province 6 Country and ZIP or foreign postal code 11 City or town 12 State or province 13 Country and ZIP or foreign postal code

Part II Employee Offer of Coverage

Table with columns for months (All 12 Months, Jan-Dec) and rows for 14 Offer of Coverage, 15 Employee Required Contribution, and 16 Section 4980H Safe Harbor and Other Relief.

Part III Covered Individuals

If Employer provided self-insured coverage, check the box and enter the information for each individual enrolled in coverage, including the employee.

Table with columns for individual info (Name, SSN, TIN, DOB) and months (Jan-Dec) for covered individuals 17-22.

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

Cat. No. 60705M

Form 1095-C (2018)

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FORM 1097-BTC ISSUER'S name, street address, city or town, state or province, country, ZIP or foreign postal code, and telephone no. [REDACTED]		1 Total \$ [REDACTED]		OMB No. 1545-2197 2018 Form 1097-BTC		Bond Tax Credit
FORM 1097-BTC ISSUER'S TIN [REDACTED]		2a Code [REDACTED]		2b Unique Identifier [REDACTED]		
RECIPIENT'S TIN [REDACTED]		3 Bond type [REDACTED]		4 [REDACTED]		Copy A For Internal Revenue Service Center File with Form 1096. For Privacy Act and Paperwork Reduction Act Notice, see the 2018 General Instructions for Certain Information Returns.
RECIPIENT'S name [REDACTED]		5a January \$ [REDACTED]		5b February \$ [REDACTED]		
Street address (including apt. no.) [REDACTED]		5c March \$ [REDACTED]		5d April \$ [REDACTED]		
City or town, state or province, country, and ZIP or foreign postal code [REDACTED]		5e May \$ [REDACTED]		5f June \$ [REDACTED]		
Form 1097-BTC issuer is (check one): <input checked="" type="checkbox"/> Issuer of bond or its agent filing 2018 Form 1097-BTC for credit being reported <input checked="" type="checkbox"/> An entity or a person that received or should have received a 2018 Form 1097-BTC and is distributing part or all of that credit to others		5g July \$ [REDACTED]		5h August \$ [REDACTED]		
		5i September \$ [REDACTED]		5j October \$ [REDACTED]		
		5k November \$ [REDACTED]		5l December \$ [REDACTED]		
		6 Comments				

Form 1097-BTC

Cat. No. 54293T

www.irs.gov/Form1097BTC

Department of the Treasury - Internal Revenue Service

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RECIPIENT'S/LENDER'S name, street address, city or town, state or province, country, ZIP or foreign postal code, and telephone no. [REDACTED]		*Caution: The amount shown may not be fully deductible by you. Limits based on the loan amount and the cost and value of the secured property may apply. Also, you may only deduct interest to the extent it was incurred by you, actually paid by you, and not reimbursed by another person.	OMB No. 1545-0901 2018 Form 1098
RECIPIENT'S/LENDER'S TIN [REDACTED]		PAYER'S/BORROWER'S TIN [REDACTED]	
PAYER'S/BORROWER'S name [REDACTED]		1 Mortgage interest received from payer(s)/borrower(s)* \$ [REDACTED]	2 Outstanding mortgage principal as of 1/1/2018 \$ [REDACTED]
Street address (including apt. no.) [REDACTED]		3 Mortgage origination date [REDACTED]	4 Refund of overpaid interest \$ [REDACTED]
City or town, state or province, country, and ZIP or foreign postal code [REDACTED]		5 Mortgage insurance premiums \$ [REDACTED]	6 Points paid on purchase of principal residence \$ [REDACTED]
9 Number of properties securing the mortgage [REDACTED]	10 Other [REDACTED]	7 <input type="checkbox"/> If address of property securing mortgage is the same as PAYER'S/BORROWER'S address, the box is checked, or the address or description is entered in box 8. [REDACTED]	
Account number (see instructions) [REDACTED]		8 Address or description of property securing mortgage (see instructions) [REDACTED]	

Mortgage Interest Statement

Copy B For Payer/Borrower

The information in boxes 1 through 9 is important tax information and is being furnished to the IRS. If you are required to file a return, a negligence penalty or other sanction may be imposed on you if the IRS determines that an underpayment of tax results because you overstated a deduction for this mortgage interest or for these points, reported in boxes 1 and 6; or because you didn't report the refund of interest (box 4); or because you claimed a nondeductible item.

Form **1098**

(Keep for your records)

www.irs.gov/Form1098

Department of the Treasury - Internal Revenue Service

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DONEE'S name, street address, city or town, state or province, country, ZIP or foreign postal code, and telephone no. [REDACTED]		1 Date of contribution		OMB No. 1545-1959	
		2a Odometer mileage		2018 Form 1098-C	
		2b Year	2c Make			2d Model
DONEE'S TIN	DONOR'S TIN	3 Vehicle or other identification number			
DONOR'S name		4a <input type="checkbox"/> Donee certifies that vehicle was sold in arm's length transaction to unrelated party			
Street address (including apt. no.)		4b Date of sale			
City or town, state or province, country, and ZIP or foreign postal code		4c Gross proceeds from sale (see instructions) \$ [REDACTED]			
5a <input type="checkbox"/> Donee certifies that vehicle will not be transferred for money, other property, or services before completion of material improvements or significant intervening use					
5b <input type="checkbox"/> Donee certifies that vehicle is to be transferred to a needy individual for significantly below fair market value in furtherance of donee's charitable purpose					
5c Donee certifies the following detailed description of material improvements or significant intervening use and duration of use [REDACTED]					
6a Did you provide goods or services in exchange for the vehicle? ► Yes <input type="checkbox"/> No <input checked="" type="checkbox"/>					
6b Value of goods and services provided in exchange for the vehicle \$ [REDACTED]					
6c Describe the goods and services, if any, that were provided. If this box is checked, donee certifies that the goods and services consisted solely of intangible religious benefits ► <input type="checkbox"/> [REDACTED]					
7 Under the law, the donor may not claim a deduction of more than \$500 for this vehicle if this box is checked ► <input checked="" type="checkbox"/>					

Contributions of Motor Vehicles, Boats, and Airplanes

Copy A

**For Internal Revenue Service Center
File with Form 1096.**

For Privacy Act and Paperwork Reduction Act Notice, see the 2018 General Instructions for Certain Information Returns.

CORRECTED (if checked)

RECIPIENT'S/LENDER'S name, street address, city or town, state or province, country, ZIP or foreign postal code, and telephone number <input type="checkbox"/>		OMB No. 1545-1576 2018 Form 1098-E
---	--	--

**Student
Loan Interest
Statement**

RECIPIENT'S TIN <input type="checkbox"/>	BORROWER'S TIN <input type="checkbox"/>	1 Student loan interest received by lender \$ <input type="checkbox"/>
BORROWER'S name <input type="checkbox"/>		
Street address (including apt. no.) <input type="checkbox"/>		
City or town, state or province, country, and ZIP or foreign postal code <input type="checkbox"/>		
Account number (see instructions) <input type="checkbox"/>		2 If checked, box 1 does not include loan origination fees and/or capitalized interest for loans made before September 1, 2004 <input type="checkbox"/>

**Copy B
For Borrower**

This is important tax information and is being furnished to the IRS. If you are required to file a return, a negligence penalty or other sanction may be imposed on you if the IRS determines that an underpayment of tax results because you overstated a deduction for student loan interest.

Form **1098-E**

(keep for your records)

www.irs.gov/Form1098E

Department of the Treasury - Internal Revenue Service

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ISSUER'S name, street address, city or town, state or province, country, ZIP or foreign postal code, and telephone no.	ISSUER'S TIN		OMB No. 1545-2234	
	PARTICIPANT'S TIN		<div style="font-size: 2em; font-weight: bold;">2018</div>	
	1a Annuity amount on start date			
	\$		Form 1098-Q	
	1b Annuity start date		2 If checked, start date may be accelerated	
	3 Total premiums		4 FMV of QLAC	
	\$		\$	
PARTICIPANT'S name	5a January		5b February	
	\$	dd	\$	dd
Street address (including apt. no.)	5c March		5d April	
	\$	dd	\$	dd
City or town, state or province, country, and ZIP or foreign postal code	5e May		5f June	
	\$	dd	\$	dd
Account number (see instructions)	5g July		5h August	
	\$	dd	\$	dd
Plan no.	5i September		5j October	
	\$	dd	\$	dd
Name of plan	5k November		5l December	
	\$	dd	\$	dd
Plan sponsor's EIN				

Qualifying Longevity Annuity Contract Information

Copy B For Participant

This information is being furnished to the IRS.

Form **1098-Q**

(Keep for your records)

www.irs.gov/Form1098Q Department of the Treasury - Internal Revenue Service

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FILER'S name, street address, city or town, state or province, country, ZIP or foreign postal code, and telephone number [REDACTED]		1 Payments received for qualified tuition and related expenses \$ [REDACTED] 2 [REDACTED]	OMB No. 1545-1574 2018 Form 1098-T	<p align="center">Tuition Statement</p> <p align="center">Copy B For Student</p> <p>This is important tax information and is being furnished to the IRS. This form must be used to complete Form 8863 to claim education credits. Give it to the tax preparer or use it to prepare the tax return.</p>
FILER'S employer identification no. [REDACTED]	STUDENT'S TIN [REDACTED]	3 If this box is checked, your educational institution changed its reporting method for 2018 [REDACTED]		
STUDENT'S name [REDACTED]		4 Adjustments made for a prior year \$ [REDACTED]	5 Scholarships or grants \$ [REDACTED]	
Street address (including apt. no.) [REDACTED]		6 Adjustments to scholarships or grants for a prior year \$ [REDACTED]	7 Checked if the amount in box 1 includes amounts for an academic period beginning January—March 2019 [REDACTED]	
City or town, state or province, country, and ZIP or foreign postal code [REDACTED]				
Service Provider/Acct. No. (see instr.) [REDACTED]	8 Check if at least half-time student [REDACTED]	9 Checked if a graduate student [REDACTED]	10 Ins. contract reimb./refund \$ [REDACTED]	

Form **1098-T**

(keep for your records)

www.irs.gov/Form1098T

Department of the Treasury - Internal Revenue Service

CORRECTED (if checked)

LENDER'S name, street address, city or town, state or province, country, ZIP or foreign postal code, and telephone no. [REDACTED]		OMB No. 1545-0877 2018 Form 1099-A		Acquisition or Abandonment of Secured Property Copy B For Borrower This is important tax information and is being furnished to the IRS. If you are required to file a return, a negligence penalty or other sanction may be imposed on you if taxable income results from this transaction and the IRS determines that it has not been reported.
LENDER'S TIN [REDACTED]	BORROWER'S TIN [REDACTED]	1 Date of lender's acquisition or knowledge of abandonment [REDACTED]	2 Balance of principal outstanding \$ [REDACTED]	
BORROWER'S name [REDACTED]		3 [REDACTED]	4 Fair market value of property \$ [REDACTED]	
Street address (including apt. no.) [REDACTED]		5 If checked, the borrower was personally liable for repayment of the debt <input checked="" type="checkbox"/>		
City or town, state or province, country, and ZIP or foreign postal code [REDACTED]		6 Description of property [REDACTED]		
Account number (see instructions) [REDACTED]				

CORRECTED (if checked)

PAYER'S name, street address, city or town, state or province, country, ZIP or foreign postal code, and telephone no.			Applicable check box on Form 8949	OMB No. 1545-0715 2018 Form 1099-B	Proceeds From Broker and Barter Exchange Transactions	
1a Description of property (Example: 100 sh. XYZ Co.)			1b Date acquired	1c Date sold or disposed		
PAYER'S TIN	RECIPIENT'S TIN	1d Proceeds \$	1e Cost or other basis \$	Copy B For Recipient This is important tax information and is being furnished to the IRS. If you are required to file a return, a negligence penalty or other sanction may be imposed on you if this income is taxable and the IRS determines that it has not been reported.		
RECIPIENT'S name		1f Accrued market discount \$	1g Wash sale loss disallowed \$			
Street address (including apt. no.)		2 Short-term gain or loss <input type="checkbox"/> Long-term gain <input type="checkbox"/> Ordinary <input type="checkbox"/>	3 If checked, basis reported to IRS <input type="checkbox"/>			
City or town, state or province, country, and ZIP or foreign postal code		4 Federal income tax withheld \$	5 If checked, noncovered security <input type="checkbox"/>			
Account number (see instructions)		6 Reported to IRS: Gross proceeds <input type="checkbox"/> Net proceeds <input type="checkbox"/>	7 If checked, loss is not allowed based on amount in 1d <input type="checkbox"/>			
CUSIP number		8 Profit or (loss) realized in 2018 on closed contracts \$	9 Unrealized profit or (loss) on open contracts—12/31/2017 \$			
FATCA filing requirement		10 Unrealized profit or (loss) on open contracts—12/31/2018 \$	11 Aggregate profit or (loss) on contracts \$			
14 State name	15 State identification no.	16 State tax withheld \$	12 Check if proceeds from collectibles <input type="checkbox"/>			13 Bartering \$
		\$				

Form **1099-B**

(Keep for your records)

www.irs.gov/Form1099B

Department of the Treasury - Internal Revenue Service

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CREDITOR'S name, street address, city or town, state or province, country, ZIP or foreign postal code, and telephone no. [REDACTED]		1 Date of identifiable event [REDACTED]	OMB No. 1545-1424 2018 Form 1099-C	
		2 Amount of debt discharged \$ [REDACTED]		
		3 Interest if included in box 2 \$ [REDACTED]		
CREDITOR'S TIN [REDACTED]	DEBTOR'S TIN [REDACTED]	4 Debt description [REDACTED]		
DEBTOR'S name [REDACTED] Street address (including apt. no.) [REDACTED] City or town, state or province, country, and ZIP or foreign postal code [REDACTED]				
Account number (see instructions) [REDACTED]		5 If checked, the debtor was personally liable for repayment of the debt [REDACTED] <input type="checkbox"/>	6 Identifiable event code [REDACTED]	7 Fair market value of property \$ [REDACTED]

Cancellation of Debt

Copy B For Debtor

This is important tax information and is being furnished to the IRS. If you are required to file a return, a negligence penalty or other sanction may be imposed on you if taxable income results from this transaction and the IRS determines that it has not been reported.

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CORPORATION'S name, street address, city or town, state or province, country, ZIP or foreign postal code, and telephone no. [REDACTED]		1 Date of sale or exchange [REDACTED]	OMB No. 1545-1814	Changes in Corporate Control and Capital Structure Copy A For Internal Revenue Service Center File with Form 1096. For Paperwork Reduction Act Notice, see the 2018 General Instructions for Certain Information Returns.
		2 Aggregate amount rec'd* \$ [REDACTED]	2018 Form 1099-CAP	
		3 No. of shares exchanged [REDACTED]		
CORPORATION'S TIN [REDACTED]	SHAREHOLDER'S TIN [REDACTED]			
SHAREHOLDER'S name [REDACTED]				
Street address (including apt. no.) [REDACTED]				
City or town, state or province, country, and ZIP or foreign postal code [REDACTED]				
Account number (see instructions) [REDACTED]				
		5		
		* The shareholder cannot claim a loss based on the amount in box 2.		

Form **1099-CAP**

Cat. No. 35115M

www.irs.gov/Form1099CAP

Department of the Treasury - Internal Revenue Service

CORRECTED (if checked)

PAYER'S name, street address, city or town, state or province, country, ZIP or foreign postal code, and telephone no. [REDACTED]		1a Total ordinary dividends		OMB No. 1545-0110			
		\$ [REDACTED]		2018 Form 1099-DIV			
		1b Qualified dividends					
		\$ [REDACTED]					
2a Total capital gain distr.		2b Unrecap. Sec. 1250 gain		Copy B For Recipient			
\$ [REDACTED]		\$ [REDACTED]					
PAYER'S TIN	RECIPIENT'S TIN	2c Section 1202 gain				2d Collectibles (28%) gain	
[REDACTED]	[REDACTED]	\$ [REDACTED]				\$ [REDACTED]	
RECIPIENT'S name		3 Nondividend distributions		4 Federal income tax withheld			
[REDACTED]		\$ [REDACTED]		\$ [REDACTED]			
Street address (including apt. no.)		5 Section 199A dividends		6 Investment expenses			
[REDACTED]		\$ [REDACTED]		\$ [REDACTED]			
City or town, state or province, country, and ZIP or foreign postal code		7 Foreign tax paid		8 Foreign country or U.S. possession			
[REDACTED]		\$ [REDACTED]					
		9 Cash liquidation distributions		10 Noncash liquidation distributions			
		\$ [REDACTED]		\$ [REDACTED]			
		11 Exempt-interest dividends		12 Specified private activity bond interest dividends			
		\$ [REDACTED]		\$ [REDACTED]			
Account number (see instructions)		13 State		14 State identification no.			
[REDACTED]							
		15 State tax withheld					
				\$			
				\$			

This is important tax information and is being furnished to the IRS. If you are required to file a return, a negligence penalty or other sanction may be imposed on you if this income is taxable and the IRS determines that it has not been reported.

CORRECTED (if checked)

PAYER'S name, street address, city or town, state or province, country, ZIP or foreign postal code, and telephone no. [REDACTED]		1 Unemployment compensation \$ [REDACTED]	OMB No. 1545-0120 2018 Form 1099-G
		2 State or local income tax refunds, credits, or offsets \$ [REDACTED]	
PAYER'S TIN [REDACTED]	RECIPIENT'S TIN [REDACTED]	3 Box 2 amount is for tax year [REDACTED]	4 Federal income tax withheld \$ [REDACTED]
RECIPIENT'S name [REDACTED] Street address (including apt. no.) [REDACTED] City or town, state or province, country, and ZIP or foreign postal code [REDACTED]		5 RTAA payments \$ [REDACTED]	6 Taxable grants \$ [REDACTED]
		7 Agriculture payments \$ [REDACTED]	8 If checked, box 2 is trade or business income <input checked="" type="checkbox"/>
		9 Market gain \$ [REDACTED]	
Account number (see instructions) [REDACTED]		10a State	10b State identification no. -----
			11 State income tax withheld \$----- \$-----

Certain Government Payments

Copy B For Recipient

This is important tax information and is being furnished to the IRS. If you are required to file a return, a negligence penalty or other sanction may be imposed on you if this income is taxable and the IRS determines that it has not been reported.

Form **1099-G**

(keep for your records)

www.irs.gov/Form1099G

Department of the Treasury - Internal Revenue Service

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ISSUER'S/PROVIDER'S name, street address, city or town, state or province, country, ZIP or foreign postal code, and telephone no. [REDACTED]		1 Amount of HCTC advance payments \$ [REDACTED]	OMB No. 1545-1813 2018 Form 1099-H
		2 No. of mos. HCTC payments received [REDACTED]	
ISSUER'S/PROVIDER'S TIN [REDACTED]	RECIPIENT'S TIN [REDACTED]	3 Jan. \$ [REDACTED]	9 July \$ [REDACTED]
RECIPIENT'S name [REDACTED]		4 Feb. \$ [REDACTED]	10 Aug. \$ [REDACTED]
		5 Mar. \$ [REDACTED]	11 Sept. \$ [REDACTED]
Street address (including apt. no.) [REDACTED]		6 Apr. \$ [REDACTED]	12 Oct. \$ [REDACTED]
City or town, state or province, country, and ZIP or foreign postal code [REDACTED]		7 May \$ [REDACTED]	13 Nov. \$ [REDACTED]
		8 June \$ [REDACTED]	14 Dec. \$ [REDACTED]

Health Coverage Tax Credit (HCTC) Advance Payments

Copy A
For Internal Revenue Service Center

For Privacy Act and Paperwork Reduction Act Notice, see the **2018 General Instructions for Certain Information Returns.**

Form **1099-H**

Cat. No. 34912D

www.irs.gov/Form1099H

Department of the Treasury - Internal Revenue Service

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PAYER'S name, street address, city or town, state or province, country, ZIP or foreign postal code, and telephone no. [REDACTED]		Payer's RTN (optional)	OMB No. 1545-0112		2018	Interest Income
PAYER'S TIN [REDACTED]		1 Interest income \$ [REDACTED]	Form 1099-INT			
RECIPIENT'S TIN [REDACTED]		2 Early withdrawal penalty \$ [REDACTED]		3 Interest on U.S. Savings Bonds and Treas. obligations \$ [REDACTED]		Copy B For Recipient
RECIPIENT'S name [REDACTED]		4 Federal income tax withheld \$ [REDACTED]	5 Investment expenses \$ [REDACTED]		This is important tax information and is being furnished to the IRS. If you are required to file a return, a negligence penalty or other sanction may be imposed on you if this income is taxable and the IRS determines that it has not been reported.	
Street address (including apt. no.) [REDACTED]		6 Foreign tax paid \$ [REDACTED]	7 Foreign country or U.S. possession [REDACTED]			
City or town, state or province, country, and ZIP or foreign postal code [REDACTED]		8 Tax-exempt interest \$ [REDACTED]	9 Specified private activity bond interest \$ [REDACTED]			
FATCA filing requirement [REDACTED]		10 Market discount \$ [REDACTED]	11 Bond premium \$ [REDACTED]			
Account number (see instructions) [REDACTED]		12 Bond premium on Treasury obligations \$ [REDACTED]	13 Bond premium on tax-exempt bond \$ [REDACTED]			
		14 Tax-exempt and tax credit bond CUSIP no. [REDACTED]	15 State	16 State identification no.		17 State tax withheld \$
						\$

Form **1099-INT**

(keep for your records)

www.irs.gov/Form1099INT

Department of the Treasury - Internal Revenue Service

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FILER'S name, street address, city or town, state or province, country, ZIP or foreign postal code, and telephone no.		FILER'S TIN	OMB No. 1545-2205 2018 Form 1099-K	Payment Card and Third Party Network Transactions
		PAYEE'S TIN		
		1a Gross amount of payment card/third party network transactions \$		
Check to indicate if FILER is a (an): Payment settlement entity (PSE) <input type="checkbox"/> Electronic Payment Facilitator (EPF)/Other third party <input type="checkbox"/>	Check to indicate transactions reported are: Payment card <input type="checkbox"/> Third party network <input type="checkbox"/>	1b Card Not Present transactions \$	2 Merchant category code	Copy B For Payee This is important tax information and is being furnished to the IRS. If you are required to file a return, a negligence penalty or other sanction may be imposed on you if taxable income results from this transaction and the IRS determines that it has not been reported.
		3 Number of payment transactions	4 Federal income tax withheld \$	
PAYEE'S name	5a January \$	5b February \$		
	5c March \$	5d April \$		
Street address (including apt. no.)	5e May \$	5f June \$		
	5g July \$	5h August \$		
City or town, state or province, country, and ZIP or foreign postal code	5i September \$	5j October \$		
	5k November \$	5l December \$		
PSE'S name and telephone number	6 State	7 State identification no.	8 State income tax withheld \$	
	Account number (see instructions)		\$	

Form **1099-K**

(Keep for your records)

www.irs.gov/Form1099K

Department of the Treasury - Internal Revenue Service

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ACQUIRER'S name, street address, city or town, state or province, country, ZIP or foreign postal code, and telephone no. [REDACTED]	1 Amount paid to payment recipient \$ [REDACTED]	OMB No. 1545-2281 2018 Form 1099-LS
	2 Date of sale [REDACTED]	

Reportable Life Insurance Sale

ACQUIRER'S TIN [REDACTED]	PAYMENT RECIPIENT'S TIN [REDACTED]	Issuer's name [REDACTED]
PAYMENT RECIPIENT'S name [REDACTED]		Acquirer's information contact name, street address, city or town, state or province, country, ZIP or foreign postal code, and telephone no. (if different from ACQUIRER)
Street address (including apt. no.) [REDACTED]		
City or town, state or province, country, and ZIP or foreign postal code [REDACTED]		
Policy number [REDACTED]		

**Copy B
For Payment Recipient**

This is important tax information and is being furnished to the IRS. If you are required to file a return, a negligence penalty or other sanction may be imposed on you if this item is required to be reported and the IRS determines that it has not been reported.

Form **1099-LS**

(keep for your records)

www.irs.gov/Form1099LS

Department of the Treasury - Internal Revenue Service

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CORRECTED

PAYER'S name, street address, city or town, state or province, country, ZIP or foreign postal code, and telephone no. [REDACTED]		1 Gross long-term care benefits paid \$ [REDACTED]	OMB No. 1545-1519 2018 Form 1099-LTC	Long-Term Care and Accelerated Death Benefits Copy A For Internal Revenue Service Center File with Form 1096. For Privacy Act and Paperwork Reduction Act Notice, see the 2018 General Instructions for Certain Information Returns.
PAYER'S TIN [REDACTED]	POLICYHOLDER'S TIN [REDACTED]	2 Accelerated death benefits paid \$ [REDACTED]	INSURED'S TIN [REDACTED]	
POLICYHOLDER'S name [REDACTED]		3 Check one: <input checked="" type="checkbox"/> Per diem <input checked="" type="checkbox"/> Reimbursed amount		
Street address (including apt. no.) [REDACTED]		INSURED'S name [REDACTED]		
City or town, state or province, country, and ZIP or foreign postal code [REDACTED]		Street address (including apt. no.) [REDACTED]		
City or town, state or province, country, and ZIP or foreign postal code [REDACTED]		City or town, state or province, country, and ZIP or foreign postal code [REDACTED]		
Account number (see instructions) [REDACTED]	4 Qualified contract (optional) <input type="checkbox"/>	5 Check, if applicable: (optional) <input checked="" type="checkbox"/> Chronically ill <input type="checkbox"/> Terminally ill	Date certified [REDACTED]	

Form **1099-LTC**

Cat. No. 23021Z

www.irs.gov/Form1099LTC

Department of the Treasury - Internal Revenue Service

CORRECTED (if checked)

PAYER'S name, street address, city or town, state or province, country, ZIP or foreign postal code, and telephone no. [REDACTED]		1 Rents		OMB No. 1545-0115		Miscellaneous Income
		\$ [REDACTED]		2018 Form 1099-MISC		
		2 Royalties				
PAYER'S TIN [REDACTED]		3 Other income		4 Federal income tax withheld		Copy B For Recipient
		\$ [REDACTED]		\$ [REDACTED]		
RECIPIENT'S TIN [REDACTED]		5 Fishing boat proceeds		6 Medical and health care payments		
\$ [REDACTED]		\$ [REDACTED]				
RECIPIENT'S name [REDACTED] Street address (including apt. no.) [REDACTED] City or town, state or province, country, and ZIP or foreign postal code [REDACTED]		7 Nonemployee compensation		8 Substitute payments in lieu of dividends or interest		This is important tax information and is being furnished to the IRS. If you are required to file a return, a negligence penalty or other sanction may be imposed on you if this income is taxable and the IRS determines that it has not been reported.
		\$ [REDACTED]		\$ [REDACTED]		
		9 Payer made direct sales of \$5,000 or more of consumer products to a buyer (recipient) for resale ▶ [REDACTED]		10 Crop insurance proceeds			$ [REDACTED]
11		12				
Account number (see instructions) [REDACTED]		FATCA filing requirement [REDACTED]		13 Excess golden parachute payments		14 Gross proceeds paid to an attorney
\$ [REDACTED]		\$ [REDACTED]		\$ [REDACTED]		
15a Section 409A deferrals		15b Section 409A income		16 State tax withheld		17 State/Payer's state no.
\$ [REDACTED]		\$ [REDACTED]		\$ [REDACTED]		
				18 State income		
				\$ [REDACTED]		

CORRECTED (if checked)

PAYER'S name, street address, city or town, state or province, country, ZIP or foreign postal code, and telephone no. [REDACTED]		1 Original issue discount for 2018*		OMB No. 1545-0117	
		\$ [REDACTED]		2018	
		* This may not be the correct figure to report on your income tax return. See instructions on the back.			
PAYER'S TIN [REDACTED]		2 Other periodic interest		Form 1099-OID	
		\$ [REDACTED]			
PAYER'S TIN [REDACTED]		RECIPIENT'S TIN [REDACTED]		3 Early withdrawal penalty	
RECIPIENT'S name [REDACTED] Street address (including apt. no.) [REDACTED] City or town, state or province, country, and ZIP or foreign postal code [REDACTED]		4 Federal income tax withheld		\$ [REDACTED]	
		5 Market discount		6 Acquisition premium	
		\$ [REDACTED]		\$ [REDACTED]	
FATCA filing requirement [REDACTED]		7 Description		8 Original issue discount on U.S. Treasury obligations*	
		[REDACTED]			
Account number (see instructions) [REDACTED]		9 Investment expenses		\$ [REDACTED]	
		10 Bond premium		11 Tax-exempt OID	
		\$ [REDACTED]		\$ [REDACTED]	
		12 State		13 State identification no.	
				14 State tax withheld	
				\$ [REDACTED]	
				\$ [REDACTED]	

Original Issue Discount

**Copy B
For Recipient**

This is important tax information and is being furnished to the IRS. If you are required to file a return, a negligence penalty or other sanction may be imposed on you if this income is taxable and the IRS determines that it has not been reported.

CORRECTED (if checked)

**Taxable
Distributions
Received From
Cooperatives**

PAYER'S name, street address, city or town, state or province, country, ZIP or foreign postal code, and telephone no. [REDACTED]		1 Patronage dividends \$ [REDACTED]	OMB No. 1545-0118 2018 Form 1099-PATR	
		2 Nonpatronage distributions \$ [REDACTED]		
		3 Per-unit retain allocations \$ [REDACTED]		
PAYER'S TIN [REDACTED]	RECIPIENT'S TIN [REDACTED]	4 Federal income tax withheld \$ [REDACTED]	<p>Copy B For Recipient</p> <p>This is important tax information and is being furnished to the IRS. If you are required to file a return, a negligence penalty or other sanction may be imposed on you if this income is taxable and the IRS determines that it has not been reported.</p>	
RECIPIENT'S name [REDACTED]		5 Redemption of nonqualified notices and retain allocations \$ [REDACTED]		6 Domestic production activities deduction \$ [REDACTED]
		Street address (including apt. no.) [REDACTED]		
City or town, state or province, country, and ZIP or foreign postal code [REDACTED]		7 Investment credit \$ [REDACTED]		9 Patron's AMT adjustment \$ [REDACTED]
		8 Work opportunity credit \$ [REDACTED]		10 Other credits and deductions \$ [REDACTED]
Account number (see instructions) [REDACTED]				

Form **1099-PATR**

(keep for your records)

www.irs.gov/Form1099PATR Department of the Treasury - Internal Revenue Service

3131

VOID CORRECTED

PAYER'S/TRUSTEE'S name, street address, city or town, state or province, country, ZIP or foreign postal code, and telephone no. [REDACTED]		1 Gross distribution \$ [REDACTED]	OMB No. 1545-1760 2018 Form 1099-Q
		2 Earnings \$ [REDACTED]	
PAYER'S/TRUSTEE'S TIN [REDACTED]	RECIPIENT'S TIN [REDACTED]	3 Basis \$ [REDACTED]	4 Trustee-to-trustee transfer [REDACTED] <input type="checkbox"/>
RECIPIENT'S name [REDACTED]		5 Distribution is from: • Qualified tuition program— Private [REDACTED] or State [REDACTED] • Coverdell ESA [REDACTED]	6 Check if the recipient is not the designated beneficiary [REDACTED] <input type="checkbox"/>
Street address (including apt. no.) [REDACTED]			
City or town, state or province, country, and ZIP or foreign postal code [REDACTED]			
Account number (see instructions) [REDACTED]			

Payments From Qualified Education Programs (Under Sections 529 and 530)

Copy A For Internal Revenue Service Center
File with Form 1096.
For Privacy Act and Paperwork Reduction Act Notice, see the **2018 General Instructions for Certain Information Returns.**

CORRECTED (if checked)

PAYER'S name, street address, city or town, state or province, country, ZIP or foreign postal code, and phone no. [REDACTED]			1 Gross distribution \$ [REDACTED]		OMB No. 1545-0119 2018 Form 1099-R	Distributions From Pensions, Annuities, Retirement or Profit-Sharing Plans, IRAs, Insurance Contracts, etc. Copy B Report this income on your federal tax return. If this form shows federal income tax withheld in box 4, attach this copy to your return. This information is being furnished to the IRS.		
			2a Taxable amount \$ [REDACTED]					
			2b Taxable amount not determined [REDACTED]		Total distribution [REDACTED]			
PAYER'S TIN [REDACTED]		RECIPIENT'S TIN [REDACTED]		3 Capital gain (included in box 2a) \$ [REDACTED]			4 Federal income tax withheld \$ [REDACTED]	
RECIPIENT'S name [REDACTED]			5 Employee contributions/ Designated Roth contributions or insurance premiums \$ [REDACTED]		6 Net unrealized appreciation in employer's securities \$ [REDACTED]			
Street address (including apt. no.) [REDACTED]			7 Distribution code(s) [REDACTED]		8 Other \$ [REDACTED] %			
City or town, state or province, country, and ZIP or foreign postal code [REDACTED]			9a Your percentage of total distribution %		9b Total employee contributions \$ [REDACTED]			
10 Amount allocable to IRR within 5 years \$ [REDACTED]		11 1st year of desig. Roth contrib. [REDACTED]	FATCA filing requirement [REDACTED]	12 State tax withheld \$ [REDACTED]		13 State/Payer's state no.		14 State distribution \$ [REDACTED]
Account number (see instructions) [REDACTED]			Date of payment [REDACTED]	15 Local tax withheld \$ [REDACTED]		16 Name of locality		17 Local distribution \$ [REDACTED]

Form **1099-R**

www.irs.gov/Form1099R

Department of the Treasury - Internal Revenue Service

CORRECTED (if checked)

FILER'S name, street address, city or town, state or province, country, ZIP or foreign postal code, and telephone number [REDACTED]		1 Date of closing [REDACTED]	OMB No. 1545-0997 2018 Form 1099-S	Proceeds From Real Estate Transactions
		2 Gross proceeds \$ [REDACTED]		
FILER'S TIN [REDACTED]	TRANSFEROR'S TIN [REDACTED]	3 Address (including city, state, and ZIP code) or legal description [REDACTED]		Copy B For Transferor This is important tax information and is being furnished to the IRS. If you are required to file a return, a negligence penalty or other sanction may be imposed on you if this item is required to be reported and the IRS determines that it has not been reported.
TRANSFEROR'S name [REDACTED]		4 Transferor received or will receive property or services as part of the consideration (if checked) ▶ <input type="checkbox"/>		
Street address (including apt. no.) [REDACTED]		5 If checked, transferor is a foreign person (nonresident alien, foreign partnership, foreign estate, or foreign trust) ▶ <input checked="" type="checkbox"/>		
City or town, state or province, country, and ZIP or foreign postal code [REDACTED]		6 Buyer's part of real estate tax \$ [REDACTED]		
Account number (see instructions) [REDACTED]				

Form **1099-S** (keep for your records) www.irs.gov/Form1099S Department of the Treasury - Internal Revenue Service

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TRUSTEE'S/PAYER'S name, street address, city or town, state or province, country, ZIP or foreign postal code, and telephone number [REDACTED]		OMB No. 1545-1517 2018 Form 1099-SA	
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**Distributions
From an HSA,
Archer MSA, or
Medicare Advantage
MSA**

PAYER'S TIN [REDACTED]	RECIPIENT'S TIN [REDACTED]	1 Gross distribution \$ [REDACTED]	2 Earnings on excess cont. \$ [REDACTED]
RECIPIENT'S name [REDACTED]		3 Distribution code [REDACTED]	4 FMV on date of death \$ [REDACTED]
Street address (including apt. no.) [REDACTED]		5 HSA <input type="checkbox"/> [REDACTED] Archer MSA <input type="checkbox"/> [REDACTED] MA MSA <input type="checkbox"/> [REDACTED]	[REDACTED]
City or town, state or province, country, and ZIP or foreign postal code [REDACTED]			
Account number (see instructions) [REDACTED]		[REDACTED]	

**Copy A
For
Internal Revenue
Service Center
File with Form 1096.**
For Privacy Act
and Paperwork
Reduction Act
Notice, see the
**2018 General
Instructions for
Certain
Information
Returns.**

Form **1099-SA**

Cat. No. 38471D

www.irs.gov/Form1099SA

Department of the Treasury - Internal Revenue Service

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ISSUER'S name, street address, city or town, state or province, country, ZIP or foreign postal code, and telephone no. [REDACTED]		1 Investment in contract \$ [REDACTED]	OMB No. 1545-2281 2018 Form 1099-SB	Seller's Investment in Life Insurance Contract
		2 Surrender amount \$ [REDACTED]		
ISSUER'S TIN [REDACTED]	SELLER'S TIN [REDACTED]	ISSUER'S information contact name [REDACTED]		Copy B For Seller This is important tax information and is being furnished to the IRS. If you are required to file a return, a negligence penalty or other sanction may be imposed on you if this item is required to be reported and the IRS determines that it has not been reported.
SELLER'S name [REDACTED]				
Street address (including apt. no.) [REDACTED]				
City or town, state or province, country, and ZIP or foreign postal code [REDACTED]				
Policy number [REDACTED]				

Form **1099-SB**

(keep for your records)

www.irs.gov/Form1099SB

Department of the Treasury - Internal Revenue Service

CORRECTED (if checked)

TRANSFEROR'S name, street address, city or town, state or province, country, and ZIP or foreign postal code [REDACTED]		1 Date option granted [REDACTED]	OMB No. 1545-2129 Form 3921 (Rev. October 2017)	Copy B For Employee This is important tax information and is being furnished to the IRS. If you are required to file a return, a negligence penalty or other sanction may be imposed on you if this item is required to be reported and the IRS determines that it has not been reported.
		2 Date option exercised [REDACTED]		
TRANSFEROR'S TIN [REDACTED]	EMPLOYEE'S TIN [REDACTED]	3 Exercise price per share \$ [REDACTED]	4 Fair market value per share on exercise date \$ [REDACTED]	
EMPLOYEE'S name [REDACTED] Street address (including apt. no.) [REDACTED] City or town, state or province, country, and ZIP or foreign postal code [REDACTED]		5 No. of shares transferred [REDACTED]		
		6 If other than TRANSFEROR, name, address, and TIN of corporation whose stock is being transferred [REDACTED]		
Account number (see instructions) [REDACTED]				

Form **3921** (Rev. October 2017)

(keep for your records)

www.irs.gov/Form3921

Department of the Treasury - Internal Revenue Service

CORRECTED

CORPORATION'S name, street address, city or town, state or province, country, and ZIP or foreign postal code [REDACTED]		1 Date option granted [REDACTED]	OMB No. 1545-2129 Form 3922 (Rev. September 2016)	Transfer of Stock Acquired Through an Employee Stock Purchase Plan Under Section 423(c) Copy B For Employee This is important tax information and is being furnished to the Internal Revenue Service.
		2 Date option exercised [REDACTED]		
CORPORATION'S federal identification number [REDACTED]	EMPLOYEE'S identification number [REDACTED]	3 Fair market value per share on grant date \$ [REDACTED]	4 Fair market value per share on exercise date \$ [REDACTED]	
EMPLOYEE'S name [REDACTED] Street address (including apt. no.) [REDACTED] City or town, state or province, country, and ZIP or foreign postal code [REDACTED]		5 Exercise price paid per share \$ [REDACTED]	6 No. of shares transferred [REDACTED]	
		7 Date legal title transferred [REDACTED]		
Account number (see instructions) [REDACTED]		8 Exercise price per share determined as if the option was exercised on the date shown in box 1 \$ [REDACTED]		

Form **3922** (Rev. 9-2016) (keep for your records) www.irs.gov/form3922 Department of the Treasury - Internal Revenue Service

CORRECTED (if checked)

TRUSTEE'S or ISSUER'S name, street address, city or town, state or province, country, and ZIP or foreign postal code		1 IRA contributions (other than amounts in boxes 2-4, 8-10, 13a, and 14a) \$ [REDACTED]		OMB No. 1545-0747 2018 Form 5498		IRA Contribution Information
		2 Rollover contributions \$ [REDACTED]		3 Roth IRA conversion amount \$ [REDACTED]			Copy B For Participant
TRUSTEE'S or ISSUER'S TIN	PARTICIPANT'S TIN	5 FMV of account \$ [REDACTED]		4 Recharacterized contributions \$ [REDACTED]		This information is being furnished to the IRS.
PARTICIPANT'S name		7 IRA [REDACTED] SEP [REDACTED] SIMPLE [REDACTED] Roth IRA [REDACTED]		6 Life insurance cost included in box 1 \$ [REDACTED]		
Street address (including apt. no.)		8 SEP contributions \$ [REDACTED]		9 SIMPLE contributions \$ [REDACTED]		
City or town, state or province, country, and ZIP or foreign postal code		10 Roth IRA contributions \$ [REDACTED]		11 If checked, required minimum distribution for 2019 [REDACTED] <input type="checkbox"/>		
		12a RMD date [REDACTED]		12b RMD amount \$ [REDACTED]		
		13a Postponed/late contrib. \$ [REDACTED]		13b Year [REDACTED] 13c Code [REDACTED]		
		14a Repayments \$ [REDACTED]		14b Code [REDACTED]		
Account number (see instructions)		15a FMV of certain specified assets \$ [REDACTED]		15b Code(s) [REDACTED]		

Form **5498**

(keep for your records)

www.irs.gov/Form5498

Department of the Treasury - Internal Revenue Service

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TRUSTEE'S or ISSUER'S name, street address, city or town, state or province, country, and ZIP or foreign postal code [REDACTED]		1 Coverdell ESA contributions \$ [REDACTED]	OMB No. 1545-1815 2018 Form 5498-ESA
		2 Rollover contributions \$ [REDACTED]	
TRUSTEE'S/ISSUER'S TIN [REDACTED]	BENEFICIARY'S TIN [REDACTED]		
BENEFICIARY'S name [REDACTED]			
Street address (including apt. no.) [REDACTED]			
City or town, state or province, country, and ZIP or foreign postal code [REDACTED]			
Account number (see instructions) [REDACTED]			

Coverdell ESA Contribution Information

Copy A
For Internal Revenue Service Center
File with Form 1096.

For Privacy Act and Paperwork Reduction Act Notice, see the **2018 General Instructions for Certain Information Returns.**

Form **5498-ESA**

Cat. No. 34011J

www.irs.gov/Form5498ESA

Department of the Treasury - Internal Revenue Service

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TRUSTEE'S name, street address, city or town, state or province, country, ZIP or foreign postal code, and telephone number [REDACTED]		1 Employee or self-employed person's Archer MSA contributions made in 2018 and 2019 for 2018 \$ [REDACTED]	OMB No. 1545-1518 2018 Form 5498-SA	HSA, Archer MSA, or Medicare Advantage MSA Information Copy A For Internal Revenue Service Center File with Form 1096. For Privacy Act and Paperwork Reduction Act Notice, see the 2018 General Instructions for Certain Information Returns.
TRUSTEE'S TIN [REDACTED] PARTICIPANT'S TIN [REDACTED]		2 Total contributions made in 2018 \$ [REDACTED]	3 Total HSA or Archer MSA contributions made in 2019 for 2018 \$ [REDACTED]	
PARTICIPANT'S name [REDACTED]		4 Rollover contributions \$ [REDACTED]	5 Fair market value of HSA, Archer MSA, or MA MSA \$ [REDACTED]	
Street address (including apt. no.) [REDACTED]		6 HSA <input type="checkbox"/> [REDACTED] Archer MSA <input type="checkbox"/> [REDACTED] MA <input type="checkbox"/> [REDACTED] MSA <input type="checkbox"/> [REDACTED]		
City or town, state or province, country, and ZIP or foreign postal code [REDACTED]		Account number (see instructions) [REDACTED]		

Form **5498-SA** Cat. No. 38467V www.irs.gov/Form5498SA Department of the Treasury - Internal Revenue Service
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Withholding agent's name, street address, city, state, and ZIP code [REDACTED]		1 Date of transfer [REDACTED]	Statement of Withholding on Dispositions by Foreign Persons of U.S. Real Property Interests OMB No. 1545-0902	
		2 Federal income tax withheld [REDACTED]		
Withholding agent's federal identification number [REDACTED]	Identification number of foreign person subject to withholding (see instructions) [REDACTED]	3 Amount realized [REDACTED]	4 Gain recognized by foreign corporation [REDACTED]	Copy A For Internal Revenue Service Center For Privacy Act and Paperwork Reduction Act Notice, see the Instructions for Form 8288.
Name of person subject to withholding [REDACTED]		5 Description of property transferred [REDACTED]		
Foreign address (number, street, and apt. or suite no.) [REDACTED]		6 Person subject to withholding is: An individual <input type="checkbox"/> A corporation <input type="checkbox"/> Other (specify) ►		
City, province or state, postal code, and country (not U.S.) [REDACTED]	7 Country code [REDACTED]	Mailing address of person subject to withholding (if different)		

Form **8288-A** (Rev. 4-2018) Cat. No. 62261L **Attach Copies A and B to Form 8288** Department of the Treasury - Internal Revenue Service

Information Return for Federal Contracts

**Submit with
Form 8596-A.**

1 Name and address of contractor <div style="background-color: black; width: 100px; height: 15px; margin-top: 5px;"></div>		2 Contractor's taxpayer identification number <div style="background-color: black; width: 100px; height: 15px; margin-top: 5px;"></div>	
3 Name of common parent, if applicable (See instructions.)		4 Common parent's employer identification number, if applicable (See instructions.)	
5 Name of Federal executive agency <div style="background-color: black; width: 100px; height: 15px; margin-top: 5px;"></div>		6 Federal executive agency's employer identification number <div style="background-color: black; width: 100px; height: 15px; margin-top: 5px;"></div>	
7 Date of contract action <div style="background-color: black; width: 100px; height: 15px; margin-top: 5px;"></div>	8 Expected date of contract completion <div style="background-color: black; width: 100px; height: 15px; margin-top: 5px;"></div>	9 Total amount obligated under the contract \$ <div style="background-color: black; width: 100px; height: 15px; margin-top: 5px;"></div>	
10 Contract number <div style="background-color: black; width: 100px; height: 15px; margin-top: 5px;"></div>	11 Agency code <div style="background-color: black; width: 100px; height: 15px; margin-top: 5px;"></div>	12 Contract office number <div style="background-color: black; width: 100px; height: 15px; margin-top: 5px;"></div>	13 Contract modification number <div style="background-color: black; width: 100px; height: 15px; margin-top: 5px;"></div>

General Instructions

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

Future developments. For the latest information about developments related to Form 8596 and its instructions, such as legislation enacted after they were published, go to www.irs.gov/form8596.

Purpose of form. Section 6050M and Regulations section 1.6050M-1 require certain Federal executive agencies to file a return to report information about persons with whom they have entered into contracts. If you are not filing electronically and you have not made the Federal Procurement Data Center (FPDC) election, explained later, use **Forms 8596 and 8596-A**, Quarterly Transmittal of Information Returns for Federal Contracts, to furnish the required information.

How to file. If you file 250 or more reportable contracts during a 1-year period, you must file Form 8596 electronically for each quarter of that 1-year period. For information on filing electronically, see Pub. 1516, Specifications for Filing Form 8596, Information Return for Federal Contracts, Electronically. If you expect to enter into fewer than 250 reportable contracts during a 1-year period, you may file paper Forms 8596 and 8596-A.



The IRS encourages you to file electronically even though you have fewer than 250 reportable contracts.

When to file. You must file Forms 8596 quarterly. The due dates for each quarter are shown below. Do not file before the end of the quarter.

Quarter	Due Date
January, February, March	April 30
April, May, June	July 31
July, August, September	October 31
October, November, December	January 31

If the regular due date falls on a Saturday, Sunday, or legal holiday, file by the next business day.

Where to file. File Forms 8596 and 8596-A with Internal Revenue Service, Attn: 8596, Enterprise Computing Center at Martinsburg, (IRS/ECC-MTB), 230 Murall Drive, P.O. Box 1359, Kearneysville, West Virginia 25430.

Who must file. The head of every Federal executive agency or his or her delegate must file Forms 8596 and 8596-A to report federal contracts.

Federal executive agency. A Federal executive agency is (a) any executive agency, as defined in 5 U.S.C. 105, other than the Government Accountability Office, (b) any military department, as defined in 5 U.S.C. 102, and (c) the United States Postal Service and the Postal Rate Commission.

Special rules. If a subcontract is entered into by the Small Business Administration (SBA) under a prime contract between the SBA and a procuring agency under section 8(a) of the Small Business Act, the procuring agency, not the SBA, must file Forms 8596 and 8596-A.

A Federal Supply Schedule Contract or an Automated Data Processing Schedule Contract entered into by the General Services Administration (GSA), or a schedule contract entered into by the Department of Veterans Affairs (VA) on behalf of one or more Federal executive agencies, is not to be reported by the GSA or the VA at the time of execution. Rather, when a Federal executive agency, including the GSA or the VA, places an order under a schedule contract, then the Federal executive agency must file Forms 8596 and 8596-A.

FPDC election. In complying with the requirements of the Federal Procurement Data System, if you are required to submit to the FPDC the same contract information that is required by Forms 8596 and 8596-A, you may elect to have the FPDC file Forms 8596 and 8596-A on your behalf for contracts required to be reported to the FPDC. If you make the election, your agency must not file directly with the IRS to report those contracts required to be submitted to the FPDC. However, you must file with the IRS for any contracts that are required to be reported to the IRS but are not required to be submitted to the FPDC.

To make this election, attach to your FPDC submission for the quarter a signed statement that (a) the Director of the FPDC (or his or her delegate) is authorized, in accordance with an election made under 26 CFR 1.6050M-1(d)(5), on the agency's behalf, to make the required returns for that quarter and (b)

**Foreign Partner's Information Statement
of Section 1446 Withholding Tax**

Department of the Treasury
Internal Revenue Service

► Go to www.irs.gov/Form8805 for instructions and the latest information.

Copy A for Internal Revenue Service
Attach to Form 8804.

For partnership's calendar year 2018, or tax year beginning , 2018, and ending , 20

1a Foreign partner's name	b U.S. identifying number	5a Name of partnership	b U.S. Employer Identification Number (EIN)
█	█	█	█
c Address (if a foreign address, see instructions)		c Address (if a foreign address, see instructions)	
█		█	
2 Account number assigned by partnership (if any)	6 Withholding agent's name. If partnership is also the withholding agent, enter "SAME" and do not complete line 7.		
█			
3 Type of partner (specify—see instructions) ►	7 Withholding agent's U.S. EIN		
4 Country code of partner (enter two-letter code; see instructions)			
█			
8a Check if the partnership identified on line 5a owns an interest in one or more partnerships			
b Check if any of the partnership's effectively connected taxable income (ECTI) is exempt from U.S. tax for the partner identified on line 1a			
9 Partnership's ECTI allocable to partner for the tax year (see instructions)			9
10 Total tax credit allowed to partner under section 1446 (see instructions). Individual and corporate partners: Claim this amount as a credit against your U.S. income tax on Form 1040NR, 1120-F, etc.			10
			█
			█

Schedule T—Beneficiary Information (see instructions)

11a Name of beneficiary	c Address (if a foreign address, see instructions)
█	█
b U.S. identifying number of beneficiary	
█	
12 Amount of ECTI on line 9 to be included in the beneficiary's gross income (see instructions)	12
13 Amount of tax credit on line 10 that the beneficiary is entitled to claim on its return (see instructions)	13
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For Paperwork Reduction Act Notice, see separate Instructions for Forms 8804, 8805, and 8813.

Cat. No. 10078E

Form **8805** (2018)

Schedule K-1 (Form 1041)

Department of the Treasury Internal Revenue Service

2018

For calendar year 2018, or tax year

Final K-1

Amended K-1

OMB No. 1545-0092

beginning / / ending / /

Beneficiary's Share of Income, Deductions, Credits, etc.

See back of form and instructions.

Part I Information About the Estate or Trust

Form sections A through E: Estate's or trust's employer identification number, name, fiduciary's name, and checkboxes for Form 1041-T and final Form 1041.

Part II Information About the Beneficiary

Form sections F through H: Beneficiary's identifying number, name, address, and checkboxes for domestic/foreign beneficiary.

Part III Beneficiary's Share of Current Year Income, Deductions, Credits, and Other Items

Table with 4 columns: Line number, Description, Amount, and Other information. Rows include interest income, dividends, capital gains, 28% rate gain, business income, rental income, and deductions.

*See attached statement for additional information. Note: A statement must be attached showing the beneficiary's share of income and directly apportioned deductions from each business, rental real estate, and other rental activity.

For IRS Use Only

Schedule K-1 (Form 1065)

Department of the Treasury Internal Revenue Service

2018

Final K-1 Amended K-1

For calendar year 2018, or tax year

beginning / / 2018 ending / /

Partner's Share of Income, Deductions, Credits, etc. See back of form and separate instructions.

Part I Information About the Partnership

Part I Information About the Partnership. Fields A-D: Partnership's employer identification number, name, address, city, state, and ZIP code, IRS Center where partnership filed return, and check if this is a publicly traded partnership (PTP).

Part II Information About the Partner

Part II Information About the Partner. Fields E-J: Partner's identifying number, name, address, city, state, and ZIP code, type of partner, type of entity, retirement plan, and share of profit, loss, and capital. Fields K-L: Partner's share of liabilities and capital account analysis.

Part III Partner's Share of Current Year Income, Deductions, Credits, and Other Items

Table with 4 columns: Line number, Description, Amount, and Other information. Rows 1-14 include items like Ordinary business income (loss), Net rental real estate income (loss), Other net rental income (loss), Guaranteed payments, Interest income, Ordinary dividends, Qualified dividends, Dividend equivalents, Royalties, Net short-term capital gain (loss), Net long-term capital gain (loss), Collectibles (28%) gain (loss), Unrecaptured section 1250 gain, Net section 1231 gain (loss), Other income (loss), Section 179 deduction, Other deductions, and Self-employment earnings (loss).

*See attached statement for additional information.

For IRS Use Only

**Schedule K-1
(Form 1120S)**

Department of the Treasury
Internal Revenue Service

2018

For calendar year 2018, or tax year

beginning / / ending / /

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

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 %

For IRS Use Only

Part III Shareholder's Share of Current Year Income, Deductions, Credits, and Other Items

1	Ordinary business income (loss)	13	Credits
2	Net rental real estate income (loss)		
3	Other net rental income (loss)		
4	Interest income		
5a	Ordinary dividends		
5b	Qualified dividends	14	Foreign transactions
6	Royalties		
7	Net short-term capital gain (loss)		
8a	Net long-term capital gain (loss)		
8b	Collectibles (28%) gain (loss)		
8c	Unrecaptured section 1250 gain		
9	Net section 1231 gain (loss)		
10	Other income (loss)	15	Alternative minimum tax (AMT) items
11	Section 179 deduction	16	Items affecting shareholder basis
12	Other deductions		
		17	Other information

* See attached statement for additional information.

United States Estate (and Generation-Skipping Transfer) Tax Return

OMB No. 1545-0015

► **Estate of a citizen or resident of the United States (see instructions). To be filed for decedents dying after December 31, 2017.**
► **Go to www.irs.gov/Form706 for instructions and the latest information.**

Part 1—Decedent and Executor	1a Decedent's first name and middle initial (and maiden name, if any)	1b Decedent's last name	2 Decedent's social security no.	
	3a City, town, or post office; county; state or province; country; and ZIP or foreign postal code	3b Year domicile established	4 Date of birth	5 Date of death
	6a Name of executor (see instructions)	6b Executor's address (number and street including apartment or suite no.; city, town, or post office; state or province; country; and ZIP or foreign postal code) and phone no.		
	6c Executor's social security number (see instructions)			
	6d If there are multiple executors, check here <input type="checkbox"/> and attach a list showing the names, addresses, telephone numbers, and SSNs of the additional executors.			
	7a Name and location of court where will was probated or estate administered	7b Case number		
	8 If decedent died testate, check here <input type="checkbox"/> and attach a certified copy of the will. 9 If you extended the time to file this Form 706, check here <input type="checkbox"/>			
10 If Schedule R-1 is attached, check here <input type="checkbox"/> 11 If you are estimating the value of assets included in the gross estate on line 1 pursuant to the special rule of Reg. section 20.2010-2(a)(7)(ii), check here <input type="checkbox"/>				

Part 2—Tax Computation	1 Total gross estate less exclusion (from Part 5—Recapitulation, item 13)	1		
	2 Tentative total allowable deductions (from Part 5—Recapitulation, item 24)	2		
	3a Tentative taxable estate (subtract line 2 from line 1)	3a		
	b State death tax deduction	3b		
	c Taxable estate (subtract line 3b from line 3a)	3c		
	4 Adjusted taxable gifts (see instructions)	4		
	5 Add lines 3c and 4	5		
	6 Tentative tax on the amount on line 5 from Table A in the instructions	6		
	7 Total gift tax paid or payable (see instructions)	7		
	8 Gross estate tax (subtract line 7 from line 6)	8		
	9a Basic exclusion amount	9a		
	b Deceased spousal unused exclusion (DSUE) amount from predeceased spouse(s), if any (from Section D, Part 6—Portability of Deceased Spousal Unused Exclusion)	9b		
	c Restored exclusion amount (see instructions)	9c		
	d Applicable exclusion amount (add lines 9a, 9b, and 9c)	9d		
	e Applicable credit amount (tentative tax on the amount in line 9d from Table A in the instructions)	9e		
	10 Adjustment to applicable credit amount (May not exceed \$6,000. See instructions.)	10		
	11 Allowable applicable credit amount (subtract line 10 from line 9e)	11		
	12 Subtract line 11 from line 8 (but do not enter less than zero)	12		
	13 Credit for foreign death taxes (from Schedule P). (Attach Form(s) 706-CE.)	13		
	14 Credit for tax on prior transfers (from Schedule Q)	14		
15 Total credits (add lines 13 and 14)	15			
16 Net estate tax (subtract line 15 from line 12)	16			
17 Generation-skipping transfer (GST) taxes payable (from Schedule R, Part 2, line 10)	17			
18 Total transfer taxes (add lines 16 and 17)	18			
19 Prior payments (explain in an attached statement)	19			
20 Balance due (or overpayment) (subtract line 19 from line 18)	20			

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

Sign Here		

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

Decedent's social security number

Estate of:

Part 3—Elections by the Executor

Note: For information on electing portability of the decedent's DSUE amount, including how to opt out of the election, see Part 6—Portability of Deceased Spousal Unused Exclusion.

Note: Some of the following elections may require the posting of bonds or liens.

		Yes	No
Please check "Yes" or "No" for each question. See instructions.			
1	Do you elect alternate valuation?	<input checked="" type="checkbox"/>	<input type="checkbox"/>
2	Do you elect special-use valuation? If "Yes," you must complete and attach Schedule A-1	<input checked="" type="checkbox"/>	<input type="checkbox"/>
3	Do you elect to pay the taxes in installments as described in section 6166? If "Yes," you must attach the additional information described in the instructions. Note: By electing section 6166 installment payments, you may be required to provide security for estate tax deferred under section 6166 and interest in the form of a surety bond or a section 6324A lien.	<input type="checkbox"/>	<input type="checkbox"/>
3		<input type="checkbox"/>	<input type="checkbox"/>
4	Do you elect to postpone the part of the taxes due to a reversionary or remainder interest as described in section 6163?	<input checked="" type="checkbox"/>	<input type="checkbox"/>
4		<input checked="" type="checkbox"/>	<input type="checkbox"/>

Part 4—General Information

Note: Please attach the necessary supplemental documents. You must attach the death certificate. See instructions.

Authorization to receive confidential tax information under Reg. section 601.504(b)(2)(i); to act as the estate's representative before the IRS; and to make written or oral presentations on behalf of the estate:

Name of representative (print or type)	State	Address (number, street, and room or suite no., city, state, and ZIP code)
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I declare that I am the attorney/ certified public accountant/ enrolled agent (check the applicable box) for the executor. I am not under suspension or disbarment from practice before the Internal Revenue Service and am qualified to practice in the state shown above.

Signature	CAF number	Date	Telephone number
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1 Death certificate number and issuing authority (attach a copy of the death certificate to this return).

2 Decedent's business or occupation. If retired, check here and state decedent's former business or occupation.

3a Marital status of the decedent at time of death:
 Married Widow/widower Single Legally separated Divorced

3b For all prior marriages, list the name and SSN of the former spouse, the date the marriage ended, and whether the marriage ended by annulment, divorce, or death. Attach additional statements of the same size if necessary.

4a Surviving spouse's name	4b Social security number	4c Amount received (see instructions)
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5 Individuals (other than the surviving spouse), trusts, or other estates who receive benefits from the estate (do not include charitable beneficiaries shown in Schedule O) (see instructions).

Name of individual, trust, or estate receiving \$5,000 or more	Identifying number	Relationship to decedent	Amount (see instructions)
<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>

All unascertainable beneficiaries and those who receive less than \$5,000

Total

If you answer "Yes" to any of the following questions, you must attach additional information as described.

		Yes	No
6	Is the estate filing a protective claim for refund? If "Yes," complete and attach two copies of Schedule PC for each claim.	<input type="checkbox"/>	<input type="checkbox"/>
7	Does the gross estate contain any section 2044 property (qualified terminable interest property (QTIP) from a prior gift or estate)? See instructions	<input type="checkbox"/>	<input type="checkbox"/>
8a	Have federal gift tax returns ever been filed? If "Yes," attach copies of the returns, if available, and furnish the following information.	<input type="checkbox"/>	<input type="checkbox"/>
b	Period(s) covered	<input type="checkbox"/>	<input type="checkbox"/>
c	Internal Revenue office(s) where filed		
9a	Was there any insurance on the decedent's life that is not included on the return as part of the gross estate?	<input checked="" type="checkbox"/>	<input type="checkbox"/>
b	Did the decedent own any insurance on the life of another that is not included in the gross estate?	<input checked="" type="checkbox"/>	<input type="checkbox"/>

Decedent's social security number

Estate of:

Part 4—General Information (continued)

If you answer "Yes" to any of the following questions, you must attach additional information as described.		Yes	No
10	Did the decedent at the time of death own any property as a joint tenant with right of survivorship in which (a) one or more of the other joint tenants was someone other than the decedent's spouse, and (b) less than the full value of the property is included on the return as part of the gross estate? If "Yes," you must complete and attach Schedule E		
11a	Did the decedent, at the time of death, own any interest in a partnership (for example, a family limited partnership), an unincorporated business, or a limited liability company; or own any stock in an inactive or closely held corporation?		
b	If "Yes," was the value of any interest owned (from above) discounted on this estate tax return? If "Yes," see the instructions on reporting the total accumulated or effective discounts taken on Schedule F or G		
12	Did the decedent make any transfer described in sections 2035, 2036, 2037, or 2038? See instructions. If "Yes," you must complete and attach Schedule G		
13a	Were there in existence at the time of the decedent's death any trusts created by the decedent during his or her lifetime?		
b	Were there in existence at the time of the decedent's death any trusts not created by the decedent under which the decedent possessed any power, beneficial interest, or trusteeship?		
c	Was the decedent receiving income from a trust created after October 22, 1986, by a parent or grandparent? If "Yes," was there a GST taxable termination (under section 2612) on the death of the decedent?		
d	If there was a GST taxable termination (under section 2612), attach a statement to explain. Provide a copy of the trust or will creating the trust, and give the name, address, and phone number of the current trustee(s).		
e	Did the decedent at any time during his or her lifetime transfer or sell an interest in a partnership, limited liability company, or closely held corporation to a trust described in line 13a or 13b? If "Yes," provide the EIN for this transferred/sold item. ▶		
14	Did the decedent ever possess, exercise, or release any general power of appointment? If "Yes," you must complete and attach Schedule H		
15	Did the decedent have an interest in or a signature or other authority over a financial account in a foreign country, such as a bank account, securities account, or other financial account?		
16	Was the decedent, immediately before death, receiving an annuity described in the "General" paragraph of the instructions for Schedule I or a private annuity? If "Yes," you must complete and attach Schedule I		
17	Was the decedent ever the beneficiary of a trust for which a deduction was claimed by the estate of a predeceased spouse under section 2056(b)(7) and which is not reported on this return? If "Yes," attach an explanation		

Part 5—Recapitulation. Note: If estimating the value of one or more assets pursuant to the special rule of Reg. section 20.2010-2(a)(7)(ii), enter on both lines 10 and 23 the amount noted in the instructions for the corresponding range of values. See instructions for details.

Item no.	Gross estate	Alternate value	Value at date of death
1	Schedule A—Real Estate	1	1
2	Schedule B—Stocks and Bonds	2	2
3	Schedule C—Mortgages, Notes, and Cash	3	3
4	Schedule D—Insurance on the Decedent's Life (attach Form(s) 712)	4	4
5	Schedule E—Jointly Owned Property (attach Form(s) 712 for life insurance)	5	5
6	Schedule F—Other Miscellaneous Property (attach Form(s) 712 for life insurance)	6	6
7	Schedule G—Transfers During Decedent's Life (att. Form(s) 712 for life insurance)	7	7
8	Schedule H—Powers of Appointment	8	8
9	Schedule I—Annuities	9	9
10	Estimated value of assets subject to the special rule of Reg. section 20.2010-2(a)(7)(ii)	10	10
11	Total gross estate (add items 1 through 10)	11	11
12	Schedule U—Qualified Conservation Easement Exclusion	12	12
13	Total gross estate less exclusion (subtract item 12 from item 11). Enter here and on line 1 of Part 2—Tax Computation	13	13
Item no.	Deductions	Amount	
14	Schedule J—Funeral Expenses and Expenses Incurred in Administering Property Subject to Claims	14	14
15	Schedule K—Debts of the Decedent	15	15
16	Schedule K—Mortgages and Liens	16	16
17	Total of items 14 through 16	17	17
18	Allowable amount of deductions from item 17 (see the instructions for item 18 of the Recapitulation)	18	18
19	Schedule L—Net Losses During Administration	19	19
20	Schedule L—Expenses Incurred in Administering Property Not Subject to Claims	20	20
21	Schedule M—Bequests, etc., to Surviving Spouse	21	21
22	Schedule O—Charitable, Public, and Similar Gifts and Bequests	22	22
23	Estimated value of deductible assets subject to the special rule of Reg. section 20.2010-2(a)(7)(ii)	23	23
24	Tentative total allowable deductions (add items 18 through 23). Enter here and on line 2 of the Tax Computation	24	24

Decedent's social security number

Estate of:

Part 6—Portability of Deceased Spousal Unused Exclusion (DSUE)

Portability Election

A decedent with a surviving spouse elects portability of the DSUE amount, if any, by completing and timely filing this return. No further action is required to elect portability of the DSUE amount to allow the surviving spouse to use the decedent's DSUE amount.

Section A. Opting Out of Portability

The estate of a decedent with a surviving spouse may opt out of electing portability of the DSUE amount. Check here and do not complete Sections B and C of Part 6 only if the estate opts **NOT** to elect portability of the DSUE amount.

Section B. Qualified Domestic Trust (QDOT)

Yes	No
<input checked="" type="checkbox"/>	<input type="checkbox"/>

Are any assets of the estate being transferred to a QDOT?
 If "Yes," the DSUE amount portable to a surviving spouse (calculated in Section C, below) is preliminary and shall be redetermined at the time of the final distribution or other taxable event imposing estate tax under section 2056A. See instructions for more details.

Section C. DSUE Amount Portable to the Surviving Spouse (To be completed by the estate of a decedent making a portability election.)

Complete the following calculation to determine the DSUE amount that can be transferred to the surviving spouse.

1	Enter the amount from line 9d, Part 2—Tax Computation	1		
2	Reserved	2		
3	Enter the value of the cumulative lifetime gifts on which tax was paid or payable. See instructions	3		
4	Add lines 1 and 3	4		
5	Enter amount from line 10, Part 2—Tax Computation	5		
6	Divide amount on line 5 by 40% (0.40) (do not enter less than zero)	6		
7	Subtract line 6 from line 4	7		
8	Enter the amount from line 5, Part 2—Tax Computation	8		
9	Subtract line 8 from line 7 (do not enter less than zero)	9		
10	DSUE amount portable to surviving spouse (Enter lesser of line 9 or line 9a, Part 2—Tax Computation)	10		

Section D. DSUE Amount Received From Predeceased Spouse(s) (To be completed by the estate of a deceased surviving spouse with DSUE amount from predeceased spouse(s))

Provide the following information to determine the DSUE amount received from deceased spouses.

A Name of Deceased Spouse (dates of death after December 31, 2010, only)	B Date of Death (enter as mm/dd/yy)	C Portability Election Made?		D If "Yes," DSUE Amount Received From Spouse	E DSUE Amount Applied by Decedent to Lifetime Gifts	F Year of Form 709 Reporting Use of DSUE Amount Listed in col. E	G Remaining DSUE Amount, if any (subtract col. E from col. D)
		Yes	No				
Part 1 — DSUE RECEIVED FROM LAST DECEASED SPOUSE							
<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>
Part 2 — DSUE RECEIVED FROM OTHER PREDECEASED SPOUSE(S) AND USED BY DECEDENT							
<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	
Total (for all DSUE amounts from predeceased spouse(s) applied)					<input checked="" type="checkbox"/>		

Add the amount from Part 1, column D, and the total from Part 2, column E. Enter the result on line 9b, Part 2—Tax Computation

Decedent's social security number

Estate of:

SCHEDULE A—Real Estate

- For jointly owned property that must be disclosed on Schedule E, see instructions.
- Real estate that is part of a sole proprietorship should be shown on Schedule F.
- Real estate that is included in the gross estate under sections 2035, 2036, 2037, or 2038 should be shown on Schedule G.
- Real estate that is included in the gross estate under section 2041 should be shown on Schedule H.
- If you elect section 2032A valuation, you must complete Schedule A and Schedule A-1.

Note: If the value of the gross estate, together with the amount of adjusted taxable gifts, is less than the basic exclusion amount and Form 706 is being filed solely to elect portability of the DSUE amount, consideration should be given as to whether you are required to report the value of assets eligible for the marital or charitable deduction on this schedule. See the instructions for more information. If you are not required to report the value of an asset, identify the property but make no entries in the last three columns.

Item number	Description	Alternate valuation date	Alternate value	Value at date of death
1	[REDACTED]	[REDACTED]	[REDACTED]	[REDACTED]
Total from continuation schedules or additional statements attached to this schedule				[REDACTED]
TOTAL (Also enter on Part 5—Recapitulation, page 3, at item 1.)				[REDACTED]

(If more space is needed, attach the continuation schedule from the end of this package or additional statements of the same size.)

Decedent's social security number

Estate of:

SCHEDULE A-1 – Section 2032A Valuation

Part 1. Type of Election (Before making an election, see the checklist in the instructions):

- Protective election (Reg. section 20.2032A-8(b)).** Complete Part 2, line 1, and column A of lines 3 and 4. See instructions.
- Regular election.** Complete all of Part 2 (including line 11, if applicable) and Part 3. See instructions.

Before completing Schedule A-1, see the instructions for the information and documents that must be included to make a valid election.

The election is not valid unless the agreement (that is, *Part 3. Agreement to Special Valuation Under Section 2032A*):

- Is signed by each qualified heir with an interest in the specially valued property, and
- Is attached to this return when it is filed.

Part 2. Notice of Election (Reg. section 20.2032A-8(a)(3))

Note: All real property entered on lines 2 and 3 must also be entered on Schedules A, E, F, G, or H, as applicable.

- 1** Qualified use—check one Farm used for farming, or
 Trade or business other than farming

2 Real property used in a qualified use, passing to qualified heirs, and to be specially valued on this Form 706.

A Schedule and item number from Form 706	B Full value (without section 2032A(b)(3)(B) adjustment)	C Adjusted value (with section 2032A(b)(3)(B) adjustment)	D Value based on qualified use (without section 2032A(b)(3)(B) adjustment)
■	■	■	■
Totals			

Attach a legal description of all property listed on line 2.

Attach copies of appraisals showing the column B values for all property listed on line 2.

3 Real property used in a qualified use, passing to qualified heirs, but not specially valued on this Form 706.

A Schedule and item number from Form 706	B Full value (without section 2032A(b)(3)(B) adjustment)	C Adjusted value (with section 2032A(b)(3)(B) adjustment)	D Value based on qualified use (without section 2032A(b)(3)(B) adjustment)
Totals			

If you checked "Regular election," you must attach copies of appraisals showing the column B values for all property listed on line 3.
 (continued on next page)

Decedent's social security number

Estate of:

SCHEDULE B—Stocks and Bonds

(For jointly owned property that must be disclosed on Schedule E, see instructions.)

Note: If the value of the gross estate, together with the amount of adjusted taxable gifts, is less than the basic exclusion amount and Form 706 is being filed solely to elect portability of the DSUE amount, consideration should be given as to whether you are required to report the value of assets eligible for the marital or charitable deduction on this schedule. See the instructions for more information. If you are not required to report the value of an asset, identify the property but make no entries in the last four columns.

Item number	Description, including face amount of bonds or number of shares and par value for identification. Give CUSIP number. If trust, partnership, or closely held entity, give EIN.	Unit value	Alternate valuation date	Alternate value	Value at date of death
1	<div style="text-align: center;">■</div>	<div style="text-align: center;">■</div>	<div style="text-align: center;">■</div>	<div style="text-align: center;">■</div>	<div style="text-align: center;">■</div>
Total from continuation schedules (or additional statements) attached to this schedule .					<div style="text-align: center;">■</div>
TOTAL (Also enter on Part 5—Recapitulation, page 3, at item 2.)					<div style="text-align: center;">■</div>

(If more space is needed, attach the continuation schedule from the end of this package or additional statements of the same size.)

Decedent's social security number

Estate of:

SCHEDULE C—Mortgages, Notes, and Cash

(For jointly owned property that must be disclosed on Schedule E, see instructions.)

Note: If the value of the gross estate, together with the amount of adjusted taxable gifts, is less than the basic exclusion amount and Form 706 is being filed solely to elect portability of the DSUE amount, consideration should be given as to whether you are required to report the value of assets eligible for the marital or charitable deduction on this schedule. See the instructions for more information. If you are not required to report the value of an asset, identify the property but make no entries in the last three columns.

Item number	Description	Alternate valuation date	Alternate value	Value at date of death
1	[REDACTED]	[REDACTED]	[REDACTED]	[REDACTED]
Total from continuation schedules (or additional statements) attached to this schedule .				[REDACTED]
TOTAL (Also enter on Part 5—Recapitulation, page 3, at item 3.)				[REDACTED]

(If more space is needed, attach the continuation schedule from the end of this package or additional statements of the same size.)

Decedent's social security number

Estate of:

SCHEDULE D—Insurance on the Decedent's Life

You must list all policies on the life of the decedent and attach a Form 712 for each policy.

Note: If the value of the gross estate, together with the amount of adjusted taxable gifts, is less than the basic exclusion amount and Form 706 is being filed solely to elect portability of the DSUE amount, consideration should be given as to whether you are required to report the value of assets eligible for the marital or charitable deduction on this schedule. See the instructions for more information. If you are not required to report the value of an asset, identify the property but make no entries in the last three columns.

Item number	Description	Alternate valuation date	Alternate value	Value at date of death
1	■	■	■	■
Total from continuation schedules (or additional statements) attached to this schedule .				■
TOTAL (Also enter on Part 5—Recapitulation, page 3, at item 4.)				■

(If more space is needed, attach the continuation schedule from the end of this package or additional statements of the same size.)

Decedent's social security number

Estate of:

SCHEDULE E—Jointly Owned Property

(If you elect section 2032A valuation, you must complete Schedule E and Schedule A-1.)

PART 1. Qualified Joint Interests—Interests Held by the Decedent and His or Her Spouse as the Only Joint Tenants (Section 2040(b)(2))

Note: If the value of the gross estate, together with the amount of adjusted taxable gifts, is less than the basic exclusion amount and Form 706 is being filed solely to elect portability of the DSUE amount, consideration should be given as to whether you are required to report the value of assets eligible for the marital or charitable deduction on this schedule. See the instructions for more information. If you are not required to report the value of an asset, identify the property but make no entries in the last three columns.

Item number	Description. For securities, give CUSIP number. If trust, partnership, or closely held entity, give EIN.	CUSIP number or EIN, where applicable	Alternate valuation date	Alternate value	Value at date of death
1					
Total from continuation schedules (or additional statements) attached to this schedule					
1a	Totals			1a	
b	Amounts included in gross estate (one-half of line 1a)			1b	

PART 2. All Other Joint Interests

2a State the name and address of each surviving co-tenant. If there are more than three surviving co-tenants, list the additional co-tenants on an attached statement.

Name	Address (number and street, city, state, and ZIP code)
A.	
B.	
C.	

Item number	Enter letter for co-tenant	Description (including alternate valuation date, if any). For securities, give CUSIP number. If trust, partnership, or closely held entity, give EIN	Percentage includible	Includible alternate value	Includible value at date of death
1					
Total from continuation schedules (or additional statements) attached to this schedule					
b	Total other joint interests			2b	
3	Total includible joint interests (add lines 1b and 2b). Also enter on Part 5—Recapitulation, page 3, at item 5			3	

(If more space is needed, attach the continuation schedule from the end of this package or additional statements of the same size.)

Decedent's social security number

Estate of:

SCHEDULE F—Other Miscellaneous Property Not Reportable Under Any Other Schedule

(For jointly owned property that must be disclosed on Schedule E, see instructions.)
 (If you elect section 2032A valuation, you must complete Schedule F and Schedule A-1.)

Note: If the value of the gross estate, together with the amount of adjusted taxable gifts, is less than the basic exclusion amount and Form 706 is being filed solely to elect portability of the DSUE amount, consideration should be given as to whether you are required to report the value of assets eligible for the marital or charitable deduction on this schedule. See the instructions for more information. If you are not required to report the value of an asset, identify the property but make no entries in the last three columns.

	Yes	No
1 Did the decedent own any works of art, items, or any collections whose artistic or collectible value at date of death exceeded \$3,000? If "Yes," submit full details on this schedule and attach appraisals.		
2 Has the decedent's estate, spouse, or any other person received (or will receive) any bonus or award as a result of the decedent's employment or death? If "Yes," submit full details on this schedule.		
3 Did the decedent at the time of death have, or have access to, a safe deposit box? If "Yes," state location, and if held jointly by decedent and another, state name and relationship of joint depositor.		

If any of the contents of the safe deposit box are omitted from the schedules in this return, explain fully why omitted.

Item number	Description. For securities, give CUSIP number. If trust, partnership, or closely held entity, give EIN		Alternate valuation date	Alternate value	Value at date of death
		CUSIP number or EIN, where applicable			
1					
Total from continuation schedules (or additional statements) attached to this schedule .					
TOTAL (Also enter on Part 5—Recapitulation, page 3, at item 6.)					

(If more space is needed, attach the continuation schedule from the end of this package or additional statements of the same size.)

Decedent's social security number

Estate of:

SCHEDULE G—Transfers During Decedent's Life

(If you elect section 2032A valuation, you must complete Schedule G and Schedule A-1.)

Note: If the value of the gross estate, together with the amount of adjusted taxable gifts, is less than the basic exclusion amount and Form 706 is being filed solely to elect portability of the DSUE amount, consideration should be given as to whether you are required to report the value of assets eligible for the marital or charitable deduction on this schedule. See the instructions for more information. If you are not required to report the value of an asset, identify the property but make no entries in the last three columns.

Item number	Description. For securities, give CUSIP number. If trust, partnership, or closely held entity, give EIN	Alternate valuation date	Alternate value	Value at date of death
A.	Gift tax paid or payable by the decedent or the estate for all gifts made by the decedent or his or her spouse within 3 years before the decedent's death (section 2035(b))	X X X X X		
B.	Transfers includible under sections 2035(a), 2036, 2037, or 2038:			
1	■	■	■	■
Total from continuation schedules (or additional statements) attached to this schedule .				■
TOTAL (Also enter on Part 5—Recapitulation, page 3, at item 7.)				■

SCHEDULE H—Powers of Appointment

(Include "5 and 5 lapsing" powers (section 2041(b)(2)) held by the decedent.)
 (If you elect section 2032A valuation, you must complete Schedule H and Schedule A-1.)

Note: If the value of the gross estate, together with the amount of adjusted taxable gifts, is less than the basic exclusion amount and Form 706 is being filed solely to elect portability of the DSUE amount, consideration should be given as to whether you are required to report the value of assets eligible for the marital or charitable deduction on this schedule. See the instructions for more information. If you are not required to report the value of an asset, identify the property but make no entries in the last three columns.

Item number	Description	Alternate valuation date	Alternate value	Value at date of death
1	■	■	■	■
Total from continuation schedules (or additional statements) attached to this schedule .				■
TOTAL (Also enter on Part 5—Recapitulation, page 3, at item 8.)				■

(If more space is needed, attach the continuation schedule from the end of this package or additional statements of the same size.)

Decedent's social security number

Estate of:

SCHEDULE I—Annuities

Note: Generally, no exclusion is allowed for the estates of decedents dying after December 31, 1984. See instructions.

Note: If the value of the gross estate, together with the amount of adjusted taxable gifts, is less than the basic exclusion amount and Form 706 is being filed solely to elect portability of the DSUE amount, consideration should be given as to whether you are required to report the value of assets eligible for the marital or charitable deduction on this schedule. See the instructions for more information. If you are not required to report the value of an asset, identify the property but make no entries in the last three columns.

A Are you excluding from the decedent's gross estate the value of a lump-sum distribution described in section 2039(f)(2) (as in effect before its repeal by the Deficit Reduction Act of 1984)?

Yes	No

If "Yes," you must attach the information required by the instructions.

Item number	Description. Show the entire value of the annuity before any exclusions	Alternate valuation date	Includible alternate value	Includible value at date of death
1	■	■	■	■
Total from continuation schedules (or additional statements) attached to this schedule .				■
TOTAL (Also enter on Part 5—Recapitulation, page 3, at item 9.)				■

(If more space is needed, attach the continuation schedule from the end of this package or additional statements of the same size.)

Decedent's social security number

Estate of:

SCHEDULE J—Funeral Expenses and Expenses Incurred in Administering Property Subject to Claims

▶ Use Schedule PC to make a protective claim for refund due to an expense not currently deductible.
For such a claim, report the expense on Schedule J but without a value in the last column.

Note: Do not list expenses of administering property not subject to claims on this schedule. To report those expenses, see instructions.

If executors' commissions, attorney fees, etc., are claimed and allowed as a deduction for estate tax purposes, they are not allowable as a deduction in computing the taxable income of the estate for federal income tax purposes. They are allowable as an income tax deduction on Form 1041, U.S. Income Tax Return for Estates and Trusts, if a waiver is filed to forgo the deduction on Form 706. See the Instructions for Form 1041.

Are you aware of any actual or potential reimbursement to the estate for any expense claimed as a deduction on this schedule?

Yes	No

If "Yes," attach a statement describing the expense(s) subject to potential reimbursement. See instructions.

Item number	Description	Expense amount	Total amount
A. Funeral expenses:			
1			
Total funeral expenses ▶			

B. Administration expenses:

- 1 Executors' commissions—amount estimated/agreed upon/paid. (Strike out the words that do not apply.)
- 2 Attorney fees—amount estimated/agreed upon/paid. (Strike out the words that do not apply.)
- 3 Accountant fees—amount estimated/agreed upon/paid. (Strike out the words that do not apply.)

4	Miscellaneous expenses:	Expense amount	
Total miscellaneous expenses from continuation schedules (or additional statements) attached to this schedule ▶			
Total miscellaneous expenses ▶			
TOTAL (Also enter on Part 5—Recapitulation, page 3, at item 14.) ▶			

(If more space is needed, attach the continuation schedule from the end of this package or additional statements of the same size.)


Decedent's social security number

Estate of:

SCHEDULE M—Bequests, etc., to Surviving Spouse

Note: If the value of the gross estate, together with the amount of adjusted taxable gifts, is less than the basic exclusion amount and the Form 706 is being filed solely to elect portability of the DSUE amount, consideration should be given as to whether you are required to report the value of assets eligible for the marital or charitable deduction on this schedule. See the instructions for more information. If you are not required to report the value of an asset, identify the property but make no entry in the last column.

		Yes	No
1	Did any property pass to the surviving spouse as a result of a qualified disclaimer? If "Yes," attach a copy of the written disclaimer required by section 2518(b).	1	
2a	In what country was the surviving spouse born? _____		
b	What is the surviving spouse's date of birth? _____		
c	Is the surviving spouse a U.S. citizen?	2c	
d	If the surviving spouse is a naturalized citizen, when did the surviving spouse acquire citizenship? _____		
e	If the surviving spouse is not a U.S. citizen, of what country is the surviving spouse a citizen? _____		
3	Election Out of QTIP Treatment of Annuities. Do you elect under section 2056(b)(7)(C)(ii) not to treat as qualified terminable interest property any joint and survivor annuities that are included in the gross estate and would otherwise be treated as qualified terminable interest property under section 2056(b)(7)(C)? See instructions	3	

Item number	Description of property interests passing to surviving spouse. For securities, give CUSIP number. If trust, partnership, or closely held entity, give EIN	Amount
QTIP property:		
A1		
All other property:		
B1		
Total from continuation schedules (or additional statements) attached to this schedule		
4	Total amount of property interests listed on Schedule M	4
5a	Federal estate taxes payable out of property interests listed on Schedule M	5a
b	Other death taxes payable out of property interests listed on Schedule M	5b
c	Federal and state GST taxes payable out of property interests listed on Schedule M	5c
d	Add items 5a, 5b, and 5c	5d
6	Net amount of property interests listed on Schedule M (subtract item 5d from item 4). Also enter on Part 5—Recapitulation, page 3, at item 21	6

(If more space is needed, attach the continuation schedule from the end of this package or additional statements of the same size.)

Decedent's social security number

Estate of:

SCHEDULE O—Charitable, Public, and Similar Gifts and Bequests

Note: If the value of the gross estate, together with the amount of adjusted taxable gifts, is less than the basic exclusion amount and Form 706 is being filed solely to elect portability of the DSUE amount, consideration should be given as to whether you are required to report the value of assets eligible for the marital or charitable deduction on this schedule. See the instructions for more information. If you are not required to report the value of an asset, identify the property but make no entry in the last column.

	Yes	No
1a If the transfer was made by will, has any action been instituted to contest or have interpreted any of its provisions affecting the charitable deductions claimed in this schedule? If "Yes," full details must be submitted with this schedule.		
b According to the information and belief of the person or persons filing this return, is any such action planned? If "Yes," full details must be submitted with this schedule.		
2 Did any property pass to charity as the result of a qualified disclaimer? If "Yes," attach a copy of the written disclaimer required by section 2518(b).		

Item number	Name and address of beneficiary	Character of institution	Amount
1		■	■
Total from continuation schedules (or additional statements) attached to this schedule			

3 Total	3	■
4a Federal estate tax payable out of property interests listed above	4a	
b Other death taxes payable out of property interests listed above	4b	
c Federal and state GST taxes payable out of property interests listed above	4c	
d Add items 4a, 4b, and 4c	4d	
5 Net value of property interests listed above (subtract item 4d from item 3). Also enter on Part 5—Recapitulation, page 3, at item 22	5	

(If more space is needed, attach the continuation schedule from the end of this package or additional statements of the same size.)

United States Gift (and Generation-Skipping Transfer) Tax Return

OMB No. 1545-0020

► Go to www.irs.gov/Form709 for instructions and the latest information.

(For gifts made during calendar year 2018)

► See instructions.

2018

Part 1 – General Information

1 Donor's first name and middle initial	2 Donor's last name	3 Donor's social security number
4 Address (number, street, and apartment number)		5 Legal residence (domicile)
6 City or town, state or province, country, and ZIP or foreign postal code		7 Citizenship (see instructions)
8 If the donor died during the year, check here <input type="checkbox"/> and enter date of death _____	9 If you extended the time to file this Form 709, check here <input type="checkbox"/>	Yes No
10 Enter the total number of donees listed on Schedule A. Count each person only once ►		
11a Have you (the donor) previously filed a Form 709 (or 709-A) for any other year? If "No," skip line 11b		
b Has your address changed since you last filed Form 709 (or 709-A)?		
12 Gifts by husband or wife to third parties. Do you consent to have the gifts (including generation-skipping transfers) made by you and by your spouse to third parties during the calendar year considered as made one-half by each of you? (See instructions.) (If the answer is "Yes," the following information must be furnished and your spouse must sign the consent shown below. If the answer is "No," skip lines 13–18.)		
13 Name of consenting spouse	14 SSN	
15 Were you married to one another during the entire calendar year? See instructions		
16 If line 15 is "No," check whether <input type="checkbox"/> married <input type="checkbox"/> divorced or <input type="checkbox"/> widowed/deceased, and give date. See instructions ►		
17 Will a gift tax return for this year be filed by your spouse? If "Yes," mail both returns in the same envelope		
18 Consent of Spouse. I consent to have the gifts (and generation-skipping transfers) made by me and by my spouse to third parties during the calendar year considered as made one-half by each of us. We are both aware of the joint and several liability for tax created by the execution of this consent.		
Consenting spouse's signature ►		Date ►
19 Have you applied a DSUE amount received from a predeceased spouse to a gift or gifts reported on this or a previous Form 709? If "Yes," complete Schedule C		

Attach check or money order here.

Part 2 – Tax Computation

1 Enter the amount from Schedule A, Part 4, line 11	1	
2 Enter the amount from Schedule B, line 3	2	
3 Total taxable gifts. Add lines 1 and 2	3	
4 Tax computed on amount on line 3 (see <i>Table for Computing Gift Tax</i> in instructions)	4	
5 Tax computed on amount on line 2 (see <i>Table for Computing Gift Tax</i> in instructions)	5	
6 Balance. Subtract line 5 from line 4	6	
7 Applicable credit amount. If donor has DSUE amount from predeceased spouse(s) or Restored Exclusion Amount, enter amount from Schedule C, line 5; otherwise, see instructions	7	
8 Enter the applicable credit against tax allowable for all prior periods (from Sch. B, line 1, col. C)	8	
9 Balance. Subtract line 8 from line 7. Do not enter less than zero	9	
10 Enter 20% (0.20) of the amount allowed as a specific exemption for gifts made after September 8, 1976, and before January 1, 1977. See instructions	10	
11 Balance. Subtract line 10 from line 9. Do not enter less than zero	11	
12 Applicable credit. Enter the smaller of line 6 or line 11	12	
13 Credit for foreign gift taxes (see instructions)	13	
14 Total credits. Add lines 12 and 13	14	
15 Balance. Subtract line 14 from line 6. Do not enter less than zero	15	
16 Generation-skipping transfer taxes (from Schedule D, Part 3, col. H, total)	16	
17 Total tax. Add lines 15 and 16	17	
18 Gift and generation-skipping transfer taxes prepaid with extension of time to file	18	
19 If line 18 is less than line 17, enter balance due . See instructions	19	
20 If line 18 is greater than line 17, enter amount to be refunded	20	

Sign Here

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

Signature of donor _____ Date _____

May the IRS discuss this return with the preparer shown below? See instructions. Yes No

Paid Preparer Use Only

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

SCHEDULE A Computation of Taxable Gifts (Including transfers in trust) (see instructions)

A Does the value of any item listed on Schedule A reflect any valuation discount? If "Yes," attach explanation Yes No

B Check here if you elect under section 529(c)(2)(B) to treat any transfers made this year to a qualified tuition program as made ratably over a 5-year period beginning this year. See instructions. Attach explanation.

Part 1—Gifts Subject Only to Gift Tax. Gifts less political organization, medical, and educational exclusions. See instructions.

A Item number	B • Donee's name and address • Relationship to donor (if any) • Description of gift • If the gift was of securities, give CUSIP no. • If closely held entity, give EIN	C	D Donor's adjusted basis of gift	E Date of gift	F Value at date of gift	G For split gifts, enter 1/2 of column F	H Net transfer (subtract col. G from col. F)
	[Redacted]				[Redacted]		

Gifts made by spouse—complete **only** if you are splitting gifts with your spouse and he/she also made gifts.

	[Redacted]						

Total of Part 1. Add amounts from Part 1, column H ▶

Part 2—Direct Skips. Gifts that are direct skips and are subject to both gift tax and generation-skipping transfer tax. You must list the gifts in chronological order.

A Item number	B • Donee's name and address • Relationship to donor (if any) • Description of gift • If the gift was of securities, give CUSIP no. • If closely held entity, give EIN	C 2632(b) election out	D Donor's adjusted basis of gift	E Date of gift	F Value at date of gift	G For split gifts, enter 1/2 of column F	H Net transfer (subtract col. G from col. F)

Gifts made by spouse—complete **only** if you are splitting gifts with your spouse and he/she also made gifts.

Total of Part 2. Add amounts from Part 2, column H ▶

Part 3—Indirect Skips. Gifts to trusts that are currently subject to gift tax and may later be subject to generation-skipping transfer tax. You must list these gifts in chronological order.

A Item number	B • Donee's name and address • Relationship to donor (if any) • Description of gift • If the gift was of securities, give CUSIP no. • If closely held entity, give EIN	C 2632(c) election	D Donor's adjusted basis of gift	E Date of gift	F Value at date of gift	G For split gifts, enter 1/2 of column F	H Net transfer (subtract col. G from col. F)

Gifts made by spouse—complete **only** if you are splitting gifts with your spouse and he/she also made gifts.

Total of Part 3. Add amounts from Part 3, column H ▶

(If more space is needed, attach additional statements.)

Part 4—Taxable Gift Reconciliation

1	Total value of gifts of donor. Add totals from column H of Parts 1, 2, and 3	1		
2	Total annual exclusions for gifts listed on line 1 (see instructions)	2		
3	Total included amount of gifts. Subtract line 2 from line 1	3		
Deductions (see instructions)				
4	Gifts of interests to spouse for which a marital deduction will be claimed, based on item numbers _____ of Schedule A	4		
5	Exclusions attributable to gifts on line 4	5		
6	Marital deduction. Subtract line 5 from line 4	6		
7	Charitable deduction, based on item nos. _____ less exclusions	7		
8	Total deductions. Add lines 6 and 7	8		
9	Subtract line 8 from line 3	9		
10	Generation-skipping transfer taxes payable with this Form 709 (from Schedule D, Part 3, col. H, total)	10		
11	Taxable gifts. Add lines 9 and 10. Enter here and on page 1, Part 2—Tax Computation, line 1	11		

Terminable Interest (QTIP) Marital Deduction. (See instructions for Schedule A, Part 4, line 4.)

If a trust (or other property) meets the requirements of qualified terminable interest property under section 2523(f), and:

- a. The trust (or other property) is listed on Schedule A; and
- b. The value of the trust (or other property) is entered in whole or in part as a deduction on Schedule A, Part 4, line 4, then the donor shall be deemed to have made an election to have such trust (or other property) treated as qualified terminable interest property under section 2523(f).

If less than the entire value of the trust (or other property) that the donor has included in Parts 1 and 3 of Schedule A is entered as a deduction on line 4, the donor shall be considered to have made an election only as to a fraction of the trust (or other property). The numerator of this fraction is equal to the amount of the trust (or other property) deducted on Schedule A, Part 4, line 6. The denominator is equal to the total value of the trust (or other property) listed in Parts 1 and 3 of Schedule A.

If you make the QTIP election, the terminable interest property involved will be included in your spouse’s gross estate upon his or her death (section 2044). See instructions for line 4 of Schedule A. If your spouse disposes (by gift or otherwise) of all or part of the qualifying life income interest, he or she will be considered to have made a transfer of the entire property that is subject to the gift tax. See *Transfer of Certain Life Estates Received From Spouse* in the instructions.

12 Election Out of QTIP Treatment of Annuities

◀ Check here if you elect under section 2523(f)(6) **not** to treat as qualified terminable interest property any joint and survivor annuities that are reported on Schedule A and would otherwise be treated as qualified terminable interest property under section 2523(f). See instructions. Enter the item numbers from Schedule A for the annuities for which you are making this election ▶ _____

SCHEDULE B Gifts From Prior Periods

If you answered “Yes” on line 11a of page 1, Part 1, see the instructions for completing Schedule B. If you answered “No,” skip to the Tax Computation on page 1 (or Schedule C or D, if applicable). Complete Schedule A before beginning Schedule B. See instructions for recalculation of the column C amounts. Attach calculations.

A Calendar year or calendar quarter (see instructions)	B Internal Revenue office where prior return was filed	C Amount of applicable credit (unified credit) against gift tax for periods after December 31, 1976	D Amount of specific exemption for prior periods ending before January 1, 1977	E Amount of taxable gifts
1	Totals for prior periods	1		
2	Amount, if any, by which total specific exemption, line 1, column D, is more than \$30,000	2		
3	Total amount of taxable gifts for prior periods. Add amount on line 1, column E, and amount, if any, on line 2. Enter here and on page 1, Part 2—Tax Computation, line 2.	3		

(If more space is needed, attach additional statements.)

SCHEDULE C Deceased Spousal Unused Exclusion (DSUE) Amount and Restored Exclusion

Provide the following information to determine the DSUE amount and applicable credit received from prior spouses. Complete Schedule A before beginning Schedule C.

A Name of Deceased Spouse (dates of death after December 31, 2010, only)	B Date of Death	C Portability Election Made?		D If "Yes," DSUE Amount Received From Spouse	E DSUE Amount Applied by Donor to Lifetime Gifts (list current and prior gifts)	F Date of Gift(s) (enter as mm/dd/yy for Part 1 and as yyyy for Part 2)
		Yes	No			
Part 1 — DSUE RECEIVED FROM LAST DECEASED SPOUSE						
Part 2 — DSUE RECEIVED FROM PREDECEASED SPOUSE(S)						
TOTAL (for all DSUE amounts applied from column E for Part 1 and Part 2)						
1	Donor's basic exclusion amount (see instructions)				1	
2	Total from column E, Parts 1 and 2				2	
3	Restored Exclusion Amount (see instructions)				3	
4	Add lines 1, 2, and 3				4	
5	Applicable credit on amount in line 4 (see <i>Table for Computing Gift Tax</i> in the instructions). Enter here and on line 7, Part 2—Tax Computation				5	

SCHEDULE D Computation of Generation-Skipping Transfer Tax

Note: Inter vivos direct skips that are completely excluded by the GST exemption must still be fully reported (including value and exemptions claimed) on Schedule D.

Part 1 — Generation-Skipping Transfers

A Item No. (from Schedule A, Part 2, col. A)	B Value (from Schedule A, Part 2, col. H)	C Nontaxable Portion of Transfer	D Net Transfer (subtract col. C from col. B)
Gifts made by spouse (for gift splitting only)			

(If more space is needed, attach additional statements.)

Part 2—GST Exemption Reconciliation (Section 2631) and Section 2652(a)(3) Election

Check here if you are making a section 2652(a)(3) (special QTIP) election. See instructions.

Enter the item numbers from Schedule A of the gifts for which you are making this election \blacktriangleright

1	Maximum allowable exemption (see instructions)	1	
2	Total exemption used for periods before filing this return	2	
3	Exemption available for this return. Subtract line 2 from line 1	3	
4	Exemption claimed on this return from Part 3, column C, total, below	4	
5	Automatic allocation of exemption to transfers reported on Schedule A, Part 3. To opt out of the automatic allocation rules, you must attach an “ Election Out ” statement. See instructions	5	
6	Exemption allocated to transfers not shown on line 4 or 5, above. You must attach a “Notice of Allocation.” See instructions	6	
7	Add lines 4, 5, and 6	7	
8	Exemption available for future transfers. Subtract line 7 from line 3	8	

Part 3—Tax Computation

A Item No. (from Schedule D, Part 1)	B Net Transfer (from Schedule D, Part 1, col. D)	C GST Exemption Allocated	D Divide col. C by col. B	E Inclusion Ratio (Subtract col. D from 1.000)	F Maximum Estate Tax Rate	G Applicable Rate (multiply col. E by col. F)	H Generation-Skipping Transfer Tax (multiply col. B by col. G)
Gifts made by spouse (for gift splitting only)							

Total exemption claimed. Enter here and on Part 2, line 4, above. May not exceed Part 2, line 3, above		Total generation-skipping transfer tax. Enter here; on page 3, Schedule A, Part 4, line 10; and on page 1, Part 2—Tax Computation, line 16	
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(If more space is needed, attach additional statements.) Form **709** (2018)

Return of Organization Exempt From Income Tax

Under section 501(c), 527, or 4947(a)(1) of the Internal Revenue Code (except private foundations)

2018

Do not enter social security numbers on this form as it may be made public. Go to www.irs.gov/Form990 for instructions and the latest information.

Open to Public Inspection

Department of the Treasury Internal Revenue Service

Header section A-M: For the 2018 calendar year, or tax year beginning, 2018, and ending, 20. Includes fields for organization name, address, principal officer, and tax-exempt status.

Part I Summary

Table with 3 columns: Description, Prior Year, Current Year. Rows include mission statement, governance metrics (3-7b), revenue (8-12), expenses (13-19), and net assets (20-22).

Part II Signature Block

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.

Signature lines for officer and preparer, including fields for name, title, and date.

Paid Preparer Use Only section: Print/Type preparer's name, signature, date, and firm information.

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

Part III Statement of Program Service Accomplishments

Check if Schedule O contains a response or note to any line in this Part III

1 Briefly describe the organization's mission: [REDACTED]
.....
.....
.....

2 Did the organization undertake any significant program services during the year which were not listed on the prior Form 990 or 990-EZ? Yes No
If "Yes," describe these new services on Schedule O.

3 Did the organization cease conducting, or make significant changes in how it conducts, any program services? Yes No
If "Yes," describe these changes on Schedule O.

4 Describe the organization's program service accomplishments for each of its three largest program services, as measured by expenses. Section 501(c)(3) and 501(c)(4) organizations are required to report the amount of grants and allocations to others, the total expenses, and revenue, if any, for each program service reported.

4a (Code: _____) (Expenses \$ _____ including grants of \$ _____) (Revenue \$ _____)
.....
.....
.....
.....
.....
.....
.....
.....
.....

4b (Code: _____) (Expenses \$ _____ including grants of \$ _____) (Revenue \$ _____)
.....
.....
.....
.....
.....
.....
.....
.....
.....

4c (Code: _____) (Expenses \$ _____ including grants of \$ _____) (Revenue \$ _____)
.....
.....
.....
.....
.....
.....
.....
.....
.....

4d Other program services (Describe in Schedule O.)
(Expenses \$ _____ including grants of \$ _____) (Revenue \$ _____)

4e Total program service expenses **▶**

Part IV Checklist of Required Schedules

	Yes	No
1 Is the organization described in section 501(c)(3) or 4947(a)(1) (other than a private foundation)? <i>If "Yes," complete Schedule A</i>		<input checked="" type="checkbox"/>
2 Is the organization required to complete <i>Schedule B, Schedule of Contributors</i> (see instructions)?		<input checked="" type="checkbox"/>
3 Did the organization engage in direct or indirect political campaign activities on behalf of or in opposition to candidates for public office? <i>If "Yes," complete Schedule C, Part I</i>		<input checked="" type="checkbox"/>
4 Section 501(c)(3) organizations. Did the organization engage in lobbying activities, or have a section 501(h) election in effect during the tax year? <i>If "Yes," complete Schedule C, Part II</i>		<input checked="" type="checkbox"/>
5 Is the organization a section 501(c)(4), 501(c)(5), or 501(c)(6) organization that receives membership dues, assessments, or similar amounts as defined in Revenue Procedure 98-19? <i>If "Yes," complete Schedule C, Part III</i>		<input checked="" type="checkbox"/>
6 Did the organization maintain any donor advised funds or any similar funds or accounts for which donors have the right to provide advice on the distribution or investment of amounts in such funds or accounts? <i>If "Yes," complete Schedule D, Part I</i>		<input checked="" type="checkbox"/>
7 Did the organization receive or hold a conservation easement, including easements to preserve open space, the environment, historic land areas, or historic structures? <i>If "Yes," complete Schedule D, Part II</i>		<input checked="" type="checkbox"/>
8 Did the organization maintain collections of works of art, historical treasures, or other similar assets? <i>If "Yes," complete Schedule D, Part III</i>		<input checked="" type="checkbox"/>
9 Did the organization report an amount in Part X, line 21, for escrow or custodial account liability, serve as a custodian for amounts not listed in Part X; or provide credit counseling, debt management, credit repair, or debt negotiation services? <i>If "Yes," complete Schedule D, Part IV</i>		<input checked="" type="checkbox"/>
10 Did the organization, directly or through a related organization, hold assets in temporarily restricted endowments, permanent endowments, or quasi-endowments? <i>If "Yes," complete Schedule D, Part V</i>		<input checked="" type="checkbox"/>
11 If the organization's answer to any of the following questions is "Yes," then complete Schedule D, Parts VI, VII, VIII, IX, or X as applicable.		<input checked="" type="checkbox"/>
a Did the organization report an amount for land, buildings, and equipment in Part X, line 10? <i>If "Yes," complete Schedule D, Part VI</i>		<input checked="" type="checkbox"/>
b Did the organization report an amount for investments—other securities in Part X, line 12 that is 5% or more of its total assets reported in Part X, line 16? <i>If "Yes," complete Schedule D, Part VII</i>		<input checked="" type="checkbox"/>
c Did the organization report an amount for investments—program related in Part X, line 13 that is 5% or more of its total assets reported in Part X, line 16? <i>If "Yes," complete Schedule D, Part VIII</i>		<input checked="" type="checkbox"/>
d Did the organization report an amount for other assets in Part X, line 15 that is 5% or more of its total assets reported in Part X, line 16? <i>If "Yes," complete Schedule D, Part IX</i>		<input checked="" type="checkbox"/>
e Did the organization report an amount for other liabilities in Part X, line 25? <i>If "Yes," complete Schedule D, Part X</i>		<input checked="" type="checkbox"/>
f Did the organization's separate or consolidated financial statements for the tax year include a footnote that addresses the organization's liability for uncertain tax positions under FIN 48 (ASC 740)? <i>If "Yes," complete Schedule D, Part X</i>		<input checked="" type="checkbox"/>
12a Did the organization obtain separate, independent audited financial statements for the tax year? <i>If "Yes," complete Schedule D, Parts XI and XII</i>		<input checked="" type="checkbox"/>
b Was the organization included in consolidated, independent audited financial statements for the tax year? <i>If "Yes," and if the organization answered "No" to line 12a, then completing Schedule D, Parts XI and XII is optional</i>		<input checked="" type="checkbox"/>
13 Is the organization a school described in section 170(b)(1)(A)(ii)? <i>If "Yes," complete Schedule E</i>		<input checked="" type="checkbox"/>
14a Did the organization maintain an office, employees, or agents outside of the United States?		<input checked="" type="checkbox"/>
b Did the organization have aggregate revenues or expenses of more than \$10,000 from grantmaking, fundraising, business, investment, and program service activities outside the United States, or aggregate foreign investments valued at \$100,000 or more? <i>If "Yes," complete Schedule F, Parts I and IV.</i>		<input checked="" type="checkbox"/>
15 Did the organization report on Part IX, column (A), line 3, more than \$5,000 of grants or other assistance to or for any foreign organization? <i>If "Yes," complete Schedule F, Parts II and IV</i>		<input checked="" type="checkbox"/>
16 Did the organization report on Part IX, column (A), line 3, more than \$5,000 of aggregate grants or other assistance to or for foreign individuals? <i>If "Yes," complete Schedule F, Parts III and IV.</i>		<input checked="" type="checkbox"/>
17 Did the organization report a total of more than \$15,000 of expenses for professional fundraising services on Part IX, column (A), lines 6 and 11e? <i>If "Yes," complete Schedule G, Part I (see instructions)</i>		<input checked="" type="checkbox"/>
18 Did the organization report more than \$15,000 total of fundraising event gross income and contributions on Part VIII, lines 1c and 8a? <i>If "Yes," complete Schedule G, Part II</i>		<input checked="" type="checkbox"/>
19 Did the organization report more than \$15,000 of gross income from gaming activities on Part VIII, line 9a? <i>If "Yes," complete Schedule G, Part III</i>		<input checked="" type="checkbox"/>
20 a Did the organization operate one or more hospital facilities? <i>If "Yes," complete Schedule H</i>		<input checked="" type="checkbox"/>
b If "Yes" to line 20a, did the organization attach a copy of its audited financial statements to this return?		<input checked="" type="checkbox"/>
21 Did the organization report more than \$5,000 of grants or other assistance to any domestic organization or domestic government on Part IX, column (A), line 1? <i>If "Yes," complete Schedule I, Parts I and II</i>		<input checked="" type="checkbox"/>

Part IV Checklist of Required Schedules *(continued)*

		Yes	No
22	Did the organization report more than \$5,000 of grants or other assistance to or for domestic individuals on Part IX, column (A), line 2? <i>If "Yes," complete Schedule I, Parts I and III</i>		<input checked="" type="checkbox"/>
23	Did the organization answer "Yes" to Part VII, Section A, line 3, 4, or 5 about compensation of the organization's current and former officers, directors, trustees, key employees, and highest compensated employees? <i>If "Yes," complete Schedule J</i>		<input checked="" type="checkbox"/>
24a	Did the organization have a tax-exempt bond issue with an outstanding principal amount of more than \$100,000 as of the last day of the year, that was issued after December 31, 2002? <i>If "Yes," answer lines 24b through 24d and complete Schedule K. If "No," go to line 25a</i>		<input checked="" type="checkbox"/>
b	Did the organization invest any proceeds of tax-exempt bonds beyond a temporary period exception?		<input checked="" type="checkbox"/>
c	Did the organization maintain an escrow account other than a refunding escrow at any time during the year to defease any tax-exempt bonds?		
d	Did the organization act as an "on behalf of" issuer for bonds outstanding at any time during the year?		<input checked="" type="checkbox"/>
25a	Section 501(c)(3), 501(c)(4), and 501(c)(29) organizations. Did the organization engage in an excess benefit transaction with a disqualified person during the year? <i>If "Yes," complete Schedule L, Part I</i>		<input checked="" type="checkbox"/>
b	Is the organization aware that it engaged in an excess benefit transaction with a disqualified person in a prior year, and that the transaction has not been reported on any of the organization's prior Forms 990 or 990-EZ? <i>If "Yes," complete Schedule L, Part I</i>		<input checked="" type="checkbox"/>
26	Did the organization report any amount on Part X, line 5, 6, or 22 for receivables from or payables to any current or former officers, directors, trustees, key employees, highest compensated employees, or disqualified persons? <i>If "Yes," complete Schedule L, Part II</i>		<input checked="" type="checkbox"/>
27	Did the organization provide a grant or other assistance to an officer, director, trustee, key employee, substantial contributor or employee thereof, a grant selection committee member, or to a 35% controlled entity or family member of any of these persons? <i>If "Yes," complete Schedule L, Part III</i>		<input checked="" type="checkbox"/>
28	Was the organization a party to a business transaction with one of the following parties (see Schedule L, Part IV instructions for applicable filing thresholds, conditions, and exceptions):		<input checked="" type="checkbox"/>
a	A current or former officer, director, trustee, or key employee? <i>If "Yes," complete Schedule L, Part IV</i>		<input checked="" type="checkbox"/>
b	A family member of a current or former officer, director, trustee, or key employee? <i>If "Yes," complete Schedule L, Part IV</i>		<input checked="" type="checkbox"/>
c	An entity of which a current or former officer, director, trustee, or key employee (or a family member thereof) was an officer, director, trustee, or direct or indirect owner? <i>If "Yes," complete Schedule L, Part IV</i>		<input checked="" type="checkbox"/>
29	Did the organization receive more than \$25,000 in non-cash contributions? <i>If "Yes," complete Schedule M</i>		
30	Did the organization receive contributions of art, historical treasures, or other similar assets, or qualified conservation contributions? <i>If "Yes," complete Schedule M</i>		<input checked="" type="checkbox"/>
31	Did the organization liquidate, terminate, or dissolve and cease operations? <i>If "Yes," complete Schedule N, Part I</i>		<input checked="" type="checkbox"/>
32	Did the organization sell, exchange, dispose of, or transfer more than 25% of its net assets? <i>If "Yes," complete Schedule N, Part II</i>		<input checked="" type="checkbox"/>
33	Did the organization own 100% of an entity disregarded as separate from the organization under Regulations sections 301.7701-2 and 301.7701-3? <i>If "Yes," complete Schedule R, Part I</i>		<input checked="" type="checkbox"/>
34	Was the organization related to any tax-exempt or taxable entity? <i>If "Yes," complete Schedule R, Part II, III, or IV, and Part V, line 1</i>		<input checked="" type="checkbox"/>
35a	Did the organization have a controlled entity within the meaning of section 512(b)(13)?		<input checked="" type="checkbox"/>
b	If "Yes" to line 35a, did the organization receive any payment from or engage in any transaction with a controlled entity within the meaning of section 512(b)(13)? <i>If "Yes," complete Schedule R, Part V, line 2</i>		<input checked="" type="checkbox"/>
36	Section 501(c)(3) organizations. Did the organization make any transfers to an exempt non-charitable related organization? <i>If "Yes," complete Schedule R, Part V, line 2</i>		<input checked="" type="checkbox"/>
37	Did the organization conduct more than 5% of its activities through an entity that is not a related organization and that is treated as a partnership for federal income tax purposes? <i>If "Yes," complete Schedule R, Part VI</i>		<input checked="" type="checkbox"/>
38	Did the organization complete Schedule O and provide explanations in Schedule O for Part VI, lines 11b and 19? Note. All Form 990 filers are required to complete Schedule O.		<input checked="" type="checkbox"/>

Part V Statements Regarding Other IRS Filings and Tax Compliance

		Yes	No
Check if Schedule O contains a response or note to any line in this Part V			
1a	Enter the number reported in Box 3 of Form 1096. Enter -0- if not applicable		<input checked="" type="checkbox"/>
b	Enter the number of Forms W-2G included in line 1a. Enter -0- if not applicable		<input checked="" type="checkbox"/>
c	Did the organization comply with backup withholding rules for reportable payments to vendors and reportable gaming (gambling) winnings to prize winners?		<input checked="" type="checkbox"/>

Part V Statements Regarding Other IRS Filings and Tax Compliance (continued)

		Yes	No
2a	Enter the number of employees reported on Form W-3, Transmittal of Wage and Tax Statements, filed for the calendar year ending with or within the year covered by this return		
b	If at least one is reported on line 2a, did the organization file all required federal employment tax returns? Note. If the sum of lines 1a and 2a is greater than 250, you may be required to e-file (see instructions)		
3a	Did the organization have unrelated business gross income of \$1,000 or more during the year?		
b	If "Yes," has it filed a Form 990-T for this year? If "No" to line 3b, provide an explanation in Schedule O		
4a	At any time during the calendar year, did the organization have an interest in, or a signature or other authority over, a financial account in a foreign country (such as a bank account, securities account, or other financial account)?		
b	If "Yes," enter the name of the foreign country: See instructions for filing requirements for FinCEN Form 114, Report of Foreign Bank and Financial Accounts (FBAR).		
5a	Was the organization a party to a prohibited tax shelter transaction at any time during the tax year?		
b	Did any taxable party notify the organization that it was or is a party to a prohibited tax shelter transaction?		
c	If "Yes" to line 5a or 5b, did the organization file Form 8886-T?		
6a	Does the organization have annual gross receipts that are normally greater than \$100,000, and did the organization solicit any contributions that were not tax deductible as charitable contributions?		
b	If "Yes," did the organization include with every solicitation an express statement that such contributions or gifts were not tax deductible?		
7	Organizations that may receive deductible contributions under section 170(c).		
a	Did the organization receive a payment in excess of \$75 made partly as a contribution and partly for goods and services provided to the payor?		
b	If "Yes," did the organization notify the donor of the value of the goods or services provided?		
c	Did the organization sell, exchange, or otherwise dispose of tangible personal property for which it was required to file Form 8282?		
d	If "Yes," indicate the number of Forms 8282 filed during the year		
e	Did the organization receive any funds, directly or indirectly, to pay premiums on a personal benefit contract?		
f	Did the organization, during the year, pay premiums, directly or indirectly, on a personal benefit contract?		
g	If the organization received a contribution of qualified intellectual property, did the organization file Form 8899 as required?		
h	If the organization received a contribution of cars, boats, airplanes, or other vehicles, did the organization file a Form 1098-C?		
8	Sponsoring organizations maintaining donor advised funds. Did a donor advised fund maintained by the sponsoring organization have excess business holdings at any time during the year?		
9	Sponsoring organizations maintaining donor advised funds.		
a	Did the sponsoring organization make any taxable distributions under section 4966?		
b	Did the sponsoring organization make a distribution to a donor, donor advisor, or related person?		
10	Section 501(c)(7) organizations. Enter:		
a	Initiation fees and capital contributions included on Part VIII, line 12		
b	Gross receipts, included on Form 990, Part VIII, line 12, for public use of club facilities		
11	Section 501(c)(12) organizations. Enter:		
a	Gross income from members or shareholders		
b	Gross income from other sources (Do not net amounts due or paid to other sources against amounts due or received from them.)		
12a	Section 4947(a)(1) non-exempt charitable trusts. Is the organization filing Form 990 in lieu of Form 1041?		
b	If "Yes," enter the amount of tax-exempt interest received or accrued during the year		
13	Section 501(c)(29) qualified nonprofit health insurance issuers.		
a	Is the organization licensed to issue qualified health plans in more than one state? Note. See the instructions for additional information the organization must report on Schedule O.		
b	Enter the amount of reserves the organization is required to maintain by the states in which the organization is licensed to issue qualified health plans		
c	Enter the amount of reserves on hand		
14a	Did the organization receive any payments for indoor tanning services during the tax year?		
b	If "Yes," has it filed a Form 720 to report these payments? If "No," provide an explanation in Schedule O		
15	Is the organization subject to the section 4960 tax on payment(s) of more than \$1,000,000 in remuneration or excess parachute payment(s) during the year? If "Yes," see instructions and file Form 4720, Schedule N.		
16	Is the organization an educational institution subject to the section 4968 excise tax on net investment income? If "Yes," complete Form 4720, Schedule O.		

Part VI Governance, Management, and Disclosure For each "Yes" response to lines 2 through 7b below, and for a "No" response to line 8a, 8b, or 10b below, describe the circumstances, processes, or changes in Schedule O. See instructions. Check if Schedule O contains a response or note to any line in this Part VI

Section A. Governing Body and Management

		Yes	No
1a	Enter the number of voting members of the governing body at the end of the tax year If there are material differences in voting rights among members of the governing body, or if the governing body delegated broad authority to an executive committee or similar committee, explain in Schedule O.		
1b	Enter the number of voting members included in line 1a, above, who are independent		
2	Did any officer, director, trustee, or key employee have a family relationship or a business relationship with any other officer, director, trustee, or key employee?		
3	Did the organization delegate control over management duties customarily performed by or under the direct supervision of officers, directors, or trustees, or key employees to a management company or other person?		
4	Did the organization make any significant changes to its governing documents since the prior Form 990 was filed?		
5	Did the organization become aware during the year of a significant diversion of the organization's assets?		
6	Did the organization have members or stockholders?		
7a	Did the organization have members, stockholders, or other persons who had the power to elect or appoint one or more members of the governing body?		
7b	Are any governance decisions of the organization reserved to (or subject to approval by) members, stockholders, or persons other than the governing body?		
8	Did the organization contemporaneously document the meetings held or written actions undertaken during the year by the following:		
8a	a The governing body?		
8b	b Each committee with authority to act on behalf of the governing body?		
9	Is there any officer, director, trustee, or key employee listed in Part VII, Section A, who cannot be reached at the organization's mailing address? If "Yes," provide the names and addresses in Schedule O		

Section B. Policies (This Section B requests information about policies not required by the Internal Revenue Code.)

		Yes	No
10a	Did the organization have local chapters, branches, or affiliates?		
10b	b If "Yes," did the organization have written policies and procedures governing the activities of such chapters, affiliates, and branches to ensure their operations are consistent with the organization's exempt purposes?		
11a	Has the organization provided a complete copy of this Form 990 to all members of its governing body before filing the form?		
12a	b Describe in Schedule O the process, if any, used by the organization to review this Form 990.		
12a	Did the organization have a written conflict of interest policy? If "No," go to line 13		
12b	b Were officers, directors, or trustees, and key employees required to disclose annually interests that could give rise to conflicts?		
12c	c Did the organization regularly and consistently monitor and enforce compliance with the policy? If "Yes," describe in Schedule O how this was done		
13	Did the organization have a written whistleblower policy?		
14	Did the organization have a written document retention and destruction policy?		
15	Did the process for determining compensation of the following persons include a review and approval by independent persons, comparability data, and contemporaneous substantiation of the deliberation and decision?		
15a	a The organization's CEO, Executive Director, or top management official		
15b	b Other officers or key employees of the organization If "Yes" to line 15a or 15b, describe the process in Schedule O (see instructions).		
16a	Did the organization invest in, contribute assets to, or participate in a joint venture or similar arrangement with a taxable entity during the year?		
16b	b If "Yes," did the organization follow a written policy or procedure requiring the organization to evaluate its participation in joint venture arrangements under applicable federal tax law, and take steps to safeguard the organization's exempt status with respect to such arrangements?		

Section C. Disclosure

- 17** List the states with which a copy of this Form 990 is required to be filed ► _____
- 18** Section 6104 requires an organization to make its Forms 1023 (1024 or 1024-A if applicable), 990, and 990-T (Section 501(c)(3)s only) available for public inspection. Indicate how you made these available. Check all that apply.
 Own website Another's website Upon request Other (explain in Schedule O)
- 19** Describe in Schedule O whether (and if so, how) the organization made its governing documents, conflict of interest policy, and financial statements available to the public during the tax year.
- 20** State the name, address, and telephone number of the person who possesses the organization's books and records ► _____

Part VII Compensation of Officers, Directors, Trustees, Key Employees, Highest Compensated Employees, and Independent Contractors

Check if Schedule O contains a response or note to any line in this Part VII

Section A. Officers, Directors, Trustees, Key Employees, and Highest Compensated Employees

1a Complete this table for all persons required to be listed. Report compensation for the calendar year ending with or within the organization's tax year.

- List all of the organization's **current** officers, directors, trustees (whether individuals or organizations), regardless of amount of compensation. Enter -0- in columns (D), (E), and (F) if no compensation was paid.
 - List all of the organization's **current** key employees, if any. See instructions for definition of "key employee."
 - List the organization's five **current** highest compensated employees (other than an officer, director, trustee, or key employee) who received reportable compensation (Box 5 of Form W-2 and/or Box 7 of Form 1099-MISC) of more than \$100,000 from the organization and any related organizations.
 - List all of the organization's **former** officers, key employees, and highest compensated employees who received more than \$100,000 of reportable compensation from the organization and any related organizations.
 - List all of the organization's **former directors or trustees** that received, in the capacity as a former director or trustee of the organization, more than \$10,000 of reportable compensation from the organization and any related organizations.
- List persons in the following order: individual trustees or directors; institutional trustees; officers; key employees; highest compensated employees; and former such persons.

Check this box if neither the organization nor any related organization compensated any current officer, director, or trustee.

(A) Name and Title	(B) Average hours per week (list any hours for related organizations below dotted line)	(C) Position (do not check more than one box, unless person is both an officer and a director/trustee)						(D) Reportable compensation from the organization (W-2/1099-MISC)	(E) Reportable compensation from related organizations (W-2/1099-MISC)	(F) Estimated amount of other compensation from the organization and related organizations
		Individual trustee or director	Institutional trustee	Officer	Key employee	Highest compensated employee	Former			
(1) -----	■	■	■	■	■	■	■	■	■	
(2) -----										
(3) -----										
(4) -----										
(5) -----										
(6) -----										
(7) -----										
(8) -----										
(9) -----										
(10) -----										
(11) -----										
(12) -----										
(13) -----										
(14) -----										

Part VII Section A. Officers, Directors, Trustees, Key Employees, and Highest Compensated Employees (continued)

(A) Name and title	(B) Average hours per week (list any hours for related organizations below dotted line)	(C) Position (do not check more than one box, unless person is both an officer and a director/trustee)						(D) Reportable compensation from the organization (W-2/1099-MISC)	(E) Reportable compensation from related organizations (W-2/1099-MISC)	(F) Estimated amount of other compensation from the organization and related organizations
		Individual trustee or director	Institutional trustee	Officer	Key employee	Highest compensated employee	Former			
(15)										
(16)										
(17)										
(18)										
(19)										
(20)										
(21)										
(22)										
(23)										
(24)										
(25)										
1b Sub-total										
c Total from continuation sheets to Part VII, Section A										
d Total (add lines 1b and 1c)										

2 Total number of individuals (including but not limited to those listed above) who received more than \$100,000 of reportable compensation from the organization

	Yes	No
3 Did the organization list any former officer, director, or trustee, key employee, or highest compensated employee on line 1a? <i>If "Yes," complete Schedule J for such individual</i>		
4 For any individual listed on line 1a, is the sum of reportable compensation and other compensation from the organization and related organizations greater than \$150,000? <i>If "Yes," complete Schedule J for such individual</i>		
5 Did any person listed on line 1a receive or accrue compensation from any unrelated organization or individual for services rendered to the organization? <i>If "Yes," complete Schedule J for such person</i>		

Section B. Independent Contractors

1 Complete this table for your five highest compensated independent contractors that received more than \$100,000 of compensation from the organization. Report compensation for the calendar year ending with or within the organization's tax year.

(A) Name and business address	(B) Description of services	(C) Compensation

2 Total number of independent contractors (including but not limited to those listed above) who received more than \$100,000 of compensation from the organization

Part VIII Statement of Revenue

Check if Schedule O contains a response or note to any line in this Part VIII

				(A) Total revenue	(B) Related or exempt function revenue	(C) Unrelated business revenue	(D) Revenue excluded from tax under sections 512-514
Contributions, Gifts, Grants and Other Similar Amounts	1a Federated campaigns	1a					
	b Membership dues	1b					
	c Fundraising events	1c					
	d Related organizations	1d					
	e Government grants (contributions)	1e					
	f All other contributions, gifts, grants, and similar amounts not included above	1f					
	g Noncash contributions included in lines 1a-1f: \$						
	h Total. Add lines 1a-1f ▶						
Program Service Revenue	2a	Business Code					
	b						
	c						
	d						
	e						
	f All other program service revenue .						
	g Total. Add lines 2a-2f ▶						
Other Revenue	3 Investment income (including dividends, interest, and other similar amounts) ▶						
	4 Income from investment of tax-exempt bond proceeds ▶						
	5 Royalties ▶						
	6a Gross rents	(i) Real	(ii) Personal				
	b Less: rental expenses						
	c Rental income or (loss)						
	d Net rental income or (loss) ▶						
	7a Gross amount from sales of assets other than inventory	(i) Securities	(ii) Other				
	b Less: cost or other basis and sales expenses						
	c Gain or (loss)						
	d Net gain or (loss) ▶						
	8a Gross income from fundraising events (not including \$ of contributions reported on line 1c). See Part IV, line 18 a						
	b Less: direct expenses b						
c Net income or (loss) from fundraising events . ▶							
9a Gross income from gaming activities. See Part IV, line 19 a							
	b Less: direct expenses b						
c Net income or (loss) from gaming activities . . ▶							
10a Gross sales of inventory, less returns and allowances a							
	b Less: cost of goods sold b						
c Net income or (loss) from sales of inventory . . ▶							
Miscellaneous Revenue		Business Code					
11a							
b							
c							
d All other revenue							
e Total. Add lines 11a-11d ▶							
12 Total revenue. See instructions ▶							

Part IX Statement of Functional Expenses

Section 501(c)(3) and 501(c)(4) organizations must complete all columns. All other organizations must complete column (A).

Check if Schedule O contains a response or note to any line in this Part IX

Do not include amounts reported on lines 6b, 7b, 8b, 9b, and 10b of Part VIII.

	(A) Total expenses	(B) Program service expenses	(C) Management and general expenses	(D) Fundraising expenses
1 Grants and other assistance to domestic organizations and domestic governments. See Part IV, line 21 . . .	█			
2 Grants and other assistance to domestic individuals. See Part IV, line 22	█			
3 Grants and other assistance to foreign organizations, foreign governments, and foreign individuals. See Part IV, lines 15 and 16 . . .	█			
4 Benefits paid to or for members				
5 Compensation of current officers, directors, trustees, and key employees	█	█	█	█
6 Compensation not included above, to disqualified persons (as defined under section 4958(f)(1)) and persons described in section 4958(c)(3)(B) . . .	█	█	█	█
7 Other salaries and wages	█	█	█	█
8 Pension plan accruals and contributions (include section 401(k) and 403(b) employer contributions)	█	█	█	█
9 Other employee benefits	█	█	█	█
10 Payroll taxes	█	█	█	█
11 Fees for services (non-employees):				
a Management	█	█	█	█
b Legal	█	█	█	█
c Accounting	█	█	█	█
d Lobbying	█	█	█	█
e Professional fundraising services. See Part IV, line 17	█			█
f Investment management fees	█	█	█	█
g Other. (If line 11g amount exceeds 10% of line 25, column (A) amount, list line 11g expenses on Schedule O.) . . .	█	█	█	█
12 Advertising and promotion	█	█	█	█
13 Office expenses	█	█	█	█
14 Information technology	█	█	█	█
15 Royalties	█	█	█	█
16 Occupancy	█	█	█	█
17 Travel	█	█	█	█
18 Payments of travel or entertainment expenses for any federal, state, or local public officials	█	█	█	█
19 Conferences, conventions, and meetings	█	█	█	█
20 Interest	█	█	█	█
21 Payments to affiliates	█	█	█	█
22 Depreciation, depletion, and amortization	█	█	█	█
23 Insurance	█	█	█	█
24 Other expenses. Itemize expenses not covered above (List miscellaneous expenses in line 24e. If line 24e amount exceeds 10% of line 25, column (A) amount, list line 24e expenses on Schedule O.)				
a -----				
b -----				
c -----				
d -----				
e All other expenses -----	█	█	█	█
25 Total functional expenses. Add lines 1 through 24e	█	█	█	█
26 Joint costs. Complete this line only if the organization reported in column (B) joint costs from a combined educational campaign and fundraising solicitation. Check here <input type="checkbox"/> if following SOP 98-2 (ASC 958-720)				

Part X Balance Sheet

Check if Schedule O contains a response or note to any line in this Part X

		(A) Beginning of year		(B) End of year
Assets	1 Cash—non-interest-bearing		1	
	2 Savings and temporary cash investments		2	
	3 Pledges and grants receivable, net		3	
	4 Accounts receivable, net		4	
	5 Loans and other receivables from current and former officers, directors, trustees, key employees, and highest compensated employees. Complete Part II of Schedule L		5	
	6 Loans and other receivables from other disqualified persons (as defined under section 4958(f)(1)), persons described in section 4958(c)(3)(B), and contributing employers and sponsoring organizations of section 501(c)(9) voluntary employees' beneficiary organizations (see instructions). Complete Part II of Schedule L		6	
	7 Notes and loans receivable, net		7	
	8 Inventories for sale or use		8	
	9 Prepaid expenses and deferred charges		9	
	10a Land, buildings, and equipment: cost or other basis. Complete Part VI of Schedule D	10a		
	b Less: accumulated depreciation	10b		10c
	11 Investments—publicly traded securities		11	
	12 Investments—other securities. See Part IV, line 11		12	
	13 Investments—program-related. See Part IV, line 11		13	
	14 Intangible assets		14	
	15 Other assets. See Part IV, line 11		15	
16 Total assets. Add lines 1 through 15 (must equal line 34)		16		
Liabilities	17 Accounts payable and accrued expenses		17	
	18 Grants payable		18	
	19 Deferred revenue		19	
	20 Tax-exempt bond liabilities		20	
	21 Escrow or custodial account liability. Complete Part IV of Schedule D		21	
	22 Loans and other payables to current and former officers, directors, trustees, key employees, highest compensated employees, and disqualified persons. Complete Part II of Schedule L		22	
	23 Secured mortgages and notes payable to unrelated third parties		23	
	24 Unsecured notes and loans payable to unrelated third parties		24	
	25 Other liabilities (including federal income tax, payables to related third parties, and other liabilities not included on lines 17–24). Complete Part X of Schedule D		25	
	26 Total liabilities. Add lines 17 through 25		26	
Net Assets or Fund Balances	Organizations that follow SFAS 117 (ASC 958), check here <input type="checkbox"/> and complete lines 27 through 29, and lines 33 and 34.			
	27 Unrestricted net assets		27	
	28 Temporarily restricted net assets		28	
	29 Permanently restricted net assets		29	
	Organizations that do not follow SFAS 117 (ASC 958), check here <input type="checkbox"/> and complete lines 30 through 34.			
	30 Capital stock or trust principal, or current funds		30	
	31 Paid-in or capital surplus, or land, building, or equipment fund		31	
	32 Retained earnings, endowment, accumulated income, or other funds		32	
33 Total net assets or fund balances		33		
34 Total liabilities and net assets/fund balances		34		

Part XI Reconciliation of Net Assets

Check if Schedule O contains a response or note to any line in this Part XI

1	Total revenue (must equal Part VIII, column (A), line 12)	1	
2	Total expenses (must equal Part IX, column (A), line 25)	2	
3	Revenue less expenses. Subtract line 2 from line 1	3	
4	Net assets or fund balances at beginning of year (must equal Part X, line 33, column (A))	4	
5	Net unrealized gains (losses) on investments	5	
6	Donated services and use of facilities	6	
7	Investment expenses	7	
8	Prior period adjustments	8	
9	Other changes in net assets or fund balances (explain in Schedule O)	9	
10	Net assets or fund balances at end of year. Combine lines 3 through 9 (must equal Part X, line 33, column (B))	10	

Part XII Financial Statements and Reporting

Check if Schedule O contains a response or note to any line in this Part XII

		Yes	No
1	Accounting method used to prepare the Form 990: <input type="checkbox"/> Cash <input type="checkbox"/> Accrual <input type="checkbox"/> Other <input checked="" type="checkbox"/> If the organization changed its method of accounting from a prior year or checked "Other," explain in Schedule O.		
2a	Were the organization's financial statements compiled or reviewed by an independent accountant? If "Yes," check a box below to indicate whether the financial statements for the year were compiled or reviewed on a separate basis, consolidated basis, or both: <input type="checkbox"/> Separate basis <input type="checkbox"/> Consolidated basis <input type="checkbox"/> Both consolidated and separate basis <input checked="" type="checkbox"/>		<input checked="" type="checkbox"/>
b	Were the organization's financial statements audited by an independent accountant? If "Yes," check a box below to indicate whether the financial statements for the year were audited on a separate basis, consolidated basis, or both: <input type="checkbox"/> Separate basis <input type="checkbox"/> Consolidated basis <input type="checkbox"/> Both consolidated and separate basis <input checked="" type="checkbox"/>		<input checked="" type="checkbox"/>
c	If "Yes" to line 2a or 2b, does the organization have a committee that assumes responsibility for oversight of the audit, review, or compilation of its financial statements and selection of an independent accountant? If the organization changed either its oversight process or selection process during the tax year, explain in Schedule O.		<input checked="" type="checkbox"/>
3a	As a result of a federal award, was the organization required to undergo an audit or audits as set forth in the Single Audit Act and OMB Circular A-133?		<input checked="" type="checkbox"/>
b	If "Yes," did the organization undergo the required audit or audits? If the organization did not undergo the required audit or audits, explain why in Schedule O and describe any steps taken to undergo such audits.		<input checked="" type="checkbox"/>

SCHEDULE A
(Form 990 or 990-EZ)

Department of the Treasury
Internal Revenue Service

Public Charity Status and Public Support

Complete if the organization is a section 501(c)(3) organization or a section 4947(a)(1) nonexempt charitable trust.

▶ Attach to Form 990 or Form 990-EZ.

▶ Go to www.irs.gov/Form990 for instructions and the latest information.

OMB No. 1545-0047

2018

Open to Public Inspection

Name of the organization _____ Employer identification number [REDACTED]

Part I Reason for Public Charity Status (All organizations must complete this part.) See instructions.

The organization is not a private foundation because it is: (For lines 1 through 12, check only one box.)

- 1 A church, convention of churches, or association of churches described in **section 170(b)(1)(A)(i)**.
- 2 A school described in **section 170(b)(1)(A)(ii)**. (Attach Schedule E (Form 990 or 990-EZ).)
- 3 A hospital or a cooperative hospital service organization described in **section 170(b)(1)(A)(iii)**.
- 4 A medical research organization operated in conjunction with a hospital described in **section 170(b)(1)(A)(iii)**. Enter the hospital's name, city, and state: _____
- 5 An organization operated for the benefit of a college or university owned or operated by a governmental unit described in **section 170(b)(1)(A)(iv)**. (Complete Part II.)
- 6 A federal, state, or local government or governmental unit described in **section 170(b)(1)(A)(v)**.
- 7 An organization that normally receives a substantial part of its support from a governmental unit or from the general public described in **section 170(b)(1)(A)(vi)**. (Complete Part II.)
- 8 A community trust described in **section 170(b)(1)(A)(vi)**. (Complete Part II.)
- 9 An agricultural research organization described in **section 170(b)(1)(A)(ix)** operated in conjunction with a land-grant college or university or a non-land-grant college of agriculture (see instructions). Enter the name, city, and state of the college or university: _____
- 10 An organization that normally receives: (1) more than 33¹/₃% of its support from contributions, membership fees, and gross receipts from activities related to its exempt functions—subject to certain exceptions, and (2) no more than 33¹/₃% of its support from gross investment income and unrelated business taxable income (less section 511 tax) from businesses acquired by the organization after June 30, 1975. See **section 509(a)(2)**. (Complete Part III.)
- 11 An organization organized and operated exclusively to test for public safety. See **section 509(a)(4)**.
- 12 An organization organized and operated exclusively for the benefit of, to perform the functions of, or to carry out the purposes of one or more publicly supported organizations described in **section 509(a)(1)** or **section 509(a)(2)**. See **section 509(a)(3)**. Check the box in lines 12a through 12d that describes the type of supporting organization and complete lines 12e, 12f, and 12g.
 - a **Type I.** A supporting organization operated, supervised, or controlled by its supported organization(s), typically by giving the supported organization(s) the power to regularly appoint or elect a majority of the directors or trustees of the supporting organization. **You must complete Part IV, Sections A and B.**
 - b **Type II.** A supporting organization supervised or controlled in connection with its supported organization(s), by having control or management of the supporting organization vested in the same persons that control or manage the supported organization(s). **You must complete Part IV, Sections A and C.**
 - c **Type III functionally integrated.** A supporting organization operated in connection with, and functionally integrated with, its supported organization(s) (see instructions). **You must complete Part IV, Sections A, D, and E.**
 - d **Type III non-functionally integrated.** A supporting organization operated in connection with its supported organization(s) that is not functionally integrated. The organization generally must satisfy a distribution requirement and an attentiveness requirement (see instructions). **You must complete Part IV, Sections A and D, and Part V.**
 - e Check this box if the organization received a written determination from the IRS that it is a Type I, Type II, Type III functionally integrated, or Type III non-functionally integrated supporting organization.
 - f Enter the number of supported organizations [REDACTED]
 - g Provide the following information about the supported organization(s).

(i) Name of supported organization	(ii) EIN	(iii) Type of organization (described on lines 1–10 above (see instructions))	(iv) Is the organization listed in your governing document?		(v) Amount of monetary support (see instructions)	(vi) Amount of other support (see instructions)
			Yes	No		
(A) [REDACTED]	[REDACTED]	[REDACTED]		[REDACTED]	[REDACTED]	[REDACTED]
(B)						
(C)						
(D)						
(E)						
Total						[REDACTED]

Part II Support Schedule for Organizations Described in Sections 170(b)(1)(A)(iv) and 170(b)(1)(A)(vi)

(Complete only if you checked the box on line 5, 7, or 8 of Part I or if the organization failed to qualify under Part III. If the organization fails to qualify under the tests listed below, please complete Part III.)

Section A. Public Support

Calendar year (or fiscal year beginning in) ►	(a) 2014	(b) 2015	(c) 2016	(d) 2017	(e) 2018	(f) Total
1 Gifts, grants, contributions, and membership fees received. (Do not include any "unusual grants.")						
2 Tax revenues levied for the organization's benefit and either paid to or expended on its behalf						
3 The value of services or facilities furnished by a governmental unit to the organization without charge						
4 Total. Add lines 1 through 3						
5 The portion of total contributions by each person (other than a governmental unit or publicly supported organization) included on line 1 that exceeds 2% of the amount shown on line 11, column (f)						
6 Public support. Subtract line 5 from line 4						

Section B. Total Support

Calendar year (or fiscal year beginning in) ►	(a) 2014	(b) 2015	(c) 2016	(d) 2017	(e) 2018	(f) Total
7 Amounts from line 4						
8 Gross income from interest, dividends, payments received on securities loans, rents, royalties, and income from similar sources						
9 Net income from unrelated business activities, whether or not the business is regularly carried on						
10 Other income. Do not include gain or loss from the sale of capital assets (Explain in Part VI.)						
11 Total support. Add lines 7 through 10						
12 Gross receipts from related activities, etc. (see instructions)					12	
13 First five years. If the Form 990 is for the organization's first, second, third, fourth, or fifth tax year as a section 501(c)(3) organization, check this box and stop here ► <input type="checkbox"/>						

Section C. Computation of Public Support Percentage

14 Public support percentage for 2018 (line 6, column (f) divided by line 11, column (f))	14	%
15 Public support percentage from 2017 Schedule A, Part II, line 14	15	%
16a 33 1/3% support test—2018. If the organization did not check the box on line 13, and line 14 is 33 1/3% or more, check this box and stop here. The organization qualifies as a publicly supported organization ► <input type="checkbox"/>		
b 33 1/3% support test—2017. If the organization did not check a box on line 13 or 16a, and line 15 is 33 1/3% or more, check this box and stop here. The organization qualifies as a publicly supported organization ► <input type="checkbox"/>		
17a 10%-facts-and-circumstances test—2018. If the organization did not check a box on line 13, 16a, or 16b, and line 14 is 10% or more, and if the organization meets the "facts-and-circumstances" test, check this box and stop here. Explain in Part VI how the organization meets the "facts-and-circumstances" test. The organization qualifies as a publicly supported organization ► <input type="checkbox"/>		
b 10%-facts-and-circumstances test—2017. If the organization did not check a box on line 13, 16a, 16b, or 17a, and line 15 is 10% or more, and if the organization meets the "facts-and-circumstances" test, check this box and stop here. Explain in Part VI how the organization meets the "facts-and-circumstances" test. The organization qualifies as a publicly supported organization ► <input type="checkbox"/>		
18 Private foundation. If the organization did not check a box on line 13, 16a, 16b, 17a, or 17b, check this box and see instructions ► <input type="checkbox"/>		

Part III Support Schedule for Organizations Described in Section 509(a)(2)

(Complete only if you checked the box on line 10 of Part I or if the organization failed to qualify under Part II. If the organization fails to qualify under the tests listed below, please complete Part II.)

Section A. Public Support

Calendar year (or fiscal year beginning in) ►	(a) 2014	(b) 2015	(c) 2016	(d) 2017	(e) 2018	(f) Total
1 Gifts, grants, contributions, and membership fees received. (Do not include any "unusual grants.")						
2 Gross receipts from admissions, merchandise sold or services performed, or facilities furnished in any activity that is related to the organization's tax-exempt purpose						
3 Gross receipts from activities that are not an unrelated trade or business under section 513						
4 Tax revenues levied for the organization's benefit and either paid to or expended on its behalf						
5 The value of services or facilities furnished by a governmental unit to the organization without charge						
6 Total. Add lines 1 through 5						
7a Amounts included on lines 1, 2, and 3 received from disqualified persons						
b Amounts included on lines 2 and 3 received from other than disqualified persons that exceed the greater of \$5,000 or 1% of the amount on line 13 for the year						
c Add lines 7a and 7b						
8 Public support. (Subtract line 7c from line 6.)						

Section B. Total Support

Calendar year (or fiscal year beginning in) ►	(a) 2014	(b) 2015	(c) 2016	(d) 2017	(e) 2018	(f) Total
9 Amounts from line 6						
10a Gross income from interest, dividends, payments received on securities loans, rents, royalties, and income from similar sources						
b Unrelated business taxable income (less section 511 taxes) from businesses acquired after June 30, 1975						
c Add lines 10a and 10b						
11 Net income from unrelated business activities not included in line 10b, whether or not the business is regularly carried on						
12 Other income. Do not include gain or loss from the sale of capital assets (Explain in Part VI.)						
13 Total support. (Add lines 9, 10c, 11, and 12.)						
14 First five years. If the Form 990 is for the organization's first, second, third, fourth, or fifth tax year as a section 501(c)(3) organization, check this box and stop here ► <input type="checkbox"/>						

Section C. Computation of Public Support Percentage

15 Public support percentage for 2018 (line 8, column (f), divided by line 13, column (f))	15	%
16 Public support percentage from 2017 Schedule A, Part III, line 15	16	%

Section D. Computation of Investment Income Percentage

17 Investment income percentage for 2018 (line 10c, column (f), divided by line 13, column (f))	17	%
18 Investment income percentage from 2017 Schedule A, Part III, line 17	18	%
19a 33 1/3% support tests—2018. If the organization did not check the box on line 14, and line 15 is more than 33 1/3%, and line 17 is not more than 33 1/3%, check this box and stop here . The organization qualifies as a publicly supported organization ► <input type="checkbox"/>		
b 33 1/3% support tests—2017. If the organization did not check a box on line 14 or line 19a, and line 16 is more than 33 1/3%, and line 18 is not more than 33 1/3%, check this box and stop here . The organization qualifies as a publicly supported organization ► <input type="checkbox"/>		
20 Private foundation. If the organization did not check a box on line 14, 19a, or 19b, check this box and see instructions ► <input type="checkbox"/>		

Part IV Supporting Organizations

(Complete only if you checked a box in line 12 on Part I. If you checked 12a of Part I, complete Sections A and B. If you checked 12b of Part I, complete Sections A and C. If you checked 12c of Part I, complete Sections A, D, and E. If you checked 12d of Part I, complete Sections A and D, and complete Part V.)

Section A. All Supporting Organizations

		Yes	No
1	Are all of the organization's supported organizations listed by name in the organization's governing documents? <i>If "No," describe in Part VI how the supported organizations are designated. If designated by class or purpose, describe the designation. If historic and continuing relationship, explain.</i>		
2	Did the organization have any supported organization that does not have an IRS determination of status under section 509(a)(1) or (2)? <i>If "Yes," explain in Part VI how the organization determined that the supported organization was described in section 509(a)(1) or (2).</i>		
3a	Did the organization have a supported organization described in section 501(c)(4), (5), or (6)? <i>If "Yes," answer (b) and (c) below.</i>		
3b	Did the organization confirm that each supported organization qualified under section 501(c)(4), (5), or (6) and satisfied the public support tests under section 509(a)(2)? <i>If "Yes," describe in Part VI when and how the organization made the determination.</i>		
3c	Did the organization ensure that all support to such organizations was used exclusively for section 170(c)(2)(B) purposes? <i>If "Yes," explain in Part VI what controls the organization put in place to ensure such use.</i>		
4a	Was any supported organization not organized in the United States ("foreign supported organization")? <i>If "Yes," and if you checked 12a or 12b in Part I, answer (b) and (c) below.</i>		
4b	Did the organization have ultimate control and discretion in deciding whether to make grants to the foreign supported organization? <i>If "Yes," describe in Part VI how the organization had such control and discretion despite being controlled or supervised by or in connection with its supported organizations.</i>		
4c	Did the organization support any foreign supported organization that does not have an IRS determination under sections 501(c)(3) and 509(a)(1) or (2)? <i>If "Yes," explain in Part VI what controls the organization used to ensure that all support to the foreign supported organization was used exclusively for section 170(c)(2)(B) purposes.</i>		
5a	Did the organization add, substitute, or remove any supported organizations during the tax year? <i>If "Yes," answer (b) and (c) below (if applicable). Also, provide detail in Part VI, including (i) the names and EIN numbers of the supported organizations added, substituted, or removed; (ii) the reasons for each such action; (iii) the authority under the organization's organizing document authorizing such action; and (iv) how the action was accomplished (such as by amendment to the organizing document).</i>		
5b	Type I or Type II only. Was any added or substituted supported organization part of a class already designated in the organization's organizing document?		
5c	Substitutions only. Was the substitution the result of an event beyond the organization's control?		
6	Did the organization provide support (whether in the form of grants or the provision of services or facilities) to anyone other than (i) its supported organizations, (ii) individuals that are part of the charitable class benefited by one or more of its supported organizations, or (iii) other supporting organizations that also support or benefit one or more of the filing organization's supported organizations? <i>If "Yes," provide detail in Part VI.</i>		
7	Did the organization provide a grant, loan, compensation, or other similar payment to a substantial contributor (as defined in section 4958(c)(3)(C)), a family member of a substantial contributor, or a 35% controlled entity with regard to a substantial contributor? <i>If "Yes," complete Part I of Schedule L (Form 990 or 990-EZ).</i>		
8	Did the organization make a loan to a disqualified person (as defined in section 4958) not described in line 7? <i>If "Yes," complete Part I of Schedule L (Form 990 or 990-EZ).</i>		
9a	Was the organization controlled directly or indirectly at any time during the tax year by one or more disqualified persons as defined in section 4946 (other than foundation managers and organizations described in section 509(a)(1) or (2))? <i>If "Yes," provide detail in Part VI.</i>		
9b	Did one or more disqualified persons (as defined in line 9a) hold a controlling interest in any entity in which the supporting organization had an interest? <i>If "Yes," provide detail in Part VI.</i>		
9c	Did a disqualified person (as defined in line 9a) have an ownership interest in, or derive any personal benefit from, assets in which the supporting organization also had an interest? <i>If "Yes," provide detail in Part VI.</i>		
10a	Was the organization subject to the excess business holdings rules of section 4943 because of section 4943(f) (regarding certain Type II supporting organizations, and all Type III non-functionally integrated supporting organizations)? <i>If "Yes," answer 10b below.</i>		
10b	Did the organization have any excess business holdings in the tax year? <i>(Use Schedule C, Form 4720, to determine whether the organization had excess business holdings.)</i>		

Part IV Supporting Organizations (continued)

	Yes	No
11 Has the organization accepted a gift or contribution from any of the following persons?		
a A person who directly or indirectly controls, either alone or together with persons described in (b) and (c) below, the governing body of a supported organization?	11a	
b A family member of a person described in (a) above?	11b	
c A 35% controlled entity of a person described in (a) or (b) above? <i>If "Yes" to a, b, or c, provide detail in Part VI.</i>	11c	

Section B. Type I Supporting Organizations

	Yes	No
1 Did the directors, trustees, or membership of one or more supported organizations have the power to regularly appoint or elect at least a majority of the organization's directors or trustees at all times during the tax year? <i>If "No," describe in Part VI how the supported organization(s) effectively operated, supervised, or controlled the organization's activities. If the organization had more than one supported organization, describe how the powers to appoint and/or remove directors or trustees were allocated among the supported organizations and what conditions or restrictions, if any, applied to such powers during the tax year.</i>	1	
2 Did the organization operate for the benefit of any supported organization other than the supported organization(s) that operated, supervised, or controlled the supporting organization? <i>If "Yes," explain in Part VI how providing such benefit carried out the purposes of the supported organization(s) that operated, supervised, or controlled the supporting organization.</i>	2	

Section C. Type II Supporting Organizations

	Yes	No
1 Were a majority of the organization's directors or trustees during the tax year also a majority of the directors or trustees of each of the organization's supported organization(s)? <i>If "No," describe in Part VI how control or management of the supporting organization was vested in the same persons that controlled or managed the supported organization(s).</i>	1	

Section D. All Type III Supporting Organizations

	Yes	No
1 Did the organization provide to each of its supported organizations, by the last day of the fifth month of the organization's tax year, (i) a written notice describing the type and amount of support provided during the prior tax year, (ii) a copy of the Form 990 that was most recently filed as of the date of notification, and (iii) copies of the organization's governing documents in effect on the date of notification, to the extent not previously provided?	1	
2 Were any of the organization's officers, directors, or trustees either (i) appointed or elected by the supported organization(s) or (ii) serving on the governing body of a supported organization? <i>If "No," explain in Part VI how the organization maintained a close and continuous working relationship with the supported organization(s).</i>	2	
3 By reason of the relationship described in (2), did the organization's supported organizations have a significant voice in the organization's investment policies and in directing the use of the organization's income or assets at all times during the tax year? <i>If "Yes," describe in Part VI the role the organization's supported organizations played in this regard.</i>	3	

Section E. Type III Functionally Integrated Supporting Organizations

1 Check the box next to the method that the organization used to satisfy the Integral Part Test during the year (see instructions).		
a <input type="checkbox"/> The organization satisfied the Activities Test. Complete line 2 below.		
b <input type="checkbox"/> The organization is the parent of each of its supported organizations. Complete line 3 below.		
c <input type="checkbox"/> The organization supported a governmental entity. Describe in Part VI how you supported a government entity (see instructions).		
2 Activities Test. Answer (a) and (b) below.	Yes	No
a Did substantially all of the organization's activities during the tax year directly further the exempt purposes of the supported organization(s) to which the organization was responsive? <i>If "Yes," then in Part VI identify those supported organizations and explain how these activities directly furthered their exempt purposes, how the organization was responsive to those supported organizations, and how the organization determined that these activities constituted substantially all of its activities.</i>	2a	
b Did the activities described in (a) constitute activities that, but for the organization's involvement, one or more of the organization's supported organization(s) would have been engaged in? <i>If "Yes," explain in Part VI the reasons for the organization's position that its supported organization(s) would have engaged in these activities but for the organization's involvement.</i>	2b	
3 Parent of Supported Organizations. Answer (a) and (b) below.		
a Did the organization have the power to regularly appoint or elect a majority of the officers, directors, or trustees of each of the supported organizations? <i>Provide details in Part VI.</i>	3a	
b Did the organization exercise a substantial degree of direction over the policies, programs, and activities of each of its supported organizations? <i>If "Yes," describe in Part VI the role played by the organization in this regard.</i>	3b	

Part V Type III Non-Functionally Integrated 509(a)(3) Supporting Organizations

- 1** Check here if the organization satisfied the Integral Part Test as a qualifying trust on Nov. 20, 1970 (explain in Part VI). **See instructions.** All other Type III non-functionally integrated supporting organizations must complete Sections A through E.

Section A—Adjusted Net Income		(A) Prior Year	(B) Current Year (optional)
1 Net short-term capital gain	1		
2 Recoveries of prior-year distributions	2		
3 Other gross income (see instructions)	3		
4 Add lines 1 through 3.	4		
5 Depreciation and depletion	5		
6 Portion of operating expenses paid or incurred for production or collection of gross income or for management, conservation, or maintenance of property held for production of income (see instructions)	6		
7 Other expenses (see instructions)	7		
8 Adjusted Net Income (subtract lines 5, 6, and 7 from line 4)	8		
Section B—Minimum Asset Amount		(A) Prior Year	(B) Current Year (optional)
1 Aggregate fair market value of all non-exempt-use assets (see instructions for short tax year or assets held for part of year):			
a Average monthly value of securities	1a		
b Average monthly cash balances	1b		
c Fair market value of other non-exempt-use assets	1c		
d Total (add lines 1a, 1b, and 1c)	1d		
e Discount claimed for blockage or other factors (explain in detail in Part VI):			
2 Acquisition indebtedness applicable to non-exempt-use assets	2		
3 Subtract line 2 from line 1d.	3		
4 Cash deemed held for exempt use. Enter 1-1/2% of line 3 (for greater amount, see instructions).	4		
5 Net value of non-exempt-use assets (subtract line 4 from line 3)	5		
6 Multiply line 5 by .035.	6		
7 Recoveries of prior-year distributions	7		
8 Minimum Asset Amount (add line 7 to line 6)	8		
Section C—Distributable Amount			Current Year
1 Adjusted net income for prior year (from Section A, line 8, Column A)	1		
2 Enter 85% of line 1.	2		
3 Minimum asset amount for prior year (from Section B, line 8, Column A)	3		
4 Enter greater of line 2 or line 3.	4		
5 Income tax imposed in prior year	5		
6 Distributable Amount. Subtract line 5 from line 4, unless subject to emergency temporary reduction (see instructions).	6		
7 <input type="checkbox"/> Check here if the current year is the organization's first as a non-functionally integrated Type III supporting organization (see instructions).			

Part V Type III Non-Functionally Integrated 509(a)(3) Supporting Organizations (continued)

Section D—Distributions		Current Year		
1	Amounts paid to supported organizations to accomplish exempt purposes			
2	Amounts paid to perform activity that directly furthers exempt purposes of supported organizations, in excess of income from activity			
3	Administrative expenses paid to accomplish exempt purposes of supported organizations			
4	Amounts paid to acquire exempt-use assets			
5	Qualified set-aside amounts (prior IRS approval required)			
6	Other distributions (describe in Part VI). See instructions.			
7	Total annual distributions. Add lines 1 through 6.			
8	Distributions to attentive supported organizations to which the organization is responsive (provide details in Part VI). See instructions.			
9	Distributable amount for 2018 from Section C, line 6			
10	Line 8 amount divided by line 9 amount			
Section E—Distribution Allocations (see instructions)		(i) Excess Distributions	(ii) Underdistributions Pre-2018	(iii) Distributable Amount for 2018
1	Distributable amount for 2018 from Section C, line 6			
2	Underdistributions, if any, for years prior to 2018 (reasonable cause required—explain in Part VI). See instructions.			
3	Excess distributions carryover, if any, to 2018			
a	From 2013			
b	From 2014			
c	From 2015			
d	From 2016			
e	From 2017			
f	Total of lines 3a through e			
g	Applied to underdistributions of prior years			
h	Applied to 2018 distributable amount			
i	Carryover from 2013 not applied (see instructions)			
j	Remainder. Subtract lines 3g, 3h, and 3i from 3f.			
4	Distributions for 2018 from Section D, line 7: \$			
a	Applied to underdistributions of prior years			
b	Applied to 2018 distributable amount			
c	Remainder. Subtract lines 4a and 4b from 4.			
5	Remaining underdistributions for years prior to 2018, if any. Subtract lines 3g and 4a from line 2. For result greater than zero, explain in Part VI . See instructions.			
6	Remaining underdistributions for 2018. Subtract lines 3h and 4b from line 1. For result greater than zero, explain in Part VI . See instructions.			
7	Excess distributions carryover to 2019. Add lines 3j and 4c.			
8	Breakdown of line 7:			
a	Excess from 2014			
b	Excess from 2015			
c	Excess from 2016			
d	Excess from 2017			
e	Excess from 2018			

SCHEDULE C
(Form 990 or 990-EZ)

Political Campaign and Lobbying Activities

OMB No. 1545-0047

2018

Department of the Treasury
Internal Revenue Service

For Organizations Exempt From Income Tax Under section 501(c) and section 527
▶ **Complete if the organization is described below.** ▶ **Attach to Form 990 or Form 990-EZ.**
▶ **Go to www.irs.gov/Form990 for instructions and the latest information.**

Open to Public Inspection

If the organization answered "Yes," on Form 990, Part IV, line 3, or Form 990-EZ, Part V, line 46 (Political Campaign Activities), then

- Section 501(c)(3) organizations: Complete Parts I-A and B. Do not complete Part I-C.
- Section 501(c) (other than section 501(c)(3)) organizations: Complete Parts I-A and C below. Do not complete Part I-B.
- Section 527 organizations: Complete Part I-A only.

If the organization answered "Yes," on Form 990, Part IV, line 4, or Form 990-EZ, Part VI, line 47 (Lobbying Activities), then

- Section 501(c)(3) organizations that have filed Form 5768 (election under section 501(h)): Complete Part II-A. Do not complete Part II-B.
- Section 501(c)(3) organizations that have NOT filed Form 5768 (election under section 501(h)): Complete Part II-B. Do not complete Part II-A.

If the organization answered "Yes," on Form 990, Part IV, line 5 (Proxy Tax) (see separate instructions) or Form 990-EZ, Part V, line 35c (Proxy Tax) (see separate instructions), then

- Section 501(c)(4), (5), or (6) organizations: Complete Part III.

Name of organization	Employer identification number
----------------------	--------------------------------

Part I-A Complete if the organization is exempt under section 501(c) or is a section 527 organization.

- 1 Provide a description of the organization's direct and indirect political campaign activities in Part IV. (see instructions for definition of "political campaign activities")
- 2 Political campaign activity expenditures (see instructions) ▶ \$ [REDACTED]
- 3 Volunteer hours for political campaign activities (see instructions)

Part I-B Complete if the organization is exempt under section 501(c)(3).

- 1 Enter the amount of any excise tax incurred by the organization under section 4955 ▶ \$ [REDACTED]
- 2 Enter the amount of any excise tax incurred by organization managers under section 4955 ▶ \$ [REDACTED]
- 3 If the organization incurred a section 4955 tax, did it file Form 4720 for this year? Yes No
- 4a Was a correction made? Yes No
- b If "Yes," describe in Part IV.

Part I-C Complete if the organization is exempt under section 501(c), except section 501(c)(3).

- 1 Enter the amount directly expended by the filing organization for section 527 exempt function activities ▶ \$ [REDACTED]
- 2 Enter the amount of the filing organization's funds contributed to other organizations for section 527 exempt function activities ▶ \$ [REDACTED]
- 3 Total exempt function expenditures. Add lines 1 and 2. Enter here and on Form 1120-POL, line 17b ▶ \$ [REDACTED]
- 4 Did the filing organization file **Form 1120-POL** for this year? Yes No
- 5 Enter the names, addresses and employer identification number (EIN) of all section 527 political organizations to which the filing organization made payments. For each organization listed, enter the amount paid from the filing organization's funds. Also enter the amount of political contributions received that were promptly and directly delivered to a separate political organization, such as a separate segregated fund or a political action committee (PAC). If additional space is needed, provide information in Part IV.

(a) Name	(b) Address	(c) EIN	(d) Amount paid from filing organization's funds. If none, enter -0-.	(e) Amount of political contributions received and promptly and directly delivered to a separate political organization. If none, enter -0-.
(1)				
(2)				
(3)				
(4)				
(5)				
(6)				

Part II-A Complete if the organization is exempt under section 501(c)(3) and filed Form 5768 (election under section 501(h)).

- A** Check if the filing organization belongs to an affiliated group (and list in Part IV each affiliated group member's name, address, EIN, expenses, and share of excess lobbying expenditures). ■
- B** Check if the filing organization checked box A and "limited control" provisions apply. ■

Limits on Lobbying Expenditures (The term "expenditures" means amounts paid or incurred.)		(a) Filing organization's totals	(b) Affiliated group totals												
1a	Total lobbying expenditures to influence public opinion (grass roots lobbying)														
b	Total lobbying expenditures to influence a legislative body (direct lobbying)														
c	Total lobbying expenditures (add lines 1a and 1b)														
d	Other exempt purpose expenditures														
e	Total exempt purpose expenditures (add lines 1c and 1d)														
f	Lobbying nontaxable amount. Enter the amount from the following table in both columns.														
<table border="1" style="width: 100%; border-collapse: collapse;"> <thead> <tr> <th style="width: 35%;">If the amount on line 1e, column (a) or (b) is:</th> <th>The lobbying nontaxable amount is:</th> </tr> </thead> <tbody> <tr> <td>Not over \$500,000</td> <td>20% of the amount on line 1e.</td> </tr> <tr> <td>Over \$500,000 but not over \$1,000,000</td> <td>\$100,000 plus 15% of the excess over \$500,000.</td> </tr> <tr> <td>Over \$1,000,000 but not over \$1,500,000</td> <td>\$175,000 plus 10% of the excess over \$1,000,000.</td> </tr> <tr> <td>Over \$1,500,000 but not over \$17,000,000</td> <td>\$225,000 plus 5% of the excess over \$1,500,000.</td> </tr> <tr> <td>Over \$17,000,000</td> <td>\$1,000,000.</td> </tr> </tbody> </table>		If the amount on line 1e, column (a) or (b) is:	The lobbying nontaxable amount is:	Not over \$500,000	20% of the amount on line 1e.	Over \$500,000 but not over \$1,000,000	\$100,000 plus 15% of the excess over \$500,000.	Over \$1,000,000 but not over \$1,500,000	\$175,000 plus 10% of the excess over \$1,000,000.	Over \$1,500,000 but not over \$17,000,000	\$225,000 plus 5% of the excess over \$1,500,000.	Over \$17,000,000	\$1,000,000.		
If the amount on line 1e, column (a) or (b) is:	The lobbying nontaxable amount is:														
Not over \$500,000	20% of the amount on line 1e.														
Over \$500,000 but not over \$1,000,000	\$100,000 plus 15% of the excess over \$500,000.														
Over \$1,000,000 but not over \$1,500,000	\$175,000 plus 10% of the excess over \$1,000,000.														
Over \$1,500,000 but not over \$17,000,000	\$225,000 plus 5% of the excess over \$1,500,000.														
Over \$17,000,000	\$1,000,000.														
g	Grassroots nontaxable amount (enter 25% of line 1f)														
h	Subtract line 1g from line 1a. If zero or less, enter -0-														
i	Subtract line 1f from line 1c. If zero or less, enter -0-														
j	If there is an amount other than zero on either line 1h or line 1i, did the organization file Form 4720 reporting section 4911 tax for this year?	<input type="checkbox"/> Yes <input type="checkbox"/> No ■													

4-Year Averaging Period Under Section 501(h)
 (Some organizations that made a section 501(h) election do not have to complete all of the five columns below.
 See the separate instructions for lines 2a through 2f.)

Lobbying Expenditures During 4-Year Averaging Period					
Calendar year (or fiscal year beginning in)	(a) 2015	(b) 2016	(c) 2017	(d) 2018	(e) Total
2a Lobbying nontaxable amount					
b Lobbying ceiling amount (150% of line 2a, column (e))					
c Total lobbying expenditures					
d Grassroots nontaxable amount					
e Grassroots ceiling amount (150% of line 2d, column (e))					
f Grassroots lobbying expenditures					

Part II-B Complete if the organization is exempt under section 501(c)(3) and has NOT filed Form 5768 (election under section 501(h)).

	(a)		(b)
	Yes	No	Amount
1 During the year, did the filing organization attempt to influence foreign, national, state, or local legislation, including any attempt to influence public opinion on a legislative matter or referendum, through the use of:			
a Volunteers?			
b Paid staff or management (include compensation in expenses reported on lines 1c through 1i)?			
c Media advertisements?			
d Mailings to members, legislators, or the public?			
e Publications, or published or broadcast statements?			
f Grants to other organizations for lobbying purposes?			
g Direct contact with legislators, their staffs, government officials, or a legislative body?			
h Rallies, demonstrations, seminars, conventions, speeches, lectures, or any similar means?			
i Other activities?			
j Total. Add lines 1c through 1i			
2a Did the activities in line 1 cause the organization to be not described in section 501(c)(3)?			
b If "Yes," enter the amount of any tax incurred under section 4912			
c If "Yes," enter the amount of any tax incurred by organization managers under section 4912			
d If the filing organization incurred a section 4912 tax, did it file Form 4720 for this year?			

Part III-A Complete if the organization is exempt under section 501(c)(4), section 501(c)(5), or section 501(c)(6).

	Yes	No
1 Were substantially all (90% or more) dues received nondeductible by members?	1	
2 Did the organization make only in-house lobbying expenditures of \$2,000 or less?	2	
3 Did the organization agree to carry over lobbying and political campaign activity expenditures from the prior year?	3	

Part III-B Complete if the organization is exempt under section 501(c)(4), section 501(c)(5), or section 501(c)(6) and if either (a) BOTH Part III-A, lines 1 and 2, are answered "No," OR (b) Part III-A, line 3, is answered "Yes."

1 Dues, assessments and similar amounts from members	1	
2 Section 162(e) nondeductible lobbying and political expenditures (do not include amounts of political expenses for which the section 527(f) tax was paid).		
a Current year	2a	
b Carryover from last year	2b	
c Total	2c	
3 Aggregate amount reported in section 6033(e)(1)(A) notices of nondeductible section 162(e) dues	3	
4 If notices were sent and the amount on line 2c exceeds the amount on line 3, what portion of the excess does the organization agree to carryover to the reasonable estimate of nondeductible lobbying and political expenditure next year?	4	
5 Taxable amount of lobbying and political expenditures (see instructions)	5	

Part IV Supplemental Information

Provide the descriptions required for Part I-A, line 1; Part I-B, line 4; Part I-C, line 5; Part II-A (affiliated group list); Part II-A, lines 1 and 2 (see instructions); and Part II-B, line 1. Also, complete this part for any additional information.

Part IV Supplemental Information (continued)

A series of horizontal dashed lines for providing supplemental information.

SCHEDULE D (Form 990)

Department of the Treasury Internal Revenue Service

Supplemental Financial Statements

Complete if the organization answered "Yes" on Form 990, Part IV, line 6, 7, 8, 9, 10, 11a, 11b, 11c, 11d, 11e, 11f, 12a, or 12b. Attach to Form 990.

Go to www.irs.gov/Form990 for instructions and the latest information.

OMB No. 1545-0047

2018

Open to Public Inspection

Name of the organization

Employer identification number

Part I Organizations Maintaining Donor Advised Funds or Other Similar Funds or Accounts.

Complete if the organization answered "Yes" on Form 990, Part IV, line 6.

Table with 3 columns: Question, (a) Donor advised funds, (b) Funds and other accounts. Includes questions 1-6 regarding donor advised funds and their reporting requirements.

Part II Conservation Easements.

Complete if the organization answered "Yes" on Form 990, Part IV, line 7.

Table with 3 columns: Question, Held at the End of the Tax Year. Includes questions 1-9 regarding conservation easements, their purposes, and monitoring costs.

Part III Organizations Maintaining Collections of Art, Historical Treasures, or Other Similar Assets.

Complete if the organization answered "Yes" on Form 990, Part IV, line 8.

Table with 3 columns: Question, Revenue, Assets. Includes questions 1a, 1b, 2a, 2b regarding the reporting of art and historical treasures.

Part III Organizations Maintaining Collections of Art, Historical Treasures, or Other Similar Assets *(continued)*

3 Using the organization's acquisition, accession, and other records, check any of the following that are a significant use of its collection items (check all that apply):

- a** Public exhibition
- b** Scholarly research
- c** Preservation for future generations
- d** Loan or exchange programs
- e** Other

4 Provide a description of the organization's collections and explain how they further the organization's exempt purpose in Part XIII.

5 During the year, did the organization solicit or receive donations of art, historical treasures, or other similar assets to be sold to raise funds rather than to be maintained as part of the organization's collection? Yes No

Part IV Escrow and Custodial Arrangements.

Complete if the organization answered "Yes" on Form 990, Part IV, line 9, or reported an amount on Form 990, Part X, line 21.

1a Is the organization an agent, trustee, custodian or other intermediary for contributions or other assets not included on Form 990, Part X? Yes No

b If "Yes," explain the arrangement in Part XIII and complete the following table:

	Amount
1c Beginning balance	
1d Additions during the year	
1e Distributions during the year	
1f Ending balance	

2a Did the organization include an amount on Form 990, Part X, line 21, for escrow or custodial account liability? Yes No

b If "Yes," explain the arrangement in Part XIII. Check here if the explanation has been provided on Part XIII

Part V Endowment Funds.

Complete if the organization answered "Yes" on Form 990, Part IV, line 10.

	(a) Current year	(b) Prior year	(c) Two years back	(d) Three years back	(e) Four years back
1a Beginning of year balance					
b Contributions					
c Net investment earnings, gains, and losses					
d Grants or scholarships					
e Other expenditures for facilities and programs					
f Administrative expenses					
g End of year balance					

2 Provide the estimated percentage of the current year end balance (line 1g, column (a)) held as:

- a** Board designated or quasi-endowment %
- b** Permanent endowment %
- c** Temporarily restricted endowment %

The percentages on lines 2a, 2b, and 2c should equal 100%.

3a Are there endowment funds not in the possession of the organization that are held and administered for the organization by:

	Yes	No
(i) unrelated organizations		<input checked="" type="checkbox"/>
(ii) related organizations		<input checked="" type="checkbox"/>

b If "Yes" on line 3a(ii), are the related organizations listed as required on Schedule R?

4 Describe in Part XIII the intended uses of the organization's endowment funds.

Part VI Land, Buildings, and Equipment.

Complete if the organization answered "Yes" on Form 990, Part IV, line 11a. See Form 990, Part X, line 10.

Description of property	(a) Cost or other basis (investment)	(b) Cost or other basis (other)	(c) Accumulated depreciation	(d) Book value
1a Land				
b Buildings				
c Leasehold improvements				
d Equipment				
e Other				

Total. Add lines 1a through 1e. (Column (d) must equal Form 990, Part X, column (B), line 10c.)

Part VII Investments – Other Securities.

Complete if the organization answered “Yes” on Form 990, Part IV, line 11b. See Form 990, Part X, line 12.

(a) Description of security or category (including name of security)	(b) Book value	(c) Method of valuation: Cost or end-of-year market value
(1) Financial derivatives		
(2) Closely-held equity interests		
(3) Other		
(A) -----		
(B) -----		
(C) -----		
(D) -----		
(E) -----		
(F) -----		
(G) -----		
(H) -----		
Total. (Column (b) must equal Form 990, Part X, col. (B) line 12.) ►		

Part VIII Investments – Program Related.

Complete if the organization answered “Yes” on Form 990, Part IV, line 11c. See Form 990, Part X, line 13.

(a) Description of investment	(b) Book value	(c) Method of valuation: Cost or end-of-year market value
(1)		
(2)		
(3)		
(4)		
(5)		
(6)		
(7)		
(8)		
(9)		
Total. (Column (b) must equal Form 990, Part X, col. (B) line 13.) ►		

Part IX Other Assets.

Complete if the organization answered “Yes” on Form 990, Part IV, line 11d. See Form 990, Part X, line 15.

(a) Description	(b) Book value
(1)	
(2)	
(3)	
(4)	
(5)	
(6)	
(7)	
(8)	
(9)	
Total. (Column (b) must equal Form 990, Part X, col. (B) line 15.) ►	

Part X Other Liabilities.

Complete if the organization answered “Yes” on Form 990, Part IV, line 11e or 11f. See Form 990, Part X, line 25.

1. (a) Description of liability	(b) Book value	
(1) Federal income taxes		
(2)		
(3)		
(4)		
(5)		
(6)		
(7)		
(8)		
(9)		
Total. (Column (b) must equal Form 990, Part X, col. (B) line 25.) ►		

2. Liability for uncertain tax positions. In Part XIII, provide the text of the footnote to the organization’s financial statements that reports the organization’s liability for uncertain tax positions under FIN 48 (ASC 740). Check here if the text of the footnote has been provided in Part XIII

Part XI Reconciliation of Revenue per Audited Financial Statements With Revenue per Return.

Complete if the organization answered "Yes" on Form 990, Part IV, line 12a.

1	Total revenue, gains, and other support per audited financial statements			1	
2	Amounts included on line 1 but not on Form 990, Part VIII, line 12:				
a	Net unrealized gains (losses) on investments	2a			
b	Donated services and use of facilities	2b			
c	Recoveries of prior year grants	2c			
d	Other (Describe in Part XIII.)	2d			
e	Add lines 2a through 2d			2e	
3	Subtract line 2e from line 1			3	
4	Amounts included on Form 990, Part VIII, line 12, but not on line 1:				
a	Investment expenses not included on Form 990, Part VIII, line 7b	4a			
b	Other (Describe in Part XIII.)	4b			
c	Add lines 4a and 4b			4c	
5	Total revenue. Add lines 3 and 4c . (This must equal Form 990, Part I, line 12.)			5	

Part XII Reconciliation of Expenses per Audited Financial Statements With Expenses per Return.

Complete if the organization answered "Yes" on Form 990, Part IV, line 12a.

1	Total expenses and losses per audited financial statements			1	
2	Amounts included on line 1 but not on Form 990, Part IX, line 25:				
a	Donated services and use of facilities	2a			
b	Prior year adjustments	2b			
c	Other losses	2c			
d	Other (Describe in Part XIII.)	2d			
e	Add lines 2a through 2d			2e	
3	Subtract line 2e from line 1			3	
4	Amounts included on Form 990, Part IX, line 25, but not on line 1:				
a	Investment expenses not included on Form 990, Part VIII, line 7b	4a			
b	Other (Describe in Part XIII.)	4b			
c	Add lines 4a and 4b			4c	
5	Total expenses. Add lines 3 and 4c . (This must equal Form 990, Part I, line 18.)			5	

Part XIII Supplemental Information.

Provide the descriptions required for Part II, lines 3, 5, and 9; Part III, lines 1a and 4; Part IV, lines 1b and 2b; Part V, line 4; Part X, line 2; Part XI, lines 2d and 4b; and Part XII, lines 2d and 4b. Also complete this part to provide any additional information.

Part XIII Supplemental Information *(continued)*

Area with horizontal dashed lines for supplemental information.

**SCHEDULE G
(Form 990 or 990-EZ)**

Supplemental Information Regarding Fundraising or Gaming Activities

OMB No. 1545-0047

Complete if the organization answered "Yes" on Form 990, Part IV, line 17, 18, or 19, or if the organization entered more than \$15,000 on Form 990-EZ, line 6a.

2018

Department of the Treasury
Internal Revenue Service

▶ Attach to Form 990 or Form 990-EZ.

Open to Public Inspection

▶ Go to www.irs.gov/Form990 for instructions and the latest information.

Name of the organization

Employer identification number

Part I Fundraising Activities. Complete if the organization answered "Yes" on Form 990, Part IV, line 17. Form 990-EZ filers are not required to complete this part.

- 1** Indicate whether the organization raised funds through any of the following activities. Check all that apply.
- a Mail solicitations
 - b Internet and email solicitations
 - c Phone solicitations
 - d In-person solicitations
 - e Solicitation of non-government grants
 - f Solicitation of government grants
 - g Special fundraising events
- 2a** Did the organization have a written or oral agreement with any individual (including officers, directors, trustees, or key employees listed in Form 990, Part VII) or entity in connection with professional fundraising services? Yes No
- b** If "Yes," list the 10 highest paid individuals or entities (fundraisers) pursuant to agreements under which the fundraiser is to be compensated at least \$5,000 by the organization.

	(i) Name and address of individual or entity (fundraiser)	(ii) Activity	(iii) Did fundraiser have custody or control of contributions?		(iv) Gross receipts from activity	(v) Amount paid to (or retained by) fundraiser listed in col. (i)	(vi) Amount paid to (or retained by) organization
			Yes	No			
1							
2							
3							
4							
5							
6							
7							
8							
9							
10							
Total							

- 3** List all states in which the organization is registered or licensed to solicit contributions or has been notified it is exempt from registration or licensing.
-
-
-
-
-
-
-
-
-
-
-
-
-
-
-

Part II Fundraising Events. Complete if the organization answered "Yes" on Form 990, Part IV, line 18, or reported more than \$15,000 of fundraising event contributions and gross income on Form 990-EZ, lines 1 and 6b. List events with gross receipts greater than \$5,000.

		(a) Event #1	(b) Event #2	(c) Other events	(d) Total events
		(event type)	(event type)	(total number)	(add col. (a) through col. (c))
Revenue	1 Gross receipts				█
	2 Less: Contributions				█
	3 Gross income (line 1 minus line 2)				█
Direct Expenses	4 Cash prizes				█
	5 Noncash prizes				█
	6 Rent/facility costs				█
	7 Food and beverages				█
	8 Entertainment				█
	9 Other direct expenses				█
	10 Direct expense summary. Add lines 4 through 9 in column (d) ▶				█
11 Net income summary. Subtract line 10 from line 3, column (d) ▶				█	

Part III Gaming. Complete if the organization answered "Yes" on Form 990, Part IV, line 19, or reported more than \$15,000 on Form 990-EZ, line 6a.

		(a) Bingo	(b) Pull tabs/instant bingo/progressive bingo	(c) Other gaming	(d) Total gaming (add col. (a) through col. (c))
Revenue	1 Gross revenue				█
Direct Expenses	2 Cash prizes				█
	3 Noncash prizes				█
	4 Rent/facility costs				█
	5 Other direct expenses				█
	6 Volunteer labor	<input type="checkbox"/> Yes _____ % <input type="checkbox"/> No	<input type="checkbox"/> Yes _____ % <input type="checkbox"/> No	<input type="checkbox"/> Yes _____ % <input type="checkbox"/> No	
	7 Direct expense summary. Add lines 2 through 5 in column (d) ▶				█
	8 Net gaming income summary. Subtract line 7 from line 1, column (d) ▶				█

9 Enter the state(s) in which the organization conducts gaming activities: _____

a Is the organization licensed to conduct gaming activities in each of these states? Yes No

b If "No," explain: _____

10a Were any of the organization's gaming licenses revoked, suspended, or terminated during the tax year? Yes No

b If "Yes," explain: _____

**SCHEDULE H
(Form 990)**

Hospitals

OMB No. 1545-0047

2018

Department of the Treasury
Internal Revenue Service

▶ **Complete if the organization answered "Yes" on Form 990, Part IV, question 20.**
▶ **Attach to Form 990.**
▶ **Go to www.irs.gov/Form990 for instructions and the latest information.**

Open to Public Inspection

Name of the organization

Employer identification number

Part I Financial Assistance and Certain Other Community Benefits at Cost

	Yes	No
1a Did the organization have a financial assistance policy during the tax year? If "No," skip to question 6a		
b If "Yes," was it a written policy?		
2 If the organization had multiple hospital facilities, indicate which of the following best describes application of the financial assistance policy to its various hospital facilities during the tax year.		
<input checked="" type="checkbox"/> Applied uniformly to all hospital facilities <input type="checkbox"/> Applied uniformly to most hospital facilities		
<input type="checkbox"/> Generally tailored to individual hospital facilities		
3 Answer the following based on the financial assistance eligibility criteria that applied to the largest number of the organization's patients during the tax year.		
a Did the organization use Federal Poverty Guidelines (FPG) as a factor in determining eligibility for providing <i>free care</i> ? If "Yes," indicate which of the following was the FPG family income limit for eligibility for free care:		
<input checked="" type="checkbox"/> 100% <input type="checkbox"/> 150% <input type="checkbox"/> 200% <input type="checkbox"/> Other _____%		
b Did the organization use FPG as a factor in determining eligibility for providing <i>discounted care</i> ? If "Yes," indicate which of the following was the family income limit for eligibility for discounted care:		
<input checked="" type="checkbox"/> 200% <input type="checkbox"/> 250% <input type="checkbox"/> 300% <input type="checkbox"/> 350% <input type="checkbox"/> 400% <input type="checkbox"/> Other _____%		
c If the organization used factors other than FPG in determining eligibility, describe in Part VI the criteria used for determining eligibility for free or discounted care. Include in the description whether the organization used an asset test or other threshold, regardless of income, as a factor in determining eligibility for free or discounted care.		
4 Did the organization's financial assistance policy that applied to the largest number of its patients during the tax year provide for free or discounted care to the "medically indigent"?		
5a Did the organization budget amounts for free or discounted care provided under its financial assistance policy during the tax year?		
b If "Yes," did the organization's financial assistance expenses exceed the budgeted amount?		
c If "Yes" to line 5b, as a result of budget considerations, was the organization unable to provide free or discounted care to a patient who was eligible for free or discounted care?		
6a Did the organization prepare a community benefit report during the tax year?		
b If "Yes," did the organization make it available to the public?		

7 Financial Assistance and Certain Other Community Benefits at Cost

	(a) Number of activities or programs (optional)	(b) Persons served (optional)	(c) Total community benefit expense	(d) Direct offsetting revenue	(e) Net community benefit expense	(f) Percent of total expense
Financial Assistance and Means-Tested Government Programs						
a Financial Assistance at cost (from Worksheet 1)						
b Medicaid (from Worksheet 3, column a)						
c Costs of other means-tested government programs (from Worksheet 3, column b)						
d Total. Financial Assistance and Means-Tested Government Programs						
Other Benefits						
e Community health improvement services and community benefit operations (from Worksheet 4)						
f Health professions education (from Worksheet 5)						
g Subsidized health services (from Worksheet 6)						
h Research (from Worksheet 7)						
i Cash and in-kind contributions for community benefit (from Worksheet 8)						
j Total. Other Benefits						
k Total. Add lines 7d and 7j						

For Paperwork Reduction Act Notice, see the Instructions for Form 990.

Cat. No. 50192T

Schedule H (Form 990) 2018

Part II Community Building Activities Complete this table if the organization conducted any community building activities during the tax year, and describe in Part VI how its community building activities promoted the health of the communities it serves.

	(a) Number of activities or programs (optional)	(b) Persons served (optional)	(c) Total community building expense	(d) Direct offsetting revenue	(e) Net community building expense	(f) Percent of total expense
1	Physical improvements and housing					
2	Economic development					
3	Community support					
4	Environmental improvements					
5	Leadership development and training for community members					
6	Coalition building					
7	Community health improvement advocacy					
8	Workforce development					
9	Other					
10	Total					

Part III Bad Debt, Medicare, & Collection Practices

Section A. Bad Debt Expense

		Yes	No
1	Did the organization report bad debt expense in accordance with Healthcare Financial Management Association Statement No. 15?		
2	Enter the amount of the organization's bad debt expense. Explain in Part VI the methodology used by the organization to estimate this amount		
3	Enter the estimated amount of the organization's bad debt expense attributable to patients eligible under the organization's financial assistance policy. Explain in Part VI the methodology used by the organization to estimate this amount and the rationale, if any, for including this portion of bad debt as community benefit.		
4	Provide in Part VI the text of the footnote to the organization's financial statements that describes bad debt expense or the page number on which this footnote is contained in the attached financial statements.		

Section B. Medicare

5	Enter total revenue received from Medicare (including DSH and IME)	5	
6	Enter Medicare allowable costs of care relating to payments on line 5	6	
7	Subtract line 6 from line 5. This is the surplus (or shortfall)	7	
8	Describe in Part VI the extent to which any shortfall reported in line 7 should be treated as community benefit. Also describe in Part VI the costing methodology or source used to determine the amount reported on line 6. Check the box that describes the method used: <input checked="" type="checkbox"/> Cost accounting system <input type="checkbox"/> Cost to charge ratio <input type="checkbox"/> Other		

Section C. Collection Practices

9a	Did the organization have a written debt collection policy during the tax year?	9a	
9b	If "Yes," did the organization's collection policy that applied to the largest number of its patients during the tax year contain provisions on the collection practices to be followed for patients who are known to qualify for financial assistance? Describe in Part VI	9b	

Part IV Management Companies and Joint Ventures (owned 10% or more by officers, directors, trustees, key employees, and physicians—see instructions)

	(a) Name of entity	(b) Description of primary activity of entity	(c) Organization's profit % or stock ownership %	(d) Officers, directors, trustees, or key employees' profit % or stock ownership %	(e) Physicians' profit % or stock ownership %
1					
2					
3					
4					
5					
6					
7					
8					
9					
10					
11					
12					
13					

Part V Facility Information

Section A. Hospital Facilities

(list in order of size, from largest to smallest—see instructions)
 How many hospital facilities did the organization operate during the tax year? _____

Name, address, primary website address, and state license number (and if a group return, the name and EIN of the subordinate hospital organization that operates the hospital facility)

	Licensed hospital	General medical & surgical	Children's hospital	Teaching hospital	Critical access hospital	Research facility	ER-24 hours	ER-other	Other (describe)	Facility reporting group
1										
2										
3										
4										
5										
6										
7										
8										
9										
10										

Part V Facility Information (continued)

Section B. Facility Policies and Practices

(complete a separate Section B for each of the hospital facilities or facility reporting groups listed in Part V, Section A)

Name of hospital facility or letter of facility reporting group ██████████

Line number of hospital facility, or line numbers of hospital facilities in a facility reporting group (from Part V, Section A): ██████████

		Yes	No
Community Health Needs Assessment			
1	Was the hospital facility first licensed, registered, or similarly recognized by a state as a hospital facility in the current tax year or the immediately preceding tax year?		
2	Was the hospital facility acquired or placed into service as a tax-exempt hospital in the current tax year or the immediately preceding tax year? If "Yes," provide details of the acquisition in Section C		
3	During the tax year or either of the two immediately preceding tax years, did the hospital facility conduct a community health needs assessment (CHNA)? If "No," skip to line 12		
	If "Yes," indicate what the CHNA report describes (check all that apply): ██████████		
a	<input type="checkbox"/> A definition of the community served by the hospital facility		
b	<input type="checkbox"/> Demographics of the community		
c	<input type="checkbox"/> Existing health care facilities and resources within the community that are available to respond to the health needs of the community		
d	<input type="checkbox"/> How data was obtained		
e	<input type="checkbox"/> The significant health needs of the community		
f	<input type="checkbox"/> Primary and chronic disease needs and other health issues of uninsured persons, low-income persons, and minority groups		
g	<input type="checkbox"/> The process for identifying and prioritizing community health needs and services to meet the community health needs		
h	<input type="checkbox"/> The process for consulting with persons representing the community's interests		
i	<input type="checkbox"/> The impact of any actions taken to address the significant health needs identified in the hospital facility's prior CHNA(s)		
j	<input type="checkbox"/> Other (describe in Section C)		
4	Indicate the tax year the hospital facility last conducted a CHNA: 20 ██████████		
5	In conducting its most recent CHNA, did the hospital facility take into account input from persons who represent the broad interests of the community served by the hospital facility, including those with special knowledge of or expertise in public health? If "Yes," describe in Section C how the hospital facility took into account input from persons who represent the community, and identify the persons the hospital facility consulted		
6a	Was the hospital facility's CHNA conducted with one or more other hospital facilities? If "Yes," list the other hospital facilities in Section C		
6b	Was the hospital facility's CHNA conducted with one or more organizations other than hospital facilities? If "Yes," list the other organizations in Section C		
7	Did the hospital facility make its CHNA report widely available to the public?		
	If "Yes," indicate how the CHNA report was made widely available (check all that apply): ██████████		
a	<input type="checkbox"/> Hospital facility's website (list url): _____		
b	<input type="checkbox"/> Other website (list url): _____		
c	<input type="checkbox"/> Made a paper copy available for public inspection without charge at the hospital facility		
d	<input type="checkbox"/> Other (describe in Section C)		
8	Did the hospital facility adopt an implementation strategy to meet the significant community health needs identified through its most recently conducted CHNA? If "No," skip to line 11		
9	Indicate the tax year the hospital facility last adopted an implementation strategy: 20 ██████████		
10	Is the hospital facility's most recently adopted implementation strategy posted on a website?		
a	If "Yes," (list url): _____		
b	If "No," is the hospital facility's most recently adopted implementation strategy attached to this return?		
11	Describe in Section C how the hospital facility is addressing the significant needs identified in its most recently conducted CHNA and any such needs that are not being addressed together with the reasons why such needs are not being addressed.		
12a	Did the organization incur an excise tax under section 4959 for the hospital facility's failure to conduct a CHNA as required by section 501(r)(3)?		
12b	If "Yes" to line 12a, did the organization file Form 4720 to report the section 4959 excise tax?		
c	If "Yes" to line 12b, what is the total amount of section 4959 excise tax the organization reported on Form 4720 for all of its hospital facilities? \$ ██████████		

Part V Facility Information (continued)

Financial Assistance Policy (FAP)

Name of hospital facility or letter of facility reporting group _____

		Yes	No
Did the hospital facility have in place during the tax year a written financial assistance policy that:			
13	Explained eligibility criteria for financial assistance, and whether such assistance included free or discounted care? If "Yes," indicate the eligibility criteria explained in the FAP: ██████████	13	
a	<input type="checkbox"/> Federal poverty guidelines (FPG), with FPG family income limit for eligibility for free care of ___ % and FPG family income limit for eligibility for discounted care of ___ %		
b	<input type="checkbox"/> Income level other than FPG (describe in Section C)		
c	<input type="checkbox"/> Asset level		
d	<input type="checkbox"/> Medical indigency		
e	<input type="checkbox"/> Insurance status		
f	<input type="checkbox"/> Underinsurance status		
g	<input type="checkbox"/> Residency		
h	<input type="checkbox"/> Other (describe in Section C)		
14	Explained the basis for calculating amounts charged to patients?	14	
15	Explained the method for applying for financial assistance? If "Yes," indicate how the hospital facility's FAP or FAP application form (including accompanying instructions) explained the method for applying for financial assistance (check all that apply): ██████████	15	
a	<input type="checkbox"/> Described the information the hospital facility may require an individual to provide as part of his or her application		
b	<input type="checkbox"/> Described the supporting documentation the hospital facility may require an individual to submit as part of his or her application		
c	<input type="checkbox"/> Provided the contact information of hospital facility staff who can provide an individual with information about the FAP and FAP application process		
d	<input type="checkbox"/> Provided the contact information of nonprofit organizations or government agencies that may be sources of assistance with FAP applications		
e	<input type="checkbox"/> Other (describe in Section C)		
16	Was widely publicized within the community served by the hospital facility? If "Yes," indicate how the hospital facility publicized the policy (check all that apply): ██████████	16	
a	<input type="checkbox"/> The FAP was widely available on a website (list url): _____		
b	<input type="checkbox"/> The FAP application form was widely available on a website (list url): _____		
c	<input type="checkbox"/> A plain language summary of the FAP was widely available on a website (list url): _____		
d	<input type="checkbox"/> The FAP was available upon request and without charge (in public locations in the hospital facility and by mail)		
e	<input type="checkbox"/> The FAP application form was available upon request and without charge (in public locations in the hospital facility and by mail)		
f	<input type="checkbox"/> A plain language summary of the FAP was available upon request and without charge (in public locations in the hospital facility and by mail)		
g	<input type="checkbox"/> Individuals were notified about the FAP by being offered a paper copy of the plain language summary of the FAP, by receiving a conspicuous written notice about the FAP on their billing statements, and via conspicuous public displays or other measures reasonably calculated to attract patients' attention		
h	<input type="checkbox"/> Notified members of the community who are most likely to require financial assistance about availability of the FAP		
i	<input type="checkbox"/> The FAP, FAP application form, and plain language summary of the FAP were translated into the primary language(s) spoken by Limited English Proficiency (LEP) populations		
j	<input type="checkbox"/> Other (describe in Section C)		

Part V Facility Information (continued)

Billing and Collections

Name of hospital facility or letter of facility reporting group _____

		Yes	No
17	Did the hospital facility have in place during the tax year a separate billing and collections policy, or a written financial assistance policy (FAP) that explained all of the actions the hospital facility or other authorized party may take upon nonpayment?		
18	Check all of the following actions against an individual that were permitted under the hospital facility's policies during the tax year before making reasonable efforts to determine the individual's eligibility under the facility's FAP: 		
a	<input type="checkbox"/> Reporting to credit agency(ies)		
b	<input type="checkbox"/> Selling an individual's debt to another party		
c	<input type="checkbox"/> Deferring, denying, or requiring a payment before providing medically necessary care due to nonpayment of a previous bill for care covered under the hospital facility's FAP		
d	<input type="checkbox"/> Actions that require a legal or judicial process		
e	<input type="checkbox"/> Other similar actions (describe in Section C)		
f	<input type="checkbox"/> None of these actions or other similar actions were permitted		
19	Did the hospital facility or other authorized party perform any of the following actions during the tax year before making reasonable efforts to determine the individual's eligibility under the facility's FAP?		
	If "Yes," check all actions in which the hospital facility or a third party engaged: 		
a	<input type="checkbox"/> Reporting to credit agency(ies)		
b	<input type="checkbox"/> Selling an individual's debt to another party		
c	<input type="checkbox"/> Deferring, denying, or requiring a payment before providing medically necessary care due to nonpayment of a previous bill for care covered under the hospital facility's FAP		
d	<input type="checkbox"/> Actions that require a legal or judicial process		
e	<input type="checkbox"/> Other similar actions (describe in Section C)		
20	Indicate which efforts the hospital facility or other authorized party made before initiating any of the actions listed (whether or not checked) in line 19 (check all that apply): 		
a	<input type="checkbox"/> Provided a written notice about upcoming ECAs (Extraordinary Collection Action) and a plain language summary of the FAP at least 30 days before initiating those ECAs (if not, describe in Section C)		
b	<input type="checkbox"/> Made a reasonable effort to orally notify individuals about the FAP and FAP application process (if not, describe in Section C)		
c	<input type="checkbox"/> Processed incomplete and complete FAP applications (if not, describe in Section C)		
d	<input type="checkbox"/> Made presumptive eligibility determinations (if not, describe in Section C)		
e	<input type="checkbox"/> Other (describe in Section C)		
f	<input type="checkbox"/> None of these efforts were made		

Policy Relating to Emergency Medical Care

21	Did the hospital facility have in place during the tax year a written policy relating to emergency medical care that required the hospital facility to provide, without discrimination, care for emergency medical conditions to individuals regardless of their eligibility under the hospital facility's financial assistance policy?		
	If "No," indicate why: 		
a	<input type="checkbox"/> The hospital facility did not provide care for any emergency medical conditions		
b	<input type="checkbox"/> The hospital facility's policy was not in writing		
c	<input type="checkbox"/> The hospital facility limited who was eligible to receive care for emergency medical conditions (describe in Section C)		
d	<input type="checkbox"/> Other (describe in Section C)		

Part V Facility Information *(continued)*

Charges to Individuals Eligible for Assistance Under the FAP (FAP-Eligible Individuals)

Name of hospital facility or letter of facility reporting group _____

		Yes	No
22	Indicate how the hospital facility determined, during the tax year, the maximum amounts that can be charged to FAP-eligible individuals for emergency or other medically necessary care. ■		
a	<input type="checkbox"/> The hospital facility used a look-back method based on claims allowed by Medicare fee-for-service during a prior 12-month period		
b	<input type="checkbox"/> The hospital facility used a look-back method based on claims allowed by Medicare fee-for-service and all private health insurers that pay claims to the hospital facility during a prior 12-month period		
c	<input type="checkbox"/> The hospital facility used a look-back method based on claims allowed by Medicaid, either alone or in combination with Medicare fee-for-service and all private health insurers that pay claims to the hospital facility during a prior 12-month period		
d	<input type="checkbox"/> The hospital facility used a prospective Medicare or Medicaid method		
23	During the tax year, did the hospital facility charge any FAP-eligible individual to whom the hospital facility provided emergency or other medically necessary services more than the amounts generally billed to individuals who had insurance covering such care?	23	■
	If "Yes," explain in Section C.		
24	During the tax year, did the hospital facility charge any FAP-eligible individual an amount equal to the gross charge for any service provided to that individual?	24	■
	If "Yes," explain in Section C.		

Part V Facility Information *(continued)*

Section D. Other Health Care Facilities That Are Not Licensed, Registered, or Similarly Recognized as a Hospital Facility
(list in order of size, from largest to smallest)

How many non-hospital health care facilities did the organization operate during the tax year? _____

Name and address	Type of Facility (describe)
1	
2	
3	
4	
5	
6	
7	
8	
9	
10	

**SCHEDULE J
(Form 990)**

Department of the Treasury
Internal Revenue Service

Name of the organization

Compensation Information

For certain Officers, Directors, Trustees, Key Employees, and Highest Compensated Employees

- ▶ Complete if the organization answered "Yes" on Form 990, Part IV, line 23.
▶ Attach to Form 990.
- ▶ Go to www.irs.gov/Form990 for instructions and the latest information.

OMB No. 1545-0047

2018

**Open to Public
Inspection**

Employer identification number

Part I Questions Regarding Compensation

		Yes	No
1a	Check the appropriate box(es) if the organization provided any of the following to or for a person listed on Form 990, Part VII, Section A, line 1a. Complete Part III to provide any relevant information regarding these items. ■		
	<input type="checkbox"/> First-class or charter travel <input type="checkbox"/> Housing allowance or residence for personal use <input type="checkbox"/> Travel for companions <input type="checkbox"/> Payments for business use of personal residence <input type="checkbox"/> Tax indemnification and gross-up payments <input type="checkbox"/> Health or social club dues or initiation fees <input type="checkbox"/> Discretionary spending account <input type="checkbox"/> Personal services (such as maid, chauffeur, chef)		
b	If any of the boxes on line 1a are checked, did the organization follow a written policy regarding payment or reimbursement or provision of all of the expenses described above? If "No," complete Part III to explain		■
2	Did the organization require substantiation prior to reimbursing or allowing expenses incurred by all directors, trustees, and officers, including the CEO/Executive Director, regarding the items checked on line 1a?		■
3	Indicate which, if any, of the following the filing organization used to establish the compensation of the organization's CEO/Executive Director. Check all that apply. Do not check any boxes for methods used by a related organization to establish compensation of the CEO/Executive Director, but explain in Part III. ■		
	<input type="checkbox"/> Compensation committee <input type="checkbox"/> Written employment contract <input type="checkbox"/> Independent compensation consultant <input type="checkbox"/> Compensation survey or study <input type="checkbox"/> Form 990 of other organizations <input type="checkbox"/> Approval by the board or compensation committee		
4	During the year, did any person listed on Form 990, Part VII, Section A, line 1a, with respect to the filing organization or a related organization:		
a	Receive a severance payment or change-of-control payment?		■
b	Participate in, or receive payment from, a supplemental nonqualified retirement plan?		■
c	Participate in, or receive payment from, an equity-based compensation arrangement?		■
	If "Yes" to any of lines 4a–c, list the persons and provide the applicable amounts for each item in Part III.		
	Only section 501(c)(3), 501(c)(4), and 501(c)(29) organizations must complete lines 5–9.		
5	For persons listed on Form 990, Part VII, Section A, line 1a, did the organization pay or accrue any compensation contingent on the revenues of:		
a	The organization?		■
b	Any related organization?		■
	If "Yes" on line 5a or 5b, describe in Part III.		
6	For persons listed on Form 990, Part VII, Section A, line 1a, did the organization pay or accrue any compensation contingent on the net earnings of:		
a	The organization?		■
b	Any related organization?		■
	If "Yes" on line 6a or 6b, describe in Part III.		
7	For persons listed on Form 990, Part VII, Section A, line 1a, did the organization provide any nonfixed payments not described on lines 5 and 6? If "Yes," describe in Part III		■
8	Were any amounts reported on Form 990, Part VII, paid or accrued pursuant to a contract that was subject to the initial contract exception described in Regulations section 53.4958-4(a)(3)? If "Yes," describe in Part III		■
9	If "Yes" on line 8, did the organization also follow the rebuttable presumption procedure described in Regulations section 53.4958-6(c)?		■

Part II Officers, Directors, Trustees, Key Employees, and Highest Compensated Employees. Use duplicate copies if additional space is needed.

For each individual whose compensation must be reported on Schedule J, report compensation from the organization on row (i) and from related organizations, described in the instructions, on row (ii). Do not list any individuals that aren't listed on Form 990, Part VII.

Note: The sum of columns (B)(i)-(iii) for each listed individual must equal the total amount of Form 990, Part VII, Section A, line 1a, applicable column (D) and (E) amounts for that individual.

	(A) Name and Title	(B) Breakdown of W-2 and/or 1099-MISC compensation					(C) Retirement and other deferred compensation	(D) Nontaxable benefits	(E) Total of columns (B)(i)-(D)	(F) Compensation in column (B) reported as deferred on prior Form 990
		(i) Base compensation	(ii) Bonus & incentive compensation	(iii) Other reportable compensation	(i) Base compensation	(ii) Bonus & incentive compensation				
1		(i)								
		(ii)								
2		(i)								
		(ii)								
3		(i)								
		(ii)								
4		(i)								
		(ii)								
5		(i)								
		(ii)								
6		(i)								
		(ii)								
7		(i)								
		(ii)								
8		(i)								
		(ii)								
9		(i)								
		(ii)								
10		(i)								
		(ii)								
11		(i)								
		(ii)								
12		(i)								
		(ii)								
13		(i)								
		(ii)								
14		(i)								
		(ii)								
15		(i)								
		(ii)								
16		(i)								
		(ii)								

Part III Supplemental Information

Provide the information, explanation, or descriptions required for Part I, lines 1a, 1b, 3, 4a, 4b, 4c, 5a, 5b, 6a, 6b, 7, and 8, and for Part II. Also complete this part for any additional information.

Area with horizontal dashed lines for providing supplemental information.

**SCHEDULE K
(Form 990)**

Department of the Treasury
Internal Revenue Service

Name of the organization

Supplemental Information on Tax-Exempt Bonds

▶ Complete if the organization answered "Yes" on Form 990, Part IV, line 24a. Provide descriptions, explanations, and any additional information in Part VI.

▶ Attach to Form 990.
▶ Go to www.irs.gov/Form990 for instructions and the latest information.

OMB No. 1545-0047

2018

**Open to Public
Inspection**

Employer identification number

Part I Bond Issues

	(a) Issuer name	(b) Issuer EIN	(c) CUSIP #	(d) Date issued	(e) Issue price	(f) Description of purpose	(g) Defeased		(h) On behalf of issuer		(i) Pooled financing	
							Yes	No	Yes	No	Yes	No	Yes	No
A												
B												
C												
D												

Part II Proceeds

	A	B	C	D
1 Amount of bonds retired				
2 Amount of bonds legally defeased				
3 Total proceeds of issue				
4 Gross proceeds in reserve funds				
5 Capitalized interest from proceeds				
6 Proceeds in refunding escrows				
7 Issuance costs from proceeds				
8 Credit enhancement from proceeds				
9 Working capital expenditures from proceeds				
10 Capital expenditures from proceeds				
11 Other spent proceeds				
12 Other unspent proceeds				
13 Year of substantial completion				
14 Were the bonds issued as part of a refunding issue of tax-exempt bonds (or, if issued prior to 2018, a current refunding issue)?				
15 Were the bonds issued as part of a refunding issue of taxable bonds (or, if issued prior to 2018, an advance refunding issue)?				
16 Has the final allocation of proceeds been made?				
17 Does the organization maintain adequate books and records to support the final allocation of proceeds?				

For Paperwork Reduction Act Notice, see the Instructions for Form 990.

Cat. No. 50193E

Schedule K (Form 990) 2018

Part III Private Business Use

	A		B		C		D	
	Yes	No	Yes	No	Yes	No	Yes	No
1 Was the organization a partner in a partnership, or a member of an LLC, which owned property financed by tax-exempt bonds?	<input checked="" type="checkbox"/>		<input checked="" type="checkbox"/>		<input checked="" type="checkbox"/>		<input checked="" type="checkbox"/>	
2 Are there any lease arrangements that may result in private business use of bond-financed property?	<input checked="" type="checkbox"/>		<input checked="" type="checkbox"/>		<input checked="" type="checkbox"/>		<input checked="" type="checkbox"/>	
3a Are there any management or service contracts that may result in private business use of bond-financed property?	<input checked="" type="checkbox"/>		<input checked="" type="checkbox"/>		<input checked="" type="checkbox"/>		<input checked="" type="checkbox"/>	
b If "Yes" to line 3a, does the organization routinely engage bond counsel or other outside counsel to review any management or service contracts relating to the financed property?	<input checked="" type="checkbox"/>		<input checked="" type="checkbox"/>		<input checked="" type="checkbox"/>		<input checked="" type="checkbox"/>	
c Are there any research agreements that may result in private business use of bond-financed property?	<input checked="" type="checkbox"/>		<input checked="" type="checkbox"/>		<input checked="" type="checkbox"/>		<input checked="" type="checkbox"/>	
d If "Yes" to line 3c, does the organization routinely engage bond counsel or other outside counsel to review any research agreements relating to the financed property?	<input checked="" type="checkbox"/>		<input checked="" type="checkbox"/>		<input checked="" type="checkbox"/>		<input checked="" type="checkbox"/>	
4 Enter the percentage of financed property used in a private business use by entities other than a section 501(c)(3) organization or a state or local government	<input checked="" type="checkbox"/>	%	<input checked="" type="checkbox"/>	%	<input checked="" type="checkbox"/>	%	<input checked="" type="checkbox"/>	%
5 Enter the percentage of financed property used in a private business use as a result of unrelated trade or business activity carried on by your organization, another section 501(c)(3) organization, or a state or local government	<input checked="" type="checkbox"/>	%	<input checked="" type="checkbox"/>	%	<input checked="" type="checkbox"/>	%	<input checked="" type="checkbox"/>	%
6 Total of lines 4 and 5	<input checked="" type="checkbox"/>	%	<input checked="" type="checkbox"/>	%	<input checked="" type="checkbox"/>	%	<input checked="" type="checkbox"/>	%
7 Does the bond issue meet the private security or payment test?	<input checked="" type="checkbox"/>		<input checked="" type="checkbox"/>		<input checked="" type="checkbox"/>		<input checked="" type="checkbox"/>	
8a Has there been a sale or disposition of any of the bond-financed property to a nongovernmental person other than a 501(c)(3) organization since the bonds were issued?	<input checked="" type="checkbox"/>		<input checked="" type="checkbox"/>		<input checked="" type="checkbox"/>		<input checked="" type="checkbox"/>	
b If "Yes" to line 8a, enter the percentage of bond-financed property sold or disposed of	<input checked="" type="checkbox"/>	%	<input checked="" type="checkbox"/>	%	<input checked="" type="checkbox"/>	%	<input checked="" type="checkbox"/>	%
c If "Yes" to line 8a, was any remedial action taken pursuant to Regulations sections 1.141-12 and 1.145-2?	<input checked="" type="checkbox"/>		<input checked="" type="checkbox"/>		<input checked="" type="checkbox"/>		<input checked="" type="checkbox"/>	
9 Has the organization established written procedures to ensure that all nonqualified bonds of the issue are remediated in accordance with the requirements under Regulations sections 1.141-12 and 1.145-2?	<input checked="" type="checkbox"/>		<input checked="" type="checkbox"/>		<input checked="" type="checkbox"/>		<input checked="" type="checkbox"/>	

Part IV Arbitrage

	A		B		C		D	
	Yes	No	Yes	No	Yes	No	Yes	No
1 Has the issuer filed Form 8038-T, Arbitrage Rebate, Yield Reduction and Penalty in Lieu of Arbitrage Rebate?	<input checked="" type="checkbox"/>		<input checked="" type="checkbox"/>		<input checked="" type="checkbox"/>		<input checked="" type="checkbox"/>	
2 If "No" to line 1, did the following apply?								
a Rebate not due yet?	<input checked="" type="checkbox"/>		<input checked="" type="checkbox"/>		<input checked="" type="checkbox"/>		<input checked="" type="checkbox"/>	
b Exception to rebate?	<input checked="" type="checkbox"/>		<input checked="" type="checkbox"/>		<input checked="" type="checkbox"/>		<input checked="" type="checkbox"/>	
c No rebate due?	<input checked="" type="checkbox"/>		<input checked="" type="checkbox"/>		<input checked="" type="checkbox"/>		<input checked="" type="checkbox"/>	
If "Yes" to line 2c, provide in Part VI the date the rebate computation was performed	<input checked="" type="checkbox"/>		<input checked="" type="checkbox"/>		<input checked="" type="checkbox"/>		<input checked="" type="checkbox"/>	
3 Is the bond issue a variable rate issue?	<input checked="" type="checkbox"/>		<input checked="" type="checkbox"/>		<input checked="" type="checkbox"/>		<input checked="" type="checkbox"/>	

**SCHEDULE M
(Form 990)**

Department of the Treasury
Internal Revenue Service

Noncash Contributions

- ▶ **Complete if the organizations answered "Yes" on Form 990, Part IV, lines 29 or 30.**
- ▶ **Attach to Form 990.**
- ▶ **Go to www.irs.gov/Form990 for instructions and the latest information.**

OMB No. 1545-0047

2018

**Open to Public
Inspection**

Name of the organization

Employer identification number

Part I Types of Property

	(a) Check if applicable	(b) Number of contributions or items contributed	(c) Noncash contribution amounts reported on Form 990, Part VIII, line 1g	(d) Method of determining noncash contribution amounts		
1						
2						
3						
4						
5						
6						
7						
8						
9						
10						
11						
12						
13						
14						
15						
16						
17						
18						
19						
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21						
22						
23						
24						
25						
26						
27						
28						
29	Number of Forms 8283 received by the organization during the tax year for contributions for which the organization completed Form 8283, Part IV, Donee Acknowledgement			29		
30a	During the year, did the organization receive by contribution any property reported in Part I, lines 1 through 28, that it must hold for at least three years from the date of the initial contribution, and which isn't required to be used for exempt purposes for the entire holding period?				Yes	No
b	If "Yes," describe the arrangement in Part II.					
31	Does the organization have a gift acceptance policy that requires the review of any nonstandard contributions?				Yes	No
b	If "Yes," describe in Part II.					
32a	Does the organization hire or use third parties or related organizations to solicit, process, or sell noncash contributions?				Yes	No
b	If "Yes," describe in Part II.					
33	If the organization didn't report an amount in column (c) for a type of property for which column (a) is checked, describe in Part II.					

SCHEDULE N
(Form 990 or 990-EZ)

Department of the Treasury
Internal Revenue Service

Name of the organization

Liquidation, Termination, Dissolution, or Significant Disposition of Assets

- ▶ Complete if the organization answered "Yes" on Form 990, Part IV, lines 31 or 32; or Form 990-EZ, line 36.
- ▶ Attach certified copies of any articles of dissolution, resolutions, or plans.
- ▶ Attach to Form 990 or 990-EZ.
- ▶ Go to www.irs.gov/Form990 for the latest information.

OMB No. 1545-0047

2018

Open to Public Inspection

Employer identification number

Part I Liquidation, Termination, or Dissolution. Complete this part if the organization answered "Yes" on Form 990, Part IV, line 31, or Form 990-EZ, line 36. Part I can be duplicated if additional space is needed.

1	(a) Description of asset(s) distributed or transaction expenses paid	(b) Date of distribution	(c) Fair market value of asset(s) distributed or amount of transaction expenses	(d) Method of determining FMV for asset(s) distributed or transaction expenses	(e) EIN of recipient	(f) Name and address of recipient	(g) IRC section of recipient(s) (if tax-exempt) or type of entity
	■						

	Yes	No
2 Did or will any officer, director, trustee, or key employee of the organization:		
a Become a director or trustee of a successor or transferee organization?	■	
b Become an employee of, or independent contractor for, a successor or transferee organization?		
c Become a direct or indirect owner of a successor or transferee organization?		
d Receive, or become entitled to, compensation or other similar payments as a result of the organization's liquidation, termination, or dissolution?		
e If the organization answered "Yes" to any of the questions on lines 2a through 2d, provide the name of the person involved and explain in Part III. ▶		

Part I Liquidation, Termination, or Dissolution (continued)

Note: If the organization distributed all of its assets during the tax year, then Form 990, Part X, column (B), line 16 (Total assets), and line 26 (Total liabilities), should equal -0-

	Yes	No
3 Did the organization distribute its assets in accordance with its governing instrument(s)? If "No," describe in Part III.		
4a Is the organization required to notify the attorney general or other appropriate state official of its intent to dissolve, liquidate, or terminate?		
4b If "Yes," did the organization provide such notice?		
5 Did the organization discharge or pay all of its liabilities in accordance with state laws?		
6a Did the organization have any tax-exempt bonds outstanding during the year?		
b If "Yes" to line 6a, did the organization discharge or defease all of its tax-exempt bond liabilities during the tax year in accordance with the Internal Revenue Code and state laws?		
c If "Yes" on line 6b, describe in Part III how the organization defeased or otherwise settled these liabilities. If "No" on line 6b, explain in Part III.		

Part II Sale, Exchange, Disposition, or Other Transfer of More Than 25% of the Organization's Assets. Complete this part if the organization answered "Yes" on Form 990, Part IV, line 32, or Form 990-EZ, line 36. Part II can be duplicated if additional space is needed.

1	(a) Description of asset(s) distributed or transaction expenses paid	(b) Date of distribution	(c) Fair market value of asset(s) distributed or amount of transaction expenses	(d) Method of determining FMV for asset(s) distributed or transaction expenses	(e) EIN of recipient	(f) Name and address of recipient	(g) IRC section of recipient(s) (if tax-exempt) or type of entity

2 Did or will any officer, director, trustee, or key employee of the organization:

	Yes	No
a Become a director or trustee of a successor or transferee organization?		
b Become an employee of, or independent contractor for, a successor or transferee organization?		

**SCHEDULE R
(Form 990)**

Department of the Treasury
Internal Revenue Service

Related Organizations and Unrelated Partnerships

▶ Complete if the organization answered "Yes" on Form 990, Part IV, line 33, 34, 35b, 36, or 37.
▶ Attach to Form 990.
▶ Go to www.irs.gov/Form990 for instructions and the latest information.

OMB No. 1545-0047

2018

Open to Public Inspection

Employer identification number

Part I Identification of Disregarded Entities. Complete if the organization answered "Yes" on Form 990, Part IV, line 33.

	(a) Name, address, and EIN (if applicable) of disregarded entity	(b) Primary activity	(c) Legal domicile (state or foreign country)	(d) Total income	(e) End-of-year assets	(f) Direct controlling entity
(1)						
(2)						
(3)						
(4)						
(5)						
(6)						

Part II Identification of Related Tax-Exempt Organizations. Complete if the organization answered "Yes" on Form 990, Part IV, line 34, because it had one or more related tax-exempt organizations during the tax year.

	(a) Name, address, and EIN of related organization	(b) Primary activity	(c) Legal domicile (state or foreign country)	(d) Exempt Code section	(e) Public charity status (if section 501(c)(3))	(f) Direct controlling entity	(g) Section 512(b)(13) controlled entity?	
							Yes	No
(1)								
(2)								
(3)								
(4)								
(5)								
(6)								
(7)								

For Paperwork Reduction Act Notice, see the Instructions for Form 990.

Cat. No. 50135Y

Schedule R (Form 990) 2018

Part III Identification of Related Organizations Taxable as a Partnership. Complete if the organization answered "Yes" on Form 990, Part IV, line 34, because it had one or more related organizations treated as a partnership during the tax year.

(a) Name, address, and EIN of related organization	(b) Primary activity	(c) Legal domicile (state or foreign country)	(d) Direct controlling entity	(e) Predominant income (related, unrelated, excluded from tax under sections 512-514)	(f) Share of total income	(g) Share of end-of-year assets	(h) Disproportionate allocations?		(i) Code V-UBI amount in box 20 of Schedule K-1 (Form 1065)	(j) General or managing partner?		(k) Percentage ownership
							Yes	No		Yes	No	
(1) _____												
(2) _____												
(3) _____												
(4) _____												
(5) _____												
(6) _____												
(7) _____												

Part IV Identification of Related Organizations Taxable as a Corporation or Trust. Complete if the organization answered "Yes" on Form 990, Part IV, line 34, because it had one or more related organizations treated as a corporation or trust during the tax year.

(a) Name, address, and EIN of related organization	(b) Primary activity	(c) Legal domicile (state or foreign country)	(d) Direct controlling entity	(e) Type of entity (C corp, S corp, or trust)	(f) Share of total income	(g) Share of end-of-year assets	(h) Percentage ownership	(i) Section 512(b)(13) controlled entity?	
								Yes	No
(1) _____									
(2) _____									
(3) _____									
(4) _____									
(5) _____									
(6) _____									
(7) _____									

Part V Transactions With Related Organizations. Complete if the organization answered "Yes" on Form 990, Part IV, line 34, 35b, or 36.

Note: Complete line 1 if any entity is listed in Parts II, III, or IV of this schedule.

				Yes	No
1	During the tax year, did the organization engage in any of the following transactions with one or more related organizations listed in Parts II-IV?				
a	Receipt of (i) interest, (ii) annuities, (iii) royalties, or (iv) rent from a controlled entity				
b	Gift, grant, or capital contribution to related organization(s)				
c	Gift, grant, or capital contribution from related organization(s)				
d	Loans or loan guarantees to or for related organization(s)				
e	Loans or loan guarantees by related organization(s)				
f	Dividends from related organization(s)				
g	Sale of assets to related organization(s)				
h	Purchase of assets from related organization(s)				
i	Exchange of assets with related organization(s)				
j	Lease of facilities, equipment, or other assets to related organization(s)				
k	Lease of facilities, equipment, or other assets from related organization(s)				
l	Performance of services or membership or fundraising solicitations for related organization(s)				
m	Performance of services or membership or fundraising solicitations by related organization(s)				
n	Sharing of facilities, equipment, mailing lists, or other assets with related organization(s)				
o	Sharing of paid employees with related organization(s)				
p	Reimbursement paid to related organization(s) for expenses				
q	Reimbursement paid by related organization(s) for expenses				
r	Other transfer of cash or property to related organization(s)				
s	Other transfer of cash or property from related organization(s)				
2	If the answer to any of the above is "Yes," see the instructions for information on who must complete this line, including covered relationships and transaction thresholds.				

	(a) Name of related organization	(b) Transaction type (a-s)	(c) Amount involved	(d) Method of determining amount involved	1r	1s
(1)						
(2)						
(3)						
(4)						
(5)						
(6)						

Part VI Unrelated Organizations Taxable as a Partnership. Complete if the organization answered "Yes" on Form 990, Part IV, line 37.

Provide the following information for each entity taxed as a partnership through which the organization conducted more than five percent of its activities (measured by total assets or gross revenue) that was not a related organization. See instructions regarding exclusion for certain investment partnerships.

	(a) Name, address, and EIN of entity	(b) Primary activity	(c) Legal domicile (state or foreign country)	(d) Predominant income (related, unrelated, excluded from tax under sections 512-514)	(e) Are all partners section 501(c)(3) organizations?		(f) Share of total income	(g) Share of end-of-year assets	(h) Disproportionate allocations?		(i) Code V - UBI amount in box 20 of Schedule K-1 (Form 1065)	(j) General or managing partner?		(k) Percentage ownership
					Yes	No			Yes	No		Yes	No	
(1)													
(2)													
(3)													
(4)													
(5)													
(6)													
(7)													
(8)													
(9)													
(10)													
(11)													
(12)													
(13)													
(14)													
(15)													
(16)													

Department of the Treasury
Internal Revenue Service

▶ Do not enter social security numbers on this form as it may be made public.

▶ Go to www.irs.gov/Form990EZ for instructions and the latest information.

A For the 2018 calendar year, or tax year beginning , 2018, and ending , 20

B Check if applicable:

Address change

Name change

Initial return

Final return/terminated

Amended return

Application pending

C Name of organization

Number and street (or P.O. box, if mail is not delivered to street address) Room/suite

City or town, state or province, country, and ZIP or foreign postal code

D Employer identification number

E Telephone number

F Group Exemption Number ▶

G Accounting Method: Cash Accrual Other (specify) ▶

H Check if the organization is not required to attach Schedule B (Form 990, 990-EZ, or 990-PF).

I Website: ▶

J Tax-exempt status (check only one) – 501(c)(3) 501(c) () ◀ (insert no.) 4947(a)(1) or 527

K Form of organization: Corporation Trust Association Other

L Add lines 5b, 6c, and 7b to line 9 to determine gross receipts. If gross receipts are \$200,000 or more, or if total assets (Part II, column (B)) are \$500,000 or more, file Form 990 instead of Form 990-EZ ▶ \$

Part I Revenue, Expenses, and Changes in Net Assets or Fund Balances (see the instructions for Part I)

Check if the organization used Schedule O to respond to any question in this Part I

Revenue	1	Contributions, gifts, grants, and similar amounts received	1	
	2	Program service revenue including government fees and contracts	2	
	3	Membership dues and assessments	3	
	4	Investment income	4	
	5a	Gross amount from sale of assets other than inventory	5a	
	5b	Less: cost or other basis and sales expenses	5b	
	5c	Gain or (loss) from sale of assets other than inventory (Subtract line 5b from line 5a)	5c	
	6	Gaming and fundraising events:		
	a	Gross income from gaming (attach Schedule G if greater than \$15,000)	6a	
b	Gross income from fundraising events (not including \$ of contributions from fundraising events reported on line 1) (attach Schedule G if the sum of such gross income and contributions exceeds \$15,000)	6b		
c	Less: direct expenses from gaming and fundraising events	6c		
d	Net income or (loss) from gaming and fundraising events (add lines 6a and 6b and subtract line 6c)	6d		
7a	Gross sales of inventory, less returns and allowances	7a		
7b	Less: cost of goods sold	7b		
7c	Gross profit or (loss) from sales of inventory (Subtract line 7b from line 7a)	7c		
8	Other revenue (describe in Schedule O)	8		
9	Total revenue. Add lines 1, 2, 3, 4, 5c, 6d, 7c, and 8 ▶	9		
Expenses	10	Grants and similar amounts paid (list in Schedule O)	10	
	11	Benefits paid to or for members	11	
	12	Salaries, other compensation, and employee benefits	12	
	13	Professional fees and other payments to independent contractors	13	
	14	Occupancy, rent, utilities, and maintenance	14	
	15	Printing, publications, postage, and shipping	15	
	16	Other expenses (describe in Schedule O)	16	
17	Total expenses. Add lines 10 through 16 ▶	17		
Net Assets	18	Excess or (deficit) for the year (Subtract line 17 from line 9)	18	
	19	Net assets or fund balances at beginning of year (from line 27, column (A)) (must agree with end-of-year figure reported on prior year's return)	19	
	20	Other changes in net assets or fund balances (explain in Schedule O)	20	
	21	Net assets or fund balances at end of year. Combine lines 18 through 20 ▶	21	

Part V Other Information (Note the Schedule A and personal benefit contract statement requirements in the instructions for Part V.) Check if the organization used Schedule O to respond to any question in this Part V

		Yes	No
33	Did the organization engage in any significant activity not previously reported to the IRS? If "Yes," provide a detailed description of each activity in Schedule O	<input type="checkbox"/>	<input checked="" type="checkbox"/>
34	Were any significant changes made to the organizing or governing documents? If "Yes," attach a conformed copy of the amended documents if they reflect a change to the organization's name. Otherwise, explain the change on Schedule O. See instructions	<input type="checkbox"/>	<input checked="" type="checkbox"/>
35a	Did the organization have unrelated business gross income of \$1,000 or more during the year from business activities (such as those reported on lines 2, 6a, and 7a, among others)?	<input type="checkbox"/>	<input checked="" type="checkbox"/>
b	If "Yes" to line 35a, has the organization filed a Form 990-T for the year? If "No," provide an explanation in Schedule O	<input type="checkbox"/>	<input checked="" type="checkbox"/>
35c	Was the organization a section 501(c)(4), 501(c)(5), or 501(c)(6) organization subject to section 6033(e) notice, reporting, and proxy tax requirements during the year? If "Yes," complete Schedule C, Part III	<input type="checkbox"/>	<input checked="" type="checkbox"/>
36	Did the organization undergo a liquidation, dissolution, termination, or significant disposition of net assets during the year? If "Yes," complete applicable parts of Schedule N	<input type="checkbox"/>	<input checked="" type="checkbox"/>
37a	Enter amount of political expenditures, direct or indirect, as described in the instructions ▶ 37a <input checked="" type="checkbox"/>		
b	Did the organization file Form 1120-POL for this year?	<input type="checkbox"/>	<input checked="" type="checkbox"/>
38a	Did the organization borrow from, or make any loans to, any officer, director, trustee, or key employee or were any such loans made in a prior year and still outstanding at the end of the tax year covered by this return?	<input type="checkbox"/>	<input checked="" type="checkbox"/>
b	If "Yes," complete Schedule L, Part II and enter the total amount involved 38b <input checked="" type="checkbox"/>		
39	Section 501(c)(7) organizations. Enter:		
a	Initiation fees and capital contributions included on line 9 39a <input checked="" type="checkbox"/>		
b	Gross receipts, included on line 9, for public use of club facilities 39b <input checked="" type="checkbox"/>		
40a	Section 501(c)(3) organizations. Enter amount of tax imposed on the organization during the year under: section 4911 ▶ <input checked="" type="checkbox"/> ; section 4912 ▶ <input checked="" type="checkbox"/> ; section 4955 ▶ <input checked="" type="checkbox"/>		
b	Section 501(c)(3), 501(c)(4), and 501(c)(29) organizations. Did the organization engage in any section 4958 excess benefit transaction during the year, or did it engage in an excess benefit transaction in a prior year that has not been reported on any of its prior Forms 990 or 990-EZ? If "Yes," complete Schedule L, Part I	<input type="checkbox"/>	<input checked="" type="checkbox"/>
c	Section 501(c)(3), 501(c)(4), and 501(c)(29) organizations. Enter amount of tax imposed on organization managers or disqualified persons during the year under sections 4912, 4955, and 4958 ▶ <input checked="" type="checkbox"/>		
d	Section 501(c)(3), 501(c)(4), and 501(c)(29) organizations. Enter amount of tax on line 40c reimbursed by the organization ▶ <input checked="" type="checkbox"/>		
e	All organizations. At any time during the tax year, was the organization a party to a prohibited tax shelter transaction? If "Yes," complete Form 8886-T	<input type="checkbox"/>	<input checked="" type="checkbox"/>
41	List the states with which a copy of this return is filed ▶ _____		
42a	The organization's books are in care of ▶ _____ Telephone no. ▶ _____ Located at ▶ _____ ZIP + 4 ▶ _____		
b	At any time during the calendar year, did the organization have an interest in or a signature or other authority over a financial account in a foreign country (such as a bank account, securities account, or other financial account)? If "Yes," enter the name of the foreign country ▶ _____ See the instructions for exceptions and filing requirements for FinCEN Form 114, Report of Foreign Bank and Financial Accounts (FBAR).	<input type="checkbox"/>	<input checked="" type="checkbox"/>
c	At any time during the calendar year, did the organization maintain an office outside the United States? If "Yes," enter the name of the foreign country ▶ _____	<input type="checkbox"/>	<input checked="" type="checkbox"/>
43	Section 4947(a)(1) nonexempt charitable trusts filing Form 990-EZ in lieu of Form 1041 — Check here and enter the amount of tax-exempt interest received or accrued during the tax year ▶ 43 <input checked="" type="checkbox"/>		
44a	Did the organization maintain any donor advised funds during the year? If "Yes," Form 990 must be completed instead of Form 990-EZ	<input type="checkbox"/>	<input checked="" type="checkbox"/>
b	Did the organization operate one or more hospital facilities during the year? If "Yes," Form 990 must be completed instead of Form 990-EZ	<input type="checkbox"/>	<input checked="" type="checkbox"/>
c	Did the organization receive any payments for indoor tanning services during the year?	<input type="checkbox"/>	<input checked="" type="checkbox"/>
d	If "Yes" to line 44c, has the organization filed a Form 720 to report these payments? If "No," provide an explanation in Schedule O	<input type="checkbox"/>	<input checked="" type="checkbox"/>
45a	Did the organization have a controlled entity within the meaning of section 512(b)(13)?	<input type="checkbox"/>	<input checked="" type="checkbox"/>
b	Did the organization receive any payment from or engage in any transaction with a controlled entity within the meaning of section 512(b)(13)? If "Yes," Form 990 and Schedule R may need to be completed instead of Form 990-EZ. See instructions	<input type="checkbox"/>	<input checked="" type="checkbox"/>

		Yes	No
46	Did the organization engage, directly or indirectly, in political campaign activities on behalf of or in opposition to candidates for public office? If "Yes," complete Schedule C, Part I	46	

Part VI Section 501(c)(3) Organizations Only

All section 501(c)(3) organizations must answer questions 47–49b and 52, and complete the tables for lines 50 and 51.

Check if the organization used Schedule O to respond to any question in this Part VI

		Yes	No
47	Did the organization engage in lobbying activities or have a section 501(h) election in effect during the tax year? If "Yes," complete Schedule C, Part II	47	
48	Is the organization a school as described in section 170(b)(1)(A)(ii)? If "Yes," complete Schedule E	48	
49a	Did the organization make any transfers to an exempt non-charitable related organization?	49a	
b	If "Yes," was the related organization a section 527 organization?	49b	

50 Complete this table for the organization's five highest compensated employees (other than officers, directors, trustees, and key employees) who each received more than \$100,000 of compensation from the organization. If there is none, enter "None."

(a) Name and title of each employee	(b) Average hours per week devoted to position	(c) Reportable compensation (Forms W-2/1099-MISC)	(d) Health benefits, contributions to employee benefit plans, and deferred compensation	(e) Estimated amount of other compensation

f Total number of other employees paid over \$100,000 ▶

51 Complete this table for the organization's five highest compensated independent contractors who each received more than \$100,000 of compensation from the organization. If there is none, enter "None."

(a) Name and business address of each independent contractor	(b) Type of service	(c) Compensation

d Total number of other independent contractors each receiving over \$100,000 ▶

52 Did the organization complete Schedule A? **Note:** All section 501(c)(3) organizations must attach a completed Schedule A Yes No

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

Sign Here	Signature of officer	Date
	Type or print name and title	

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

May the IRS discuss this return with the preparer shown above? See instructions Yes No

Return of Private Foundation
or Section 4947(a)(1) Trust Treated as Private Foundation

▶ Do not enter social security numbers on this form as it may be made public.
▶ Go to www.irs.gov/Form990PF for instructions and the latest information.

For calendar year 2018 or tax year beginning , 2018, and ending , 20

Name of foundation [REDACTED]		A Employer identification number [REDACTED]						
Number and street (or P.O. box number if mail is not delivered to street address)	Room/suite	B Telephone number (see instructions)						
City or town, state or province, country, and ZIP or foreign postal code [REDACTED]		C If exemption application is pending, check here <input type="checkbox"/>						
G Check all that apply: <table style="display: inline-table; vertical-align: top;"> <tr> <td><input type="checkbox"/> Initial return</td> <td><input type="checkbox"/> Initial return of a former public charity</td> </tr> <tr> <td><input type="checkbox"/> Final return</td> <td><input type="checkbox"/> Amended return</td> </tr> <tr> <td><input type="checkbox"/> Address change</td> <td><input type="checkbox"/> Name change</td> </tr> </table>		<input type="checkbox"/> Initial return	<input type="checkbox"/> Initial return of a former public charity	<input type="checkbox"/> Final return	<input type="checkbox"/> Amended return	<input type="checkbox"/> Address change	<input type="checkbox"/> Name change	D 1. Foreign organizations, check here . . . ▶ <input checked="" type="checkbox"/> 2. Foreign organizations meeting the 85% test, check here and attach computation . . . ▶ <input type="checkbox"/>
<input type="checkbox"/> Initial return	<input type="checkbox"/> Initial return of a former public charity							
<input type="checkbox"/> Final return	<input type="checkbox"/> Amended return							
<input type="checkbox"/> Address change	<input type="checkbox"/> Name change							
H Check type of organization <input checked="" type="checkbox"/> Section 501(c)(3) exempt private foundation <input type="checkbox"/> Section 4947(a)(1) nonexempt charitable trust <input type="checkbox"/> Other taxable private foundation		E If private foundation status was terminated under section 507(b)(1)(A), check here . . . ▶ <input checked="" type="checkbox"/>						
I Fair market value of all assets at end of year (from Part II, col. (c), line 16) ▶ \$ [REDACTED]	J Accounting method: <input type="checkbox"/> Cash <input type="checkbox"/> Accrual <input type="checkbox"/> Other (specify) [REDACTED] (Part I, column (d) must be on cash basis.)							
		F If the foundation is in a 60-month termination under section 507(b)(1)(B), check here . . . ▶ <input checked="" type="checkbox"/>						

Part I Analysis of Revenue and Expenses (The total of amounts in columns (b), (c), and (d) may not necessarily equal the amounts in column (a) (see instructions).)		(a) Revenue and expenses per books	(b) Net investment income	(c) Adjusted net income	(d) Disbursements for charitable purposes (cash basis only)
Revenue	1 Contributions, gifts, grants, etc., received (attach schedule)	[REDACTED]			
	2 Check <input type="checkbox"/> if the foundation is not required to attach Sch. B				
	3 Interest on savings and temporary cash investments	[REDACTED]			
	4 Dividends and interest from securities	[REDACTED]			
	5a Gross rents	[REDACTED]			
	b Net rental income or (loss)				
	6a Net gain or (loss) from sale of assets not on line 10	[REDACTED]			
	b Gross sales price for all assets on line 6a				
	7 Capital gain net income (from Part IV, line 2) . .		[REDACTED]		
	8 Net short-term capital gain				
	9 Income modifications				
	10a Gross sales less returns and allowances				
b Less: Cost of goods sold					
c Gross profit or (loss) (attach schedule)	[REDACTED]				
11 Other income (attach schedule)					
12 Total. Add lines 1 through 11	[REDACTED]	[REDACTED]			
Operating and Administrative Expenses	13 Compensation of officers, directors, trustees, etc.	[REDACTED]			[REDACTED]
	14 Other employee salaries and wages	[REDACTED]			[REDACTED]
	15 Pension plans, employee benefits	[REDACTED]			[REDACTED]
	16a Legal fees (attach schedule)	[REDACTED]			[REDACTED]
	b Accounting fees (attach schedule)	[REDACTED]			[REDACTED]
	c Other professional fees (attach schedule)	[REDACTED]			[REDACTED]
	17 Interest	[REDACTED]			[REDACTED]
	18 Taxes (attach schedule) (see instructions)	[REDACTED]			[REDACTED]
	19 Depreciation (attach schedule) and depletion	[REDACTED]			[REDACTED]
	20 Occupancy	[REDACTED]			[REDACTED]
	21 Travel, conferences, and meetings	[REDACTED]			[REDACTED]
	22 Printing and publications	[REDACTED]			[REDACTED]
	23 Other expenses (attach schedule)	[REDACTED]			[REDACTED]
	24 Total operating and administrative expenses. Add lines 13 through 23	[REDACTED]			[REDACTED]
	25 Contributions, gifts, grants paid	[REDACTED]			[REDACTED]
26 Total expenses and disbursements. Add lines 24 and 25	[REDACTED]	[REDACTED]		[REDACTED]	
27 Subtract line 26 from line 12:					
a Excess of revenue over expenses and disbursements	[REDACTED]				
b Net investment income (if negative, enter -0-)		[REDACTED]			
c Adjusted net income (if negative, enter -0-)			[REDACTED]		

Part II Balance Sheets Attached schedules and amounts in the description column should be for end-of-year amounts only. (See instructions.)		Beginning of year			End of year		
		(a) Book Value	(b) Book Value	(c) Fair Market Value	(a) Book Value	(b) Book Value	(c) Fair Market Value
Assets	1 Cash—non-interest-bearing						
	2 Savings and temporary cash investments						
	3 Accounts receivable ▶ Less: allowance for doubtful accounts ▶						
	4 Pledges receivable ▶ Less: allowance for doubtful accounts ▶						
	5 Grants receivable						
	6 Receivables due from officers, directors, trustees, and other disqualified persons (attach schedule) (see instructions)						
	7 Other notes and loans receivable (attach schedule) ▶ Less: allowance for doubtful accounts ▶						
	8 Inventories for sale or use						
	9 Prepaid expenses and deferred charges						
	10a Investments—U.S. and state government obligations (attach schedule)						
	b Investments—corporate stock (attach schedule)						
	c Investments—corporate bonds (attach schedule)						
	11 Investments—land, buildings, and equipment: basis ▶ Less: accumulated depreciation (attach schedule) ▶						
	12 Investments—mortgage loans						
	13 Investments—other (attach schedule)						
	14 Land, buildings, and equipment: basis ▶ Less: accumulated depreciation (attach schedule) ▶						
15 Other assets (describe ▶ _____)							
16 Total assets (to be completed by all filers—see the instructions. Also, see page 1, item I)							
Liabilities	17 Accounts payable and accrued expenses						
	18 Grants payable						
	19 Deferred revenue						
	20 Loans from officers, directors, trustees, and other disqualified persons						
	21 Mortgages and other notes payable (attach schedule)						
	22 Other liabilities (describe ▶ _____)						
	23 Total liabilities (add lines 17 through 22)						
Net Assets or Fund Balances	Foundations that follow SFAS 117, check here <input type="checkbox"/> and complete lines 24 through 26, and lines 30 and 31.						
	24 Unrestricted						
	25 Temporarily restricted						
	26 Permanently restricted						
	Foundations that do not follow SFAS 117, check here ▶ <input type="checkbox"/> and complete lines 27 through 31.						
	27 Capital stock, trust principal, or current funds						
	28 Paid-in or capital surplus, or land, bldg., and equipment fund						
29 Retained earnings, accumulated income, endowment, or other funds							
30 Total net assets or fund balances (see instructions)							
31 Total liabilities and net assets/fund balances (see instructions)							

Part III Analysis of Changes in Net Assets or Fund Balances		
1 Total net assets or fund balances at beginning of year—Part II, column (a), line 30 (must agree with end-of-year figure reported on prior year's return)		1
2 Enter amount from Part I, line 27a		2
3 Other increases not included in line 2 (itemize) ▶		3
4 Add lines 1, 2, and 3		4
5 Decreases not included in line 2 (itemize) ▶		5
6 Total net assets or fund balances at end of year (line 4 minus line 5)—Part II, column (b), line 30		6

Part IV Capital Gains and Losses for Tax on Investment Income

(a) List and describe the kind(s) of property sold (for example, real estate, 2-story brick warehouse; or common stock, 200 shs. MLC Co.)		(b) How acquired P—Purchase D—Donation	(c) Date acquired (mo., day, yr.)	(d) Date sold (mo., day, yr.)
1 a				
b				
c				
d				
e				
(e) Gross sales price	(f) Depreciation allowed (or allowable)	(g) Cost or other basis plus expense of sale	(h) Gain or (loss) (e) plus (f) minus (g)	
a				
b				
c				
d				
e				
Complete only for assets showing gain in column (h) and owned by the foundation on 12/31/69.				(i) Gains (Col. (h) gain minus col. (k), but not less than -0-) or Losses (from col. (h))
(j) FMV as of 12/31/69	(k) Adjusted basis as of 12/31/69	(l) Excess of col. (i) over col. (j), if any		
a				
b				
c				
d				
e				
2	Capital gain net income or (net capital loss)	{ If gain, also enter in Part I, line 7 If (loss), enter -0- in Part I, line 7 }		2 ■
3	Net short-term capital gain or (loss) as defined in sections 1222(5) and (6): If gain, also enter in Part I, line 8, column (c). See instructions. If (loss), enter -0- in Part I, line 8			3

Part V Qualification Under Section 4940(e) for Reduced Tax on Net Investment Income

(For optional use by domestic private foundations subject to the section 4940(a) tax on net investment income.)

If section 4940(d)(2) applies, leave this part blank.

Was the foundation liable for the section 4942 tax on the distributable amount of any year in the base period? Yes No
 If "Yes," the foundation doesn't qualify under section 4940(e). Do not complete this part.

1 Enter the appropriate amount in each column for each year; see the instructions before making any entries.

(a) Base period years Calendar year (or tax year beginning in)	(b) Adjusted qualifying distributions	(c) Net value of noncharitable-use assets	(d) Distribution ratio (col. (b) divided by col. (c))
2017			
2016			
2015			
2014			
2013			
2	Total of line 1, column (d)		2
3	Average distribution ratio for the 5-year base period—divide the total on line 2 by 5.0, or by the number of years the foundation has been in existence if less than 5 years		3 ■
4	Enter the net value of noncharitable-use assets for 2018 from Part X, line 5		4 ■
5	Multiply line 4 by line 3		5 ■
6	Enter 1% of net investment income (1% of Part I, line 27b)		6
7	Add lines 5 and 6		7
8	Enter qualifying distributions from Part XII, line 4 If line 8 is equal to or greater than line 7, check the box in Part VI, line 1b, and complete that part using a 1% tax rate. See the Part VI instructions.		8

Part VI Excise Tax Based on Investment Income (Section 4940(a), 4940(b), 4940(e), or 4948—see instructions)

1a	Exempt operating foundations described in section 4940(d)(2), check here <input type="checkbox"/> and enter "N/A" on line 1. Date of ruling or determination letter: _____ (attach copy of letter if necessary—see instructions)			
b	Domestic foundations that meet the section 4940(e) requirements in Part V, check here <input type="checkbox"/> and enter 1% of Part I, line 27b	1		
c	All other domestic foundations enter 2% of line 27b. Exempt foreign organizations, enter 4% of Part I, line 12, col. (b).			
2	Tax under section 511 (domestic section 4947(a)(1) trusts and taxable foundations only; others, enter -0-)	2		
3	Add lines 1 and 2	3		
4	Subtitle A (income) tax (domestic section 4947(a)(1) trusts and taxable foundations only; others, enter -0-)	4		
5	Tax based on investment income. Subtract line 4 from line 3. If zero or less, enter -0-	5		
6	Credits/Payments:			
a	2018 estimated tax payments and 2017 overpayment credited to 2018	6a		
b	Exempt foreign organizations—tax withheld at source	6b		
c	Tax paid with application for extension of time to file (Form 8868)	6c		
d	Backup withholding erroneously withheld	6d		
7	Total credits and payments. Add lines 6a through 6d	7		
8	Enter any penalty for underpayment of estimated tax. Check here <input type="checkbox"/> if Form 2220 is attached	8		
9	Tax due. If the total of lines 5 and 8 is more than line 7, enter amount owed	9		
10	Overpayment. If line 7 is more than the total of lines 5 and 8, enter the amount overpaid	10		
11	Enter the amount of line 10 to be: Credited to 2019 estimated tax <input type="checkbox"/> Refunded <input type="checkbox"/>	11		

Part VII-A Statements Regarding Activities

	Yes	No
1a		
b		
c		
d		
e		
2		
3		
4a		
4b		
5		
6		
7		
8a		
8b		
9		
10		

Part VII-A Statements Regarding Activities (continued)

		Yes	No
11	At any time during the year, did the foundation, directly or indirectly, own a controlled entity within the meaning of section 512(b)(13)? If "Yes," attach schedule. See instructions	11	<input checked="" type="checkbox"/>
12	Did the foundation make a distribution to a donor advised fund over which the foundation or a disqualified person had advisory privileges? If "Yes," attach statement. See instructions	12	<input checked="" type="checkbox"/>
13	Did the foundation comply with the public inspection requirements for its annual returns and exemption application? Website address ▶ _____	13	
14	The books are in care of ▶ _____ Telephone no. ▶ _____ Located at ▶ _____ ZIP+4 ▶ _____		
15	Section 4947(a)(1) nonexempt charitable trusts filing Form 990-PF in lieu of Form 1041 —check here ▶ <input type="checkbox"/> and enter the amount of tax-exempt interest received or accrued during the year ▶ 15		
16	At any time during calendar year 2018, did the foundation have an interest in or a signature or other authority over a bank, securities, or other financial account in a foreign country? See the instructions for exceptions and filing requirements for FinCEN Form 114. If "Yes," enter the name of the foreign country ▶ _____	16	

Part VII-B Statements Regarding Activities for Which Form 4720 May Be Required

File Form 4720 if any item is checked in the "Yes" column, unless an exception applies.

		Yes	No
1a	During the year, did the foundation (either directly or indirectly):		
	(1) Engage in the sale or exchange, or leasing of property with a disqualified person? . . . <input type="checkbox"/> Yes <input type="checkbox"/> No		<input checked="" type="checkbox"/>
	(2) Borrow money from, lend money to, or otherwise extend credit to (or accept it from) a disqualified person? <input type="checkbox"/> Yes <input type="checkbox"/> No		<input checked="" type="checkbox"/>
	(3) Furnish goods, services, or facilities to (or accept them from) a disqualified person? . . . <input type="checkbox"/> Yes <input type="checkbox"/> No		<input checked="" type="checkbox"/>
	(4) Pay compensation to, or pay or reimburse the expenses of, a disqualified person? . . . <input type="checkbox"/> Yes <input type="checkbox"/> No		<input checked="" type="checkbox"/>
	(5) Transfer any income or assets to a disqualified person (or make any of either available for the benefit or use of a disqualified person)? <input type="checkbox"/> Yes <input type="checkbox"/> No		<input checked="" type="checkbox"/>
	(6) Agree to pay money or property to a government official? (Exception. Check "No" if the foundation agreed to make a grant to or to employ the official for a period after termination of government service, if terminating within 90 days.) <input type="checkbox"/> Yes <input type="checkbox"/> No		<input checked="" type="checkbox"/>
b	If any answer is "Yes" to 1a(1)–(6), did any of the acts fail to qualify under the exceptions described in Regulations section 53.4941(d)-3 or in a current notice regarding disaster assistance? See instructions Organizations relying on a current notice regarding disaster assistance, check here ▶ <input type="checkbox"/>	1b	<input checked="" type="checkbox"/>
c	Did the foundation engage in a prior year in any of the acts described in 1a, other than excepted acts, that were not corrected before the first day of the tax year beginning in 2018?	1c	<input checked="" type="checkbox"/>
2	Taxes on failure to distribute income (section 4942) (does not apply for years the foundation was a private operating foundation defined in section 4942(j)(3) or 4942(j)(5)):		
a	At the end of tax year 2018, did the foundation have any undistributed income (lines 6d and 6e, Part XIII) for tax year(s) beginning before 2018? <input type="checkbox"/> Yes <input type="checkbox"/> No If "Yes," list the years ▶ 20____, 20____, 20____, 20____		<input checked="" type="checkbox"/>
b	Are there any years listed in 2a for which the foundation is not applying the provisions of section 4942(a)(2) (relating to incorrect valuation of assets) to the year's undistributed income? (If applying section 4942(a)(2) to all years listed, answer "No" and attach statement—see instructions.)	2b	<input checked="" type="checkbox"/>
c	If the provisions of section 4942(a)(2) are being applied to any of the years listed in 2a, list the years here. ▶ 20____, 20____, 20____, 20____		
3a	Did the foundation hold more than a 2% direct or indirect interest in any business enterprise at any time during the year? <input type="checkbox"/> Yes <input type="checkbox"/> No		<input checked="" type="checkbox"/>
b	If "Yes," did it have excess business holdings in 2018 as a result of (1) any purchase by the foundation or disqualified persons after May 26, 1969; (2) the lapse of the 5-year period (or longer period approved by the Commissioner under section 4943(c)(7)) to dispose of holdings acquired by gift or bequest; or (3) the lapse of the 10-, 15-, or 20-year first phase holding period? (Use Schedule C, Form 4720, to determine if the foundation had excess business holdings in 2018.)	3b	<input checked="" type="checkbox"/>
4a	Did the foundation invest during the year any amount in a manner that would jeopardize its charitable purposes?	4a	<input checked="" type="checkbox"/>
b	Did the foundation make any investment in a prior year (but after December 31, 1969) that could jeopardize its charitable purpose that had not been removed from jeopardy before the first day of the tax year beginning in 2018?	4b	<input checked="" type="checkbox"/>

Part VII-B Statements Regarding Activities for Which Form 4720 May Be Required (continued)

5a	During the year, did the foundation pay or incur any amount to:		Yes	No
(1)	Carry on propaganda, or otherwise attempt to influence legislation (section 4945(e))?	<input type="checkbox"/> Yes <input type="checkbox"/> No		
(2)	Influence the outcome of any specific public election (see section 4955); or to carry on, directly or indirectly, any voter registration drive?	<input type="checkbox"/> Yes <input type="checkbox"/> No		
(3)	Provide a grant to an individual for travel, study, or other similar purposes?	<input type="checkbox"/> Yes <input type="checkbox"/> No		
(4)	Provide a grant to an organization other than a charitable, etc., organization described in section 4945(d)(4)(A)? See instructions	<input type="checkbox"/> Yes <input type="checkbox"/> No		
(5)	Provide for any purpose other than religious, charitable, scientific, literary, or educational purposes, or for the prevention of cruelty to children or animals?	<input type="checkbox"/> Yes <input type="checkbox"/> No		
b	If any answer is "Yes" to 5a(1)–(5), did any of the transactions fail to qualify under the exceptions described in Regulations section 53.4945 or in a current notice regarding disaster assistance? See instructions		5b	
	Organizations relying on a current notice regarding disaster assistance, check here	<input type="checkbox"/>		
c	If the answer is "Yes" to question 5a(4), does the foundation claim exemption from the tax because it maintained expenditure responsibility for the grant?	<input type="checkbox"/> Yes <input type="checkbox"/> No		
	If "Yes," attach the statement required by Regulations section 53.4945–5(d).			
6a	Did the foundation, during the year, receive any funds, directly or indirectly, to pay premiums on a personal benefit contract?	<input type="checkbox"/> Yes <input type="checkbox"/> No		
b	Did the foundation, during the year, pay premiums, directly or indirectly, on a personal benefit contract? If "Yes" to 6b, file Form 8870.		6b	
7a	At any time during the tax year, was the foundation a party to a prohibited tax shelter transaction?	<input type="checkbox"/> Yes <input type="checkbox"/> No		
b	If "Yes," did the foundation receive any proceeds or have any net income attributable to the transaction?		7b	
8	Is the foundation subject to the section 4960 tax on payment(s) of more than \$1,000,000 in remuneration or excess parachute payment(s) during the year?	<input type="checkbox"/> Yes <input type="checkbox"/> No		

Part VIII Information About Officers, Directors, Trustees, Foundation Managers, Highly Paid Employees, and Contractors

1 List all officers, directors, trustees, and foundation managers and their compensation. See instructions.

(a) Name and address	(b) Title, and average hours per week devoted to position	(c) Compensation (If not paid, enter -0-)	(d) Contributions to employee benefit plans and deferred compensation	(e) Expense account, other allowances
.....				
.....				
.....				
.....				
.....				

2 Compensation of five highest-paid employees (other than those included on line 1—see instructions). If none, enter "NONE."

(a) Name and address of each employee paid more than \$50,000	(b) Title, and average hours per week devoted to position	(c) Compensation	(d) Contributions to employee benefit plans and deferred compensation	(e) Expense account, other allowances
.....				
.....				
.....				
.....				
.....				

Total number of other employees paid over \$50,000

Part VIII Information About Officers, Directors, Trustees, Foundation Managers, Highly Paid Employees, and Contractors *(continued)*

3 Five highest-paid independent contractors for professional services. See instructions. If none, enter "NONE."

(a) Name and address of each person paid more than \$50,000	(b) Type of service	(c) Compensation
.....		
.....		
.....		
.....		
.....		
.....		
.....		

Total number of others receiving over \$50,000 for professional services ▶

Part IX-A Summary of Direct Charitable Activities

List the foundation's four largest direct charitable activities during the tax year. Include relevant statistical information such as the number of organizations and other beneficiaries served, conferences convened, research papers produced, etc.	Expenses
1	
2	
3	
4	

Part IX-B Summary of Program-Related Investments (see instructions)

Describe the two largest program-related investments made by the foundation during the tax year on lines 1 and 2.	Amount
1	
2	
All other program-related investments. See instructions. 3	

Total. Add lines 1 through 3 ▶

Part X Minimum Investment Return (All domestic foundations must complete this part. Foreign foundations, see instructions.)

1	Fair market value of assets not used (or held for use) directly in carrying out charitable, etc., purposes:		
a	Average monthly fair market value of securities	1a	
b	Average of monthly cash balances	1b	
c	Fair market value of all other assets (see instructions)	1c	
d	Total (add lines 1a, b, and c)	1d	
e	Reduction claimed for blockage or other factors reported on lines 1a and 1c (attach detailed explanation).	1e	
2	Acquisition indebtedness applicable to line 1 assets	2	
3	Subtract line 2 from line 1d	3	
4	Cash deemed held for charitable activities. Enter 1½% of line 3 (for greater amount, see instructions)	4	
5	Net value of noncharitable-use assets. Subtract line 4 from line 3. Enter here and on Part V, line 4	5	
6	Minimum investment return. Enter 5% of line 5	6	

Part XI Distributable Amount (see instructions) (Section 4942(j)(3) and (j)(5) private operating foundations and certain foreign organizations, check here and do not complete this part.)

1	Minimum investment return from Part X, line 6	1	
2a	Tax on investment income for 2018 from Part VI, line 5	2a	
b	Income tax for 2018. (This does not include the tax from Part VI.)	2b	
c	Add lines 2a and 2b	2c	
3	Distributable amount before adjustments. Subtract line 2c from line 1	3	
4	Recoveries of amounts treated as qualifying distributions	4	
5	Add lines 3 and 4	5	
6	Deduction from distributable amount (see instructions)	6	
7	Distributable amount as adjusted. Subtract line 6 from line 5. Enter here and on Part XIII, line 1	7	

Part XII Qualifying Distributions (see instructions)

1	Amounts paid (including administrative expenses) to accomplish charitable, etc., purposes:		
a	Expenses, contributions, gifts, etc.—total from Part I, column (d), line 26	1a	
b	Program-related investments—total from Part IX-B	1b	
2	Amounts paid to acquire assets used (or held for use) directly in carrying out charitable, etc., purposes	2	
3	Amounts set aside for specific charitable projects that satisfy the:		
a	Suitability test (prior IRS approval required)	3a	
b	Cash distribution test (attach the required schedule)	3b	
4	Qualifying distributions. Add lines 1a through 3b. Enter here and on Part V, line 8; and Part XIII, line 4	4	
5	Foundations that qualify under section 4940(e) for the reduced rate of tax on net investment income. Enter 1% of Part I, line 27b. See instructions	5	
6	Adjusted qualifying distributions. Subtract line 5 from line 4	6	

Note: The amount on line 6 will be used in Part V, column (b), in subsequent years when calculating whether the foundation qualifies for the section 4940(e) reduction of tax in those years.

Part XIII Undistributed Income (see instructions)

	(a) Corpus	(b) Years prior to 2017	(c) 2017	(d) 2018
1 Distributable amount for 2018 from Part XI, line 7				
2 Undistributed income, if any, as of the end of 2018:				
a Enter amount for 2017 only				
b Total for prior years: 20____, 20____, 20____				
3 Excess distributions carryover, if any, to 2018:				
a From 2013				
b From 2014				
c From 2015				
d From 2016				
e From 2017				
f Total of lines 3a through e				
4 Qualifying distributions for 2018 from Part XII, line 4: ▶ \$ _____				
a Applied to 2017, but not more than line 2a				
b Applied to undistributed income of prior years (Election required—see instructions)				
c Treated as distributions out of corpus (Election required—see instructions)				
d Applied to 2018 distributable amount				
e Remaining amount distributed out of corpus				
5 Excess distributions carryover applied to 2018 (If an amount appears in column (d), the same amount must be shown in column (a).)				
6 Enter the net total of each column as indicated below:				
a Corpus. Add lines 3f, 4c, and 4e. Subtract line 5				
b Prior years' undistributed income. Subtract line 4b from line 2b				
c Enter the amount of prior years' undistributed income for which a notice of deficiency has been issued, or on which the section 4942(a) tax has been previously assessed				
d Subtract line 6c from line 6b. Taxable amount—see instructions				
e Undistributed income for 2017. Subtract line 4a from line 2a. Taxable amount—see instructions				
f Undistributed income for 2018. Subtract lines 4d and 5 from line 1. This amount must be distributed in 2019				
7 Amounts treated as distributions out of corpus to satisfy requirements imposed by section 170(b)(1)(F) or 4942(g)(3) (Election may be required—see instructions)				
8 Excess distributions carryover from 2013 not applied on line 5 or line 7 (see instructions)				
9 Excess distributions carryover to 2019. Subtract lines 7 and 8 from line 6a				
10 Analysis of line 9:				
a Excess from 2014				
b Excess from 2015				
c Excess from 2016				
d Excess from 2017				
e Excess from 2018				

Part XIV Private Operating Foundations (see instructions and Part VII-A, question 9)

- 1a** If the foundation has received a ruling or determination letter that it is a private operating foundation, and the ruling is effective for 2018, enter the date of the ruling ▶
- b** Check box to indicate whether the foundation is a private operating foundation described in section 4942(j)(3) or 4942(j)(5)

	Tax year				(e) Total
	(a) 2018	(b) 2017	(c) 2016	(d) 2015	
2a Enter the lesser of the adjusted net income from Part I or the minimum investment return from Part X for each year listed					
b 85% of line 2a					
c Qualifying distributions from Part XII, line 4 for each year listed					
d Amounts included in line 2c not used directly for active conduct of exempt activities					
e Qualifying distributions made directly for active conduct of exempt activities. Subtract line 2d from line 2c					
3 Complete 3a, b, or c for the alternative test relied upon:					
a "Assets" alternative test—enter:					
(1) Value of all assets					
(2) Value of assets qualifying under section 4942(j)(3)(B)(i)					
b "Endowment" alternative test—enter ² / ₃ of minimum investment return shown in Part X, line 6 for each year listed					
c "Support" alternative test—enter:					
(1) Total support other than gross investment income (interest, dividends, rents, payments on securities loans (section 512(a)(5)), or royalties)					
(2) Support from general public and 5 or more exempt organizations as provided in section 4942(j)(3)(B)(iii)					
(3) Largest amount of support from an exempt organization					
(4) Gross investment income					

Part XV Supplementary Information (Complete this part only if the foundation had \$5,000 or more in assets at any time during the year—see instructions.)

- 1 Information Regarding Foundation Managers:**
 - a** List any managers of the foundation who have contributed more than 2% of the total contributions received by the foundation before the close of any tax year (but only if they have contributed more than \$5,000). (See section 507(d)(2).)

 - b** List any managers of the foundation who own 10% or more of the stock of a corporation (or an equally large portion of the ownership of a partnership or other entity) of which the foundation has a 10% or greater interest.

- 2 Information Regarding Contribution, Grant, Gift, Loan, Scholarship, etc., Programs:**

Check here if the foundation only makes contributions to preselected charitable organizations and does not accept unsolicited requests for funds. If the foundation makes gifts, grants, etc., to individuals or organizations under other conditions, complete items 2a, b, c, and d. See instructions.

 - a** The name, address, and telephone number or email address of the person to whom applications should be addressed:

 - b** The form in which applications should be submitted and information and materials they should include:

 - c** Any submission deadlines:

 - d** Any restrictions or limitations on awards, such as by geographical areas, charitable fields, kinds of institutions, or other factors:

Part XV **Supplementary Information** *(continued)*

3 Grants and Contributions Paid During the Year or Approved for Future Payment

Recipient	If recipient is an individual, show any relationship to any foundation manager or substantial contributor	Foundation status of recipient	Purpose of grant or contribution	Amount
Name and address (home or business)				
a <i>Paid during the year</i>				
Total			▶	3a
b <i>Approved for future payment</i>				
Total			▶	3b

Exempt Organization Business Income Tax Return (and proxy tax under section 6033(e))

2018

Department of the Treasury
Internal Revenue Service

For calendar year 2018 or other tax year beginning [redacted], 2018, and ending [redacted], 20[redacted].

▶ Go to www.irs.gov/Form990T for instructions and the latest information.

▶ Do not enter SSN numbers on this form as it may be made public if your organization is a 501(c)(3).

Open to Public Inspection for 501(c)(3) Organizations Only

A Check box if address changed B Exempt under section <input type="checkbox"/> 501(c)() () <input checked="" type="checkbox"/> 08(e) <input type="checkbox"/> 220(e) <input type="checkbox"/> 408A <input type="checkbox"/> 530(a) <input type="checkbox"/> 529(a) C Book value of all assets at end of year [redacted]	Print or Type	Name of organization (<input type="checkbox"/> Check box if name changed and see instructions.) [redacted]	D Employer identification number (Employees' trust, see instructions.) [redacted]
		Number, street, and room or suite no. If a P.O. box, see instructions. [redacted]	E Unrelated business activity code (See instructions.) [redacted]
		City or town, state or province, country, and ZIP or foreign postal code [redacted]	

F Group exemption number (See instructions.) ▶ [redacted]

G Check organization type ▶ 501(c) corporation 501(c) trust 401(a) trust Other trust

H Enter the number of the organization's unrelated trades or businesses. ▶ [redacted] Describe the only (or first) unrelated trade or business here ▶ [redacted]. If only one, complete Parts I-V. If more than one, describe the first in the blank space at the end of the previous sentence, complete Parts I and II, complete a Schedule M for each additional trade or business, then complete Parts III-V.

I During the tax year, was the corporation a subsidiary in an affiliated group or a parent-subsidiary controlled group? [redacted] ▶ Yes No
If "Yes," enter the name and identifying number of the parent corporation. ▶

J The books are in care of ▶ Telephone number ▶ [redacted]

Part I Unrelated Trade or Business Income		(A) Income	(B) Expenses	(C) Net
1a Gross receipts or sales	[redacted]	[redacted]		
b Less returns and allowances	[redacted]			
c Balance ▶	1c	[redacted]		
2 Cost of goods sold (Schedule A, line 7)	2			
3 Gross profit. Subtract line 2 from line 1c	3			[redacted]
4a Capital gain net income (attach Schedule D)	4a			
b Net gain (loss) (Form 4797, Part II, line 17) (attach Form 4797)	4b			
c Capital loss deduction for trusts	4c			
5 Income (loss) from a partnership or an S corporation (attach statement)	5			
6 Rent income (Schedule C)	6		[redacted]	
7 Unrelated debt-financed income (Schedule E)	7			
8 Interest, annuities, royalties, and rents from a controlled organization (Schedule F)	8			
9 Investment income of a section 501(c)(7), (9), or (17) organization (Schedule G)	9			
10 Exploited exempt activity income (Schedule I)	10			
11 Advertising income (Schedule J)	11			
12 Other income (See instructions; attach schedule)	12			
13 Total. Combine lines 3 through 12	13	[redacted]	[redacted]	[redacted]

Part II Deductions Not Taken Elsewhere (See instructions for limitations on deductions.) (Except for contributions, deductions must be directly connected with the unrelated business income.)			
14 Compensation of officers, directors, and trustees (Schedule K)	14		[redacted]
15 Salaries and wages	15		[redacted]
16 Repairs and maintenance	16		[redacted]
17 Bad debts	17		[redacted]
18 Interest (attach schedule) (see instructions)	18		[redacted]
19 Taxes and licenses	19		[redacted]
20 Charitable contributions (See instructions for limitation rules)	20		[redacted]
21 Depreciation (attach Form 4562)	21	[redacted]	
22 Less depreciation claimed on Schedule A and elsewhere on return	22a	[redacted]	
23 Depletion	23		[redacted]
24 Contributions to deferred compensation plans	24		[redacted]
25 Employee benefit programs	25		[redacted]
26 Excess exempt expenses (Schedule I)	26		[redacted]
27 Excess readership costs (Schedule J)	27		[redacted]
28 Other deductions (attach schedule)	28		[redacted]
29 Total deductions. Add lines 14 through 28	29		[redacted]
30 Unrelated business taxable income before net operating loss deduction. Subtract line 29 from line 13	30		[redacted]
31 Deduction for net operating loss arising in tax years beginning on or after January 1, 2018 (see instructions)	31		[redacted]
32 Unrelated business taxable income. Subtract line 31 from line 30	32		[redacted]

Part III Total Unrelated Business Taxable Income

33	Total of unrelated business taxable income computed from all unrelated trades or businesses (see instructions)	33		
34	Amounts paid for disallowed fringes	34		
35	Deduction for net operating loss arising in tax years beginning before January 1, 2018 (see instructions)	35		
36	Total of unrelated business taxable income before specific deduction. Subtract line 35 from the sum of lines 33 and 34	36		
37	Specific deduction (Generally \$1,000, but see line 37 instructions for exceptions)	37		
38	Unrelated business taxable income. Subtract line 37 from line 36. If line 37 is greater than line 36, enter the smaller of zero or line 36.	38		

Part IV Tax Computation

39	Organizations Taxable as Corporations. Multiply line 38 by 21% (0.21)	39		
40	Trusts Taxable at Trust Rates. See instructions for tax computation. Income tax on the amount on line 38 from: <input type="checkbox"/> Tax rate schedule or <input type="checkbox"/> Schedule D (Form 1041)	40		
41	Proxy tax. See instructions	41		
42	Alternative minimum tax (trusts only)	42		
43	Tax on Noncompliant Facility Income. See instructions	43		
44	Total. Add lines 41, 42, and 43 to line 39 or 40, whichever applies	44		

Part V Tax and Payments

45a	Foreign tax credit (corporations attach Form 1118; trusts attach Form 1116)	45a		
b	Other credits (see instructions)	45b		
c	General business credit. Attach Form 3800 (see instructions)	45c		
d	Credit for prior year minimum tax (attach Form 8801 or 8827)	45d		
e	Total credits. Add lines 45a through 45d	45e		
46	Subtract line 45e from line 44	46		
47	Other taxes. Check if from: <input type="checkbox"/> Form 4255 <input type="checkbox"/> Form 8611 <input type="checkbox"/> Form 8697 <input type="checkbox"/> Form 8866 <input type="checkbox"/> Other (attach schedule)	47		
48	Total tax. Add lines 46 and 47 (see instructions)	48		
49	2018 net 965 tax liability paid from Form 965-A or Form 965-B, Part II, column (k), line 2	49		
50a	Payments: A 2017 overpayment credited to 2018	50a		
b	2018 estimated tax payments	50b		
c	Tax deposited with Form 8868	50c		
d	Foreign organizations: Tax paid or withheld at source (see instructions)	50d		
e	Backup withholding (see instructions)	50e		
f	Credit for small employer health insurance premiums (attach Form 8941)	50f		
g	Other credits, adjustments, and payments: <input type="checkbox"/> Form 2439 <input type="checkbox"/> Form 4136 <input type="checkbox"/> Other Total	50g		
51	Total payments. Add lines 50a through 50g	51		
52	Estimated tax penalty (see instructions). Check if Form 2220 is attached <input type="checkbox"/>	52		
53	Tax due. If line 51 is less than the total of lines 48, 49, and 52, enter amount owed	53		
54	Overpayment. If line 51 is larger than the total of lines 48, 49, and 52, enter amount overpaid	54		
55	Enter the amount of line 54 you want: Credited to 2019 estimated tax <input type="checkbox"/> Refunded <input type="checkbox"/>	55		

Part VI Statements Regarding Certain Activities and Other Information (see instructions)

56	At any time during the 2018 calendar year, did the organization have an interest in or a signature or other authority over a financial account (bank, securities, or other) in a foreign country? If "Yes," the organization may have to file FinCEN Form 114, Report of Foreign Bank and Financial Accounts. If "Yes," enter the name of the foreign country here	Yes	No
57	During the tax year, did the organization receive a distribution from, or was it the grantor of, or transferor to, a foreign trust? If "Yes," see instructions for other forms the organization may have to file.	Yes	No
58	Enter the amount of tax-exempt interest received or accrued during the tax year \$		

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)? <input type="checkbox"/> Yes <input type="checkbox"/> No
--

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

Schedule A—Cost of Goods Sold. Enter method of inventory valuation ►

1 Inventory at beginning of year	1			6 Inventory at end of year	6		
2 Purchases	2			7 Cost of goods sold. Subtract line 6 from line 5. Enter here and in Part I, line 2	7		
3 Cost of labor	3			8 Do the rules of section 263A (with respect to property produced or acquired for resale) apply to the organization?		Yes	No
4a Additional section 263A costs (attach schedule)	4a						
b Other costs (attach schedule)	4b						
5 Total. Add lines 1 through 4b	5						

Schedule C—Rent Income (From Real Property and Personal Property Leased With Real Property)

(see instructions)

1. Description of property		
(1)		
(2)		
(3)		
(4)		
2. Rent received or accrued		
(a) From personal property (if the percentage of rent for personal property is more than 10% but not more than 50%)	(b) From real and personal property (if the percentage of rent for personal property exceeds 50% or if the rent is based on profit or income)	3(a) Deductions directly connected with the income in columns 2(a) and 2(b) (attach schedule)
(1)		
(2)		
(3)		
(4)		
Total	Total	(b) Total deductions. Enter here and on page 1, Part I, line 6, column (B) ►
(c) Total income. Add totals of columns 2(a) and 2(b). Enter here and on page 1, Part I, line 6, column (A) ►		

Schedule E—Unrelated Debt-Financed Income (see instructions)

1. Description of debt-financed property		2. Gross income from or allocable to debt-financed property	3. Deductions directly connected with or allocable to debt-financed property	
			(a) Straight line depreciation (attach schedule)	(b) Other deductions (attach schedule)
(1)				
(2)				
(3)				
(4)				
4. Amount of average acquisition debt on or allocable to debt-financed property (attach schedule)	5. Average adjusted basis of or allocable to debt-financed property (attach schedule)	6. Column 4 divided by column 5	7. Gross income reportable (column 2 × column 6)	8. Allocable deductions (column 6 × total of columns 3(a) and 3(b))
(1)				
(2)				
(3)				
(4)				
Totals ►			Enter here and on page 1, Part I, line 7, column (A).	Enter here and on page 1, Part I, line 7, column (B).
Total dividends-received deductions included in column 8 ►				

Schedule F—Interest, Annuities, Royalties, and Rents From Controlled Organizations (see instructions)

1. Name of controlled organization	2. Employer identification number	Exempt Controlled Organizations			
		3. Net unrelated income (loss) (see instructions)	4. Total of specified payments made	5. Part of column 4 that is included in the controlling organization's gross income	6. Deductions directly connected with income in column 5
(1)					
(2)					
(3)					
(4)					

Nonexempt Controlled Organizations

7. Taxable Income	8. Net unrelated income (loss) (see instructions)	9. Total of specified payments made	10. Part of column 9 that is included in the controlling organization's gross income	11. Deductions directly connected with income in column 10
(1)				
(2)				
(3)				
(4)				

	Add columns 5 and 10. Enter here and on page 1, Part I, line 8, column (A).	Add columns 6 and 11. Enter here and on page 1, Part I, line 8, column (B).
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Totals ▶

Schedule G—Investment Income of a Section 501(c)(7), (9), or (17) Organization (see instructions)

1. Description of income	2. Amount of income	3. Deductions directly connected (attach schedule)	4. Set-asides (attach schedule)	5. Total deductions and set-asides (col. 3 plus col. 4)
(1)				
(2)				
(3)				
(4)				

	Enter here and on page 1, Part I, line 9, column (A).		Enter here and on page 1, Part I, line 9, column (B).
--	---	--	---

Totals ▶

Schedule I—Exploited Exempt Activity Income, Other Than Advertising Income (see instructions)

1. Description of exploited activity	2. Gross unrelated business income from trade or business	3. Expenses directly connected with production of unrelated business income	4. Net income (loss) from unrelated trade or business (column 2 minus column 3). If a gain, compute cols. 5 through 7.	5. Gross income from activity that is not unrelated business income	6. Expenses attributable to column 5	7. Excess exempt expenses (column 6 minus column 5, but not more than column 4).
(1)						
(2)						
(3)						
(4)						

	Enter here and on page 1, Part I, line 10, col. (A).	Enter here and on page 1, Part I, line 10, col. (B).		Enter here and on page 1, Part II, line 26.
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Totals ▶

Schedule J—Advertising Income (see instructions)

Part I Income From Periodicals Reported on a Consolidated Basis

1. Name of periodical	2. Gross advertising income	3. Direct advertising costs	4. Advertising gain or (loss) (col. 2 minus col. 3). If a gain, compute cols. 5 through 7.	5. Circulation income	6. Readership costs	7. Excess readership costs (column 6 minus column 5, but not more than column 4).
(1)						
(2)						
(3)						
(4)						

Totals (carry to Part II, line (5)) . . . ▶						
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Return of Certain Excise Taxes Under Chapters 41 and 42 of the Internal Revenue Code

Department of the Treasury
Internal Revenue Service

(Sections 170(f)(10), 664(c)(2), 4911, 4912, 4941, 4942, 4943, 4944, 4945, 4955, 4958, 4959, 4960, 4965, 4966, 4967, and 4968)

2018

► Go to www.irs.gov/Form4720 for instructions and the latest information.

For calendar year 2018 or other tax year beginning _____, 2018, and ending _____, 20____

Name of organization or entity _____ **Employer identification number** _____

Number, street, and room or suite no. (or P.O. box if mail is not delivered to street address) _____

City or town, state or province, country, and ZIP or foreign postal code _____

Check box for type of annual return:
 Form 990 Form 990-EZ
 Form 990-PF Other
 Form 5227

A Is the organization a foreign private foundation within the meaning of section 4948(b)? **Yes** **No**

B Has corrective action been taken on any taxable event that resulted in Chapter 42 taxes being reported on this form? (Enter "N/A" if not applicable) **Yes** **No**

If "Yes," attach a detailed description and documentation of the corrective action taken and, if applicable, enter the fair market value of any property recovered as a result of the correction ► \$ _____. If "No," (that is, any uncorrected acts or transactions), attach an explanation (see instructions).

Part I Taxes on Organization (Sections 170(f)(10), 664(c)(2), 4911(a), 4912(a), 4942(a), 4943(a), 4944(a)(1), 4945(a)(1), 4955(a)(1), 4959, 4960(a), 4965(a)(1), 4966(a)(1), and 4968(a))

1	Tax on undistributed income—Schedule B, line 4	1	
2	Tax on excess business holdings—Schedule C, line 7	2	
3	Tax on investments that jeopardize charitable purpose—Schedule D, Part I, column (e)	3	
4	Tax on taxable expenditures—Schedule E, Part I, column (g)	4	
5	Tax on political expenditures—Schedule F, Part I, column (e)	5	
6	Tax on excess lobbying expenditures—Schedule G, line 4	6	
7	Tax on disqualifying lobbying expenditures—Schedule H, Part I, column (e)	7	
8	Tax on premiums paid on personal benefit contracts	8	
9	Tax on being a party to prohibited tax shelter transactions—Schedule J, Part I, column (h)	9	
10	Tax on taxable distributions—Schedule K, Part I, column (f)	10	
11	Tax on a charitable remainder trust's unrelated business taxable income. Attach statement	11	
12	Tax on failure to meet the requirements of section 501(r)(3)—Schedule M, Part II, line 2	12	
13	Tax on excess executive compensation—Schedule N	13	
14	Tax on net investment income of private colleges and universities—Schedule O	14	
15	Total (add lines 1–14)	15	

Part II-A Taxes on Managers, Self-Dealers, Disqualified Persons, Donors, Donor Advisors, and Related Persons (Sections 4912(b), 4941(a), 4944(a)(2), 4945(a)(2), 4955(a)(2), 4958(a), 4965(a)(2), 4966(a)(2), and 4967(a))

(a) Name and address of person subject to tax. City or town, state or province, country, ZIP or foreign postal code		(b) Taxpayer identification number	
a			
b			
c			
(c) Tax on self-dealing—Schedule A, Part II, col. (d), and Part III, col. (d)	(d) Tax on investments that jeopardize charitable purpose—Schedule D, Part II, col. (d)	(e) Tax on taxable expenditures—Schedule E, Part II, col. (d)	(f) Tax on political expenditures—Schedule F, Part II, col. (d)
a			
b			
c			
Total			
(g) Tax on disqualifying lobbying expenditures—Schedule H, Part II, col. (d)	(h) Tax on excess benefit transactions—Schedule I, Part II, col. (d), and Part III, col. (d)	(i) Tax on being a party to prohibited tax shelter transactions—Schedule J, Part II, col. (d)	(j) Tax on taxable distributions—Schedule K, Part II, col. (d)
a			
b			
c			
Total			
(k) Tax on prohibited benefits—Sch L, Part II, col. (d), and Part III, col. (d)			(l) Total—Add cols. (c) through (k)
a			
b			
c			
Total			

Part II-B Summary of Taxes (See **Tax Payments** in the instructions.)

1	Enter the taxes listed in Part II-A, column (l), that apply to managers, self-dealers, disqualified persons, donors, donor advisors, and related persons who sign this form. If all sign, enter the total amount from Part II-A, column (l)	1	
2	Total tax. Add Part I, line 15, and Part II-B, line 1	2	
3	Total payments including amount paid with Form 8868 (see instructions)	3	
4	Tax due. If line 2 is larger than line 3, enter amount owed (see instructions) ▶	4	
5	Overpayment. If line 2 is smaller than line 3, enter the difference. This is your refund . . ▶	5	

SCHEDULE A—Initial Taxes on Self-Dealing (Section 4941)

Part I Acts of Self-Dealing and Tax Computation

(a) Act number	(b) Date of act	(c) Description of act	
1			
2			
3			
4			
5			

(d) Question number from Form 990-PF, Part VII-B, or Form 5227, Part VI-B, applicable to the act	(e) Amount involved in act	(f) Initial tax on self-dealer (10% of col. (e))	(g) Tax on foundation managers (if applicable) (lesser of \$20,000 or 5% of col. (e))

Part II Summary of Tax Liability of Self-Dealers and Proration of Payments

(a) Names of self-dealers liable for tax	(b) Act no. from Part I, col. (a)	(c) Tax from Part I, col. (f), or prorated amount	(d) Self-dealer's total tax liability (add amounts in col. (c)) (see instructions)

Part III Summary of Tax Liability of Foundation Managers and Proration of Payments

(a) Names of foundation managers liable for tax	(b) Act no. from Part I, col. (a)	(c) Tax from Part I, col. (g), or prorated amount	(d) Manager's total tax liability (add amounts in col. (c)) (see instructions)

SCHEDULE B—Initial Tax on Undistributed Income (Section 4942)

1	Undistributed income for years before 2017 (from Form 990-PF for 2018, Part XIII, line 6d)	1	
2	Undistributed income for 2017 (from Form 990-PF for 2018, Part XIII, line 6e)	2	
3	Total undistributed income at end of current tax year beginning in 2018 and subject to tax under section 4942 (add lines 1 and 2)	3	
4	Tax —Enter 30% of line 3 here and on Part I, line 1	4	

SCHEDULE C—Initial Tax on Excess Business Holdings (Section 4943)

Business Holdings and Computation of Tax

If you have taxable excess holdings in more than one business enterprise, attach a separate schedule for each enterprise. Refer to the instructions for each line item before making any entries.

Name and address of business enterprise _____

Employer identification number **▶** _____

Form of enterprise (corporation, partnership, trust, joint venture, sole proprietorship, etc.) . **▶** _____

		(a) Voting stock (profits interest or beneficial interest)	(b) Value	(c) Nonvoting stock (capital interest)
1	Foundation holdings in business enterprise	%	%	
2	Permitted holdings in business enterprise	%	%	
3	Value of excess holdings in business enterprise			
4	Value of excess holdings disposed of within 90 days; or, other value of excess holdings not subject to section 4943 tax (attach statement)			
5	Taxable excess holdings in business enterprise—line 3 minus line 4			
6	Tax —Enter 10% of line 5			
7	Total tax —Add amounts on line 6, columns (a), (b), and (c); enter total here and on Part I, line 2			

SCHEDULE D—Initial Taxes on Investments That Jeopardize Charitable Purpose (Section 4944)

Part I Investments and Tax Computation

(a) Investment number	(b) Date of investment	(c) Description of investment	(d) Amount of investment	(e) Initial tax on foundation (10% of col. (d))	(f) Initial tax on foundation managers (if applicable)—(lesser of \$10,000 or 10% of col. (d))
1					
2					
3					
4					
5					
Total —Column (e). Enter here and on Part I, line 3					
Total —Column (f). Enter total (or prorated amount) here and in Part II, column (c), below					

Part II Summary of Tax Liability of Foundation Managers and Proration of Payments

(a) Names of foundation managers liable for tax	(b) Investment no. from Part I, col. (a)	(c) Tax from Part I, col. (f), or prorated amount	(d) Manager's total tax liability (add amounts in col. (c)) (see instructions)

SCHEDULE E—Initial Taxes on Taxable Expenditures (Section 4945)

Part I Expenditures and Computation of Tax				
(a) Item number	(b) Amount	(c) Date paid or incurred	(d) Name and address of recipient	(e) Description of expenditure and purposes for which made
1				
2				
3				
4				
5				
(f) Question number from Form 990-PF, Part VII-B, or Form 5227, Part VI-B, applicable to the expenditure			(g) Initial tax imposed on foundation (20% of col. (b))	(h) Initial tax imposed on foundation managers (if applicable)—(lesser of \$10,000 or 5% of col. (b))
Total — Column (g). Enter here and on Part I, line 4				
Total — Column (h). Enter total (or prorated amount) here and in Part II, column (c), below				

Part II Summary of Tax Liability of Foundation Managers and Proration of Payments			
(a) Names of foundation managers liable for tax	(b) Item no. from Part I, col. (a)	(c) Tax from Part I, col. (h), or prorated amount	(d) Manager's total tax liability (add amounts in col. (c)) (see instructions)

SCHEDULE F—Initial Taxes on Political Expenditures (Section 4955)

Part I Expenditures and Computation of Tax					
(a) Item number	(b) Amount	(c) Date paid or incurred	(d) Description of political expenditure	(e) Initial tax imposed on organization or foundation (10% of col. (b))	(f) Initial tax imposed on managers (if applicable) (lesser of \$5,000 or 2½% of col. (b))
1					
2					
3					
4					
5					
Total — Column (e). Enter here and on Part I, line 5					
Total — Column (f). Enter total (or prorated amount) here and in Part II, column (c), below					

Part II Summary of Tax Liability of Organization Managers or Foundation Managers and Proration of Payments			
(a) Names of organization managers or foundation managers liable for tax	(b) Item no. from Part I, col. (a)	(c) Tax from Part I, col. (f), or prorated amount	(d) Manager's total tax liability (add amounts in col. (c)) (see instructions)

SCHEDULE G – Tax on Excess Lobbying Expenditures (Section 4911)

1	Excess of grass roots expenditures over grass roots nontaxable amount (from Schedule C (Form 990 or 990-EZ), Part II-A, column (b), line 1h). (See the instructions before making an entry.)	1	
2	Excess of lobbying expenditures over lobbying nontaxable amount (from Schedule C (Form 990 or 990-EZ), Part II-A, column (b), line 1i). (See the instructions before making an entry.)	2	
3	Excess lobbying expenditures—enter the larger of line 1 or line 2	3	
4	Tax —Enter 25% of line 3 here and on Part I, line 6	4	

SCHEDULE H – Taxes on Disqualifying Lobbying Expenditures (Section 4912)

Part I Expenditures and Computation of Tax					
(a) Item number	(b) Amount	(c) Date paid or incurred	(d) Description of lobbying expenditures	(e) Tax imposed on organization (5% of col. (b))	(f) Tax imposed on organization managers (if applicable)—(5% of col. (b))
1					
2					
3					
4					
5					
Total —Column (e). Enter here and on Part I, line 7					
Total —Column (f). Enter total (or prorated amount) here and in Part II, column (c), below					

Part II Summary of Tax Liability of Organization Managers and Proration of Payments			
(a) Names of organization managers liable for tax	(b) Item no. from Part I, col. (a)	(c) Tax from Part I, col. (f), or prorated amount	(d) Manager's total tax liability (add amounts in col. (c)) (see instructions)

SCHEDULE I – Initial Taxes on Excess Benefit Transactions (Section 4958)

Part I Excess Benefit Transactions and Tax Computation		
(a) Transaction number	(b) Date of transaction	(c) Description of transaction
1		
2		
3		
4		
5		
(d) Amount of excess benefit	(e) Initial tax on disqualified persons (25% of col. (d))	(f) Tax on organization managers (if applicable) (lesser of \$20,000 or 10% of col. (d))

SCHEDULE I—Initial Taxes on Excess Benefit Transactions (Section 4958) Continued

Part II Summary of Tax Liability of Disqualified Persons and Proration of Payments

(a) Names of disqualified persons liable for tax	(b) Trans. no. from Part I, col. (a)	(c) Tax from Part I, col. (e), or prorated amount	(d) Disqualified person's total tax liability (add amounts in col. (c)) (see instructions)

Part III Summary of Tax Liability of 501(c)(3), (c)(4) & (c)(29) Organization Managers and Proration of Payments

(a) Names of 501(c)(3), (c)(4) & (c)(29) organization managers liable for tax	(b) Trans. no. from Part I, col. (a)	(c) Tax from Part I, col. (f), or prorated amount	(d) Manager's total tax liability (add amounts in col. (c)) (see instructions)

SCHEDULE J—Taxes on Being a Party to Prohibited Tax Shelter Transactions (Section 4965)

Part I Prohibited Tax Shelter Transactions (PTST) and Tax Imposed on the Tax-Exempt Entity (see instructions)

(a) Transaction number	(b) Transaction date	(c) Type of transaction 1 — Listed 2 — Subsequently listed 3 — Confidential 4 — Contractual protection	(d) Description of transaction		
1					
2					
3					
4					
5					
(e) Did the tax-exempt entity know or have reason to know this transaction was a PTST when it became a party to the transaction? Answer Yes or No		(f) Net income attributable to the PTST	(g) 75% of proceeds attributable to the PTST	(h) Tax imposed on the tax-exempt entity (see instructions)	

Total— Column (h). Enter here and on Part I, line 9

Part II Tax Imposed on Entity Managers (Section 4965) Continued

(a) Name of entity manager	(b) Transaction number from Part I, col. (a)	(c) Tax—enter \$20,000 for each transaction listed in col. (b) for each manager in col. (a)	(d) Manager's total tax liability (add amounts in col. (c))

SCHEDULE K—Taxes on Taxable Distributions of Sponsoring Organizations Maintaining Donor Advised Funds (Section 4966). See the instructions.

Part I Taxable Distributions and Tax Computation

(a) Item number	(b) Name of sponsoring organization and donor advised fund	(c) Description of distribution	
1			
2			
3			
4			
(d) Date of distribution	(e) Amount of distribution	(f) Tax imposed on organization (20% of col. (e))	(g) Tax on fund managers (lesser of 5% of col. (e) or \$10,000)
Total— Column (f). Enter here and on Part I, line 10			
Total— Column (g). Enter total (or prorated amount) here and in Part II, column (c), below . . .			

Part II Summary of Tax Liability of Fund Managers and Proration of Payments

(a) Name of fund managers liable for tax	(b) Item no. from Part I, col. (a)	(c) Tax from Part I, col. (g) or prorated amount	(d) Manager's total tax liability (add amounts in col. (c)) (see instructions)

SCHEDULE L—Taxes on Prohibited Benefits Distributed From Donor Advised Funds (Section 4967).
See the instructions.

Part I Prohibited Benefits and Tax Computation			
(a) Item number	(b) Date of prohibited benefit	(c) Description of benefit	
1			
2			
3			
4			
5			
(d) Amount of prohibited benefit		(e) Tax on donors, donor advisors, or related persons (125% of col. (d)) (see instructions)	(f) Tax on fund managers (if applicable) (lesser of 10% of col. (d) or \$10,000) (see instructions)

Part II Summary of Tax Liability of Donors, Donor Advisors, Related Persons, and Proration of Payments			
(a) Names of donors, donor advisors, or related persons liable for tax	(b) Item no. from Part I, col. (a)	(c) Tax from Part I, col. (e) or prorated amount	(d) Donor's, donor advisor's, or related person's total tax liability (add amounts in col. (c)) (see instructions)

Part III Summary of Tax Liability of Fund Managers and Proration of Payments			
(a) Names of fund managers liable for tax	(b) Item no. from Part I, col. (a)	(c) Tax from Part I, col. (f) or prorated amount	(d) Fund manager's total tax liability (add amounts in col. (c)) (see instructions)

Schedule M—Tax on Hospital Organization for Failure to Meet the Community Health Needs Assessment Requirements (Sections 4959 and 501(r)(3)). (See instructions.)

Part I Failures to Meet Section 501(r)(3)				
(a) Item number	(b) Name of hospital facility	(c) Description of the failure	(d) Tax year hospital facility last conducted a CHNA	(e) Tax year hospital facility last adopted an implementation strategy
1				
2				
3				
4				
5				

Part II Computation of Tax	
1	Number of hospital facilities operated by the hospital organization that failed to meet the Community Health Needs Assessment requirements of section 501(r)(3)
2	Tax —Enter \$50,000 multiplied by line 1 here and on Part I, line 12

SCHEDULE N—Tax on Excess Executive Compensation (Section 4960). (See instructions.)

(a) Item number	(b) Name of covered employee	(c) Excess remuneration	(d) Excess parachute payment	(e) Total. Add column (c) and (d)
1				
2				
3				
4				
5				
6	Attachment, if necessary. See instructions			
Total (add column (e) items 1–6)				
Tax. Enter 21% of the amount above here and on Part I, line 13				

SCHEDULE O—Excise Tax on Net Investment Income of Private Colleges and Universities (Section 4968)

	(a) Name	(b) EIN	(c) Gross investment income (See instructions.)	(d) Capital gain net income	(e) Administrative expenses allocable to income included in cols. (c) and (d)	(f) Net investment income (See instructions.)
1	Filing Organization					
2	Related Organization					
3	Related Organization					
4	Related Organization					
5	Total from attachment, if necessary					
6	Total					
7	Excise Tax on Net Investment Income. Enter 1.4% of the amount in 6(f) here and on Part I, line 14					

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.

▶		Title	Date
Signature of officer or trustee			
▶			Date
Signature (and organization or entity name if applicable) of manager, self-dealer, disqualified person, donor, donor advisor, or related person			
▶			Date
Signature (and organization or entity name if applicable) of manager, self-dealer, disqualified person, donor, donor advisor, or related person			
▶			Date
Signature (and organization or entity name if applicable) of manager, self-dealer, disqualified person, donor, donor advisor, or related person			
▶			Date
Signature (and organization or entity name if applicable) of manager, self-dealer, disqualified person, donor, donor advisor, or related person			

Sign Here

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

Information Return for Tax-Exempt Private Activity Bond Issues

(Under Internal Revenue Code section 149(e))
 ▶ See separate instructions.

OMB No. 1545-0720

▶ Go to www.irs.gov/Form8038 for instructions and the latest information.

Part I Reporting Authority		Check if Amended Return <input checked="" type="checkbox"/>
1 Issuer's name [REDACTED]		2 Issuer's employer identification number [REDACTED]
3a Name of person (other than issuer) with whom the IRS may communicate about this return (see instructions)		3b Telephone number of other person shown on 3a
4 Number and street (or P.O. box if mail is not delivered to street address)	Room/suite	5 Report number (For IRS Use Only) 1 <input type="checkbox"/> <input type="checkbox"/> <input type="checkbox"/>
6 City, town, or post office, state, and ZIP code [REDACTED]		7 Date of issue (MM/DD/YYYY) [REDACTED]
8 Name of issue [REDACTED]		9 CUSIP number [REDACTED]
10a Name and title of officer or other employee of the issuer whom the IRS may call for more information		10b Telephone number of officer or other employee shown on 10a

Part II Type of Issue (Enter the issue price.)	Issue Price
11 Exempt facility bond:	
a Airport (sections 142(a)(1) and 142(c))	11a [REDACTED]
b Docks and wharves (sections 142(a)(2) and 142(c))	11b [REDACTED]
c Water furnishing facilities (sections 142(a)(4) and 142(e))	11c [REDACTED]
d Sewage facilities (section 142(a)(5))	11d [REDACTED]
e Solid waste disposal facilities (section 142(a)(6))	11e [REDACTED]
f Qualified residential rental projects (sections 142(a)(7) and 142(d)) (see instructions)	11f [REDACTED]
Meeting 20–50 test (section 142(d)(1)(A))	[REDACTED]
Meeting 40–60 test (section 142(d)(1)(B))	[REDACTED]
Meeting 25–60 test (NYC only) (section 142(d)(6))	[REDACTED]
Has an election been made for deep rent skewing (section 142(d)(4)(B))?	<input checked="" type="checkbox"/> Yes <input type="checkbox"/> No
g Facilities for the local furnishing of electric energy or gas (sections 142(a)(8) and 142(f))	11g [REDACTED]
h Facilities allowed under a transitional rule of the Tax Reform Act of 1986 (see instructions)	11h [REDACTED]
Facility type [REDACTED]	
1986 Act section [REDACTED]	
i Qualified enterprise zone facility bonds (section 1394) (see instructions)	11i [REDACTED]
j Qualified empowerment zone facility bonds (section 1394(f)) (see instructions)	11j [REDACTED]
k Other (see instructions)	11k [REDACTED]
l Qualified public educational facility bonds (sections 142(a)(13) and 142(k))	11l [REDACTED]
m Mass commuting facilities (sections 142(a)(3) and 142(c))	11m [REDACTED]
n Qualified highway or surface freight transfer facilities (sections 142(a)(15) and 142(m))	11n [REDACTED]
o Other (see instructions)	[REDACTED]
p Local district heating or cooling facilities (sections 142(a)(9) and 142(g))	11p [REDACTED]
q Other (see instructions)	11q [REDACTED]
12a Qualified mortgage bond (section 143(a))	12a [REDACTED]
b Other (see instructions) [REDACTED]	12b [REDACTED]
13 Qualified veterans' mortgage bond (section 143(b)) (see instructions) ▶	13 [REDACTED]
Check the box if you elect to rebate arbitrage profits to the United States <input type="checkbox"/>	[REDACTED]
14 Qualified small issue bond (section 144(a)) (see instructions) ▶	14 [REDACTED]
Check the box for \$10 million small issue exemption <input type="checkbox"/>	[REDACTED]
15 Qualified student loan bond (section 144(b))	15 [REDACTED]
16 Qualified redevelopment bond (section 144(c))	16 [REDACTED]
17 Qualified hospital bond (section 145(c)) (attach schedule—see instructions)	17 [REDACTED]
18 Qualified 501(c)(3) nonhospital bond (section 145(b)) (attach schedule—see instructions)	18 [REDACTED]
Check box if 95% or more of net proceeds will be used only for capital expenditures ▶ <input type="checkbox"/>	[REDACTED]
19 Nongovernmental output property bond (treated as private activity bond) (section 141(d))	19 [REDACTED]
20a Other (see instructions)	[REDACTED]
b Reissuance (see instructions)	20b [REDACTED]
c Other. Describe (see instructions) ▶ [REDACTED]	20c [REDACTED]

Part III Description of Bonds (Complete for the entire issue for which this form is being filed.)

Table with 5 columns: (a) Final maturity date, (b) Issue price, (c) Stated redemption price at maturity, (d) Weighted average maturity, (e) Yield. Row 21 contains redacted data.

Part IV Uses of Proceeds of Issue (including underwriters' discount)

Table with 2 columns: Description, Amount. Rows 22-30 list various uses of proceeds, with redacted amounts.

Part V Description of Property Financed

Caution: Do not complete for qualified student loan bonds, qualified mortgage bonds, or qualified veterans' mortgage bonds.

Table with 2 columns: Type of Property Financed, Amount. Rows 31-32 list property types and NAICS codes, with redacted amounts.

Table with 4 columns: NAICS Code, Amount of nonrefunding proceeds. Rows a, b, c, d contain redacted data.

Part VI Description of Refunded Bonds (Complete this part only for refunding bonds.)

Table with 2 columns: Description, Amount. Rows 33-36 describe refunded bonds with redacted amounts.

Part VII Miscellaneous

Form with rows 37-46 containing miscellaneous information, checkboxes, and redacted fields.

Name

EIN

Part VIII Volume Caps		Amount
47	Amount of state volume cap allocated to the issuer. Attach copy of state certification	47
48	Amount of issue subject to the unified state volume cap	48
49	Amount of issue not subject to the unified state volume cap or other volume limitations:	49
a	Of bonds for governmentally owned solid waste facilities, airports, docks, wharves, environmental enhancements of hydroelectric generating facilities, or high-speed intercity rail facilities	49a
b	Under a carryforward election. Attach a copy of Form 8328 to this return	49b
c	Under transitional rules of the Tax Reform Act of 1986. Enter Act section ▶	49c
d	Under the exception for current refunding (section 146(i) and section 1313(a) of the Tax Reform Act of 1986)	49d
50a	Amount of issue of qualified veterans' mortgage bonds	50a
b	Enter the state limit on qualified veterans' mortgage bonds	50b
51a	Amount of section 1394(f) volume cap allocated to issuer. Attach copy of local government certification	51a
b	Name of empowerment zone ▶	
52	Amount of section 142(k)(5) volume cap allocated to issuer. Attach copy of state certification	52

Signature and Consent Under penalties of perjury, I declare that I have examined this return, and accompanying schedules and statements, and to the best of my knowledge and belief, they are true, correct, and complete. I further declare that I consent to the IRS's disclosure of the issuer's return information, as necessary to process this return, to the person(s) that I have authorized above.

Signature of issuer's authorized representative _____ Date _____ Type or print name and title _____

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

Return for Credit Payments to Issuers of Qualified Bonds

Part I Information on Entity That Is To Receive Payment of Credit and Communications Check box if Amended Return

1 Name of entity that is to receive payment of the credit [REDACTED]	2 Employer identification number (EIN) [REDACTED]
3 Number and street (or P.O. box no. if mail is not delivered to street address)	Room/suite
4 City, town, or post office, state, and ZIP code [REDACTED]	
5 Name and title of designated contact person whom the IRS may call for more information	6 Telephone number of officer or legal representative

Part II Reporting Authority

7 Issuer's name (if same as line 1, enter "SAME" and skip lines 8, 9, 11, 15, and 16) [REDACTED]	8 EIN [REDACTED]
9 Number and street (or P.O. box no. if mail is not delivered to street address)	Room/suite
11 City, town, or post office, state, and ZIP code [REDACTED]	10 Report number (For IRS Use Only) [REDACTED]
13 Name of issue [REDACTED]	12 Date of issue (MM/DD/YYYY) [REDACTED]
15 Name and title of officer or other person whom the IRS may call for more information	14 CUSIP number (see instructions) [REDACTED]
16 Telephone number of officer or other person to call	

17a Type of issue For build America bonds and recovery zone economic development bonds, check the applicable box (see instructions)

Educational Health and Hospital Transportation Public Safety Environmental Housing Utilities Other

b For build America bonds, recovery zone economic development bonds, and specified tax credit bonds, enter the issue price **17b** [REDACTED]

c Check applicable box variable rate bond Fixed rate bond

Part III Payment of Credit (For specified tax credit bonds with multiple maturities, see instructions.)

18 Interest payment date to which this payment of credit relates (MM/DD/YYYY) [REDACTED]	
19a Interest payable to bondholders on the interest payment date	19a [REDACTED]
b For specified tax credit bonds only, enter the applicable credit rate determined under Sec. 54A(b)(3) [REDACTED] %	
c For specified tax credit bonds only, enter the interest that would be payable to bondholders on the interest payment date calculated using the applicable credit rate (see instructions)	19c [REDACTED]
20 Amount of credit payment to be received as of the interest payment date (complete only line 20a, 20b, 20c, 20d, 20e, or 20f)	
a Build America bonds. Multiply line 19a by 35%	20a [REDACTED]
b Recovery zone economic development bonds. Multiply line 19a by 45%	20b [REDACTED]
c New clean renewable energy bonds enter the lesser of line 19a or 70% of line 19c	20c [REDACTED]
d Qualified energy conservation bonds enter the lesser of line 19a or 70% of line 19c	20d [REDACTED]
e Qualified zone academy bonds enter the lesser of lines 19a or 19c	20e [REDACTED]
f Qualified school construction bonds enter the lesser of lines 19a or 19c	20f [REDACTED]
21 Adjustment to previous credit payments (complete line 21a OR line 21b only):	
a Net increase to previous payments (attach explanation)	21a [REDACTED]
b Net decrease to previous payments (attach explanation)	21b [REDACTED]
22 Amount of credit payment to be received. Combine either line 20a, 20b, 20c, 20d, 20e, or 20f with line 21a or line 21b .	22 [REDACTED]
23 Is this the final interest payment date?	Yes <input checked="" type="checkbox"/> No <input type="checkbox"/>
24 If the entity identified in Part I is not the issuer, check this box	<input checked="" type="checkbox"/>

Direct Deposit **25** Enter direct deposit information below:

a Routing number [REDACTED] **b** Type: Checking Savings

c Account number [REDACTED]

Signature and Consent

Under penalties of perjury, I declare that I have examined this return, and accompanying schedules and statements, and to the best of my knowledge and belief, they are true, correct, and complete. I further declare that I authorize the IRS to send the requested refundable credit payment to the entity identified in Part I, and I consent to the disclosure of the issuer's return information, as necessary to process the refundable credit payment, to the designated contact person(s) listed above in Parts I and II, as applicable.

Signature of issuer _____ Date _____ Type or print name and title _____

Paid Preparer Use Only

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

► Under Internal Revenue Code section 149(e)

► See separate instructions.

Department of the Treasury
Internal Revenue Service

Caution: If the issue price is under \$100,000, use Form 8038-GC.

► Go to www.irs.gov/F8038G for instructions and the latest information.

Part I Reporting Authority		If Amended Return, check here <input type="checkbox"/>	
1 Issuer's name [REDACTED]		2 Issuer's employer identification number (EIN) [REDACTED]	
3a Name of person (other than issuer) with whom the IRS may communicate about this return (see instructions)		3b Telephone number of other person shown on 3a	
4 Number and street (or P.O. box if mail is not delivered to street address) Room/suite		5 Report number (For IRS Use Only) 3	
6 City, town, or post office, state, and ZIP code [REDACTED]		7 Date of issue [REDACTED]	
8 Name of issue [REDACTED]		9 CUSIP number [REDACTED]	
10a Name and title of officer or other employee of the issuer whom the IRS may call for more information (see instructions)		10b Telephone number of officer or other employee shown on 10a	

Part II Type of Issue (enter the issue price). See the instructions and attach schedule.

11	Education	11	[REDACTED]
12	Health and hospital	12	[REDACTED]
13	Transportation	13	[REDACTED]
14	Public safety	14	[REDACTED]
15	Environment (including sewage bonds)	15	[REDACTED]
16	Housing	16	[REDACTED]
17	Utilities	17	[REDACTED]
18	Other. Describe ► [REDACTED]	18	[REDACTED]
19a	If bonds are TANs or RANs, check only box 19a	► [REDACTED]	
b	If bonds are BANs, check only box 19b	► [REDACTED]	
20	If bonds are in the form of a lease or installment sale, check box	► [REDACTED]	

Part III Description of Bonds. Complete for the entire issue for which this form is being filed.

	(a) Final maturity date	(b) Issue price	(c) Stated redemption price at maturity	(d) Weighted average maturity	(e) Yield
21	[REDACTED]	\$ [REDACTED]	\$ [REDACTED]	[REDACTED] years	[REDACTED] %

Part IV Uses of Proceeds of Bond Issue (including underwriters' discount)

22	Proceeds used for accrued interest	22	[REDACTED]
23	Issue price of entire issue (enter amount from line 21, column (b))	23	[REDACTED]
24	Proceeds used for bond issuance costs (including underwriters' discount)	24	[REDACTED]
25	Proceeds used for credit enhancement	25	[REDACTED]
26	Proceeds allocated to reasonably required reserve or replacement fund	26	[REDACTED]
27	Proceeds used to refund prior tax-exempt bonds. Complete Part V	27	[REDACTED]
28	Proceeds used to refund prior taxable bonds. Complete Part V	28	[REDACTED]
29	Total (add lines 24 through 28)	29	[REDACTED]
30	Nonrefunding proceeds of the issue (subtract line 29 from line 23 and enter amount here)	30	[REDACTED]

Part V Description of Refunded Bonds. Complete this part only for refunding bonds.

31	Enter the remaining weighted average maturity of the tax-exempt bonds to be refunded	► [REDACTED] years
32	Enter the remaining weighted average maturity of the taxable bonds to be refunded	► [REDACTED] years
33	Enter the last date on which the refunded tax-exempt bonds will be called (MM/DD/YYYY)	► [REDACTED]
34	Enter the date(s) the refunded bonds were issued (MM/DD/YYYY)	[REDACTED]

Part VI Miscellaneous

35 Enter the amount of the state volume cap allocated to the issue under section 141(b)(5)	35	[REDACTED]	
36a Enter the amount of gross proceeds invested or to be invested in a guaranteed investment contract (GIC). See instructions	36a	[REDACTED]	
b Enter the final maturity date of the GIC ▶ (MM/DD/YYYY) _____			
c Enter the name of the GIC provider ▶ _____			
37 Pooled financings: Enter the amount of the proceeds of this issue that are to be used to make loans to other governmental units	37	[REDACTED]	
38a If this issue is a loan made from the proceeds of another tax-exempt issue, check box ▶ [REDACTED] and enter the following information:			
b Enter the date of the master pool bond ▶ (MM/DD/YYYY) _____			
c Enter the EIN of the issuer of the master pool bond ▶ _____			
d Enter the name of the issuer of the master pool bond ▶ _____			
39 If the issuer has designated the issue under section 265(b)(3)(B)(i)(III) (small issuer exception), check box ▶ [REDACTED]			
40 If the issuer has elected to pay a penalty in lieu of arbitrage rebate, check box ▶ [REDACTED]			
41a If the issuer has identified a hedge, check here ▶ [REDACTED] and enter the following information:			
b Name of hedge provider ▶ _____			
c Type of hedge ▶ _____			
d Term of hedge ▶ _____			
42 If the issuer has superintegrated the hedge, check box ▶ [REDACTED]			
43 If the issuer has established written procedures to ensure that all nonqualified bonds of this issue are remediated according to the requirements under the Code and Regulations (see instructions), check box ▶ [REDACTED]			
44 If the issuer has established written procedures to monitor the requirements of section 148, check box ▶ [REDACTED]			
45a If some portion of the proceeds was used to reimburse expenditures, check here ▶ [REDACTED] and enter the amount of reimbursement ▶ _____			
b Enter the date the official intent was adopted ▶ [REDACTED] /DD/YYYY) _____			

Signature and Consent	Under penalties of perjury, I declare that I have examined this return and accompanying schedules and statements, and to the best of my knowledge and belief, they are true, correct, and complete. I further declare that I consent to the IRS's disclosure of the issuer's return information, as necessary to process this return, to the person that I have authorized above.				
	▶ _____ Signature of issuer's authorized representative	▶ _____ Date	▶ _____ Type or print name and title		
Paid Preparer Use Only	Print/Type preparer's name	Preparer's signature	Date	Check <input type="checkbox"/> if self-employed	PTIN
	Firm's name ▶ _____	Firm's EIN ▶ _____			
	Firm's address ▶ _____	Phone no. _____			

**Information Return for Tax Credit Bonds
 and Specified Tax Credit Bonds**

► Under Internal Revenue Code section 149(e) ► See separate instructions.
 ► Go to www.irs.gov/Form8038tc for instructions and the latest information.

Part I Reporting Authority		Check if Amended Return ► <input type="checkbox"/>
1 Issuer's name	2 Issuer's employer identification number (EIN)	
3 Name of person (other than the issuer) with whom the IRS may communicate about this return (see instructions)	4 Report number (For IRS Use Only)	
5 Number and street (or P.O. box if mail is not delivered to street address)		
6 City, town, or post office, state, and ZIP code	7 Date of issue (MM/DD/YYYY)	
8 Name of issue	9 CUSIP number	
10 Name and title of officer of issuer whom the IRS may call for more information (see instructions)	11 Telephone number of officer or other person	

Part II Type of Issue	
1 Tax Credit Bond Code (see instructions, enter three digit code for the type of issue)	
2 Description:	
3 Has the issuer made an irrevocable election to apply section 6431(f)?	<input type="checkbox"/> Yes <input type="checkbox"/> No
4 Enter the first interest payment date (MM/DD/YYYY)	
5 Interest payment date frequency (check box; see instructions and attach debt service schedule):	
a <input type="checkbox"/> annual,	
b <input type="checkbox"/> semi-annual,	
c <input type="checkbox"/> quarterly,	
d <input type="checkbox"/> monthly, or	
e <input type="checkbox"/> other	
f If line 5e above is checked, please describe the payment frequency:	

Part III Description of Obligations	
1 Issue price	1
2 Stated redemption price at maturity	2
3 Final maturity date (enter date MM/DD/YYYY)	
4 Applicable credit rate	4
5 Maximum term	5
6 Permitted Sinking Fund Yield	6
7 Enter the interest rate on the bonds	7
8 If the issue is a variable rate issue, check box 8a <input type="checkbox"/> Enter the frequency rates are reset 8b <input type="checkbox"/>	

Part IV Proceeds of Issue (Including underwriters' discount)		Amount
1 Sale Proceeds	1	
2 Proceeds used for bond issuance cost (including underwriters' discount)	2	
3 Estimated investment proceeds	3	
4 Expected available project proceeds (Subtract line 2 from line 1 and add line 3) (see instructions)	4	
5 (For IRS Use Only)	5	
6 Other (describe)	6	
7 Total proceeds (Add lines 4 through 6)	7	

Part V Description of Use of Proceeds for Qualified Purpose Expenditures		Amount
1a Loans to qualified borrower(s)	1a	
b If a written loan commitment was obtained prior to issue date, check box <input type="checkbox"/>		
c Name of borrower		
d EIN of borrower (Attach list if more than one)		
2 Land	2	
3 Buildings and structures	3	
4 Furniture or equipment with recovery period of more than 5 years	4	
5 Furniture or equipment with recovery period of 5 years or less	5	
6 Grants	6	
7 Demonstration projects	7	
8 Public education campaigns	8	
9 Repairs or other rehabilitation expenditures	9	

Description of Use of Proceeds for Qualified Purpose Expenditures (Continued)

Table with 17 rows for qualified purpose expenditures. Columns include line number, description, and amount. Lines 10-14 are for various expenditures, 15 is for percentage of proceeds, and 16-17 are for reimbursements.

Part VI Allocation of National, State, Tribal, or Local Bond Limitation Amount

Table for Part VI allocation. Includes line 1a for volume cap allocation amount and year, and line 2 for state/tribal/local allocation checkboxes.

Part VII Miscellaneous

- Arbitrage questions:
a If there is a reserve or sinking fund that is expected to repay the issue at maturity, check box
b If 1a is checked and the reserve or sinking fund is funded in equal periodic installments, check box
c If either the funding of the reserve or sinking fund is expected to result in an amount greater than the amount necessary to repay the issue; or, if the yield on such fund is greater than the permitted sinking fund yield from line 6, Part III, check box
d If the issuer established written procedures to monitor the requirements of section 148 with respect to these bonds, check box
2 If all federal, state, and local requirements governing conflicts of interest are satisfied with respect to this issue, check box
3 If the entitlements to credits with respect to this bond issue are expected to be stripped, check box
4 If the issuer established written procedures to ensure that all nonqualified bonds at the end of the applicable period are redeemed within 90 days, check box
5 Other:

Signature and Consent section. Includes a declaration of accuracy and fields for the issuer's authorized representative signature, date, and name/title.

Paid Preparer Use Only section. Includes fields for preparer's name, signature, date, firm's name, address, EIN, and phone number.

Part VIII Consent to Disclosure of Certain Information From This Return

- 1 Does the issuer give the IRS consent to publish, through a website or in a publication, its name and address, employer identification number, name and description of bond issue, date of issuance, CUSIP number, issue price, final maturity date, stated redemption price at maturity, applicable credit rate, and maximum term, to assist in the proper reporting of interest, tax credits, or other benefits under IRC section 6049 and regulations thereunder. Yes No

Under penalties of perjury, I declare that I am an officer of the above named issuer and that I am authorized to give consent on behalf of the above named issuer for the IRS to publish the items of information described in line 1 of Part VIII of this form to assist in the reporting obligations under IRC section 6049.

Sign Here section. Includes fields for the preparer's signature, date, and name/title.

Issuer's name:

Issuer's employer identification number (EIN):

Schedule A **Schedule for New Clean Renewable Energy Bonds (New CREBs)**
 ▶ Under Internal Revenue Code sections 54A and 54C
 ▶ See separate instructions

Tax Credit Bond Code
102

Part I Issuer Questions		Yes	No
1	Is the issuer a public power provider?	<input checked="" type="checkbox"/>	<input type="checkbox"/>
2	Is the issuer a cooperative electric company?	<input checked="" type="checkbox"/>	<input type="checkbox"/>
3	Is the issuer a governmental body?	<input checked="" type="checkbox"/>	<input type="checkbox"/>
4	Is the issuer a clean renewable energy bond lender?	<input checked="" type="checkbox"/>	<input type="checkbox"/>
5	Is the issuer a not-for-profit electric utility which has received a loan/loan guarantee under the Rural Electrification Act?	<input checked="" type="checkbox"/>	<input type="checkbox"/>
6	Have proceeds been used to acquire existing facilities? See instructions	<input checked="" type="checkbox"/>	<input type="checkbox"/>
7	Have proceeds been used to refinance existing facilities? See instructions	<input checked="" type="checkbox"/>	<input type="checkbox"/>
8	Is the issue date of the issue on or before the date that is 3 years after the volume cap allocation date? See instructions.	<input checked="" type="checkbox"/>	<input type="checkbox"/>
9	Has the issuer designated these bonds as new CREBs for purposes of section 54C?	<input checked="" type="checkbox"/>	<input type="checkbox"/>

Part II	Amount
1 (For IRS Use Only)	1

Part III List of Qualified Renewable Energy Facilities

List the type of qualified renewable energy facilities (see instructions) to be financed by the bonds, the location, the owner of such facility, the owner's EIN, and the amount of available project proceeds to be used for that facility. (If more than one, attach statement)

Type of Facility:

Location of Facility:

Owner's Name:

Owner's EIN:

Amount of Available Project Proceeds \$:

Schedule B **Schedule for Qualified Energy Conservation Bonds (QECBs)**
 ▶ Under Internal Revenue Code sections 54A and 54D
 ▶ See separate instructions

Tax Credit Bond Code
103

Part I Issuer and Project Questions		Yes	No
1	Has the issuer designated these bonds as QECBs for purposes of section 54D?	<input checked="" type="checkbox"/>	<input type="checkbox"/>
2	Has the allocation been reallocated from a large local government to a State?	<input checked="" type="checkbox"/>	<input type="checkbox"/>
3	Is the issuer a large local government?	<input checked="" type="checkbox"/>	<input type="checkbox"/>
4	Is the issuer an Indian tribal government?	<input checked="" type="checkbox"/>	<input type="checkbox"/>
5	Are all proceeds to be used within the jurisdiction of the issuer?	<input checked="" type="checkbox"/>	<input type="checkbox"/>
6	If the issuer issued the bonds based on a volume cap allocation received by another authorized entity that allocated volume cap to the issue, check "Yes." If not, check "No." Provide the name of such authorized entity. Attach statement if more than one entity's volume cap is used. See instructions.	<input checked="" type="checkbox"/>	<input type="checkbox"/>

Part II	Amount
1 (For IRS Use Only)	1

Part III List of Conservation Purposes, Location of the Facilities, Amount of Proceeds Used for the Purpose, Private Activity User, and Private User's EIN

1 List the type of qualified conservation purpose described under section 54D(f) financed with the proceeds of the bonds, the location of the facility financed with the proceeds of the bond, and the amount of available project proceeds to be used for the qualified conservation purpose. If the bonds are private activity bonds, provide the name and EIN of all private users. (If the issuer is issuing bonds for more than one purpose or facility, attach statement)

Type of qualified conservation purpose:

Location of facility financed with bond proceeds:

Amount of proceeds to be used for this purpose \$:

Are the bonds private activity bonds? Yes No

If "Yes," provide the name and EIN of each private user

Issuer's name:

Issuer's employer identification number (EIN):

<p>Schedule C</p> <p style="text-align: center;">Schedule for Qualified Zone Academy Bonds (QZABs)</p> <p style="text-align: center;">▶ Under Internal Revenue Code sections 54A and 54E</p> <p style="text-align: center;">▶ See separate instructions</p>	<p>Tax Credit Bond Code</p> <p style="font-size: 1.2em;">104</p>
---	---

Part I Academy and Issuer Information		Yes	No
1 Was the school located in an empowerment zone at the time the bonds were issued?	1	<input checked="" type="checkbox"/>	
2 Was the school located in an enterprise community at the time the bonds were issued?	2	<input checked="" type="checkbox"/>	
3 Is it expected that at least 35% of students attending the school or program will be eligible for free or reduced-cost lunches under the school lunch program established by the National School Lunch Act?	3	<input checked="" type="checkbox"/>	
4 Was the comprehensive educational plan of the school or program approved by the eligible local education agency?	4	<input checked="" type="checkbox"/>	
5 Is a carryover of unused limitation being used for this issue? If "Yes," enter the year in which the limitation arose. See instructions ▶ <input checked="" type="checkbox"/>	5	<input checked="" type="checkbox"/>	
6 Are the bonds issued by a state or local government within the jurisdiction of which the academy is located?	6	<input checked="" type="checkbox"/>	
7 Does the issuer have written commitments from private business entities to make qualified private business contributions having a present value of not less than 10% of the proceeds of this issue?	7	<input checked="" type="checkbox"/>	
8 Was the bond issuance approved in writing by the eligible local education agency?	8	<input checked="" type="checkbox"/>	
9 Have these bonds been designated by the issuer as QZABs for purposes of section 54E?	9	<input checked="" type="checkbox"/>	
10 Enter the name of the eligible local education agency: <input checked="" type="checkbox"/>	10		

Part II Description of the Private Business Contribution (Enter the value of the amount of contribution in each type)		Amount
1 Equipment	1	<input checked="" type="checkbox"/>
2 Technical assistance	2	<input checked="" type="checkbox"/>
3 Services of donor's employees as volunteers	3	<input checked="" type="checkbox"/>
4 Opportunities for students outside of the academy	4	<input checked="" type="checkbox"/>
5 Other: <input checked="" type="checkbox"/>	5	<input checked="" type="checkbox"/>

Part III Private Business Contributor Information (Attach a statement if more than five donors)

1a Enter the name of the first donor:

b Enter the EIN of the first donor: _____

2a Enter the name of the second donor:

b Enter the EIN of the second donor: _____

3a Enter the name of the third donor:

b Enter the EIN of the third donor: _____

4a Enter the name of the fourth donor:

b Enter the EIN of the fourth donor: _____

5a Enter the name of the fifth donor:

b Enter the EIN of the fifth donor: _____

Issuer's name:

Issuer's employer identification number (EIN):

Schedule D **Schedule for Qualified School Construction Bonds (QSCBs)**
 ▶ Under Internal Revenue Code sections 54A and 54F
 ▶ See separate instructions

Tax Credit Bond Code

105

Part I Use of Proceeds		Yes	No
1	Are the proceeds to be used for an Indian school? See instructions	<input checked="" type="checkbox"/>	<input type="checkbox"/>
2	Are all proceeds to be used within the jurisdiction of the issuer?	<input type="checkbox"/>	<input type="checkbox"/>
3	Have these bonds been designated as QSCBs by the issuer for purposes of section 54F?	<input type="checkbox"/>	<input type="checkbox"/>
4	Are the proceeds of the issue to be spent on costs of acquisition of furniture or equipment? If the answer is "No," skip line 5	<input checked="" type="checkbox"/>	<input type="checkbox"/>
5	Is such furniture or equipment to be used in portions of the public school facility being constructed, rehabilitated, or repaired with the proceeds of the issue?	<input checked="" type="checkbox"/>	<input type="checkbox"/>
6	Are the proceeds of the issue to be spent on the costs of land acquisition? If the answer is "No," skip line 7	<input checked="" type="checkbox"/>	<input type="checkbox"/>
7	Are proceeds of the issue also to be spent on the costs of construction of a public school facility on such land?	<input checked="" type="checkbox"/>	<input type="checkbox"/>

Part II		Amount
1	(For IRS Use Only)	<input type="text"/>

Part III Issuer Information (Does not apply to issuers that are Indian tribal governments)

1 If the issuer of the bonds is not the local educational agency in the jurisdiction of which the public school facility is located, please provide the name of such local educational agency. Attach statement if more than one. See instructions.

2 If the issuer issued the bonds based on a volume cap allocation received by another authorized entity (that allocated volume cap to the issue), provide the name of such authorized entity. Attach statement if more than one entity's volume cap is used. See instructions.

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MERGE EIN

FDIC CODE

PRIOR YEAR EIN

1120

U.S. Corporation Income Tax Return

OMB No. 1545-0123

Form Department of the Treasury Internal Revenue Service

For calendar year 2018 or tax year beginning , 2018, ending , 2018

2018

Go to www.irs.gov/Form1120 for instructions and the latest information.

A Check if: 1a Consolidated return, b Life/nonlife consolidated return, 2 Personal holding co., 3 Personal service corp., 4 Schedule M-3 attached. E Check (1) Initial return, (2) Final return, (3) Name change, (4) Address change. B Employer identification number, C Date incorporated, D Total assets.

Income section table with rows 1a-11. Includes Accounting Period Indicator, Gross receipts or sales, Returns and allowances, Balance, Cost of goods sold, Gross profit, Dividends and inclusions, Interest, Gross rents, Gross royalties, Capital gain net income, Net gain or (loss) from Form 4797, Other income, Total income.

Deductions section table with rows 12-29c. Includes Compensation of officers, Salaries and wages, Repairs and maintenance, Bad debts, Rents, Taxes and licenses, Interest, Charitable contributions, Depreciation, Depletion, Advertising, Pension, profit-sharing, etc., Employee benefit programs, Reserved for future use, Other deductions, Total deductions, Taxable income before net operating loss deduction, Net operating loss deduction, Special deductions, Add lines 29a and 29b.

Tax, Refundable Credits, and Payments section table with rows 30-37. Includes Taxable income, Total tax, 2018 net 965 tax liability paid, Total payments, credits, and section 965 net tax liability, Estimated tax penalty, Amount owed, Overpayment, Enter amount from line 36 you want.

Sign Here section with signature line, date, and title. Includes a box for 'May the IRS discuss this return with the preparer shown below?' with Yes/No options.

Paid Preparer Use Only section with fields for 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.

Schedule C Dividends, Inclusions, and Special Deductions (see instructions)		(a) Dividends and inclusions	(b) %	(c) Special deductions (a) × (b)
1	Dividends from less-than-20%-owned domestic corporations (other than debt-financed stock)	■		
2	Dividends from 20%-or-more-owned domestic corporations (other than debt-financed stock)	■		
3	Dividends on certain debt-financed stock of domestic and foreign corporations	■		■
4	Dividends on certain preferred stock of less-than-20%-owned public utilities	■		
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	■		
7	Dividends from 20%-or-more-owned foreign corporations and certain FSCs	■		
8	Dividends from wholly owned foreign subsidiaries	■		
9	Subtotal. Add lines 1 through 8. See instructions for limitations			■
10	Dividends from domestic corporations received by a small business investment company operating under the Small Business Investment Act of 1958	■		■
11	Dividends from affiliated group members	■		■
12	Dividends from certain FSCs	■		■
13	Foreign-source portion of dividends received from a specified 10%-owned foreign corporation (excluding hybrid dividends) (see instructions)	■ ■		■ ■
14	Dividends from foreign corporations not included on line 3, 6, 7, 8, 11, 12, or 13 (including any hybrid dividends)	■		
15	Section 965(a) inclusion	■ ■		■ ■
16a	Subpart F inclusions derived from the sale by a controlled foreign corporation (CFC) of the stock of a lower-tier foreign corporation treated as a dividend (attach Form(s) 5471) (see instructions)	■ ■		■ ■
b	Subpart F inclusions derived from hybrid dividends of tiered corporations (attach Form(s) 5471) (see instructions)	■ ■		
c	Other inclusions from CFCs under subpart F not included on line 15, 16a, 16b, or 17 (attach Form(s) 5471) (see instructions)	■ ■		■ ■
17	Global Intangible Low-Taxed Income (GILTI) (attach Form(s) 5471 and Form 8992)	■ ■		
18	Gross-up for foreign taxes deemed paid	■		
19	IC-DISC and former DISC dividends not included on line 1, 2, or 3	■		
20	Other dividends	■		
21	Deduction for dividends paid on certain preferred stock of public utilities			■
22	Section 250 deduction (attach Form 8993)			■ ■
23	Total dividends and inclusions. Add lines 9 through 20. Enter here and on page 1, line 4	■	■	SPECIAL DEDUCTION ADJUSTMENT
24	Total special deductions. Add lines 9 through 22, column (c). Enter here and on page 1, line 29b			■

■ DIVIDEND ADJUSTMENT
 ■ DIVIDEND AFFILIATED ADJ.

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)). See instructions ▶ <input type="checkbox"/>			
2	Income tax. See instructions	INCOME TAX	2	
3	Base erosion minimum tax (attach Form 8991)	ADJUSTMENT	3	
4	Add lines 2 and 3		4	
5a	Foreign tax credit (attach Form 1118)	FOREIGN TAX CREDIT, ADJ	5a	
b	Credit from Form 8834 (see instructions)		5b	
c	General business credit (attach Form 3800)		5c	
d	Credit for prior year minimum tax (attach Form 8827)		5d	
e	Bond credits from Form 8912		5e	
6	Total credits. Add lines 5a through 5e		6	
7	Subtract line 6 from line 4		7	
8	Personal holding company tax (attach Schedule PH (Form 1120))		8	
9a	Recapture of investment credit (attach Form 4255)		9a	
b	Recapture of low-income housing credit (attach Form 8611)		9b	
c	Interest due under the look-back method—completed long-term contracts (attach Form 8697)		9c	
d	Interest due under the look-back method—income forecast method (attach Form 8866)		9d	
e	Alternative tax on qualifying shipping activities (attach Form 8902)		9e	
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	ADJUSTMENT TO TOTAL TAX	11	

Part II—Section 965 Payments (see instructions)

12	2018 net 965 tax liability paid from Form 965-B, Part II, column (k), line 2. Enter here and on page 1, line 32		12	
----	---	--	----	--

Part III—Payments, Refundable Credits, and Section 965 Net Tax Liability

13	2017 overpayment credited to 2018		13	
14	2018 estimated tax payments		14	
15	2018 refund applied for on Form 4466		15	()
16	Combine lines 13, 14, and 15		16	
17	Tax deposited with Form 7004		17	
18	Withholding (see instructions)		18	
19	Total payments. Add lines 16, 17, and 18		19	
20	Refundable credits from:			
a	Form 2439	20a		
b	Form 4136	20b		
c	Form 8827, line 8c	20c		
d	Other (attach statement—see instructions)	20d		
21	Total credits. Add lines 20a through 20d		21	
22	2018 net 965 tax liability from Form 965-B, Part I, column (d), line 2. See instructions		22	
23	Total payments, credits, and section 965 net tax liability. Add lines 19, 21, and 22. Enter here and on page 1, line 33		23	

Schedule K Other Information (see instructions)

<p>1 Check accounting method: <input checked="" type="checkbox"/> Cash b <input type="checkbox"/> Accrual c <input type="checkbox"/> Other (specify) ▶ _____</p> <p>2 See the instructions and enter the:</p> <p>a Business activity code no. ▶ <input checked="" type="checkbox"/> SOI INDUSTRY CODE _____</p> <p>b Business activity ▶ _____</p> <p>c Product or service ▶ _____</p> <p>3 Is the corporation a subsidiary in an affiliated group or a parent-subsi- dary controlled group?</p> <p>If "Yes," enter name and EIN of the parent corporation ▶ _____ PARENT EIN _____</p> <p>_____ PARENT NAME _____</p> <p>4 At the end of the tax year:</p> <p>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)</p> <p>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)</p> <p>5 At the end of the tax year, did the corporation:</p> <p>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.</p>	Yes	No																
<table border="1" style="width:100%; border-collapse: collapse;"> <thead> <tr> <th style="width:50%;">(i) Name of Corporation</th> <th style="width:15%;">(ii) Employer Identification Number (if any)</th> <th style="width:15%;">(iii) Country of Incorporation</th> <th style="width:20%;">(iv) Percentage Owned in Voting Stock</th> </tr> </thead> <tbody> <tr><td> </td><td> </td><td> </td><td> </td></tr> <tr><td> </td><td> </td><td> </td><td> </td></tr> <tr><td> </td><td> </td><td> </td><td> </td></tr> </tbody> </table>	(i) Name of Corporation	(ii) Employer Identification Number (if any)	(iii) Country of Incorporation	(iv) Percentage Owned in Voting Stock														
(i) Name of Corporation	(ii) Employer Identification Number (if any)	(iii) Country of Incorporation	(iv) Percentage Owned in Voting Stock															
<p>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.</p>																		
<table border="1" style="width:100%; border-collapse: collapse;"> <thead> <tr> <th style="width:50%;">(i) Name of Entity</th> <th style="width:15%;">(ii) Employer Identification Number (if any)</th> <th style="width:15%;">(iii) Country of Organization</th> <th style="width:20%;">(iv) Maximum Percentage Owned in Profit, Loss, or Capital</th> </tr> </thead> <tbody> <tr><td> </td><td> </td><td> </td><td> </td></tr> <tr><td> </td><td> </td><td> </td><td> </td></tr> <tr><td> </td><td> </td><td> </td><td> </td></tr> </tbody> </table>	(i) Name of Entity	(ii) Employer Identification Number (if any)	(iii) Country of Organization	(iv) Maximum Percentage Owned in Profit, Loss, or Capital														
(i) Name of Entity	(ii) Employer Identification Number (if any)	(iii) Country of Organization	(iv) Maximum Percentage Owned in Profit, Loss, or Capital															
<p>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</p> <p>If "Yes," file Form 5452, Corporate Report of Nondividend Distributions. See the instructions for Form 5452.</p> <p>If this is a consolidated return, answer here for the parent corporation and on Form 851 for each subsidiary.</p> <p>7 At any time during the tax year, did one foreign person own, directly or indirectly, at least 25% of the total voting power of all classes of the corporation's stock entitled to vote or at least 25% of the total value of all classes of the corporation's stock?</p> <p>For rules of attribution, see section 318. If "Yes," enter:</p> <p>(a) Percentage owned ▶ <input checked="" type="checkbox"/> and (b) Owner's country ▶ <input checked="" type="checkbox"/> _____</p> <p>(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 ▶ <input checked="" type="checkbox"/> _____</p> <p>8 Check this box if the corporation issued publicly offered debt instruments with original issue discount ▶ <input type="checkbox"/></p> <p>If checked, the corporation may have to file Form 8281, Information Return for Publicly Offered Original Issue Discount Instruments.</p> <p>9 Enter the amount of tax-exempt interest received or accrued during the tax year ▶ \$ <input checked="" type="checkbox"/> _____</p> <p>10 Enter the number of shareholders at the end of the tax year (if 100 or fewer) ▶ <input checked="" type="checkbox"/> _____</p> <p>11 If the corporation has an NOL for the tax year and is electing to forego the carryback period, check here (see instructions) ▶ <input checked="" type="checkbox"/></p> <p>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.</p> <p>12 Enter the available NOL carryover from prior tax years (do not reduce it by any deduction reported on page 1, line 29a.) ▶ \$ <input checked="" type="checkbox"/> _____</p>																		

Schedule K Other Information (continued from page 4)

	Yes	No
13 Are the corporation's total receipts (page 1, line 1a, plus lines 4 through 10) 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. 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 2018 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?		
19 During the corporation's tax year, did the corporation make any payments that would require it to file Forms 1042 and 1042-S under chapter 3 (sections 1441 through 1464) or chapter 4 (sections 1471 through 1474) of the Code?		
20 Is the corporation operating on a cooperative basis?		
21 During the tax year, did the corporation pay or accrue any interest or royalty for which the deduction is not allowed under section 267A? See instructions		
If "Yes," enter the total amount of the disallowed deductions ► \$		
22 Does the corporation have gross receipts of at least \$500 million in any of the 3 preceding tax years? (See sections 59A(e)(2) and (3))		
If "Yes," complete and attach Form 8991.		
23 Did the corporation have an election under section 163(j) for any real property trade or business or any farming business in effect during the tax year? See instructions		
24 Does the corporation satisfy one of the following conditions and the corporation does not own a pass-through entity with current year, or prior year carryover, excess business interest expense? See instructions		
a The corporation's aggregate average annual gross receipts (determined under section 448(c)) for the 3 tax years preceding the current tax year do not exceed \$25 million, and the corporation is not a tax shelter, or		
b The corporation only has business interest expense from (1) an electing real property trade or business, (2) an electing farming business, or (3) certain utility businesses under section 163(j)(7).		
If "No," complete and attach Form 8990.		
25 Is the corporation attaching Form 8996 to certify as a Qualified Opportunity Fund?		
If "Yes," enter amount from Form 8996, line 13 ► \$		

Schedule L Balance Sheets per Books		Beginning of tax year		End of tax year	
		(a)	(b)	(c)	(d)
Assets					
1	Cash				
2a	Trade notes and accounts receivable				
b	Less allowance for bad debts	()		()	
3	Inventories . FOR SOI INDUSTRY CODE 523110-523900				
4	U.S. government obligations				
5	Tax-exempt securities (see instructions)				
6	Other current assets (attach statement)				
7	Loans to shareholders				
8	Mortgage and real estate loans				
9	Other investments (attach statement)				
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	Other assets (attach statement)				
15	Total assets				
Liabilities and Shareholders' Equity					
16	Accounts payable				
17	Mortgages, notes, bonds payable in less than 1 year				
18	Other current liabilities (attach statement)				
19	Loans from shareholders				
20	Mortgages, notes, bonds payable in 1 year or more				
21	Other liabilities (attach statement)				
22	Capital stock: a Preferred stock				
	b Common stock				
23	Additional paid-in capital				
24	Retained earnings—Appropriated (attach statement)				
25	Retained earnings—Unappropriated				
26	Adjustments to shareholders' equity (attach statement)				
27	Less cost of treasury stock	()		()	
28	Total liabilities and shareholders' equity				

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

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

1	Net income (loss) per books		7	Income recorded on books this year not included on this return (itemize):	
2	Federal income tax per books			Tax-exempt interest \$	
3	Excess of capital losses over capital gains				
4	Income subject to tax not recorded on books this year (itemize):		8	Deductions on this return not charged against book income this year (itemize):	
5	Expenses recorded on books this year not deducted on this return (itemize):		a	Depreciation . . . \$	
a	Depreciation \$		b	Charitable contributions \$	
b	Charitable contributions . . . \$			STOCK OPTIONS	
c	Travel and entertainment . . . \$			RESTRICTED STOCK	
6	Add lines 1 through 5		9	Add lines 7 and 8	
			10	Income (page 1, line 28)—line 6 less line 9	

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

1	Balance at beginning of year		5	Distributions: a Cash	
2	Net income (loss) per books			PARENT CASH b Stock	
3	Other increases (itemize):			DISTRIBUTION c Property	
			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)	

**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.

▶ Go to www.irs.gov/Form1120 for instructions and the latest information.

OMB No. 1545-0123

2018

Name	Employer identification number
------	--------------------------------

Part I Short-Term Capital Gains and Losses (See instructions.)

See instructions for how to figure the amounts to enter on the lines below. This form may be easier to complete if you round off cents to whole dollars.	(d) Proceeds (sales price)	(e) Cost (or other basis)	(g) Adjustments to gain or loss from Form(s) 8949, Part I, line 2, column (g)	(h) Gain or (loss) Subtract column (e) from column (d) and combine the result with column (g)
1a Totals for all short-term transactions reported on Form 1099-B for which basis was reported to the IRS and for which you have no adjustments (see instructions). However, if you choose to report all these transactions on Form 8949, leave this line blank and go to line 1b				█
1b Totals for all transactions reported on Form(s) 8949 with Box A checked				█
2 Totals for all transactions reported on Form(s) 8949 with Box B checked				█
3 Totals for all transactions reported on Form(s) 8949 with Box C checked				█
4 Short-term capital gain from installment sales from Form 6252, line 26 or 37				4 █
5 Short-term capital gain or (loss) from like-kind exchanges from Form 8824				5 █
6 Unused capital loss carryover (attach computation)				6 (█)
7 Net short-term capital gain or (loss). Combine lines 1a through 6 in column h				7 █

Part II Long-Term Capital Gains and Losses (See instructions.)

See instructions for how to figure the amounts to enter on the lines below. This form may be easier to complete if you round off cents to whole dollars.	(d) Proceeds (sales price)	(e) Cost (or other basis)	(g) Adjustments to gain or loss from Form(s) 8949, Part II, line 2, column (g)	(h) Gain or (loss) Subtract column (e) from column (d) and combine the result with column (g)
8a Totals for all long-term transactions reported on Form 1099-B for which basis was reported to the IRS and for which you have no adjustments (see instructions). However, if you choose to report all these transactions on Form 8949, leave this line blank and go to line 8b				█
8b Totals for all transactions reported on Form(s) 8949 with Box D checked				█
9 Totals for all transactions reported on Form(s) 8949 with Box E checked				█
10 Totals for all transactions reported on Form(s) 8949 with Box F checked				█
11 Enter gain from Form 4797, line 7 or 9				11 █
12 Long-term capital gain from installment sales from Form 6252, line 26 or 37				12 █
13 Long-term capital gain or (loss) from like-kind exchanges from Form 8824				13 █
14 Capital gain distributions (see instructions)				14 █
15 Net long-term capital gain or (loss). Combine lines 8a through 14 in column h				15 █

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 █
17 Net capital gain. Enter excess of net long-term capital gain (line 15) over net short-term capital loss (line 7)				17 █
18 Add lines 16 and 17. Enter here and on Form 1120, page 1, line 8, or the proper line on other returns . . .				18 █

Note: If losses exceed gains, see **Capital losses** in the instructions. **D-CAP-GN-ADJ**

For Paperwork Reduction Act Notice, see the Instructions for Form 1120.

Cat. No. 11460M

Schedule D (Form 1120) 2018

Information on Certain Persons Owning the Corporation's Voting Stock

OMB No. 1545-0123

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

Name	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
■	■	■	■

SCHEDULE M-3 (Form 1120)

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

OMB No. 1545-0123

2018

Department of the Treasury Internal Revenue Service

Attach to Form 1120 or 1120-C.

Go to www.irs.gov/Form1120 for instructions and the latest information.

Name of corporation (common parent, if consolidated return)

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?
b Did the corporation prepare a certified audited non-tax-basis income statement for that period?
c Did the corporation prepare a non-tax-basis income statement for that period?
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?
c Has the corporation's income statement been restated for any of the five income statement periods immediately preceding the period on line 2a?
3a Is any of the corporation's voting common stock publicly traded?
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

Table with columns for line numbers (4a-11) and values. Includes rows for worldwide consolidated net income, adjustments for foreign and U.S. entities, and intercompany adjustments.

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.

Table with columns for Total Assets and Total Liabilities. Rows include included/removed amounts for lines 4, 5, 6, and 7.

Name of corporation (common parent, if consolidated return)	Employer identification number
Check applicable box(es): (1) <input type="checkbox"/> Consolidated group (2) <input type="checkbox"/> Parent corp (3) <input type="checkbox"/> Consolidated eliminations (4) <input type="checkbox"/> Subsidiary corp (5) <input type="checkbox"/> Mixed 1120/L/PC group	
Check if a sub-consolidated: (6) <input type="checkbox"/> 1120 group (7) <input type="checkbox"/> 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)

	(a) Income (Loss) per Income Statement	(b) Temporary Difference	(c) Permanent Difference	(d) Income (Loss) per Tax Return
Income (Loss) Items (Attach statements for lines 1 through 12)				
1 Income (loss) from equity method foreign corporations				
2 Gross foreign dividends not previously taxed				
3 Subpart F, QEF, and similar income inclusions				
4 Gross-up for foreign taxes deemed paid				
5 Gross foreign distributions previously taxed				
6 Income (loss) from equity method U.S. corporations				
7 U.S. dividends not eliminated in tax consolidation				
8 Minority interest for includible corporations				
9 Income (loss) from U.S. partnerships				
10 Income (loss) from foreign partnerships				
11 Income (loss) from other pass-through entities				
12 Items relating to reportable transactions				
13 Interest income (see instructions)				
14 Total accrual to cash adjustment				
15 Hedging transactions				
16 Mark-to-market income (loss)				
17 Cost of goods sold (see instructions)	()			()
18 Sale versus lease (for sellers and/or lessors)				
19 Section 481(a) adjustments				
20 Unearned/deferred revenue				
21 Income recognition from long-term contracts				
22 Original issue discount and other imputed interest				
23a Income statement gain/loss on sale, exchange, abandonment, worthlessness, or other disposition of assets other than inventory and pass-through entities				
b Gross capital gains from Schedule D, excluding amounts from pass-through entities				
c Gross capital losses from Schedule D, excluding amounts from pass-through entities, abandonment losses, and worthless stock losses				
d Net gain/loss reported on Form 4797, line 17, excluding amounts from pass-through entities, abandonment losses, and worthless stock losses				
e Abandonment losses				
f Worthless stock losses (attach statement)				
g Other gain/loss on disposition of assets other than inventory				
24 Capital loss limitation and carryforward used				
25 Other income (loss) items with differences (attach statement)				
26 Total income (loss) items. Combine lines 1 through 25				
27 Total expense/deduction items (from Part III, line 39)				
28 Other items with no differences				
29a Mixed groups, see instructions. All others, combine lines 26 through 28				
b PC insurance subgroup reconciliation totals				
c Life insurance subgroup reconciliation totals				
30 Reconciliation totals. Combine lines 29a through 29c				

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

M-3 BOOK ADJUSTMENT
 M-3 TEMPORARY ADJUSTMENT
 M-3 PERMANENT ADJUSTMENT
 M-3 RETURN ADJUSTMENT

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				
2 U.S. deferred income tax expense				
3 State and local current income tax expense				
4 State and local deferred income tax expense				
5 Foreign current income tax expense (other than foreign withholding taxes)				
6 Foreign deferred income tax expense				
7 Foreign withholding taxes				
8 Interest expense (see instructions)				
9 Stock option expense				
10 Other equity-based compensation				
11 Meals and entertainment				
12 Fines and penalties				
13 Judgments, damages, awards, and similar costs				
14 Parachute payments				
15 Compensation with section 162(m) limitation				
16 Pension and profit-sharing				
17 Other post-retirement benefits				
18 Deferred compensation				
19 Charitable contribution of cash and tangible property				
20 Charitable contribution of intangible property				
21 Charitable contribution limitation/carryforward				
22 Domestic production activities deduction (see instructions)				
23 Current year acquisition or reorganization investment banking fees				
24 Current year acquisition or reorganization legal and accounting fees				
25 Current year acquisition/reorganization other costs				
26 Amortization/impairment of goodwill				
27 Amortization of acquisition, reorganization, and start-up costs				
28 Other amortization or impairment write-offs				
29 Reserved				
30 Depletion				
31 Depreciation				
32 Bad debt expense				
33 Corporate owned life insurance premiums				
34 Purchase versus lease (for purchasers and/or lessees)				
35 Research and development costs				
36 Section 118 exclusion (attach statement)				
37 Section 162(r)—FDIC premiums paid by certain large financial institutions (see instructions)				
38 Other expense/deduction items with differences (attach statement)				
39 Total expense/deduction items. Combine lines 1 through 38. Enter here and on Part II, line 27, reporting positive amounts as negative and negative amounts as positive				

**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.
▶ Go to www.irs.gov/Form1120 for the latest information.

OMB No. 1545-0123

2018

Name

Employer identification number (EIN)

Foreign Operations Information

	Yes	No
<p>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 or did the corporation own (directly or indirectly) any foreign branch (see instructions)?</p> <p>If "Yes," you are generally required to attach Form 8858, Information Return of U.S. Persons With Respect to Foreign Disregarded Entities (FDEs) and Foreign Branches (FBs), for each foreign disregarded entity and for each foreign branch (see instructions).</p>	[Red Box]	
<p>b Enter the number of Forms 8858 attached to the tax return ▶ [Red Box]</p>		
<p>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 ▶ [Red Box]</p>		
<p>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)?</p> <p>If "Yes," see instructions for required statement.</p>		
<p>4a Was the corporation a U.S. shareholder of any controlled foreign corporation (CFC)? (See sections 951 and 957.)</p> <p>If "Yes," attach Form 5471, Information Return of U.S. Persons With Respect to Certain Foreign Corporations, for each CFC.</p>	[Red Box]	
<p>b Enter the number of Forms 5471 attached to the tax return ▶ [Red Box]</p>		
<p>5 During the tax year, did the corporation receive a distribution from, or was it the grantor of, or transferor to, a foreign trust?</p> <p>If "Yes," the corporation may have to file Form 3520, Annual Return To Report Transactions With Foreign Trusts and Receipt of Certain Foreign Gifts.</p>		
<p>6a At any time during the 2018 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?</p>	[Red Box]	
<p>b See the instructions for exceptions and filing requirements for FinCEN Form 114, Report of Foreign Bank and Financial Accounts (FBAR).</p> <p>If "Yes," enter the name of the foreign country ▶ [Red Box] [Red Box] [Red Box]</p>		
<p>7a Is the corporation claiming the extraterritorial income exclusion?</p> <p>If "Yes," attach a separate Form 8873, Extraterritorial Income Exclusion, for each transaction or group of transactions.</p>		
<p>b Enter the number of Forms 8873 attached to the tax return ▶ [Red Box]</p>		
<p>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 ▶ \$ [Red Box]</p>		
<p>8 Was the corporation a specified domestic entity required to file Form 8938 for the tax year (see the Instructions for Form 8938)?</p>		

For Paperwork Reduction Act Notice, see the Instructions for Form 1120.

Cat. No. 26294K

Schedule N (Form 1120) 2018

**SCHEDULE O
(Form 1120)**

(Rev. December 2018)
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.
▶ Go to www.irs.gov/Form1120 for instructions and the latest information.

OMB No. 1545-0123

Name

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** If the corporation has a short tax year that does not include December 31, check the box. See instructions.

For Paperwork Reduction Act Notice, see Instructions for Form 1120.

Cat. No. 48100N

Schedule O (Form 1120) (Rev. 12-2018)

Part II Apportionment (See instructions)

	(a) Group member's name and employer identification number	(b) Tax year end (Yr-Mo)	Apportionment		
			(c) Accumulated earnings credit	(d) Penalty for failure to pay estimated tax	(e) Other
1	██████████	██████████			
2					
3					
4					
5					
6					
7					
8					
9					
10					
Total					

SCHEDULE UTP (Form 1120)

Uncertain Tax Position Statement

OMB No. 1545-0123

Department of the Treasury Internal Revenue Service

File with Form 1120, 1120-F, 1120-L, or 1120-PC. Go to www.irs.gov/ScheduleUTP for instructions and the latest information.

2018

Name of entity as shown on page 1 of tax return

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. []

Table with 7 columns: (a) UTP No., (b) Primary IRC Sections, (c) Timing Codes, (d) Pass-Through Entity EIN, (e) Major Tax Position, (f) Ranking of Tax Position, (g) Reserved for Future Use. The table contains multiple rows with some cells highlighted in red.

Name of entity as shown on page 1 of tax return

EIN of entity

This Part II, Schedule UTP (Form 1120) is page _____ of _____ Part II pages.

Part II **Uncertain Tax Positions for Prior Tax Years.**

See instructions for how to complete columns (a) through (h). 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 (for example, "61", "108", "263A")			(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	(h) Year of Tax Position
	Primary IRC Subsections (for example, (f)(2)(A)(ii))			P	T					
P	() () () ()	() () () ()	() () () ()	P	T	-	<input type="checkbox"/>			
P	() () () ()	() () () ()	() () () ()	P	T	-	<input type="checkbox"/>			
P	() () () ()	() () () ()	() () () ()	P	T	-	<input type="checkbox"/>			
P	() () () ()	() () () ()	() () () ()	P	T	-	<input type="checkbox"/>			
P	() () () ()	() () () ()	() () () ()	P	T	-	<input type="checkbox"/>			
P	() () () ()	() () () ()	() () () ()	P	T	-	<input type="checkbox"/>			
P	() () () ()	() () () ()	() () () ()	P	T	-	<input type="checkbox"/>			
P	() () () ()	() () () ()	() () () ()	P	T	-	<input type="checkbox"/>			
P	() () () ()	() () () ()	() () () ()	P	T	-	<input type="checkbox"/>			
P	() () () ()	() () () ()	() () () ()	P	T	-	<input type="checkbox"/>			
P	() () () ()	() () () ()	() () () ()	P	T	-	<input type="checkbox"/>			
P	() () () ()	() () () ()	() () () ()	P	T	-	<input type="checkbox"/>			
P	() () () ()	() () () ()	() () () ()	P	T	-	<input type="checkbox"/>			
P	() () () ()	() () () ()	() () () ()	P	T	-	<input type="checkbox"/>			
P	() () () ()	() () () ()	() () () ()	P	T	-	<input type="checkbox"/>			
P	() () () ()	() () () ()	() () () ()	P	T	-	<input type="checkbox"/>			
P	() () () ()	() () () ()	() () () ()	P	T	-	<input type="checkbox"/>			
P	() () () ()	() () () ()	() () () ()	P	T	-	<input type="checkbox"/>			
P	() () () ()	() () () ()	() () () ()	P	T	-	<input type="checkbox"/>			
P	() () () ()	() () () ()	() () () ()	P	T	-	<input type="checkbox"/>			
P	() () () ()	() () () ()	() () () ()	P	T	-	<input type="checkbox"/>			
P	() () () ()	() () () ()	() () () ()	P	T	-	<input type="checkbox"/>			
P	() () () ()	() () () ()	() () () ()	P	T	-	<input type="checkbox"/>			
P	() () () ()	() () () ()	() () () ()	P	T	-	<input type="checkbox"/>			

1120-F

U.S. Income Tax Return of a Foreign Corporation

OMB No. 1545-0123

Form Department of the Treasury Internal Revenue Service

For calendar year 2018, or tax year beginning , 2018, and ending , 20

2018

Go to www.irs.gov/Form1120F for instructions and the latest information.

Name, Employer identification number, Accounting Period Indicator, 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, (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)

Computation of Tax Due or Overpayment

Table with 9 main rows and sub-rows (5a-5j) for tax computation. Includes columns for tax amounts and adjustments. Row 9 includes 'Credited to 2019 estimated tax' and 'Refunded'.

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 address, Firm's EIN, Phone no.

Additional Information (continued from page 1)

Table with columns for questions (H-U), Yes/No, and detailed instructions for each item. Includes questions about accounting changes, income determination, tax returns, foreign business, permanent establishments, related parties, controlled foreign corporations, personal service corporations, tax-exempt interest, voting stock, NOL, carryover, parent-subsidiary groups, dealer status, and treaty-based return position.

Additional Information (continued from page 2)

FF Did the corporation have an election under section 163(j) for any real property trade or business or any farming business in effect during the tax year (see instructions)? Yes No

GG Does the corporation satisfy **one** of the following conditions and the corporation does not own a pass-through entity with current year, or prior year carryover, excess business interest expense (see instructions)? Yes No

(1) The corporation's aggregate average annual gross receipts (determined under section 448(c)) for the 3 tax years preceding the current tax year do not exceed \$25 million, and the corporation is not a tax shelter, or

(2) The corporation only has business interest expense from (a) an electing real property trade or business, (b) an electing farming business, or (c) certain utility businesses under section 163(j)(7).

If "No," complete and attach Form 8990.

		Yes	No
HH	During the tax year, did the corporation dispose of an interest in a partnership that directly or indirectly engaged in a trade or business within the United States?	<input type="checkbox"/>	<input type="checkbox"/>
II	Is the corporation attaching Form 8996 to certify as a Qualified Opportunity Fund?	<input type="checkbox"/>	<input type="checkbox"/>
	If "Yes," enter amount from Form 8996, line 13 ▶ \$	<input type="checkbox"/>	<input type="checkbox"/>

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.

Report all gross transportation income subject to 4% tax on line 9. Report other column (a) income items only if not properly withheld and reported on Form 1042-S. The rate of tax on these **gross** income items is 30% 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 on page 2.** If multiple treaty rates apply to a type of income (for example, 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				
2a	Dividends (excluding payments received by QDDs in their equity derivatives dealer capacity)				
2b	Dividend equivalents (excluding payments received by QDDs in their equity derivatives dealer capacity)				
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 (see instructions)				
10	Other items of 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.

INCLUDES 17 ITEMS ALLOCATED FROM OTHER COSTS. PLEASE REFER TO FORM 1125-A FOR A LISTING OF THE SPECIFIC ITEMS.

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		
	2	Cost of goods sold (attach Form 1125-A)							2		
	3	Gross profit (subtract line 2 from line 1c)							3		
	4	Dividends (Schedule C, line 13)							4		
	5	Interest							5		
	6	Gross rents							6		
	7	Gross royalties							7		
	8	Capital gain net income (attach Schedule D (Form 1120))							8		
	9	Net gain or (loss) from Form 4797, Part II, line 17 (attach Form 4797)							9		
	10	Other income (see instructions—attach statement)							10		
	11	Total income. Add lines 3 through 10							11		
Deductions (See instructions for limitations on deductions.)	12	Compensation of officers (see instructions—attach Form 1125-E)							12		
	13	Salaries and wages (less employment credits)							13		
	14	Repairs and maintenance							14		
	15	Bad debts (for bad debts over \$500,000, attach a list of debtors and amounts)							15		
	16	Rents							16		
	17	Taxes and licenses							17		
	18	Interest expense from Schedule I, line 25 (see instructions)							18		
	19	Charitable contributions							19		
	20	Depreciation from Form 4562 not claimed on Form 1125-A or elsewhere on return (attach Form 4562)							20		
	21	Depletion							21		
	22	Advertising							22		
	23	Pension, profit-sharing, etc.							23		
	24	Employee benefit programs							24		
	25	Reserved for future use							25		
	26	Deductions allocated and apportioned to ECI from Schedule H, line 20 (see instructions)							26		
	27	Other deductions (attach statement)							27		
	28	Total deductions. Add lines 12 through 27							28		
	29	Taxable income before NOL deduction and special deductions (subtract line 28 from line 11)							29		
	30	Less:									
	a Net operating loss deduction (see instructions)							30a			
	b Special deductions (Schedule C, line 14)							30b			
	c Add lines 30a and 30b							30c			
31	Taxable income or (loss). Subtract line 30c from line 29							31			

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	(b) %	(c) Special deductions: (a) × (b)
1 Dividends from less-than-20%-owned domestic corporations (other than debt-financed stock)			
2 Dividends from 20%-or-more-owned domestic corporations (other than debt-financed stock)			
3 Dividends on certain debt-financed stock of domestic and foreign corporations (section 246A)			
4 Dividends on certain preferred stock of less-than-20%-owned public utilities			
5 Dividends on certain preferred stock of 20%-or-more-owned public utilities			
6 Dividends from less-than-20%-owned foreign corporations			
7 Dividends from 20%-or-more-owned foreign corporations			
8 Subtotal. Add lines 1 through 7. See instructions for limitation			
9 Dividends from foreign corporations not included on line 3, 6, or 7			
10 IC-DISC and former DISC dividends not included on line 1, 2, or 3 (section 246(d))			
11 Other dividends DIVIDEND ADJUSTMENT			
12 Deduction for dividends paid on certain preferred stock of public utilities			
13 Total dividends. Add lines 8 through 11. Enter here and on line 4, page 4			
14 Total special deductions. Add lines 8 and 12. Enter here and on line 30b, page 4			

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		2	
3 Base erosion minimum tax (attach Form 8991) INCOME TAX ADJUSTMENT		3	
4 Add lines 2 and 3 FOREIGN TAX CREDIT ADJ.		4	
5a Foreign tax credit (attach Form 1118)	5a		
b General business credit (attach Form 3800)	5b		
c Credit for prior year minimum tax (attach Form 8827)	5c		
d Bond credits from Form 8912	5d		
6 Total credits. Add lines 5a through 5d		6	
7 Subtract line 6 from line 4		7	
8 Other taxes. Check if from: Form 4255 Form 8611 Form 8697 Form 8866 Form 8902 Other (attach statement)		8	
9 Total tax. Add lines 7 and 8. Enter here and on line 2, page 1 ADJUSTMENT TO TOTAL TAX		9	

RECAPTURE TAXES FROM LINE 8 "OTHER": **QUALIFIED ELECTRIC VEHICLE CR.**
INDIAN EMPLOYMENT CREDIT

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		
3 Effectively connected earnings and profits. Combine line 1 and line 2	3		
4a Enter U.S. net equity at the end of the current tax year. (Attach required statement.)	4a		
b Enter U.S. net equity at the end of the prior tax year. (Attach required statement.)	4b		
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		
d Decrease in U.S. net equity. If line 4b is greater than line 4a, subtract line 4a from line 4b	4d		
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		
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		
6 Branch profits tax. Multiply line 5 by 30% (0.30) (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		

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 <input type="checkbox"/>	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% (0.30) (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).		

BALANCE SHEET EDITED FOR LIFE INSURANCE AND PROPERTY AND CASUALTY ONLY.

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

Schedule L Balance Sheets per Books

	Beginning of tax year		End of tax year	
	(a)	(b)	(c)	(d)
Assets				
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.

Schedule W Overpayment Resulting From Tax Deducted and Withheld Under Chapters 3 and 4

1 Total Chapter 3 and 4 payments. Enter the amount from page 1, line 5i			1		
2 Enter the tax amount from page 1, line 1	2				
3 Enter the portion of the tax amount shown on page 1, line 2, pertaining to income associated with amounts deducted and withheld under sections 1445 and 1446 (see instructions for general guidelines)	3				
4 Total Chapter 3 and 4 tax. Combine lines 2 and 3			4		
5 Tentative overpayment resulting from tax deducted and withheld under Chapters 3 and 4. Subtract line 4 from line 1			5		
6 Enter the amount from page 1, line 8a			6		
7 Overpayment resulting from tax deducted and withheld under Chapters 3 and 4. Enter the smaller of line 5 or line 6. Enter the result here and on page 1, line 8b			7		

Form **1120-F** (2018)

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

2018

Department of the Treasury
Internal Revenue Service

► Go to www.irs.gov/Form1120F for the latest information.
► Attach to Form 1120-F.

Name of corporation

Employer identification number

Schedule M-1 Reconciliation of Income (Loss) per Books With Income per Return
Note: The corporation may be required to file Schedule M-3 (see instructions).

<p>1 Net income (loss) per books</p> <p>2 Federal income tax per books</p> <p>3 Excess of capital losses over capital gains</p> <p>4 Income subject to tax not recorded on books this year (itemize): ----- -----</p> <p>5 Expenses recorded on books this year not deducted on this return (itemize): a Depreciation \$ b Charitable contributions \$ c Travel and entertainment \$ d Other (itemize): ----- -----</p> <p>6 Add lines 1 through 5</p>	<p>7 Income recorded on books this year not included on this return (itemize): a Tax-exempt interest \$ b Other (itemize): ----- -----</p> <p>8 Deductions on this return not charged against book income this year (itemize): a Depreciation \$ b Charitable contributions \$ c Other (itemize): ----- -----</p> <p>9 Add lines 7 and 8</p> <p>10 Income—line 6 less line 9</p>
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Schedule M-2 Analysis of Unappropriated Retained Earnings per Books

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

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, the following rules apply.

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.

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.

Foreign corporations that (a) are required to file a Schedule M-3 (Form 1120-F) and have less than \$50 million in total assets at the end of the tax year, or (b) are not required to file a Schedule M-3 (Form 1120-F) and voluntarily file a Schedule M-3 (Form 1120-F) must either (1) complete Schedule M-3 (Form 1120-F) entirely, or (2) complete Schedule M-3 (Form 1120-F) through Part I and complete Schedule M-1 instead of

completing Parts II and III of Schedule M-3 (Form 1120-F). If the foreign corporation chooses (2), then Schedule M-1, line 1 must equal Schedule M-3 (Form 1120-F), Part I, line 11. 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.

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(s) of books taken into account on Schedule L.

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

- Entertainment expenses not deductible under section 274(a).
- Meal 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 of non-tangible property or of tangible property if the value is over \$400 (\$1,600 if part of a qualified plan).

- 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).

**SCHEDULE M-3
(Form 1120-F)**

Department of the Treasury
Internal Revenue Service
Name of corporation

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

▶ Attach to Form 1120-F.
▶ Go to www.irs.gov/Form1120F for instructions and the latest information.

OMB No. 1545-0123

2018

Employer identification number

- A** Has the corporation reported taxable income on Form 1120-F, page 4, 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 immediately 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	
5a Net income from includible disregarded foreign entities not included on line 4 (attach statement) . . .	5a	
b Net loss from includible disregarded foreign entities not included on line 4 (attach statement)	5b	()
c Net income from includible disregarded U.S. entities not included on line 4 (attach statement)	5c	
d Net loss from includible disregarded U.S. entities not included on line 4 (attach statement)	5d	()
6 Net income (loss) from foreign locations not included on line 4 (attach statement)	6	
7a Net income of non-includible entities (attach statement)	7a	()
b Net loss of non-includible entities (attach statement)	7b	
8 Adjustments to intercompany transactions (attach statement)	8	
9 Adjustments to reconcile income statement period to tax year (attach statement)	9	
10 Other adjustments to reconcile to amount on line 11 (attach statement)	10	
11 Adjusted financial net income (loss) of non-consolidated foreign corporation. Combine lines 4 through 10	11	

Note. Part I, line 11, must equal Part II, line 28, column (a) or Schedule M-1, line 1 (see instructions).

Name of corporation

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					
2 Cost of goods sold (attach statement)					
3a Dividends from foreign entities					
b Dividends from U.S. entities					
c Substitute dividend payments received					
4a Interest income excluding interest equivalents					
b Substitute interest payments received					
c Interest equivalents not included on line 4b					
5 Gross rental income					
6 Gross royalty income					
7 Fee and commission income					
8 Income (loss) from equity method corporations					
9 Net income (loss) from U.S. partnerships					
10 Net income (loss) from certain foreign partnerships (see instructions)					
11 Net income (loss) from other pass- through entities (attach statement)					
12 Items relating to reportable transactions (attach statement)					
13 Hedging transactions					
14a Mark-to-market income (loss) under section 475(a)					
b Mark-to-market income (loss) subject to section 475(d)(3)(B)					
c Mark-to-market income (loss) under section 475(e)					
d Mark-to-market income (loss) under section 475(f)					
15 Gain (loss) from certain section 988 transactions					
16a Interest income from global securities dealing					
b Dividends from global securities dealing					
c Gains (losses) and other fixed and determinable, annual, or periodic income from global securities dealing not included on lines 16a and 16b					
17 Sales versus lease (for sellers and/or lessors)					
18 Section 481(a) adjustments					
19 Unearned/deferred revenue					
20 Original issue discount, imputed interest, and phantom income					
21a Income statement gain/loss on sale, exchange, abandonment, worthlessness, or other disposition of assets other than inventory and pass-through entities					
b Gross capital gains from Schedule D, excluding amounts from pass-through entities					

M-3 BOOK ADJUSTMENT M-3 TEMPORARY ADJUSTMENT M-3 PERMANENT ADJUSTMENT M-3 RETURN ADJUSTMENT m 1120-F) 2018

Name of corporation

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) *(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		█	█	█	█
d Net gain/loss reported on Form 4797, line 17, excluding amounts from pass-through entities, abandonment losses, and worthless stock losses		█	█	█	█
e Abandonment losses		█	█	█	█
f Worthless stock losses (attach statement)		█	█	█	█
g Other gain/loss on disposition of assets other than inventory		█	█	█	█
22 Capital loss limitation and carryforward used		█	█	█	█
23 Gross effectively connected income of foreign banks from books that do not give rise to U.S. booked liabilities		█	█	█	█
24 Other income (loss) items with differences (attach statement)	█	█	█	█	█
25 Total income (loss) items. Combine lines 1 through 24	█	█	█	█	█
26 Total expense/deduction items (from Part III, line 33)	█	█	█	█	█
27 Other items with no differences	█			█	█
28 Reconciliation totals. Combine lines 25 through 27	█	█	█	█	█

Note. Line 28, column (a), must equal Part I, line 11, and column (e) must equal Form 1120-F, page 4, 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	█	█	█	█	
2 U.S. deferred income tax expense	█	█	█	█	
3 Non-U.S. current income tax expense (other than foreign withholding taxes)	█	█	█	█	█
4 Non-U.S. deferred income tax expense	█	█	█	█	
5 Non-U.S. withholding taxes	█	█	█	█	█
6 Compensation with section 162(m) limitation	█	█	█	█	█
7 Salaries and other base compensation	█	█	█	█	█
8 Stock option expense	█	█	█	█	█
9 Other equity-based compensation	█	█	█	█	█
10 Meals and entertainment	█	█	█	█	█
11 Fines and penalties	█	█	█	█	█
12 Judgments, damages, awards, and similar costs	█	█	█	█	█

Name of corporation

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	█	█	█	█	█
14 Other post-retirement benefits	█	█	█	█	█
15 Deferred compensation	█	█	█	█	█
16 Charitable contributions	█	█	█	█	█
17 Section 162(r)-FDIC premiums paid by certain large financial institutions (see instructions)	█	█	█	█	█
18 Current year acquisition or reorganization investment banking fees, legal and accounting fees	█	█	█	█	█
19 Current year acquisition/reorganization other costs	█	█	█	█	█
20 Amortization/impairment of goodwill	█	█	█	█	█
21 Amortization of acquisition, reorganization, and start-up costs	█	█	█	█	█
22 Other amortization or impairment write-offs	█	█	█	█	█
23 Depreciation	█	█	█	█	█
24 Bad debt expense	█	█	█	█	█
25 Purchase versus lease (for purchasers and/or lessees)	█	█	█	█	█
26a Interest expense per books	█	█	█	█	█
b Interest expense under Regulations section 1.882-5 (from Schedule I (Form 1120-F), line 23)				█	█
c Regulations section 1.882-5 allocation amount subject to deferral or disallowance (from Schedule I (Form 1120-F), line 24d)		█	(█)		█
d Substitute interest payments	█	█	█	█	█
e Interest equivalents (for example, guarantee fees) not included on line 26d	█	█	█	█	█
27 Substitute dividend payments	█	█	█	█	█
28 Fee and commission expense	█	█	█	█	█
29 Rental expense	█	█	█	█	█
30 Royalty expense	█	█	█	█	█
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)				█	█
32 Other expense/deduction items with differences (attach statement)	█	█	█	█	█
33 Total expense/deduction items. Combine lines 1 through 32. Enter here and on Part II, line 26	█	█	█	█	█

PRIOR YEAR EIN

MERGE EIN

Form 1120-L
Department of the Treasury
Internal Revenue Service

U.S. Life Insurance Company Income Tax Return

For calendar year 2018 or tax year beginning 2018, ending 2018

OMB No. 1545-0123

2018

Go to www.irs.gov/Form1120L for instructions and the latest information.

Header section with fields for Name, Employer identification number, Date incorporated, and Check applicable box if an election has been made under section(s).

Main table with 32 rows for Accounting Period Indicators, Income, Deductions, and Tax, Refundable Credits, and Payments.

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.

Signature of officer, Date, Title

May the IRS discuss this return with the preparer shown below? See Instructions. Yes No

Paid Preparer Use Only section with fields for Preparer's name, signature, date, firm's name, address, and phone number.

For Paperwork Reduction Act Notice, see separate instructions.

Cat. No. 11480E

Form 1120-L (2018)

Schedule A Dividends, Inclusions, Dividends-Received Deduction, and Other Special Deductions (see instructions)

Dividends subject to proration		(a) Dividends and inclusions	(b) %	(c) Deductions (a) times (b)
1	Dividends from less-than-20%-owned domestic corporations (other than debt-financed stock)	1	■	
2	Dividends from 20%-or-more-owned domestic corporations (other than debt-financed stock)	2	■	
3	Dividends on certain debt-financed stock of domestic and foreign corporations	3	■	■
4	Dividends on certain preferred stock of less-than-20%-owned public utilities	4	■	
5	Dividends on certain preferred stock of 20%-or-more-owned public utilities	5	■	
6	Dividends from less-than-20%-owned foreign corporations and certain foreign sales corporations (FSCs)	6	■	
7	Dividends from 20%-or-more-owned foreign corporations and certain FSCs	7	■	
8	Dividends from wholly-owned foreign subsidiaries and certain FSCs	8	■	
9	Dividends from certain affiliated companies	9	■	■
10	Gross dividends-received deduction. Add lines 1 through 9	10		■
11	Company share percentage ■ DIVS FROM CERTAIN FSCs	11	■	■
12	Prorated amount. Line 10 times line 11	12		■
Dividends not subject to proration				
13	Affiliated company dividends	13	■	■
14	Foreign-source portion of dividends received from a specified 10%-owned foreign corporation (excluding hybrid dividends) (see instructions) ■ FSC 100% DEDUCTION	14	■	■
15	Dividends from foreign corporations not included on line 3, 6, 7, 8, or 14 (including hybrid dividends) ■ INCLUDABLE INCOME FROM CFCs	15		
16	Section 965(a) inclusion ■ FOREIGN DIVIDEND GROSS-UP	16	■	■
17a	Subpart F inclusions derived from the sale by a controlled foreign corporation (CFC) of the stock of a lower-tier foreign corporation treated as a dividend (attach Form(s) 5471) (see instructions) ■ DIVIDENDS FROM IC-DISC OR FOREIGN DISC	17a	■	
17b	Subpart F inclusions derived from hybrid dividends of tiered corporations (attach Form(s) 5471) (see instructions)	17b	■	
17c	Other inclusions from CFCs under subpart F not included on line 16, 17a, 17b, or 18 (attach Form(s) 5471) (see instructions)	17c	■	
18	Global intangible low-taxed income (GILTI) (attach Form(s) 5471 and 8992)	18	■	
19	Other corporate dividends	19	■	
20	Total dividends and inclusions. Add lines 1 through 19, column (a). Enter here and on Schedule B, line 2	20	■	
21	Section 250 deduction (attach Form 8993)	21		■
22	Total deductions. Add lines 12, 13, 14, 16, 17a, and 21, column (c). Enter here and on page 1, line 21a	22		■

Schedule B Investment Income (see instructions)

1	Interest (excluding tax-exempt interest)	1	■	
2	Total dividends and inclusions (Schedule A, line 20, column (a))	2	■	
3	Rents	3	■	
4	Royalties	4	■	
5	Leases, terminations, etc. ■ INCOME ADJUSTMENT	5	■	
6	Investment income. Add lines 1 through 5. Enter here and on page 1, line 4	6	■	

Schedule F Increase (Decrease) in Reserves (section 807) (see instructions)

	(a) Beginning of tax year		(b) End of tax year	
1 Life insurance reserves	1			
2 Unearned premiums and unpaid losses	2			
3 Supplementary contracts	3			
4 Dividend accumulations and other amounts	4			
5 Advance premiums	5			
6 Special contingency reserves	6			
7 Add lines 1 through 6	7			
8 Increase (decrease) in reserves under section 807. Subtract line 7, column (a), from line 7, column (b)	8			
9 Tax-exempt interest and the increase in policy cash value of section 264(f) policies as defined in section 805(a)(4)(F)	9			
10 Policyholders' share percentage	10			
11 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 9 by line 10	11			
12 Net increase (decrease) in reserves. Subtract line 11 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	12			

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

	(a) Annuity	(b) Group life insurance	(c) Other
1 Gross premiums and other consideration	1		
2 Return premiums and premiums and other consideration incurred for reinsurance	2		
3 Net premiums. Subtract line 2 from line 1	3		
4 Net premium percentage	4		
5 Multiply line 3 by line 4	5		
6 Combine line 5, columns (a), (b), and (c), and enter here. If zero or less, enter -0- on lines 7 and 8	6		
7 Unused balance of negative capitalization amount from prior years	7		
8 Combine lines 6 and 7. If zero or less, enter -0-	8		
9 General deductions (attach statement)	9		
10 Enter the lesser of line 8 or line 9	10		
11 Deductible general deductions. Subtract line 10 from line 9. Enter here and include on page 1, line 18	11		
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		
13 Unamortized specified policy acquisition expenses from prior years	13		
14 Deductible negative capitalization amount. Enter the lesser of line 12 or line 13	14		
15a Tentative 60-month specified policy acquisition expenses. Enter amount from line 10, but not more than \$5 million	15a		
b Limitation	15b		
16 Phase-out amount. Subtract line 15b from line 10. If zero or less, enter -0-	16		
17a Current year 60-month specified policy acquisition expenses. Subtract line 16 from line 15a. If zero or less, enter -0-	17a		
b Enter 10% of line 17a	17b		
18a Current year 180-month specified policy acquisition expenses. Subtract line 17a from line 10	18a		
b Enter 3.34% of line 18a	18b		
19 Enter the applicable amount of amortization from specified policy acquisition expenses capitalized in prior years and deductible this year. Attach statement	19		
20 Deductible policy acquisition expenses. Add lines 14, 17b, 18b, and 19. Enter here and on page 1, line 16	20		

Schedule K Tax Computation (see instructions)

1	Check if the corporation is a member of a controlled group (attach Schedule O (Form 1120))	<input type="checkbox"/>			
2	Income tax				
3	Base erosion minimum tax (attach Form 8991)				
4	Add lines 2 and 3				
5a	Foreign tax credit (attach Form 1118)				
5b	Credit from Form 8834 (attach Form 8834)				
5c	General business credit (attach Form 3800)				
5d	Credit for prior year minimum tax (attach Form 8827)				
5e	Bond credits from Form 8912				
6	Total credits. Add lines 5a through 5e				
7	Subtract line 6 from line 4				
8	Foreign corporations—tax on income not effectively connected with U.S. business				
9	Other taxes. Check if from: [REDACTED] Form 4255 [REDACTED] Form 8611 [REDACTED] Other (attach statement)				
10	Total tax. Add lines 7 through 9. Enter here and on page 1, line 26				

Schedule L Part I—Total Assets (see instructions)

	(a) Beginning of tax year	(b) End of tax year
1 Real property		
2 Stocks		
3 Proportionate share of partnership and trust assets		
4 Other assets (attach statement)		
5 Total assets. Add lines 1 through 4		

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

Note: The information provided in Part II should conform with the “Assets” and “Liabilities, Surplus, and Other Funds” sections of the NAIC Annual Statement.

	(a) Beginning of tax year	(b) End of tax year
1 Subtotals for assets		
2 Total assets		
3 Reserve for life policies and contracts		
4 Reserve for accident and health policies		
5 Liability for deposit-type contracts		
6 Life policy and contract claims		
7 Accident and health policy and contract claims		
8 Policyholder’s dividend and coupon accumulations		
9 Premiums and annuity considerations received in advance less discount		
10 Surrender values on canceled policies		
11 Part of other amounts payable on reinsurance assumed		
12 Part of aggregate write-ins for liabilities. (Only include items or amounts includible in “total insurance liabilities on U.S. business” as defined in section 842(b)(2)(B)(i))		
13 Separate accounts statement		
14 Total insurance liabilities. Add lines 3 through 13		

Schedule M Other Information (see instructions)

		Yes	No			Yes	No
1	Check accounting method: a <input type="checkbox"/> Accrual b <input type="checkbox"/> Other (specify) ▶ REDACTED			8c	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. ▶ REDACTED		
2	Check if the corporation is a: a <input type="checkbox"/> Legal reserve company—if checked Kind of company: REDACTED STOCK, MUTUAL, (1) <input type="checkbox"/> Stock (2) <input type="checkbox"/> Mutual FRATERNAL OR BURIAL Principal business: REDACTED PBA-CD (1) <input type="checkbox"/> Life Insurance REDACTED SOI INDUSTRY CODE (2) <input type="checkbox"/> Health and accident insurance b <input type="checkbox"/> Fraternal or assessment association c <input type="checkbox"/> Burial or other insurance company			9	Does the corporation discount any of the loss reserves shown on its annual statement?		
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)) ▶ REDACTED %. Attach a statement showing the computation.			10a	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: \$ _____		
4	Does the corporation have any variable annuity contracts outstanding?			11	Enter the available net operating loss carryover from prior tax years. (Do not reduce it by any deduction on page 1, line 21b.) ▶ \$ REDACTED		
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.			12a	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. ▶ _____ _____		
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. ▶ REDACTED PARENT NAME REDACTED PARENT EIN			13	Is the corporation required to file Schedule UTP (Form 1120), Uncertain Tax Position Statement? See instructions. If "Yes," complete and attach Schedule UTP.		
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 line 6 above.) b Enter percentage owned. ▶ REDACTED			14	Does the corporation have gross receipts of at least \$500 million in any of the 3 preceding tax years? (See section 59A(e)(2) and (3).) If "Yes," complete and attach Form 8991.		
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 ▶ REDACTED b Owner's country. ▶ REDACTED			15	During the tax year, did the corporation pay or accrue any interest or royalty for which the deduction is not allowed under section 267A? See instructions If "Yes," enter the total amount of the disallowed deductions. ▶ \$ REDACTED		
				16	Did the corporation have an election under section 163(j) for any real property trade or business or any farming business in effect during the tax year? See instructions.		
				17	Is the corporation required to file Form 8990, Limitation on Business Interest Expense IRC 163(j), to calculate the amount of deductible business interest? See instructions.		

SCHEDULE M-3 (Form 1120-L)

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

OMB No. 1545-0123

2018

Department of the Treasury Internal Revenue Service

Attach to Form 1120-L.

Go to www.irs.gov/Form1120L for instructions and the latest information.

Name of corporation (common parent, if consolidated return)

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?
b Did the corporation prepare a certified audited non-tax-basis income statement for that period?
c Did the corporation prepare a non-tax-basis income statement for that period?
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?
c Has the corporation's income statement been restated for any of the five income statement periods preceding the period on line 2a?
3a Is any of the corporation's voting common stock publicly traded?
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

Table with 2 columns: Description and Amount. Rows include 4a Worldwide consolidated net income, 5a-5b Net income/loss from nonincludible foreign entities, 6a-6b Net income/loss from nonincludible U.S. entities, 7a-7c Net income/loss of other includible foreign/disregarded entities/corporations, 8-10c Adjustments to reconciles, 11 Net income (loss) per income statement of includible corporations, 12 Total amount of assets and liabilities.

Table with 2 columns: Description and Amount. Rows include a Included on Part I, line 4; b Removed on Part I, line 5; c Removed on Part I, line 6; d Included on Part I, line 7. Columns are Total Assets and Total Liabilities.

Name of corporation (common parent, if consolidated return)	Employer identification number
Check applicable box(es): (1) <input type="checkbox"/> Consolidated group (2) <input type="checkbox"/> Parent corp (3) <input type="checkbox"/> Consolidated eliminations (4) <input type="checkbox"/> Subsidiary corp (5) <input type="checkbox"/> Mixed 1120/L/PC group	
Check if a sub-consolidated: (6) <input type="checkbox"/> 1120-L group (7) <input type="checkbox"/> 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)

	(a) Income (Loss) per Income Statement	(b) Temporary Difference	(c) Permanent Difference	(d) Income (Loss) per Tax Return
Income (Loss) Items (Attach statements for lines 1 through 11)				
1 Income (loss) from equity method foreign corporations				
2 Gross foreign dividends not previously taxed				
3 Subpart F, QEF, and similar income inclusions				
4 Gross-up for foreign taxes deemed paid				
5 Gross foreign distributions previously taxed				
6 Income (loss) from equity method U.S. corporations				
7 U.S. dividends not eliminated in tax consolidation				
8 Minority interest for includible corporations				
9 Income (loss) from U.S. partnerships				
10 Income (loss) from foreign partnerships				
11 Income (loss) from other pass-through entities				
12 Items relating to reportable transactions (attach statement)				
13 Interest income (attach Form 8916-A)				
14 Accrual of bond discount				
15 Hedging transactions				
16 Mark-to-market income (loss)				
17 Deferred and uncollected premiums				
18 Sale versus lease (for sellers and/or lessors)				
19 Section 481(a) adjustments				
20 Amortization of interest maintenance reserve				
21 Original issue discount and other imputed interest				
22 Market discount reclassification				
23a Income statement gain/loss on sale, exchange, abandonment, worthlessness, or other disposition of assets other than pass-through entities				
b Gross capital gains from Schedule D, excluding amounts from pass-through entities				
c Gross capital losses from Schedule D, excluding amounts from pass-through entities, abandonment losses, and worthless stock losses				
d Net gain/loss reported on Form 4797, line 17, excluding amounts from pass-through entities, abandonment losses, and worthless stock losses				
e Abandonment losses				
f Worthless stock losses (attach statement)				
g Other gain/loss on disposition of assets				
24 Capital loss limitation and carryforward used				
25 Other income (loss) items with differences (attach statement)				
26 Total income (loss) items. Combine lines 1 through 25				
27 Total expense/deduction items (from Part III, line 40)				
28 Other items with no differences				
29a Mixed groups, see instructions. All others, combine lines 26 through 28				
b 1120 subgroup reconciliation totals				
c PC insurance subgroup reconciliation totals				
30 Reconciliation totals. Combine lines 29a through 29c				

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.

M-3 BOOK ADJUSTMENT	M-3 TEMPORARY ADJUSTMENT	M-3 PERMANENT ADJUSTMENT	M-3 RETURN ADJUSTMENT	20-L) 2018

Name of corporation (common parent, if consolidated return)	Employer identification number
Check applicable box(es): (1) <input type="checkbox"/> Consolidated group (2) <input type="checkbox"/> Parent corp (3) <input type="checkbox"/> Consolidated eliminations (4) <input type="checkbox"/> Subsidiary corp (5) <input type="checkbox"/> Mixed 1120/L/PC group	
Check if a sub-consolidated: (6) <input type="checkbox"/> 1120-L group (7) <input type="checkbox"/> 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				
2 U.S. deferred income tax expense				
3 State and local current income tax expense				
4 State and local deferred income tax expense				
5 Foreign current income tax expense (other than foreign withholding taxes)				
6 Foreign deferred income tax expense				
7 Foreign withholding taxes				
8 Equity-based compensation				
9 Capitalization of deferred acquisition costs				
10 Amortization of deferred acquisition costs				
11 Meals and entertainment				
12 Fines and penalties				
13 Judgments, damages, awards, and similar costs				
14 Parachute payments				
15 Compensation with section 162(m) limitation				
16 Pension and profit-sharing				
17 Other post-retirement benefits				
18 Deferred compensation				
19 Charitable contribution of cash and tangible property				
20 Charitable contribution of intangible property				
21 Charitable contribution limitation/carryforward				
22 Change in section 807(c)(1) tax reserves				
23 Change in section 807(c)(2) tax reserves				
24 Change in all other section 807(c) tax reserves				
25 Section 807(f) adjustments for change in computing reserves				
26 Section 807(a)(2)(B) tax reserve amount with respect to policyholder share of tax-exempt interest				
27 Current year acquisition/reorganization costs (attach statement)				
28 Amortization of acquisition, reorganization, and start-up costs				
29 Amortization/impairment of goodwill, insurance in force and ceding commissions				
30 Other amortization or impairment write-offs				
31 Section 846 amount				
32 Depreciation				
33 Bad debt expense/agency balances written off				
34 Corporate-owned life insurance premiums				
35 Purchase versus lease (for purchasers and/or lessees)				
36 Interest expense (attach Form 8916-A)				
37 Research and development costs				
38 Section 118 exclusion (attach statement)				
39 Other expense/deduction items with differences (attach statement)				
40 Total expense/deduction items. Combine lines 1 through 39. Enter here and on Part II, line 27, reporting positive amounts as negative and negative amounts as positive				

MERGE-EIN

PRIOR YEAR EIN

P-TAX BASE CODE

Form 1120-PC

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

OMB No. 1545-0123

Department of the Treasury
Internal Revenue Service

For calendar year 2018, or tax year beginning 2018, ending 2018

2018

Go to www.irs.gov/Form1120PC for instructions and the latest information.

Header section containing: A Check if: 1 Consolidated return, 2 Life-nonlife consolidated return, 3 Schedule M-3 (Form 1120-PC) attached. B Employer identification number. C Date incorporated, MONTH INC, FOREIGN CODE. D Check applicable box if an election has been made under section(s): 831(b), 953(c)(3)(C), 953(d).

Check if: (1) Final return, (2) Name change, (3) Address change, (4) Amended return. 831(b), 953(c)(3)(C), 953(d)

Main table for Tax Computation and Payments. Rows 1-19. Includes columns for line numbers, descriptions (e.g., Taxable income, Foreign tax credit, Total tax, Amount owed), and numerical values. Includes sub-sections like FOREIGN TAX CREDIT ADJUSTMENT and PARTNERSHIP INCOME.

Sign Here section. Declaration: 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.

Paid Preparer Use Only section. 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.

Schedule A Taxable Income—Section 832 (see instructions)

		(a) Interest received	(b) Amortization of premium			
Income	1	Premiums earned (Schedule E, line 7)			1	
	2	Dividends and inclusions (Schedule C, line 17)			2	
	3a	Interest (including tax-exempt interest)				
	b	Interest exempt under section 103				
	c	Subtract line 3b from line 3a				
	d	Taxable interest. Subtract line 3c, column (b) from line 3c, column (a)			3d	
	4	Rents			4	
	5	Royalties			5	
	6	Capital gain net income (attach Schedule D (Form 1120))			6	
	7	Net gain or (loss) from Form 4797, Part II, line 17 (attach Form 4797)			7	
	8	Certain mutual fire or flood insurance company premiums (section 832(b)(1)(D))			8	
	9	Income on account of special income and deduction accounts			9	
	10	Income from protection against loss account (see instructions)			10	
	11	Mutual interinsurers or reciprocal underwriters—decrease in subscriber accounts			11	
12	Income from a special loss discount account (attach Form 8816)			12		
13	Other income (attach statement) INCOME ADJUSTMENT			13		
14	Gross income. Add lines 1 through 13			14		
Deductions (See instructions for limitations on deductions.)	15	Compensation of officers (attach statement) (see instructions)			15	
	16	Salaries and wages (less employment credits)			16	
	17	Agency balances and bills receivable that became worthless during the tax year			17	
	18	Rents			18	
	19	Taxes and licenses			19	
	20a	Interest			20c	
	b	Less tax-exempt interest exp.				
	c	Bal.				
	21	Charitable contributions			21	
	22	Depreciation (attach Form 4562)			22	
	23	Depletion			23	
	24	Pension, profit-sharing, etc., plans			24	
	25	Employee benefit programs			25	
	26	Losses incurred (Schedule F, line 14)			26	
	27	Reserved for future use			27	
	28	Other capital losses (Schedule G, line 12, column (g))			28	
	29	Dividends to policyholders			29	
	30	Mutual interinsurers or reciprocal underwriters—increase in subscriber accounts ESOP DIVIDENDS REPAIRS			30	
	31	Other deductions (see instructions) (attach statement) ADVERTISING			31	
	32	Total deductions. Add lines 15 through 31 TOTAL AMORTIZATION			32	
33	Subtotal. Subtract line 32 from line 14 DEDUCTION ADJUSTMENT			33		
34a	Special deduction for section 833 organizations (Schedule H, line 6)					
34b	Deduction on account of special income and deduction accounts					
34c	Total. Add lines 34a and 34b			34c		
35	Subtotal. Subtract line 34c from line 33			35		
36a	Dividends-received and other special deductions (Schedule C, line 30)					
36b	Net operating loss deduction					
36c	Total. Add lines 36a and 36b			36c		
37	Taxable income. Subtract line 36c from line 35. Enter here and on page 1, line 1			37		

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

		(a) Interest received	(b) Amortization of premium			
Income	1a Interest (excluding tax-exempt interest)					
	b Interest exempt under section 103					
	c Subtract line 1b from line 1a					
	d Taxable interest. Subtract line 1c, column (b), from line 1c, column (a)			1d		
	2 Dividends and inclusions (Schedule C, line 17)			2		
	3 Rents			3		
	4 Royalties			4		
	5 Gross income from a trade or business, other than an insurance business, and from Form 4797			5		
6 Income from leases described in sections 834(b)(1)(B) and 834(b)(1)(C)			6			
7 Capital gain net income from Schedule D (Form 1120), line 18			7			
8 Gross investment income. Add lines 1d through 7			8			
Deductions	9 Real estate taxes			9		
	10 Other real estate expenses			10		
	11 Depreciation (attach Form 4562)			11		
	12 Depletion			12		
	13 Trade or business deductions as provided in section 834(c)(8) (attach statement)			13		
	14 Interest			14		
	15 Other capital losses (Schedule G, line 12, column (g))			15		
	16 Total. Add lines 9 through 15			16		
	17 Investment expenses (attach statement)			17		
	18 Total deductions. Add lines 16 and 17			18		
	19 Subtract line 18 from line 8			19		
20 Dividends-received and other special deductions (Schedule C, line 30)			20			
21 Taxable investment income. Subtract line 20 from line 19. Enter here and on page 1, line 2			21			

Part II—Invested Assets Book Values

Note: 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					
23	Mortgage loans					
24	Collateral loans					
25	Policy loans, including premium notes					
26	Bonds of domestic corporations					
27	Stock of domestic corporations					
28	Government obligations, etc.					
29	Bank deposits bearing interest					
30	Other interest-bearing assets (attach statement)					
31	Total. Add lines 22 through 30			31		
32	Add columns (a) and (b), line 31			32		
33	Mean of invested assets for the tax year. Enter one-half of line 32			33		
34	Multiply line 33 by 0.0025			34		
35	Income base. Line 1b, column (a), plus line 8 less the sum of line 1b, column (b), and line 16			35		
36	Multiply line 33 by 0.0375			36		
37	Subtract line 36 from line 35. Don't enter less than zero			37		
38	Multiply line 37 by 0.25			38		
39	Limitation on deduction for investment expenses. Add lines 34 and 38			39		

WHEN IDENTIFIABLE: COMPENSATION OF OFFICERS, SALARIES+WAGES, ESOP DIVS., RENT PAID, TAXES PAID, ADVERTISING, PENSION-PROFIT SHARING PLANS, CONTRIBUTIONS, EMPLOYEE BENEFIT PROGRAMS, TOTAL AMORTIZATION, BAD DEBTS, REPAIRS

Schedule C Dividends, Inclusions, Dividends-Received Deduction, and Other Special Deductions
(see instructions)

Income		Dividends and Inclusions	
		(a) Subject to section 832(b)(5)(B)	(b) Dividends and inclusions
1	Dividends from less-than-20%-owned domestic corporations (other than debt-financed stock)		
2	Dividends from 20%-or-more-owned domestic corporations (other than debt-financed stock)		
3	Dividends on certain debt-financed stock of domestic and foreign corporations		
4	Dividends on certain preferred stock of less-than-20%-owned public utilities		
5	Dividends on certain preferred stock of 20%-or-more-owned public utilities		
6	Dividends from less-than-20%-owned foreign corporations and certain foreign sales corporations (FSCs)		
7	Dividends from 20%-or-more-owned foreign corporations and certain FSCs		
8	Dividends from wholly owned foreign subsidiaries and certain FSCs		
9	Dividends from certain affiliated companies DIVIDEND AFFILIATED ADJUSTMENT		
10	Foreign-source portion of dividends received from a specified 10%-owned foreign corporation (excluding hybrid dividends) (see instructions)		
11	Dividends from foreign corporations not included on line 3, 6, 7, 8, or 10 (including any hybrid dividend)		
12a	Subpart F inclusions derived from the sale by a controlled foreign corporation (CFC) of the stock of a lower-tier foreign corporation treated as a dividend (attach Form(s) 5471) (see instructions)		
b	Subpart F inclusions derived from hybrid dividends of tiered corporations (attach Form(s) 5471) (see instructions)		
c	Other inclusions from CFCs under subpart F not included on line 12a, 12b, 13, or 15 (attach Form(s) 5471)		
13	Global intangible low-taxed income (GILTI) (attach Forms 5471 and 8992)		
14	Gross-up for foreign taxes deemed paid DIVIDENDS FROM CERTAIN FSC'S		
15	Section 965(a) inclusion DIVIDENDS FROM IC-DISC		
16	Other dividends (attach statement) DIVIDEND ADJUSTMENT		
17	Total dividends and inclusions. Add lines 1 through 16. Enter here and on Schedule A, line 2, or Schedule B, line 2, whichever applies		
Deductions		Dividends-Received and Other Special Deductions	
		(a) Subject to section 832(b)(5)(B)	(b) Total dividends-received and special deductions
18	Multiply line 1 by 50% (0.50)		
19	Multiply line 2 by 65% (0.65)		
20	Deduction for line 3 (see instructions)		
21	Multiply line 4 by 23.3% (0.233)		
22	Multiply line 5 by 26.7% (0.267)		
23	Multiply line 6 by 50% (0.50)		
24	Multiply line 7 by 65% (0.65)		
25	Enter the amount from line 8		
26	Total. Add lines 18 through 25. (See instructions for limitation.)		
27	Total. Add line 26, column (a), and line 9, column (a). Enter here and on Schedule F, line 10 SPECIAL DEDUCTION ADJ.		
28	Section 250 deduction (attach Form 8993)		
29	Section 965(c) participation exemption (see instructions)		
30	Total deductions. Add line 26, column (b), and lines 9, 10, 12a, 28, and 29, column (b). Enter here and on Schedule A, line 36a, or Schedule B, line 20, whichever applies		

Schedule E Premiums Earned—Section 832 (see instructions)

1	Net premiums written				1									
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					
b	Enter 90% of unearned premiums attributable to insuring certain securities								2b					
c	Discounted unearned premiums attributable to title insurance								2c					
d	Enter 80% of all other unearned premiums (see instructions)								2d					
e	Total. Add lines 2a through 2d				2e									
3	Total. Add lines 1 and 2e				3									
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					
b	Enter 90% of unearned premiums attributable to insuring certain securities								4b					
c	Discounted unearned premiums attributable to title insurance								4c					
d	Enter 80% of all other unearned premiums (see instructions)								4d					
e	Total. Add lines 4a through 4d				4e									
5	Subtract line 4e from line 3				5									
6	Transitional adjustments under section 832(b)(7)(D) (see instructions)				6									
7	Premiums earned. Add lines 5 and 6. Enter here and on Schedule A, line 1				7									

Schedule F Losses Incurred (section 832) (see instructions)

1	Losses paid during the tax year (attach reconciliation to annual statement)				1									
2	Balance outstanding at the end of the current tax year for:													
a	Unpaid losses on life insurance contracts								2a					
b	Discounted unpaid losses								2b					
c	Total. Add lines 2a and 2b				2c									
3	Add lines 1 and 2c				3									
4	Balance outstanding at the end of the preceding tax year for:													
a	Unpaid losses on life insurance contracts								4a					
b	Discounted unpaid losses								4b					
c	Total. Add lines 4a and 4b				4c									
5	Subtract line 4c from line 3				5									
6	Estimated salvage and reinsurance recoverable at the end of the preceding tax year				6									
7	Estimated salvage and reinsurance recoverable at the end of the current tax year				7									
8	Losses incurred (line 5 plus line 6 less line 7)				8									
9	Tax-exempt interest subject to section 832(b)(5)(B)	9												
10	Dividends-received deduction subject to section 832(b)(5)(B) (Schedule C, line 27)	10												
11	The increase in policy cash value of section 264(f) policies, as defined in section 805(a)(4)(F)	11												
12	Total. Add lines 9, 10, and 11				12									
13	Reduction of deduction under section 832(b)(5)(B). Multiply line 12 by applicable percentage (see instructions)				13									
14	Losses incurred deductible under section 832(c)(4). Subtract line 13 from line 8. Enter here and on Schedule A, line 26				14									

Schedule G Other Capital Losses (see instructions)

Note: 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 and inclusions (Schedule C, line 17)	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		

(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.)					

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

1	Healthcare claims incurred during the tax year and liabilities incurred during the tax year under cost-plus contracts	1		
2	Expenses incurred during the tax year in connection with the administration, adjustment, or settlement of healthcare claims or in connection with the administration of cost-plus contracts	2		
3	Total. Add lines 1 and 2	3		
4	Multiply line 3 by 0.25	4		
5	Beginning adjusted surplus	5		
6	Special deduction. If you checked "No" on line 13 of Schedule I, enter -0- here; you can't 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		
8	Net exempt income:			
a	Adjusted tax-exempt income	8a		
b	Adjusted dividends-received deduction	8b		
9	Taxable income (Schedule A, line 37)	9		
10	Ending adjusted surplus. Add lines 5 through 9	10		

Schedule I Other Information (see instructions)

		Yes	No			Yes	No
1	Check method of accounting:			7a	Enter the total unpaid losses shown on the corporation's annual statement:		
a	<input type="checkbox"/> Cash			(1)	for the current tax year: \$		
b	<input type="checkbox"/> Accrual			(2)	for the previous tax year: \$		
c	<input type="checkbox"/> Other (specify) ▶			b	Enter the total unpaid loss adjustment expenses shown on the corporation's annual statement:		
2	Check box for kind of company:			(1)	for the current tax year: \$		
a	<input type="checkbox"/> Mutual			(2)	for the previous tax year: \$		
b	<input type="checkbox"/> Stock			8	Does the corporation discount any of the loss reserves shown on its annual statement?		
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).)			9	Enter the amount of tax-exempt interest received or accrued during the tax year: \$		
	If "Yes," attach a statement showing:			10	If the corporation has an NOL for the tax year and is electing to forgo the carryback period, check here ▶		
	(a) name and employer identification number (EIN),				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 won't be valid.		
	(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.			11	Enter the available NOL carryover from prior tax years. (Don't reduce it by any deduction on line 36b, Schedule A.) ▶ \$		
4	Is the corporation a subsidiary in an affiliated group or a parent-subsidiary controlled group?			12	Is the corporation required to file Schedule UTP (Form 1120), Uncertain Tax Position Statement (see instructions)?		
	If "Yes," enter name and EIN of the parent corporation. ▶				If "Yes," complete and attach Schedule UTP.		
	PARENT EIN			13	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)?		
	PARENT NAME				Enter:		
				(a)	Section 833(c)(5) MLR numerator . . ▶ \$		
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).)			(b)	Section 833(c)(5) MLR denominator . ▶ \$		
	If "Yes," attach a statement showing name and identifying number. (Don't include any information already entered on line 4 above.)			(c)	Section 833(c)(5) MLR ▶ %		
	Enter percentage owned. ▶			14	If the corporation is a small company as defined in section 831(b)(2) and elects under section 831(b)(2)(A)(iii) to be taxed on taxable investment income:		
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?			(a)	Does the corporation satisfy the diversification requirements of section 831(b)(2)(B)(i)(I) because no more than 20 percent of the net written premiums (or, if greater, direct written premiums) of the corporation for the taxable year is attributable to any one policyholder?		
	If "Yes," enter:			(b)	If the answer to (a) is no, does the corporation satisfy the diversification requirements of section 831(b)(2)(B)(i)(II)?		
	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. ▶						

Schedule I Other Information (see instructions) (continued)

Table with 4 columns: Question number, Question text, Yes, No. Contains questions 15, 16, 17, and 18 regarding gross receipts, interest/royalty, section 163(j) election, and Form 8990 filing.

Schedule L Balance Sheets per Books

Note: All filers are required to complete this schedule.

Main balance sheet table with columns: Assets, Liabilities and Shareholders' Equity, and sub-columns for Beginning of tax year (a, b) and End of tax year (c, d). Rows include Cash, Trade notes, Inventories, etc.

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

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

1	Balance at beginning of year		5	Distributions:	a	Cash	
2	Net income (loss) per books			PARENT CASH	b	Stock	
3	Other increases (itemize) -----			DIST	c	Property	
			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)			

SCHEDULE M-3 (Form 1120-PC)

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

OMB No. 1545-0123

2018

Department of the Treasury Internal Revenue Service

Attach to Form 1120-PC.

Go to www.irs.gov/Form1120PC for instructions and the latest information.

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) 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? 1b Did the corporation prepare a certified audited non-tax-basis income statement for that period? 1c Did the corporation prepare a non-tax-basis income statement for that period? 2a Enter the income statement period: Beginning Ending 2b Has the corporation's income statement been restated for the income statement period on line 2a? 2c Has the corporation's income statement been restated for any of the five income statement periods preceding the period on line 2a? 3a Is any of the corporation's voting common stock publicly traded? 3b Enter the symbol of the corporation's primary U.S. publicly traded voting common stock 3c Enter the nine-digit CUSIP number of the corporation's primary publicly traded voting common stock

Table with 2 columns: Description and Amount. Rows include 4a Worldwide consolidated net income (loss) from income statement source identified in Part I, line 1; 5a Net income from nonincludible foreign entities; 6a Net income from nonincludible U.S. entities; 7a Net income (loss) of other includible foreign disregarded entities; 8 Adjustment to eliminations of transactions between includible entities and nonincludible entities; 9 Adjustment to reconcile income statement period to tax year; 10a Intercompany dividend adjustments to reconcile to line 11; 10b Other statutory accounting adjustments to reconcile to line 11; 10c Other adjustments to reconcile to amount on line 11; 11 Net income (loss) per income statement of includible corporations.

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.

Table with 2 columns: Total Assets and Total Liabilities. Rows include a Included on Part I, line 4; b Removed on Part I, line 5; c Removed on Part I, line 6; d Included on Part I, line 7.

Name of corporation (common parent, if consolidated return)	Employer identification number
Check applicable box(es). (1) <input type="checkbox"/> Consolidated group (2) <input type="checkbox"/> Parent corp. (3) <input type="checkbox"/> Consolidated eliminations (4) <input type="checkbox"/> Subsidiary corp. (5) <input type="checkbox"/> Mixed 1120/L/PC group Check if a sub-consolidated: (6) <input type="checkbox"/> 1120-PC group (7) <input type="checkbox"/> 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				
2 Gross foreign dividends not previously taxed				
3 Subpart F, QEF, and similar income inclusions				
4 Gross-up for foreign taxes deemed paid				
5 Gross foreign distributions previously taxed				
6 Income (loss) from equity method U.S. corporations				
7 U.S. dividends not eliminated in tax consolidation				
8 Minority interest for includible corporations				
9 Income (loss) from U.S. partnerships				
10 Income (loss) from foreign partnerships				
11 Income (loss) from other pass-through entities				
12 Items relating to reportable transactions (attach statement)				
13 Interest income (attach Form 8916-A)				
14 Hedging transactions				
15 Mark-to-market income (loss)				
16 Premium income (attach statement)				
17 Sale versus lease (for sellers and/or lessors)				
18 Section 481(a) adjustments				
19 Income from a special loss discount account				
20 Income recognition from long-term contracts				
21 Original issue discount and other imputed interest				
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				
b Gross capital gains from Schedule D, excluding amounts from pass-through entities				
c Gross capital losses from Schedule D, excluding amounts from pass-through entities, abandonment losses, and worthless stock losses				
d Net gain/loss reported on Form 4797, line 17, excluding amounts from pass-through entities, abandonment losses, and worthless stock losses				
e Abandonment losses				
f Worthless stock losses (attach statement)				
g Other gain/loss on disposition of assets				
24 Capital loss limitation and carryforward used				
25 Other income (loss) items with differences (attach statement)				
26 Total income (loss) items. Combine lines 1 through 25				
27 Total expense/deduction items (from Part III, line 40)				
28 Other items with no differences				
29a Mixed groups, see instructions. All others, combine lines 26 through 28				
b 1120 subgroup reconciliation totals				
c Life insurance subgroup reconciliation totals				
30 Reconciliation totals. Combine lines 29a through 29c				

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.

M-3 BOOK ADJUSTMENT M-3 TEMPORARY ADJUSTMENT M-3 PERMANENT ADJUSTMENT M-3 RETURN ADJUSTMENT (PC) 2018

Name of corporation (common parent, if consolidated return)	Employer identification number
Check applicable box(es). (1) <input type="checkbox"/> Consolidated group (2) <input type="checkbox"/> Parent corp. (3) <input type="checkbox"/> Consolidated eliminations (4) <input type="checkbox"/> Subsidiary corp. (5) <input type="checkbox"/> Mixed 1120/L/PC group	
Check if a sub-consolidated: (6) <input type="checkbox"/> 1120-PC group (7) <input type="checkbox"/> 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				
2 U.S. deferred income tax expense				
3 State and local current income tax expense				
4 State and local deferred income tax expense				
5 Foreign current income tax expense (other than foreign withholding taxes)				
6 Foreign deferred income tax expense				
7 Foreign withholding taxes				
8 Stock option expense				
9 Other equity-based compensation				
10 Meals and entertainment				
11 Fines and penalties				
12 Judgments, damages, awards, and similar costs				
13 Parachute payments				
14 Compensation with section 162(m) limitation				
15 Pension and profit-sharing				
16 Other post-retirement benefits				
17 Deferred compensation				
18 Charitable contribution of cash and tangible property				
19 Charitable contribution of intangible property				
20 Charitable contribution limitation/carryforward				
21 Write-off of premium receivables				
22 Guarantee fund assessments				
23 Current year acquisition or reorganization investment banking fees				
24 Current year acquisition or reorganization legal and accounting fees				
25 Current year acquisition/reorganization other costs				
26 Amortization of acquisition, reorganization, and start-up costs				
27 Amortization/impairment of goodwill, insurance in force, and ceding commissions				
28 Other amortization or impairment write-offs				
29 Discounting of unpaid losses (section 846) (attach statement)				
30 Reduction of loss deduction (section 832(b)(5)(B))				
31 Depreciation				
32 Bad debt expense and/or agency balances written off				
33 Reserved for future use				
34 Corporate-owned life insurance premiums				
35 Purchase versus lease (for purchasers and/or lessees)				
36 Interest expense (attach Form 8916-A)				
37 Research and development costs				
38 Section 118 exclusion (attach statement)				
39 Other expense/deduction items with differences (attach statement)				
40 Total expense/deduction items. Combine lines 1 through 39. Enter here and on Part II, line 27, reporting positive amounts as negative and negative amounts as positive				

PRIOR YEAR EIN

MERGE EIN

Form 1120-REIT

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

OMB No. 1545-0123

For calendar year 2018 or tax year beginning , 2018, ending , 2018

2018

Department of the Treasury Internal Revenue Service

Go to www.irs.gov/Form1120REIT for instructions and the latest information.

Header section A-H containing identification numbers, address, and accounting period information.

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

Table with 8 rows for income items: Dividends, Interest, Gross rents from real property, Other gross rents, Capital gain net income, Net gain or (loss) from Form 4797, Other income, and Total income.

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

Table with 21 rows for deduction items: Compensation of officers, Salaries and wages, Repairs and maintenance, Bad debts, Rents, Taxes and licenses, Interest, Depreciation, Advertising, Other deductions, Total deductions, and Less: a Net operating loss deduction, b Total deduction for dividends paid, c Section 857(b)(2)(E) deduction.

Tax and Payments

Table with 10 rows for tax and payment items: Real estate investment trust taxable income, Total tax, 2018 Net 965 tax liability paid, Payments (2017 overpayment, 2018 estimated tax, Less 2018 refund, Tax deposited, Credits, Refundable credit, Estimated tax penalty, Tax due, Overpayment, and Enter amount of line 28).

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.

Signature of officer, Date, Title

May the IRS discuss this return with the preparer shown below? See instructions. Yes No

Paid Preparer Use Only section containing fields for preparer name, signature, date, firm name, EIN, and address.

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 21% (0.21). 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			
c	Total. Add lines 1a and 1b	1c			
2a	Enter income from hedging transactions referred to in section 856(c)(5)(G)	2a			
b	Enter income from passive foreign exchange gain referred to in section 856(n)(3). See instructions	2b			
c	Enter income from sources referred to in sections 856(c)(5)(J)(i). See instructions	2c			
d	Subtract lines 2a, 2b, and 2c from line 1c	2d			
e	Multiply line 2d by 95% (0.95)	2e			
3	Enter income on line 1c from sources referred to in section 856(c)(2)	3			
4	Subtract line 3 from line 2e. (If zero or less, enter -0-.)	4			
5a	Enter income from hedging transactions referred to in section 856(c)(5)(G)	5a			
b	Enter income from real estate foreign exchange gain referred to in section 856(n)(2). See instructions	5b			
c	Enter income from sources referred to in section 856(c)(5)(J)(i). See instructions	5c			
d	Subtract lines 5a, 5b, and 5c from line 1c	5d			
e	Multiply line 5d by 75% (0.75)	5e			
6	Enter income on line 1c from sources referred to in section 856(c)(3)	6			
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		
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		
5	Deficiency dividends (section 860) (Attach Form 976)	5		
6	Total dividends paid. Add lines 1 through 5	6		
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)) <input type="checkbox"/>					
Important: Members of a controlled group, see instructions.						
2a	Tax on REIT taxable income	INCOME TAX ADJUSTMENT.	2a			
b	Tax from Part II, line 6		2b			
c	Tax from Part III, line 16		2c			
d	Tax from Part IV, line 3		2d			
e	Tax imposed under section 857(b)(7)(A) (see instructions)		2e			
f	Tax imposed under sections <input type="checkbox"/> 856(c)(7) and <input type="checkbox"/> 856(g)(5)		2f			
g	Income tax. Add lines 2a through 2f				2g	
3a	Foreign tax credit (attach Form 1118)		3a			
b	Credit from Form 8834 (see instructions)	FOREIGN TAX CREDIT ADJ	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 2g				4	
5	Personal holding company tax (attach Schedule PH (Form 1120))				5	
6	Other taxes. Check if from: <input type="checkbox"/> Form 4255 <input type="checkbox"/> Form 8611 <input type="checkbox"/> Other (attach statement)				6	
7	Total tax. Add lines 4 through 6. Enter here and on line 23, page 1				7	

Schedule K Other Information (see instructions)

ADJUSTMENT TO TOTAL TAX

		Yes	No			Yes	No
1	Check method of accounting:			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.)		
a	<input type="checkbox"/> Cash			7	Check this box if the REIT issued publicly offered debt instruments with original issue discount		
b	<input type="checkbox"/> Accrual				If so, the REIT may have to file Form 8281.		
c	<input type="checkbox"/> Other (specify) ▶			8	Enter the amount of tax-exempt interest received or accrued during the tax year ▶ \$		
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).)			9	Enter the available NOL carryover from prior tax years. (Do not reduce it by any deduction on line 21a, page 1.)		
	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.			10	Did the corporation have an election under section 163(j) for any real property trade or business or any farming business in effect during the tax year? (see instructions)		
3	Is the REIT a subsidiary in a parent-subsidiary controlled group?			11	Does the corporation satisfy one of the following conditions and the corporation does not own a pass-through entity with current year, or prior year carryover, excess business interest expense? (see instructions)		
	If "Yes," enter the name and EIN of the parent corporation ▶			a	The corporation's aggregate average annual gross receipts (determined under section 448(c)) for the 3 tax years preceding the current tax year do not exceed \$25 million, and the corporation is not a tax shelter; or		
	----- PARENT EIN -----			b	The corporation only has business interest expense from (1) an electing real property trade or business, (2) an electing farming business, or (3) certain utility businesses under section 163(j)(7). If "No," complete and attach Form 8990.		
	----- PARENT NAME -----			12	Is the REIT attaching Form 8996 to certify as a Qualified Opportunity Fund		
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," enter amount from Form 8996, line 13		
	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 ▶						

Schedule L Balance Sheets per Books		Beginning of tax year		End of tax year	
		(a)	(b)	(c)	(d)
Assets					
1	Cash				
2a	Trade notes and accounts receivable				
b	Less allowance for bad debts	()	()
3	U.S. government obligations				
4	Tax-exempt securities (see instructions)				
5	Other current assets (attach statement)				
6	Loans to shareholders				
7	Mortgage and real estate loans				
8	Other investments (attach statement)				
9a	Buildings and other depreciable assets				
b	Less accumulated depreciation	()	()
10	Land (net of any amortization)				
11a	Intangible assets (amortizable only)				
b	Less accumulated amortization	()	()
12	Other assets (attach statement) ASSET ADJUSTMENT END OF YEAR				
13	Total assets				
Liabilities and Shareholder's Equity					
14	Accounts payable				
15	Mortgages, notes, bonds payable in less than 1 year				
16	Other current liabilities (attach statement)				
17	Loans from shareholders				
18	Mortgages, notes, bonds payable in 1 year or more				
19	Other liabilities (attach statement)				
20	Capital stock: a Preferred stock				
	b Common stock				
21	Additional paid-in capital				
22	Retained earnings—Appropriated (attach statement)				
23	Retained earnings—Unappropriated				
24	Adjustments to shareholders' equity (see instructions—attach statement)				
25	Less cost of treasury stock LIABILITY ADJUSTMENT END OF YEAR)	()
26	Total liabilities and shareholders' equity				

Schedule M-1 Reconciliation of Income (Loss) per Books With Income per Return (see instructions)			
1	Net income (loss) per books		
2a	Federal income tax \$		
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 \$ (.)		
c	Balance ▶		
3	Excess of capital losses over capital gains		
4	Income subject to tax not recorded on books this year (itemize):		
5	Expenses recorded on books this year not deducted on this return (itemize):		
a	Depreciation . . . \$		
b	Section 4981 tax . . . \$		
c	Travel and entertainment \$		
6	Add lines 1 through 5		
7	Income recorded on books this year not included on this return (itemize):		
	Tax-exempt interest \$		
8	Deductions on this return not charged against book income this year (itemize):		
a	Depreciation . . . \$		
b	Net operating loss deduction (line 21a, page 1) . . . \$		
c	Deduction for dividends paid (line 21b, page 1) . . . \$		
9	Net income from foreclosure property		
10	Net income from prohibited transactions		
11	Add lines 7 through 10		
12	REIT taxable income (line 22, page 1)—line 6 less line 11		

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

PRIOR YEAR EIN

MERGE EIN

Form 1120-RIC

U.S. Income Tax Return for Regulated Investment Companies

OMB No. 1545-0123

Department of the Treasury Internal Revenue Service

For calendar year 2018 or tax year beginning 2018, and ending 2018
Go to www.irs.gov/Form1120RIC for instructions and the latest information.

2018

Header section containing: A Year of RIC status election, B Date fund was established, C Employer identification number, D Total assets, E Check applicable boxes, F Check if the fund is a personal holding company.

Part I - Investment Company Taxable Income (see instructions) SOI INDUSTRY CODE PBA CODE

Table with 8 columns: Line number, Description, SOI Industry Code, PBA Code, and Amount. Rows include Income (Dividends, Interest, etc.) and Deductions (Compensation, Salaries, etc.).

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.

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

Tax and Payments	26	Investment company taxable income. Subtract line 25c from line 24	26		
	27	Total tax. (Schedule J, line 7)	27		
	28	2018 Net 965 Tax Liability Paid from Form 965-B, Part II, column (k), line 2	28		
	29a	2017 overpayment credited to 2018	29a		
	b	2018 estimated tax payments	29b		
	c	Less 2018 refund applied for on Form 4466	29c		
	e	Tax deposited with Form 7004	29e		
	f	Credit for tax paid on undistributed capital gains (attach Form 2439)	29f		
	g	Credit for federal tax paid on fuels (attach Form 4136)	29g		
	h	Refundable credits from Form 8827, line 8c	29h		
	i	2018 Net 965 Tax Liability from Form 965-B, Part I, column (d), line 2	29i		
	30	Estimated tax penalty (see instructions). Check if Form 2220 is attached <input type="checkbox"/> TAX PAYMENT ADJUSTMENT	30		
	31	Amount owed. If line 29j is smaller than the total of lines 27, 28, and 30, enter amount owed	31		
32	Overpayment. If line 29j is larger than the total of lines 27, 28, and 30, enter amount overpaid	32			
33	Enter amount from line 32: Credited to 2019 estimated tax ▶ Refunded ▶	33			

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		
3	Subtract line 2 from line 1	3		
4	Capital gains tax. Multiply line 3 by 21% (0.21). 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		
2		
3		
4		
5		
6		
7		
8		
a		
b		

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

1	Did the fund qualify under section 852(b)(5) or 852(g) to pay exempt-interest dividends for 2018? ▶ <input type="checkbox"/> Yes <input type="checkbox"/> 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	

Schedule J Tax Computation (see instructions)

1	Check if the fund is a member of a controlled group (attach Schedule O (Form 1120)) ▶ <input type="checkbox"/>		
2a	Tax on investment company taxable income INCOME TAX ADJUSTMENT	2a	
b	Tax on undistributed net capital gain (from Part II, line 4)	2b	
c	Tax imposed under sections 851(d)(2) and 851(i)	2c	
d	Income tax. Add lines 2a through 2c	2d	
3a	Foreign tax credit (attach Form 1118) FOREIGN TAX CREDIT ADJ	3a	
b	Credit from Form 8834, line 7 (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 2d	4	

Schedule J Tax Computation (see instructions) (continued)

5	Personal holding company tax (attach Schedule PH (Form 1120))	5		
6	Other taxes. Check if from: Form 4255 Other (attach statement)	6		
7	Total tax. Add lines 4 through 6. Enter here and on line 27 ADJUSTMENT TO TOTAL TAX	7		

Schedule K Other Information (see instructions)

		Yes	No
1	Check method of accounting:		
a	<input type="checkbox"/> Cash		
b	<input type="checkbox"/> Accrual		
c	<input type="checkbox"/> 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 ▶ _____ PARENT EIN PARENT NAME		
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 <input checked="" type="checkbox"/> ▶ <input type="checkbox"/> 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. ▶ \$ _____		
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 ▶ _____		
10a	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 <input checked="" type="checkbox"/> ▶ <input type="checkbox"/>		
b	Section 852(g) election. Check this box if the fund meets the requirements of section 852(g) and elects the application of section 853 without regards to the requirement of section 853(a)(1). See the instructions for additional details and requirements <input checked="" type="checkbox"/> ▶ <input type="checkbox"/>		
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 ▶ <input type="checkbox"/>		
12	Section 852(b)(8) election. Check this box if, for purposes of computing taxable income, the fund elects under section 852(b)(8) to defer all or part of its post-October capital loss or late-year ordinary loss for this tax year ▶ <input type="checkbox"/> If the election is made, enter the amounts deferred:		
a	Post-October capital loss ▶ _____		
b	Late-year ordinary loss ▶ _____		
13	Did the corporation have an election under section 163(j) for any real property trade or business for any farming business in effect during the tax year (see instructions)? <input checked="" type="checkbox"/> <input checked="" type="checkbox"/>		
14	Does the corporation satisfy one of the following conditions and the corporation does not own a pass-through entity with current year, or prior year carryover, excess business interest expense? (see instructions) <input checked="" type="checkbox"/> <input checked="" type="checkbox"/>		
a	The corporation's aggregate average annual gross receipts (determined under section 448(c)) for the 3 tax years preceding the current tax year do not exceed \$25 million, and the corporation is not a tax shelter, or		
b	The corporation only has business interest expense from (1) an electing real property trade or business, (2) an electing farming business, or (3) certain utility businesses under section 163(j)(7). If "No," complete and attach Form 8990.		

Schedule L Balance Sheets per Books		Beginning of tax year		End of tax year	
		(a)	(b)	(c)	(d)
Assets					
1	Cash				
2a	Trade notes and accounts receivable				
b	Less allowance for bad debts	()		()	
3	U.S. government obligations				
4	Tax-exempt securities (see instructions)				
5	Other current assets (attach statement)				
6	Loans to shareholders				
7	Mortgage and real estate loans				
8	Other investments (attach statement)				
9a	Buildings and other fixed depreciable assets				
b	Less accumulated depreciation	()		()	
10	Land (net of any amortization)				
11a	Intangible assets (amortizable only)				
b	Less accumulated amortization	()		()	
12	Other assets (attach statement) ASSET ADJUSTMENT END OF YEAR				
13	Total assets				
Liabilities and Shareholder's Equity					
14	Accounts payable				
15	Mortgages, notes, bonds payable in less than 1 year				
16	Other current liabilities (attach statement)				
17	Loans from shareholders				
18	Mortgages, notes, bonds payable in 1 year or more				
19	Other liabilities (attach statement)				
20	Capital stock				
21	Additional paid-in capital				
22	Retained earnings—Appropriated (attach statement)				
23	Retained earnings—Unappropriated				
24	Adjustments to shareholders' equity (attach statement)				
25	Less cost of treasury stock LIABILITY ADJUSTMENT END OF YEAR				
26	Total liabilities and shareholders' equity				

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		
2	Federal income tax (less built-in gains tax)		
3	Excess of capital losses over capital gain		
4	Income subject to tax not recorded on books this year (itemize):		
5	Expenses recorded on books this year not deducted on this return (itemize):		
a	Depreciation . . . \$		
b	Expenses allocable to tax-exempt interest income \$		
c	Section 4982 tax . . . \$		
d	Travel and entertainment \$		
6	Add lines 1 through 5		
7	Income recorded on books this year not included on this return (itemize):		
	Tax-exempt interest \$		
8	Deductions on this return not charged against book income this year (itemized):		
a	Depreciation . . . \$		
b	Deduction for dividends paid (line 25a, Part I) . . . \$		
9	Net capital gain from Form 2438, line 9a		
10	If the fund did not file Form 2438, enter the net capital gain from Schedule D (Form 1120), line 17. Otherwise, enter -0-		
11	Add lines 7 through 10		
12	Investment company taxable income (line 26, Part I)—line 6 less line 11		

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

MERGE EIN

PRIOR YEAR EIN

Form 1120S

U.S. Income Tax Return for an S Corporation

OMB No. 1545-0123

2018

Department of the Treasury Internal Revenue Service

Do not file this form unless the corporation has filed or is attaching Form 2553 to elect to be an S corporation.

Go to www.irs.gov/Form1120S for instructions and the latest information.

For calendar year 2018 or tax year beginning , 2018, ending ,

Header section containing: A S election effective date, B Business activity code number, C SOL INDUSTRY CODE, D Employer identification number, E Date incorporated, F Total assets.

G Is the corporation electing to be an S corporation beginning with this tax year? H Check if: (1) Initial return (2) Name change (3) Address change (4) Amended return (5) Election termination or revocation I Enter the number of shareholders who were shareholders during any part of the tax year

Accounting Period Indicator or business income and expenses on lines 1a through 21. See the instructions for more information.

Table for Income (lines 1a-6). Includes rows for Gross receipts or sales, Returns and allowances, Balance, Cost of goods sold, Gross profit, Net gain (loss), and Total income (loss).

Table for Deductions (lines 7-21). Includes rows for Compensation of officers, Salaries and wages, Repairs and maintenance, Bad debts, Rents, Taxes and licenses, Interest, Depreciation, Depletion, Advertising, Pension, profit-sharing, etc., Employee benefit programs, and Other deductions.

Table for Tax and Payments (lines 22a-27). Includes rows for Excess net passive income or LIFO recapture tax, Tax from Schedule D, Add lines 22a and 22b, 2018 estimated tax payments and 2017 overpayment credited to 2018, Tax deposited with Form 7004, Credit for federal tax paid on fuels, Refundable credit from Form 8827, Estimated tax penalty, Amount owed, Overpayment, and Enter amount from line 26.

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.

Sign Here section with fields for Signature of officer, Date, and Title.

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

Paid Preparer Use Only section with fields for Print/Type preparer's name, Preparer's signature, Date, Firm's name, Firm's EIN, and Phone no.

Schedule B Other Information (see instructions)

1 Check accounting method: a <input type="checkbox"/> Cash b <input type="checkbox"/> Accrual					Yes	No
c <input type="checkbox"/> Other (specify) ▶ [redacted]						
2 See the instructions and enter the:						
a Business activity ▶ [redacted]		b Product or service ▶ [redacted]				
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? If "Yes," attach Schedule B-1, Information on Certain Shareholders of an S Corporation . . .					[redacted]	
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		
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		
5a 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 ▶ [redacted]						
(ii) Total shares of non-restricted stock ▶ [redacted]						
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 ▶ [redacted]						
(ii) Total shares of stock outstanding if all instruments were executed ▶ [redacted]						
6 Has this corporation filed, or is it required to file, Form 8918 , Material Advisor Disclosure Statement, to provide information on any reportable transaction?					[redacted]	
7 Check this box if the corporation issued publicly offered debt instruments with original issue discount <input type="checkbox"/>						
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) ▶ \$ [redacted]						
9 Did the corporation have an election under section 163(j) for any real property trade or business or any farming business in effect during the tax year? See instructions					[redacted]	
10 Does the corporation satisfy one of the following conditions and the corporation doesn't own a pass-through entity with current year, or prior year carryover, excess business interest expense? See instructions					[redacted]	
a The corporation's aggregate average annual gross receipts (determined under section 448(c)) for the 3 tax years preceding the current tax year don't exceed \$25 million, and the corporation isn't a tax shelter; or						
b The corporation only has business interest expense from (1) an electing real property trade or business, (2) an electing farming business, or (3) certain utility businesses under section 163(j)(7).						
If "No," complete and attach Form 8990.						
11 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					[redacted]	
If "Yes," the corporation is not required to complete Schedules L and M-1.						

Schedule B Other Information (see instructions) (continued)		Yes	No
12	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 ▶ \$		
13	During the tax year, was a qualified subchapter S subsidiary election terminated or revoked? If "Yes," see instructions		
14a	Did the corporation make any payments in 2018 that would require it to file Form(s) 1099?		
b	If "Yes," did the corporation file or will it file required Forms 1099?		
15	Is the corporation attaching Form 8996 to certify as a Qualified Opportunity Fund? If "Yes," enter the amount from Form 8996, line 13 ▶ \$		

Schedule K Shareholders' Pro Rata Share Items		Total amount		
Income (Loss)	1 Ordinary business income (loss) (page 1, line 21)	1		
	2 Net rental real estate income (loss) (attach Form 8825)	2		
	3a Other gross rental income (loss) 3a			
	b Expenses from other rental activities (attach statement) 3b			
	c Other net rental income (loss). Subtract line 3b from line 3a 3c			
	4 Interest income 4			
	5 Dividends: a Ordinary dividends 5a b Qualified dividends 5b			
	6 Royalties 6			
	7 Net short-term capital gain (loss) (attach Schedule D (Form 1120S)) 7			
	8a Net long-term capital gain (loss) (attach Schedule D (Form 1120S)) 8a b Collectibles (28%) gain (loss) 8b c Unrecaptured section 1250 gain (attach statement) 8c			
9 Net section 1231 gain (loss) (attach Form 4797) 9				
10 Other income (loss) (see instructions) . . . Type ▶ 10				
Deductions	11 Section 179 deduction (attach Form 4562) 11			
	12a Charitable contributions 12a b Investment interest expense 12b c Section 59(e)(2) expenditures (1) Type ▶ (2) Amount ▶ 12c(2) d Other deductions (see instructions) . . . Type ▶ S-OTHR-DED-ADJ 12d			
	Credits	13a Low-income housing credit (section 42(j)(5)) 13a		
		b Low-income housing credit (other) 13b		
c Qualified rehabilitation expenditures (rental real estate) (attach Form 3468, if applicable) 13c				
d Other rental real estate credits (see instructions) Type ▶ 13d				
e Other rental credits (see instructions) . . . Type ▶ 13e				
f Biofuel producer credit (attach Form 6478) 13f				
g Other credits (see instructions) Type ▶ 13g				
Foreign Transactions	14a Name of country or U.S. possession ▶ 14a			
	b Gross income from all sources 14b			
	c Gross income sourced at shareholder level 14c Foreign gross income sourced at corporate level			
	d Section 951A category 14d			
	e Foreign branch category 14e			
	f Passive category 14f			
	g General category 14g			
	h Other (attach statement) 14h Deductions allocated and apportioned at shareholder level			
	i Interest expense 14i			
	j Other 14j Deductions allocated and apportioned at corporate level to foreign source income			
	k Section 951A category 14k			
	l Foreign branch category 14l			
	m Passive category 14m			
	n General category 14n			
	o Other (attach statement) 14o Other information			
	p Total foreign taxes (check one): ▶ <input type="checkbox"/> Paid <input type="checkbox"/> Accrued 14p			
	q Reduction in taxes available for credit (attach statement) 14q			
	r Other foreign tax information (attach statement)			

Schedule K Shareholders' Pro Rata Share Items (continued)		Total amount	
Alternative Minimum Tax (AMT) Items	15a Post-1986 depreciation adjustment	15a	
	b Adjusted gain or loss	15b	
	c Depletion (other than oil and gas)	15c	
	d Oil, gas, and geothermal properties—gross income	15d	
	e Oil, gas, and geothermal properties—deductions	15e	
	f Other AMT items (attach statement)	15f	
Items Affecting Shareholder Basis	16a Tax-exempt interest income	16a	
	b Other tax-exempt income	16b	
	c Nondeductible expenses S-DIST-LN20	16c	
	d Distributions (attach statement if required) (see instructions)	16d	
	e Repayment of loans from shareholders	16e	
Other Information	17a Investment income	17a	
	b Investment expenses	17b	
	c Dividend distributions paid from accumulated earnings and profits S-DIST-LN,22	17c	
	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 14p	18	

Schedule L Balance Sheets per Books		Beginning of tax year		End of tax year	
Assets		(a)	(b)	(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)				
6	Other current assets (attach statement)				
7	Loans to shareholders				
8	Mortgage and real estate loans				
9	Other investments (attach statement)				
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	Other assets (attach statement)				
15	Total assets ASSET ADJUSTMENT END OF YEAR				
Liabilities and Shareholders' Equity					
16	Accounts payable				
17	Mortgages, notes, bonds payable in less than 1 year				
18	Other current liabilities (attach statement)				
19	Loans from shareholders				
20	Mortgages, notes, bonds payable in 1 year or more				
21	Other liabilities (attach statement)				
22	Capital stock				
23	Additional paid-in capital				
24	Retained earnings				
25	Adjustments to shareholders' equity (attach statement)				
26	Less cost of treasury stock LIABILITY ADJUSTMENT END OF YEAR	()		()	
27	Total liabilities and shareholders' equity				

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

Note: The corporation may be required to file Schedule M-3 (see instructions)

1	Net income (loss) per books								
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)								
3	Expenses recorded on books this year not included on Schedule K, lines 1 through 12 and 14p (itemize):								
a	Depreciation \$								
b	Travel and entertainment \$								
4	Add lines 1 through 3								
5	Income recorded on books this year not included on Schedule K, lines 1 through 10 (itemize):								
a	Tax-exempt interest \$								
6	Deductions included on Schedule K, lines 1 through 12 and 14p, not charged against book income this year (itemize):								
a	Depreciation \$								
7	Add lines 5 and 6								
8	Income (loss) (Schedule K, line 18). Line 4 less line 7								

Schedule M-2 Analysis of Accumulated Adjustments Account, Shareholders' Undistributed Taxable Income Previously Taxed, Accumulated Earnings and Profits, and Other Adjustments Account
(see instructions)

	(a) Accumulated adjustments account	(b) Shareholders' undistributed taxable income previously taxed	(c) Accumulated earnings and profits	(d) Other adjustments account
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				
8 Balance at end of tax year. Subtract line 7 from line 6				

S-GEN-TOT-DIST-M2

**SCHEDULE D
(Form 1120S)**

Capital Gains and Losses and Built-in Gains

OMB No. 1545-0123

▶ Attach to Form 1120S.

▶ Use Form 8949 to list your transactions for lines 1b, 2, 3, 8b, 9, and 10.
▶ Go to www.irs.gov/Form1120S for instructions and the latest information.

2018

Department of the Treasury
Internal Revenue Service

Name

Employer identification number

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

See instructions for how to figure the amounts to enter on the lines below. This form may be easier to complete if you round off the cents to whole dollars.		(d) Proceeds (sales price)	(e) Cost (or other basis)	(g) Adjustments to gain or loss from Form(s) 8949, Part I, line 2, column (g)	(h) Gain or (loss). Subtract column (e) from column (d) and combine the result with column (g)
1a	Totals for all short-term transactions reported on Form 1099-B for which basis was reported to the IRS and for which you have no adjustments (see instructions). However, if you choose to report all these transactions on Form 8949, leave this line blank and go to line 1b				
1b	Totals for all transactions reported on Form(s) 8949 with Box A checked				
2	Totals for all transactions reported on Form(s) 8949 with Box B checked				
3	Totals for all transactions reported on Form(s) 8949 with Box C checked				
4	Short-term capital gain from installment sales from Form 6252, line 26 or 37			4	
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	()
7	Net short-term capital gain or (loss). Combine lines 1a through 6 in column (h). Enter here and on Form 1120S, Schedule K, line 7 or 10			7	

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

See instructions for how to figure the amounts to enter on the lines below. This form may be easier to complete if you round off the cents to whole dollars.		(d) Proceeds (sales price)	(e) Cost (or other basis)	(g) Adjustments to gain or loss from Form(s) 8949, Part II, line 2, column (g)	(h) Gain or (loss). Subtract column (e) from column (d) and combine the result with column (g)
8a	Totals for all long-term transactions reported on Form 1099-B for which basis was reported to the IRS and for which you have no adjustments (see instructions). However, if you choose to report all these transactions on Form 8949, leave this line blank and go to line 8b				
8b	Totals for all transactions reported on Form(s) 8949 with Box D checked				
9	Totals for all transactions reported on Form(s) 8949 with Box E checked				
10	Totals for all transactions reported on Form(s) 8949 with Box F checked				
11	Long-term capital gain from installment sales from Form 6252, line 26 or 37			11	
12	Long-term capital gain or (loss) from like-kind exchanges from Form 8824			12	
13	Capital gain distributions (see instructions)			13	
14	Tax on long-term capital gain included on line 23 below			14	()
15	Net long-term capital gain or (loss). Combine lines 8a through 14 in column (h). Enter here and on Form 1120S, Schedule K, line 8a or 10			15	

For Paperwork Reduction Act Notice, see the Instructions for Form 1120S.

Cat. No. 11516V

Schedule D (Form 1120S) 2018

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	
17	Taxable income (attach computation statement)	17	
18	Net recognized built-in gain. Enter the smallest of line 16, line 17, or line 8 of Schedule B	18	
19	Section 1374(b)(2) deduction	19	
20	Subtract line 19 from line 18. If zero or less, enter -0- here and on line 23	20	
21	Enter 21% of line 20	21	
22	Section 1374(b)(3) business credit and minimum tax credit carryforwards from C corporation years	22	
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	

Schedule D (Form 1120S) 2018

**Schedule K-1
(Form 1120S)**

Department of the Treasury
Internal Revenue Service

2018

For calendar year 2018, or tax year

beginning / / ending / /

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

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 %

For IRS Use Only

A
B
C
D
E
F
G
H
I
J
K
L
M
N
O
P
ZZ

Part III Shareholder's Share of Current Year Income, Deductions, Credits, and Other Items			
1	Ordinary business income (loss)	13	Credits
2	Net rental real estate income (loss)		
3	Other net rental income (loss)		See "For IRS Use ONLY" section for more detail.
4	Interest income		
5a	Ordinary dividends		
5b	Qualified dividends	14	Foreign transactions
6	Royalties	B	N
7	Net short-term capital gain (loss)	C	O
8a	Net long-term capital gain (loss)	D	P
8b	Collectibles (28%) gain (loss)	E	Q
8c	Unrecaptured section 1250 gain	F	R
9	Net section 1231 gain (loss)	G	S
10	Other income (loss)	H	T
A	F	I	U
B	G	J	V
C	H	K	ZZ
D		L	
E	ZZ	M	
11	Section 179 deduction	15	Alternative minimum tax (AMT) items
12	Other deductions	A	
A		B	
B		C	
C		D	
D	S	E	
E	ZZ	F	ZZ
F		G	
G		H	
H		I	
I		J	
J		K	
K		L	
L		M	
M		N	
N		O	
O			
		16	Items affecting shareholder basis
		A	
		B	
		C	
		D	
		E	ZZ
		F	
		G	
		H	
		I	
		J	
		K	
		L	
		M	
		N	
		O	
		17	Other information
		A	H
		B	I
		C	J
		D	K
		E	L
		F	M
		G	N
			O
			P
			Q
			R
			T
			U
			V
			W
			X
			Y
			Z
			AA
			AB
			AC

* See attached statement for additional information.

This list identifies the codes used on Schedule K-1 for all shareholders and provides summarized reporting information for shareholders who file Form 1040. For detailed reporting and filing information, see the separate Shareholder's Instructions for Schedule K-1 and the instructions for your income tax return.

	<i>Report on</i>	<i>Code</i>	<i>Report on</i>
1. Ordinary business income (loss). Determine whether the income (loss) is passive or nonpassive and enter on your return as follows:			
Passive loss	See the Shareholder's Instructions	O Backup withholding	See the Shareholder's Instructions
Passive income	Schedule E, line 28, column (h)	P Other credits	See the Shareholder's Instructions
Nonpassive loss	See the Shareholder's Instructions		
Nonpassive income	Schedule E, line 28, column (k)		
2. Net rental real estate income (loss)	See the Shareholder's Instructions	14. Foreign transactions	
3. Other net rental income (loss)		A Name of country or U.S. possession	} Form 1116, Part I
Net income	Schedule E, line 28, column (h)	B Gross income from all sources	
Net loss	See the Shareholder's Instructions	C Gross income sourced at shareholder level	
4. Interest income	Form 1040, line 2b	<i>Foreign gross income sourced at corporate level</i>	
5a. Ordinary dividends	Form 1040, line 3b	D Section 951A category	} Form 1116, Part I
5b. Qualified dividends	Form 1040, line 3a	E Foreign branch category	
6. Royalties	Schedule E, line 4	F Passive category	
7. Net short-term capital gain (loss)	Schedule D, line 5	G General category	
8a. Net long-term capital gain (loss)	Schedule D, line 12	H Other	
8b. Collectibles (28%) gain (loss)	28% Rate Gain Worksheet, line 4 (Schedule D instructions)	<i>Deductions allocated and apportioned at shareholder level</i>	
8c. Unrecaptured section 1250 gain	See the Shareholder's Instructions	I Interest expense	Form 1116, Part I
9. Net section 1231 gain (loss)	See the Shareholder's Instructions	J Other	Form 1116, Part I
10. Other income (loss)		<i>Deductions allocated and apportioned at corporate level to foreign source income</i>	
Code		K Section 951A category	} Form 1116, Part I
A Other portfolio income (loss)	See the Shareholder's Instructions	L Foreign branch category	
B Involuntary conversions	See the Shareholder's Instructions	M Passive category	
C Sec. 1256 contracts & straddles	Form 6781, line 1	N General category	
D Mining exploration costs recapture	See Pub. 535	O Other	
E Section 951A income	} See the Shareholder's Instructions	<i>Other information</i>	
F Section 965(a) inclusion		P Total foreign taxes paid	Form 1116, Part II
G Subpart F income other than sections 951A and 965 inclusion		Q Total foreign taxes accrued	Form 1116, Part II
H Other income (loss)		R Reduction in taxes available for credit	Form 1116, line 12
11. Section 179 deduction	See the Shareholder's Instructions	S Foreign trading gross receipts	Form 8873
12. Other deductions		T Extraterritorial income exclusion	Form 8873
A Cash contributions (60%)	} See the Shareholder's Instructions	U Section 965 information	See the Shareholder's Instructions
B Cash contributions (30%)		V Other foreign transactions	See the Shareholder's Instructions
C Noncash contributions (50%)		15. Alternative minimum tax (AMT) items	
D Noncash contributions (30%)		A Post-1986 depreciation adjustment	} See the Shareholder's Instructions and the Instructions for Form 6251
E Capital gain property to a 50% organization (30%)		B Adjusted gain or loss	
F Capital gain property (20%)		C Depletion (other than oil & gas)	
G Contributions (100%)		D Oil, gas, & geothermal—gross income	
H Investment interest expense		E Oil, gas, & geothermal—deductions	
I Deductions—royalty income		F Other AMT items	
J Section 59(e)(2) expenditures		16. Items affecting shareholder basis	
K Section 965(c) deduction	A Tax-exempt interest income	Form 1040, line 2a	
L Deductions—portfolio (other)	B Other tax-exempt income	} See the Shareholder's Instructions	
M Preproductive period expenses	C Nondeductible expenses		
N Commercial revitalization deduction from rental real estate activities	D Distributions		
O Reforestation expense deduction	E Repayment of loans from shareholders		
P through R	17. Other information		
S Other deductions	A Investment income	Form 4952, line 4a	
13. Credits		B Investment expenses	Form 4952, line 5
A Low-income housing credit (section 42(j)(5)) from pre-2008 buildings	} See the Shareholder's Instructions	C Qualified rehabilitation expenditures (other than rental real estate)	See the Shareholder's Instructions
B Low-income housing credit (other) from pre-2008 buildings		D Basis of energy property	See the Shareholder's Instructions
C Low-income housing credit (section 42(j)(5)) from post-2007 buildings		E Recapture of low-income housing credit (section 42(j)(5))	Form 8611, line 8
D Low-income housing credit (other) from post-2007 buildings		F Recapture of low-income housing credit (other)	Form 8611, line 8
E Qualified rehabilitation expenditures (rental real estate)		G Recapture of investment credit	See Form 4255
F Other rental real estate credits		H Recapture of other credits	See the Shareholder's Instructions
G Other rental credits		I Look-back interest—completed long-term contracts	See Form 8697
H Undistributed capital gains credit		J Look-back interest—income forecast method	See Form 8866
I Biofuel producer credit		K Dispositions of property with section 179 deductions	} See the Shareholder's Instructions
J Work opportunity credit		L Recapture of section 179 deduction through U	
K Disabled access credit	V Section 199A income		
L Empowerment zone employment credit	W Section 199A W-2 wages		
M Credit for increasing research activities	X Section 199A unadjusted basis		
N Credit for employer social security and Medicare taxes	Y Section 199A REIT dividends		
	Z Section 199A PTP income		
	AA Excess taxable income		
	AB Excess business interest income		
	AC Other information		

**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.

▶ Go to www.irs.gov/Form1120S for instructions and the latest information.

OMB No. 1545-0123

2018

Name of corporation

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 immediately 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	
b Indicate accounting standard used for line 4a (see instructions): (1) <input type="checkbox"/> GAAP (2) <input type="checkbox"/> IFRS (3) <input type="checkbox"/> Tax-basis (4) <input type="checkbox"/> Other (specify) _____		
5a Net income from nonincludible foreign entities (attach statement)	5a	()
b Net loss from nonincludible foreign entities (attach statement and enter as a positive amount)	5b	
6a Net income from nonincludible U.S. entities (attach statement)	6a	()
b Net loss from nonincludible U.S. entities (attach statement and enter as a positive amount)	6b	
7a Net income (loss) of other foreign disregarded entities (attach statement)	7a	
b Net income (loss) of other U.S. disregarded entities (except qualified subchapter S subsidiaries) (attach statement)	7b	
c Net income (loss) of other qualified subchapter S subsidiaries (QSubs) (attach statement)	7c	
8 Adjustment to eliminations of transactions between includible entities and nonincludible entities (attach statement)	8	
9 Adjustment to reconcile income statement period to tax year (attach statement)	9	
10 Other adjustments to reconcile to amount on line 11 (attach statement)	10	
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) or Schedule M-1, line 1. See instructions.	11	

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		
b Removed on Part I, line 5		
c Removed on Part I, line 6		
d Included on Part I, line 7		

Name of corporation

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 (Attach statements for lines 1 through 10)	(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			
2	Gross foreign dividends not previously taxed . . .			
3	Subpart F, QEF, and similar income inclusions . . .			
4	Gross foreign distributions previously taxed . . .			
5	Income (loss) from equity method U.S. corporations . .			
6	U.S. dividends not eliminated in tax consolidation . .			
7	Income (loss) from U.S. partnerships			
8	Income (loss) from foreign partnerships			
9	Income (loss) from other pass-through entities			
10	Items relating to reportable transactions			
11	Interest income (see instructions)			
12	Total accrual to cash adjustment			
13	Hedging transactions			
14	Mark-to-market income (loss)			
15	Cost of goods sold (see instructions)	()		()
16	Sale versus lease (for sellers and/or lessors)			
17	Section 481(a) adjustments			
18	Unearned/deferred revenue			
19	Income recognition from long-term contracts			
20	Original issue discount and other imputed interest . .			
21a	Income statement gain/loss on sale, exchange, abandonment, worthlessness, or other disposition of assets other than inventory and pass-through entities			
b	Gross capital gains from Schedule D, excluding amounts from pass-through entities			
c	Gross capital losses from Schedule D, excluding amounts from pass-through entities, abandonment losses, and worthless stock losses			
d	Net gain/loss reported on Form 4797, line 17, excluding amounts from pass-through entities, abandonment losses, and worthless stock losses			
e	Abandonment losses			
f	Worthless stock losses (attach statement)			
g	Other gain/loss on disposition of assets other than inventory			
22	Other income (loss) items with differences (attach statement)			
23	Total income (loss) items. Combine lines 1 through 22			
24	Total expense/deduction items (from Part III, line 32)			
25	Other items with no differences			
26	Reconciliation totals. Combine lines 23 through 25			

Note: Line 26, column (a), must equal Part I, line 11, and column (d) must equal Form 1120S, Schedule K, line 18.

M-3 BOOK ADJUSTMENT M-3 TEMPORARY ADJUSTMENT M-3 PERMANENT ADJUSTMENT M-3 RETURN ADJUSTMENT

Name of corporation

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				
2 U.S. deferred income tax expense				
3 State and local current income tax expense				
4 State and local deferred income tax expense				
5 Foreign current income tax expense (other than foreign withholding taxes)				
6 Foreign deferred income tax expense				
7 Equity-based compensation				
8 Meals and entertainment				
9 Fines and penalties				
10 Judgments, damages, awards, and similar costs				
11 Pension and profit-sharing				
12 Other post-retirement benefits				
13 Deferred compensation				
14 Charitable contribution of cash and tangible property				
15 Charitable contribution of intangible property				
16 Current year acquisition or reorganization investment banking fees				
17 Current year acquisition or reorganization legal and accounting fees				
18 Current year acquisition/reorganization other costs				
19 Amortization/impairment of goodwill				
20 Amortization of acquisition, reorganization, and start-up costs				
21 Other amortization or impairment write-offs				
22 Reserved				
23a Depletion—Oil & Gas				
b Depletion—Other than Oil & Gas				
24 Depreciation				
25 Bad debt expense				
26 Interest expense (see instructions)				
27 Corporate owned life insurance premiums				
28 Purchase versus lease (for purchasers and/or lessees)				
29 Research and development costs				
30 Section 118 exclusion (attach statement)				
31 Other expense/deduction items with differences (attach statement)				
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				

Cost of Goods Sold

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

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

OMB No. 1545-0123

Name		Employer identification number
1	Inventory at beginning of year	ADJUSTMENT TO BEGINNING INVENTORIES
2	Purchases	ADJUSTMENT TO PURCHASES
3	Cost of labor	
4	Additional section 263A costs (attach schedule)	
5	Other costs (attach schedule)	
6	Total. Add lines 1 through 5	
7	Inventory at end of year	
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	
9a	Check all methods used for valuing closing inventory:	
	(i) <input checked="" type="checkbox"/> Cost	
	(ii) <input checked="" type="checkbox"/> Lower of cost or market	
	(iii) <input checked="" type="checkbox"/> Other (Specify method used and attach explanation.) ▶	
b	Check if there was a writedown of subnormal goods	<input checked="" type="checkbox"/>
c	Check if the LIFO inventory method was adopted this tax year for any goods (if checked, attach Form 970)	<input checked="" type="checkbox"/>
d	If the LIFO inventory method was used for this tax year, enter amount of closing inventory computed under LIFO	9d <input type="checkbox"/> <input checked="" type="checkbox"/>
e	If property is produced or acquired for resale, do the rules of section 263A apply to the entity? See instructions	<input checked="" type="checkbox"/> Yes <input type="checkbox"/> No
f	Was there any change in determining quantities, cost, or valuations between opening and closing inventory? If "Yes," attach explanation	<input checked="" type="checkbox"/> Yes <input type="checkbox"/> No

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

What's New

Small business taxpayers. For tax years beginning after December 31, 2017, the following apply.

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

General Instructions

Purpose of Form

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

Who Must File

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

Inventories

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

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

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

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

Small business taxpayer. A small business taxpayer is a taxpayer that (a) has average annual gross receipts of \$25 million or less (indexed for inflation) for the 3 prior tax years, and (b) is not a tax shelter (as defined in section 448(d)(3)). See Pub. 538.

Uniform capitalization rules. The uniform capitalization rules of section 263A generally require you to capitalize, or include in inventory, certain costs incurred in connection with the following.

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

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

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

SEPARATE ALLOCATION FIELDS FOR: COMPENSATION OF OFFICERS BAD DEBTS TAXES INTEREST PAID RENTS ESOP DIV.
 INTANGIBLE DRILLING COSTS: PRODUCTIVE WELLS NON-PRODUCTIVE WELLS UNIDENTIFIED OR AMORTIZED NET DEPRECIATION
 CONTRIBUTIONS DEPLETION PENSIONS, ETC. EMPLOYEE BENEFITS TOTAL AMORTIZATION ADVERTISING

Name(s) shown on return

Identifying number

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

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

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

Part II Qualifying Advanced Coal Project Credit, Qualifying Gasification Project Credit, 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% (0.20)	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% (0.15)	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% (0.30)	5c		
d Total. Add lines 5a, 5b, and 5c	5d		
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% (0.30)	6a		
b Qualified investment in property other than in a above placed in service during the tax year \$ × 20% (0.20)	6b		
c Total. Add lines 6a and 6b	6c		
7 Qualifying advanced energy project credit (see instructions):			
Qualified investment in advanced energy project property placed in service during the tax year \$ _____ × 30% (0.30)	7		
8 Reserved for future use	8		
9 Enter the applicable unused investment credit from cooperatives (see instructions)	9		
10 Add lines 5d, 6c, 7, and 9. Report this amount on Form 3800, Part III, line 1a	10		

For Paperwork Reduction Act Notice, see separate instructions.

Cat. No. 12276E

Form **3468** (2018)

Part III Rehabilitation Credit and Energy Credit

11 Rehabilitation credit (see instructions for requirements that must be met):			
a	Check this box if you are electing under section 47(d)(5) to take your qualified rehabilitation expenditures into account for the tax year in which paid (or, for self-rehabilitated property, when capitalized). See instructions. Note: This election applies to the current tax year and to all later tax years. You may not revoke this election without IRS consent <input type="checkbox"/>		
b	Enter the dates on which the 24- or 60-month measuring period begins _____ and ends _____		
c	Enter the adjusted basis of the building as of the beginning date above (or the first day of your holding period, if later) \$ _____		
d	Enter the amount of the qualified rehabilitation expenditures incurred, or treated as incurred, during the period on line 11b above \$ _____ Enter the amount of qualified rehabilitation expenditures and multiply by the percentage shown:		
e	Pre-1936 buildings under the transition rule (see instructions) \$ _____ × 10% (0.10)	11e	
f	Certified historic structures under the transition rule (see instructions) \$ _____ × 20% (0.20)	11f	
g	Certified historic structures with expenditures paid or incurred after 2017 and not under the transition rule (see instructions) \$ _____ × 4% (0.04)	11g	
Note: This credit is allowed for a 5-year period beginning in the tax year that the qualified rehabilitated building is placed in service. For properties identified on line 11f or 11g, complete lines 11h and 11i.			
h	Enter the assigned NPS project number or the pass-through entity's employer identification number (see instructions) _____		
i	Enter the date that the NPS approved the Request for Certification of Completed Work (see instructions) _____		
j	Rehabilitation credit from an electing large partnership (Schedule K-1 (Form 1065-B), box 9)	11j	
12 Energy credit:			
a	Basis of property using geothermal energy placed in service during the tax year (see instructions) \$ _____ × 10% (0.10)	12a	
b	Basis of property using solar illumination or solar energy placed in service during the tax year that was acquired after December 31, 2005, and the basis attributable to construction, reconstruction, or erection by the taxpayer after December 31, 2005 (see instructions) \$ _____ × 30% (0.30) Qualified fuel cell property (see instructions):	12b	
c	Basis of property placed in service during the tax year that was acquired after December 31, 2005, and before October 4, 2008, and the basis attributable to construction, reconstruction, or erection by the taxpayer after December 31, 2005, and before October 4, 2008 \$ _____ × 30% (0.30)	12c	
d	Applicable kilowatt capacity of property on line 12c (see instructions) ▶ _____ × \$1,000	12d	
e	Enter the lesser of line 12c or line 12d	12e	
f	Basis of property placed in service during the tax year that was acquired after October 3, 2008, and the basis attributable to construction, reconstruction, or erection by the taxpayer after October 3, 2008 \$ _____ × 30% (0.30)	12f	
g	Applicable kilowatt capacity of property on line 12f (see instructions) ▶ _____ × \$3,000	12g	
h	Enter the lesser of line 12f or line 12g Qualified microturbine property (see instructions):	12h	
i	Basis of property placed in service during the tax year that was acquired after December 31, 2005, and the basis attributable to construction, reconstruction, or erection by the taxpayer after December 31, 2005 \$ _____ × 10% (0.10)	12i	
j	Kilowatt capacity of property on line 12i ▶ _____ × \$200	12j	
k	Enter the lesser of line 12i or line 12j	12k	

Part III Rehabilitation Credit and Energy Credit (continued)

Combined heat and power system property (see instructions):			
Caution: You can't claim this credit if the electrical capacity of the property is more than 50 megawatts or has a mechanical energy capacity of more than 67,000 horsepower or an equivalent combination of electrical and mechanical energy capabilities.			
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% (0.10)	12l	
m	If the electrical capacity of the property is measured in:		
	• Megawatts, divide 15 by the megawatt capacity. Enter 1.0 if the capacity is 15 megawatts or less.		
	• Horsepower, divide 20,000 by the horsepower. Enter 1.0 if the capacity is 20,000 horsepower or less	12m	
n	Multiply line 12l by line 12m	12n	
Qualified small wind energy property (see instructions):			
o	Basis of property placed in service during the tax year that was acquired after October 3, 2008, and before January 1, 2009, and the basis attributable to the construction, reconstruction, or erection by the taxpayer after October 3, 2008, and before January 1, 2009 \$ _____ × 30% (0.30)	12o	
p	Enter the smaller of line 12o or \$4,000	12p	
q	Basis of property placed in service during the tax year that was acquired after December 31, 2008, and the basis attributable to construction, reconstruction, or erection by the taxpayer after December 31, 2008 \$ _____ × 30% (0.30)	12q	
Geothermal heat pump systems (see instructions):			
r	Basis of property placed in service during the tax year that was acquired after October 3, 2008, and the basis attributable to construction, reconstruction, or erection by the taxpayer after October 3, 2008 \$ _____ × 10% (0.10)	12r	
Qualified investment credit facility property (see instructions):			
s	Basis of property (other than wind facility property and the construction of which began after 2016) placed in service during the tax year \$ _____ × 30% (0.30)	12s	
t	Basis of wind facility property placed in service during the tax year and the construction of which begins during 2017 \$ _____ × 24% (0.24)	12t	
u	Basis of wind facility property placed in service during the tax year and the construction of which begins during 2018 \$ _____ × 18% (0.18)	12u	
v	Basis of wind facility property placed in service during the tax year and the construction of which begins during 2019 \$ _____ × 12% (0.12)	12v	
13	Enter the applicable unused investment credit from cooperatives (see instructions)	13	
14	Add lines 11e, 11f, 11g, 11j, 12a, 12b, 12e, 12h, 12k, 12n, 12p, 12q, 12r, 12s, 12t, 12u, 12v, and 13. Report this amount on Form 3800, Part III, line 4a	14	

Department of the Treasury
Internal Revenue Service (99)

▶ Go to www.irs.gov/Form3800 for instructions and the latest information.
▶ You must attach all pages of Form 3800, pages 1, 2, and 3, to your tax return.

Name(s) shown on return

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	
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 2018. See instructions			3	
4	Carryforward of general business credit to 2018. Enter the amount from line 2 of Part III with box C checked. See instructions for statement to attach			4	
5	Carryback of general business credit from 2019. 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	

Part II Allowable Credit

7	Regular tax before credits: • Individuals. Enter the sum of the amounts from Form 1040, line 11a, and Schedule 2 (Form 1040), line 46, or the sum of the amounts from Form 1040NR, lines 42 and 44 • Corporations. Enter the amount from Form 1120, Schedule J, Part I, line 2; or the applicable line of your return • Estates and trusts. Enter the sum of the amounts from Form 1041, Schedule G, lines 1a and 1b; or the amount from the applicable line of your return			7	
8	Alternative minimum tax: • Individuals. Enter the amount from Form 6251, line 11 • Corporations. Enter -0- • Estates and trusts. Enter the amount from Schedule I (Form 1041), line 56			8	
9	Add lines 7 and 8			9	
10a	Foreign tax credit	10a			
b	Certain allowable credits (see instructions)	10b			
c	Add lines 10a and 10b			10c	
11	Net income tax. Subtract line 10c from line 9. If zero, skip lines 12 through 15 and enter -0- on line 16			11	
12	Net regular tax. Subtract line 10c from line 7. If zero or less, enter -0-	12			
13	Enter 25% (0.25) of the excess, if any, of line 12 over \$25,000. See instructions	13			
14	Tentative minimum tax: • Individuals. Enter the amount from Form 6251, line 9 • Corporations. Enter -0- • Estates and trusts. Enter the amount from Schedule I (Form 1041), line 54	14			
15	Enter the greater of line 13 or line 14			15	
16	Subtract line 15 from line 11. If zero or less, enter -0-			16	
17	Enter the smaller of line 6 or line 16 C corporations: See the line 17 instructions if there has been an ownership change, acquisition, or reorganization.			17	

For Paperwork Reduction Act Notice, see separate instructions.

Cat. No. 12392F

Form **3800**

Part II Allowable Credit *(continued)*

Note: If you are not required to report any amounts on line 22 or 24 below, skip lines 18 through 25 and enter -0- on line 26.

18	Multiply line 14 by 75% (0.75). 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 17 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 2018. See instructions	24		
25	Add lines 22 and 24	25		
26	Empowerment zone and renewal community employment credit allowed. Enter the smaller of line 21 or line 25	26		
27	Subtract line 13 from line 11. If zero or less, enter -0-	27		
28	Add lines 17 and 26	28		
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		
31	Reserved	31		
32	Passive activity credits from line 5 of all Parts III with box B checked	32		
33	Enter the applicable passive activity credits allowed for 2018. See instructions	33		
34	Carryforward of business credit to 2018. 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		
35	Carryback of business credit from 2019. Enter the amount from line 5 of Part III with box D checked. See instructions	35		
36	Add lines 30, 33, 34, and 35	36		
37	Enter the smaller of line 29 or line 36	37		
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. <ul style="list-style-type: none"> • Individuals. Schedule 3 (Form 1040), line 54, or Form 1040NR, line 51 • Corporations. Form 1120, Schedule J, Part I, line 5c • Estates and trusts. Form 1041, Schedule G, line 2b 	38		

Name(s) shown on return

Identifying number

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

Complete a separate Part III for each box checked below. See instructions.

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

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

(a) Description of credit		(b) If claiming the credit from a pass-through entity, enter the EIN	(c) Enter the appropriate amount
Note:	On any line where the credit is from more than one source, a separate Part III is needed for each pass-through entity.		
1a	Investment (Form 3468, Part II only) (attach Form 3468)		
b	Reserved		
c	Increasing research activities (Form 6765)		
d	Low-income housing (Form 8586, Part I only)		
e	Disabled access (Form 8826) (see instructions for limitation)		
f	Renewable electricity, refined coal, and Indian coal production (Form 8835)		
g	Indian employment (Form 8845)		
h	Orphan drug (Form 8820)		
i	New markets (Form 8874)		
j	Small employer pension plan startup costs (Form 8881) (see instructions for limitation)		
k	Employer-provided child care facilities and services (Form 8882) (see instructions for limitation)		
l	Biodiesel and renewable diesel fuels (attach Form 8864)		
m	Low sulfur diesel fuel production (Form 8896)		
n	Distilled spirits (Form 8906)		
o	Nonconventional source fuel (carryforward only)		
p	Energy efficient home (Form 8908)		
q	Energy efficient appliance (carryforward only)		
r	Alternative motor vehicle (Form 8910)		
s	Alternative fuel vehicle refueling property (Form 8911)		
t	Enhanced oil recovery credit (Form 8830)		
u	Mine rescue team training (Form 8923)		
v	Agricultural chemicals security (carryforward only)		
w	Employer differential wage payments (Form 8932)		
x	Carbon oxide sequestration (Form 8933)		
y	Qualified plug-in electric drive motor vehicle (Form 8936)		
z	Qualified plug-in electric vehicle (carryforward only)		
aa	Employee retention (Form 5884-A)		
bb	General credits from an electing large partnership (Schedule K-1 (Form 1065-B))		
zz	Other. Oil and gas production from marginal wells (Form 8904) and certain other credits (see instructions)		
2	Add lines 1a through 1zz and enter here and on the applicable line of Part I		
3	Enter the amount from Form 8844 here and on the applicable line of Part II		
4a	Investment (Form 3468, Part III) (attach Form 3468)		
b	Work opportunity (Form 5884)		
c	Biofuel producer (Form 6478)		
d	Low-income housing (Form 8586, Part II)		
e	Renewable electricity, refined coal, and Indian coal production (Form 8835)		
f	Employer social security and Medicare taxes paid on certain employee tips (Form 8846)		
g	Qualified railroad track maintenance (Form 8900)		
h	Small employer health insurance premiums (Form 8941)		
i	Increasing research activities (Form 6765)		
j	Employer credit for paid family and medical leave (Form 8994)		
z	Other		
5	Add lines 4a through 4z and enter here and on the applicable line of Part II		
6	Add lines 2, 3, and 5 and enter here and on the applicable line of Part II		

Depreciation and Amortization
(Including Information on Listed Property)

Department of the Treasury
Internal Revenue Service (99)

▶ Attach to your tax return.

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

Name(s) shown on return	Business or activity to which this form relates	Identifying number
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Part I Election To Expense Certain Property Under Section 179

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

1	Maximum amount (see instructions)	1	
2	Total cost of section 179 property placed in service (see instructions)	2	
3	Threshold cost of section 179 property before reduction in limitation (see instructions)	3	
4	Reduction in limitation. Subtract line 3 from line 2. If zero or less, enter -0-	4	
5	Dollar limitation for tax year. Subtract line 4 from line 1. If zero or less, enter -0-. If married filing separately, see instructions	5	
6	(a) Description of property	(b) Cost (business use only)	(c) Elected cost
7	Listed property. Enter the amount from line 29	7	
8	Total elected cost of section 179 property. Add amounts in column (c), lines 6 and 7	8	
9	Tentative deduction. Enter the smaller of line 5 or line 8	9	
10	Carryover of disallowed deduction from line 13 of your 2017 Form 4562	10	
11	Business income limitation. Enter the smaller of business income (not less than zero) or line 5. See instructions	11	
12	Section 179 expense deduction. Add lines 9 and 10, but don't enter more than line 11	12	
13	Carryover of disallowed deduction to 2019. Add lines 9 and 10, less line 12	13	

Note: Don't use Part II or Part III below for listed property. Instead, use Part V.

Part II Special Depreciation Allowance and Other Depreciation (Don't include listed property. See instructions.)

14	Special depreciation allowance for qualified property (other than listed property) placed in service during the tax year. See instructions	14	
15	Property subject to section 168(f)(1) election	15	
16	Other depreciation (including ACRS)	16	

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

Section A

17	MACRS deductions for assets placed in service in tax years beginning before 2018	17	
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 2018 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					
b	5-year property					
c	7-year property					
d	10-year property					
e	15-year property					
f	20-year property					
g	25-year property					
h	Residential rental property					
i	Nonresidential real property					

50-YEAR
PROPERTY
BASIS
AMOUNT

Section C—Assets Placed in Service During 2018 Tax Year Using the Alternative Depreciation System

20a	Class life					
b	12-year					
c	30-year					
d	40-year					

50-YEAR
PROPERTY
DEDUCTION

Part IV Summary (See instructions.)

21	Listed property. Enter amount from line 28	21	
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	
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	

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

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

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

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

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

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

(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)	(i)
		%						
		%						
		%						

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

(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)	(i)
		%				§/L -		
		%				§/L -		
		%				§/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	
	Yes	No	Yes	No	Yes	No	Yes	No	Yes	No	Yes	No
30 Total business/investment miles driven during the year (don't include commuting miles)												
31 Total commuting miles driven during the year												
32 Total other personal (noncommuting) miles driven												
33 Total miles driven during the year. Add lines 30 through 32												
34 Was the vehicle available for personal use during off-duty hours?												
35 Was the vehicle used primarily by a more than 5% owner or related person?												
36 Is another vehicle available for personal use?												

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

Answer these questions to determine if you meet an exception to completing Section B for vehicles used by employees who aren't more than 5% owners or related persons. See instructions.

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

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

Part VI Amortization

(a) Description of costs	(b) Date amortization begins	(c) Amortizable amount	(d) Code section	(e) Amortization period or percentage	(f) Amortization for this year
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42 Amortization of costs that begins during your 2018 tax year (see instructions):

(a)	(b)	(c)	(d)	(e)	(f)

43 Amortization of costs that began before your 2018 tax year **Y-AMORT-ADJ** **43**

44 Total. Add amounts in column (f). See the instructions for where to report **44**

Form 4797

Sales of Business Property
(Also Involuntary Conversions and Recapture Amounts
Under Sections 179 and 280F(b)(2))

OMB No. 1545-0184

2018

Department of the Treasury
Internal Revenue Service

Attach to your tax return.

Attachment
Sequence No. 27

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

Name(s) shown on return Identifying number

1 Enter the gross proceeds from sales or exchanges reported to you for 2018 on Form(s) 1099-B or 1099-S (or substitute statement) that you are including on line 2, 10, or 20. See instructions

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)

Table with 7 columns: (a) Description of property, (b) Date acquired, (c) Date sold, (d) Gross sales price, (e) Depreciation allowed or allowable since acquisition, (f) Cost or other basis, plus improvements and expense of sale, (g) Gain or (loss) Subtract (f) from the sum of (d) and (e)

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

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 didn't have any prior year section 1231 losses, or they were recaptured in an earlier year, enter the gain from line 7 as a long-term capital gain on the Schedule D filed with your return and skip lines 8, 9, 11, and 12 below.

8 Nonrecaptured net section 1231 losses from prior years. See instructions
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

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):

11 Loss, if any, from line 7
12 Gain, if any, from line 7 or amount from line 8, if applicable
13 Gain, if any, from line 31
14 Net gain or (loss) from Form 4684, lines 31 and 38
15 Ordinary gain from installment sales from Form 6252, line 25 or 36
16 Ordinary gain or (loss) from like-kind exchanges from Form 8824
17 Combine lines 10 through 16 PART-II ADJUSTMENT.

18 For all except individual returns, enter the amount from line 17 on the appropriate line of your return and skip lines a and b below. For individual returns, complete lines a and b below.
a If the loss on line 11 includes a loss from Form 4684, line 35, column (b)(ii), enter that part of the loss here. Enter the loss from income-producing property on Schedule A (Form 1040), line 16. (Do not include any loss on property used as an employee.) Identify as from "Form 4797, line 18a." See instructions
b Redetermine the gain or (loss) on line 17 excluding the loss, if any, on line 18a. Enter here and on Schedule 1 (Form 1040), line 14

For Paperwork Reduction Act Notice, see separate instructions.

Cat. No. 130861

Form 4797 (2018)

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

19 (a) Description of section 1245, 1250, 1252, 1254, or 1255 property:		(b) Date acquired (mo., day, yr.)	(c) Date sold (mo., day, yr.)
A			
B			
C			
D			
These columns relate to the properties on lines 19A through 19D. ▶		Property A	Property B
		Property C	Property D
20 Gross sales price (Note: See line 1 before completing.)	20		
21 Cost or other basis plus expense of sale	21		
22 Depreciation (or depletion) allowed or allowable.	22	SECTION 1245 PROPERTY	ALL OTHER PROPERTY
23 Adjusted basis. Subtract line 22 from line 21.	23		UNDETERMINED PROPERTY
24 Total gain. Subtract line 23 from line 20	24		
25 If section 1245 property:			
a Depreciation allowed or allowable from line 22	25a		
b Enter the smaller of line 24 or 25a.	25b		
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 isn't 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 didn't dispose of farmland or if this form is being completed for a 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 Recaptured depreciation. See instructions	34	
35 Recapture amount. Subtract line 34 from line 33. See the instructions for where to report	35	

Work Opportunity Credit

OMB No. 1545-0219

▶ **Attach to your tax return.**

▶ **Information about Form 5884 and its separate instructions is at www.irs.gov/form5884.**

Attachment
 Sequence No. **77**

Name(s) shown on return	Identifying number	
<p>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.</p> <p>a Qualified first-year wages of employees who worked for you at least 120 hours but fewer than 400 hours . \$ × 25% (0.25)</p> <p>b Qualified first-year wages of employees who worked for you at least 400 hours \$ × 40% (0.40)</p> <p>c Qualified second-year wages of employees certified as long-term family assistance recipients \$ × 50% (0.50)</p>	1a	
<p>2 Add lines 1a, 1b, and 1c. See instructions for the adjustment you must make to salaries and wages</p>	2	
<p>3 Work opportunity credit from partnerships, S corporations, cooperatives, estates, and trusts (see instructions)</p>	3	
<p>4 Add lines 2 and 3. Cooperatives, estates, and trusts, go to line 5. Partnerships and S corporations, stop here and report this amount on Schedule K. All others, stop here and report this amount on Form 3800, Part III, line 4b</p>	4	
<p>5 Amount allocated to patrons of the cooperative or beneficiaries of the estate or trust (see instructions)</p>	5	
<p>6 Cooperatives, estates, and trusts, subtract line 5 from line 4. Report this amount on Form 3800, Part III, line 4b</p>	6	

For Paperwork Reduction Act Notice, see separate instructions.

Cat. No. 13570D

Form **5884** (Rev. 12-2016)

Credits for Affected Disaster Area Employers
(for Employers Affected by Hurricane Harvey, Irma, or Maria or
Certain California Wildfires)

▶ **Attach to your tax return.**

▶ **Go to www.irs.gov/Form5884A for instructions and the latest information.**

Name(s) shown on return	Identifying number
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SECTION A. Employee Retention Credit (see instructions)

1 a Employers affected by Hurricane Harvey, enter the total qualified wages paid or incurred after August 23, 2017, and before January 1, 2018, while the business was inoperable	1a	[Red Box]			
b Employers affected by Hurricane Irma, enter the total qualified wages paid or incurred after September 4, 2017, and before January 1, 2018, while the business was inoperable	1b	[Red Box]			
c Employers affected by Hurricane Maria, enter the total qualified wages paid or incurred after September 16, 2017, and before January 1, 2018, while the business was inoperable	1c	[Red Box]			
d Employers affected by certain California wildfires beginning on or after October 8, 2017, and before November 1, 2017, enter the total qualified wages paid or incurred after October 8, 2017, and before January 1, 2018, while the business was inoperable	1d	[Red Box]			
e Employers affected by certain California wildfires beginning on or after December 4, 2017, enter the total qualified wages paid or incurred on or after December 4, 2017, and before January 1, 2018, while the business was inoperable	1e	[Red Box]			
f Add amounts from lines 1a, 1b, 1c, 1d, and 1e	1f	[Red Box]			
2 Multiply line 1f by 40% (0.40). See instructions for the adjustment you must make to salaries and wages	2	[Red Box]			
3 Employee retention credit from partnerships, S corporations, cooperatives, estates, and trusts (see instructions)	3	[Red Box]			
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 1aa	4	[Red Box]			
5 Amount allocated to patrons of the cooperative or beneficiaries of the estate or trust (see instructions)	5	[Red Box]			
6 Cooperatives, estates, and trusts, subtract line 5 from line 4. Report this amount on Form 3800, Part III, line 1aa	6				

SECTION B. Reserved for Future Use

7 Reserved for future use	7			
8 Reserved for future use	8			
9 Reserved for future use	9			
10 Reserved for future use	10			

For Paperwork Reduction Act Notice, see separate instructions.

Biofuel Producer Credit

▶ Attach to your tax return.

▶ Go to www.irs.gov/Form6478 for instructions and the latest information.

Name(s) shown on return		Identifying number	
Type of Fuel	(a) Number of Gallons Sold or Used	(b) Rate	(c) Column (a) x Column (b)
1 Reserved for future use	1		
2 Reserved for future use		2	
3 Biofuel producer credit from partnerships, S corporations, cooperatives, estates, and trusts (see instructions)		3	
4 Add lines 2 and 3. Cooperatives, estates, and trusts, go to line 5. Partnerships and S corporations, stop here and report this amount on Schedule K. All others, stop here and report this amount on Form 3800, Part III, line 4c		4	
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 4c		6	

For Paperwork Reduction Act Notice, see separate instructions.

Credit for Increasing Research Activities

OMB No. 1545-0619

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

Attachment
 Sequence No. **81**

Name(s) shown on return

Identifying number

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

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

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	
19	Basic research payments to qualified organizations (see the line 2 instructions)			
20	Qualified organization base period amount (see the line 3 instructions)			
21	Subtract line 20 from line 19. If zero or less, enter -0-		21	
22	Add lines 18 and 21		22	
23	Multiply line 22 by 20% (0.20)		23	
24	Wages for qualified services (do not include wages used in figuring the work opportunity credit)			
25	Cost of supplies			
26	Rental or lease costs of computers (see the line 7 instructions)			
27	Enter the applicable percentage of contract research expenses. See the line 8 instructions			
28	Total qualified research expenses. Add lines 24 through 27			
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			
30	Divide line 29 by 6.0			
31	Subtract line 30 from line 28. If zero or less, enter -0-			
32	Multiply line 31 by 14% (0.14). If you skipped lines 30 and 31, multiply line 28 by 6% (0.06)		32	

For Paperwork Reduction Act Notice, see separate instructions.

Cat. No. 13700H

Form **6765** (Rev. 12-2018)

Section B—Alternative Simplified Credit *(continued)*

33	Add lines 23 and 32	33		
34	Are you electing the reduced credit under section 280C? <input type="checkbox"/> Yes <input type="checkbox"/> No <input type="checkbox"/> If "Yes," multiply line 33 by 79% (0.79). If "No," enter the amount from line 33 and see the line 17 instructions for the statement that must be attached. Members of controlled groups or businesses under common control: see instructions for the statement that must be attached	34		

Section C—Current Year Credit

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

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

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

Low-Income Housing Credit

OMB No. 1545-0984

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

Attachment
 Sequence No. **36a**

Name(s) shown on return

Identifying number

Part I Buildings Placed in Service Before 2008

<p>1 Number of Forms 8609-A attached for buildings placed in service before 2008 ▶ </p> <p>2 Has there been a decrease in the qualified basis of any buildings accounted for on line 1 since the close of the preceding tax year? <input type="checkbox"/> Yes <input type="checkbox"/> No If "Yes," enter the building identification numbers (BINs) of the buildings that had a decreased basis. If you need more space, attach a schedule.</p> <p style="text-align: center;">(i) _____ (ii) _____ (iii) _____ (iv) _____</p> <p>3 Current year credit from attached Form(s) 8609-A for buildings placed in service before 2008 (see instructions)</p> <p>4 Low-income housing credit for buildings placed in service before 2008 from partnerships, S corporations, estates, and trusts</p> <p>5 Add lines 3 and 4. Estates and trusts, go to line 6. Partnerships and S corporations, stop here and report this amount on Schedule K. All others, stop here and report this amount on Form 3800, Part III, line 1d, column (c)</p> <p>6 Amount allocated to beneficiaries of the estate or trust (see instructions)</p> <p>7 Estates and trusts, subtract line 6 from line 5. Report this amount on Form 3800, Part III, line 1d, column (c)</p>	3	 	
	4	 	
	5	 	
	6		
	7		

Part II Buildings Placed in Service After 2007

<p>8 Number of Forms 8609-A attached for buildings placed in service after 2007 ▶ _____</p> <p>9 Has there been a decrease in the qualified basis of any buildings accounted for on line 8 since the close of the preceding tax year? <input type="checkbox"/> Yes <input type="checkbox"/> No If "Yes," enter the building identification numbers (BINs) of the buildings that had a decreased basis. If you need more space, attach a schedule.</p> <p style="text-align: center;">(i) _____ (ii) _____ (iii) _____ (iv) _____</p> <p>10 Current year credit from attached Form(s) 8609-A for buildings placed in service after 2007 (see instructions)</p> <p>11 Low-income housing credit for buildings placed in service after 2007 from partnerships, S corporations, estates, and trusts.</p> <p>12 Add lines 10 and 11. Estates and trusts, go to line 13. Partnerships and S corporations, stop here and report this amount on Schedule K. All others, stop here and report this amount on Form 3800, Part III, line 4d, column (c)</p> <p>13 Amount allocated to beneficiaries of the estate or trust (see instructions)</p> <p>14 Estates and trusts, subtract line 13 from line 12. Report this amount on Form 3800, Part III, line 4d, column (c)</p>	10	 	
	11	 	
	12	 	
	13		
	14		

For Paperwork Reduction Act Notice, see General Instructions.

Cat. No. 639871

Form **8586** (Rev. 12-2016)

Form **8594**
 (Rev. December 2012)
 Department of the Treasury
 Internal Revenue Service

**Asset Acquisition Statement
 Under Section 1060**

OMB No. 1545-1021
 Attachment
 Sequence No. **169**

▶ Attach to your income tax return.

▶ Information about Form 8594 and its separate instructions is at www.irs.gov/form8594

Name as shown on return _____ Identifying number as shown on return _____

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) _____

Part II Original Statement of Assets Transferred

4 Assets	Aggregate fair market value (actual amount for Class I)	Allocation of sales price
Class I	\$ _____	\$ _____
Class II	\$ _____	\$ _____
Class III	\$ _____	\$ _____
Class IV	\$ _____	\$ _____
Class V	\$ _____	\$ _____
Class VI and VII	\$ _____	\$ _____
Total	\$ _____	\$ _____

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.

Annual Statement for Low-Income Housing Credit

OMB No. 1545-0988

▶ **File with owner's federal income tax return.**

▶ **See separate instructions.**

Attachment
 Sequence No. **36**

Name(s) shown on return

Identifying number

Part I Compliance Information

- 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.

Yes	No

Part II Computation of Credit

- 1** Eligible basis of building
- 2** Low-income portion (smaller of unit fraction or floor space fraction) (if first year of the credit period, see instructions)
- 3** Qualified basis of low-income building. Multiply line 1 by line 2 (see instructions for exceptions)
- 4** Part-year adjustment for disposition or acquisition during the tax year
- 5** Credit percentage
- 6** Multiply line 3 or line 4 by the percentage on line 5
- 7** Additions to qualified basis, if any
- 8** Part-year adjustment for disposition or acquisition during the tax year
- 9** Credit percentage. Enter one-third of the percentage on line 5
- 10** Multiply line 7 or line 8 by the percentage on line 9
- 11** Section 42(f)(3)(B) modification
- 12** Add lines 10 and 11
- 13** Credit for building before line 14 reduction. Subtract line 12 from line 6
- 14** Disallowed credit due to federal grants (see instructions)
- 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
- 16** Taxpayer's proportionate share of credit for the year (see instructions)
- 17** Adjustments for deferred first-year credit (see instructions)
- 18** Taxpayer's credit. Combine lines 16 and 17. Enter here and on Form 8586 (see instructions)

1		
2		
3		
4		
5	.	
6		
7		
8		
9	.	
10		
11		
12		
13		
14		
15		
16		
17		
18		

For Paperwork Reduction Act Notice, see separate instructions.

Cat No. 38841T

Form 8609-A (Rev. 12-2008)

Recapture of Low-Income Housing Credit

OMB No. 1545-1035

▶ **Attach to your return.**

▶ **Information about Form 8611 and its instructions is at www.irs.gov/form8611.**
Note: Complete a separate Form 8611 for each building to which recapture applies.

Attachment
Sequence No. **90**

A Name(s) shown on return		B Identifying number	
C Address of building (as shown on Form 8609)	D Building identification number (BIN)	E Date placed in service (from Form 8609)	
F If building is financed in whole or part with tax-exempt bonds, see instructions and furnish: (1) Issuer's name		(2) Date of issue	
(3) Name of issue		(4) CUSIP number	

Note: Skip lines 1–7 and go to line 8 if recapture is passed through from a flow-through entity (partnership, S corporation, estate, or trust). However, section 42(j)(5) partnerships must complete lines 1 through 7.

1 Enter total credits reported on Form 8586 in prior years for this building	1		
2 Credits included on line 1 attributable to additions to qualified basis (see instructions)	2		
3 Credits subject to recapture. Subtract line 2 from line 1	3		
4 Credit recapture percentage (see instructions)	4		.
5 Accelerated portion of credit. Multiply line 3 by line 4	5		
6 Percentage decrease in qualified basis. Express as a decimal amount carried out to at least 3 places (see instructions)	6		.
7 Amount of accelerated portion recaptured (see instructions if prior recapture on building). Multiply line 5 by line 6. Section 42(j)(5) partnerships, go to line 16. All other flow-through entities (except electing large partnerships), enter the result here and enter each recipient's share in the appropriate box of Schedule K-1. Generally, flow-through entities other than electing large partnerships will stop here. (Note: An estate or trust enters on line 8 only its share of recapture amount attributable to the credit amount reported on its Form 8586.)	7		
8 Enter recapture amount from flow-through entity (see Note above)	8		
9 Enter the unused portion of the accelerated amount from line 7 (see instructions)	9		
10 Net recapture. Subtract line 9 from line 7 or line 8. If less than zero, enter -0-	10		
11 Enter interest on the line 10 recapture amount (see instructions)	11		
12 Total amount subject to recapture. Add lines 10 and 11	12		
13 Unused credits attributable to this building reduced by the accelerated portion included on line 9 (see instructions)	13		
14 Recapture tax. Subtract line 13 from line 12. If zero or less, enter -0-. Enter the result here and on the appropriate line of your tax return (see instructions). If more than one Form 8611 is filed, add the line 14 amounts from all forms and enter the total on the appropriate line of your return. Electing large partnerships, see instructions	14		SECONDARY REFERENCE
15 Carryforward of the low-income housing credit attributable to this building. Subtract line 12 from line 13. If zero or less, enter -0- (see instructions)	15		

Only Section 42(j)(5) partnerships need to complete lines 16 and 17.

16 Enter interest on the line 7 recapture amount (see instructions)	16		
17 Total recapture. Add lines 7 and 16 (see instructions)	17		

**Special Loss Discount Account and Special
Estimated Tax Payments for Insurance Companies**

OMB No. 1545-0123

▶ Attach to tax return.

▶ Go to www.irs.gov/Form8816 for the latest information.

Name	Employer identification number
------	--------------------------------

Part I Special Loss Discount Amount

Accident year					
1 Undiscounted unpaid losses . . .					
2 Discounted unpaid losses . . .					
3 Special loss discount limitation. Subtract line 2 from line 1 . . .					

Part II Special Loss Discount Account (See instructions.)

4 Balance at the beginning of the year					
5 Additions—section 847(4) . . .					
6 Subtractions—section 847(5) . . .					
7 Balance at the end of the year. Add lines 4 and 5 and subtract line 6 from the result		AMOUNTS TAKEN FROM			
		ALL YEARS AVAILABLE			

Part III Special Estimated Tax Payments (See instructions.)

8 Balance at the beginning of the year					
9 Payments made for year					
10 Prior section 847 payments transferred to current year . . .					
11 Payments applied for year					
12 Balance at the end of the year. Add lines 8 through 10 and subtract line 11 from the result					

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

Future Developments

For the latest information about developments related to Form 8816 and its instructions, such as legislation enacted after they were published, go to www.irs.gov/Form8816.

General Instructions

Purpose of form. Form 8816 must be filed by insurance companies that elect to take an additional deduction under section 847. Public Law 115-97, the Tax Cuts and Jobs Act (TCJA), repealed section 847 for tax years beginning after December 31, 2017. For tax years beginning after December 31, 2017, the election to apply section 847, the additional deduction, special loss discount

account (SLDA), special estimated tax payments (SETPs), and refundable amount rules are eliminated.

Taxpayers with an existing SLDA balance will need to report the entire balance in income for the first tax year beginning after 2017. Any tax attributable to this inclusion may be offset by the entire amount of existing SETPs applied. The excess of the SETPs over the amount of tax attributable to the income inclusion from the SLDA will be treated as estimated tax payments under section 6655 for 2018.

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 on the dotted line next to line 14 on Form 1120, Schedule J, Part III. 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: All line references to Form 1120-L, Form 1120-PC, and Form 1120 are to the 2018 forms.

Orphan Drug Credit

▶ Go to www.irs.gov/Form8820 for the latest information.
 ▶ Attach to your tax return.

OMB No. 1545-1505

Attachment
 Sequence No. **103**

Name(s) shown on return

Identifying number

Part I Current Year Credit

1 Qualified clinical testing expenses paid or incurred during the tax year (see instructions)	1	■	
2a Are you electing the reduced credit under section 280C? ▶ <input type="checkbox"/> Yes <input type="checkbox"/> No If "Yes," multiply line 1 by 19.75% (0.1975). If "No," multiply line 1 by 25% (0.25) 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	2a	■	
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	■	
3 Orphan drug credit from partnerships, S corporations, estates, or trusts	3	■	
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, Part III, line 1h	4	■	
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, Part III, line 1h	6		

For Paperwork Reduction Act Notice, see instructions.

Cat. No. 11208S

Form **8820** (Rev. 9-2018)

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

▶ Attach to your tax return.

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

Name(s) shown on tax return

Identifying number

Part I Information on the Like-Kind Exchange

Note: Generally, only real property should be described on line 1 or 2. However, you may describe personal and/or real property on line 1 or 2 if you are filing this form to report the disposition of property exchanged in a previously reported related party like-kind exchange. 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 the other party (month, day, year) | 4 | MM/DD/YYYY |
| 5 | Date like-kind property you received was identified by written notice to another party (month, day, year). See instructions for 45-day written identification requirement | 5 | MM/DD/YYYY |
| 6 | Date you actually received the like-kind property from other party (month, day, year). See instructions | 6 | MM/DD/YYYY |

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

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

Part II Related Party Exchange Information

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

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

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

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

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

Your social security number

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

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

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				
13	Adjusted basis of other property given up	13				
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				
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				
16	FMV of like-kind property you received	16				
17	Add lines 15 and 16	17				
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				
19	Realized gain or (loss). Subtract line 18 from line 17	19				
20	Enter the smaller of line 15 or line 19, but not less than zero	20				
21	Ordinary income under recapture rules. Enter here and on Form 4797, line 16. See instructions	21				
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				
23	Recognized gain. Add lines 21 and 22	23				
24	Deferred gain or (loss). Subtract line 23 from line 19. If a related party exchange, see instructions	24				
25	Basis of like-kind property received. Subtract line 15 from the sum of lines 18 and 23	25				

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				

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

OMB No. 1545-0123

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

Name	Employer identification number
------	--------------------------------

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

Rental Real Estate Income		Properties					
		A	B	C	D		
2	Gross rents	2					
Rental Real Estate Expenses							
3	Advertising	3					
4	Auto and travel	4					
5	Cleaning and maintenance	5					
6	Commissions	6					
7	Insurance	7					
8	Legal and other professional fees	8					
9	Interest (see instructions)	9					
10	Repairs	10					
11	Taxes	11					
12	Utilities	12					
13	Wages and salaries	13					
14	Depreciation (see instructions)	14					
15	Other (list) ▶	15					
16	Total expenses for each property. Add lines 3 through 15	16					
17	Income or (loss) from each property. Subtract line 16 from line 2	17					
18a	Total gross rents. Add gross rents from line 2, columns A through H	18a					
18b	Total expenses. Add total expenses from line 16, columns A through H	18b					
19	Net gain (loss) from Form 4797, Part II, line 17, from the disposition of property from rental real estate activities	19					
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					
b	Identify below the partnerships, estates, or trusts from which net income (loss) is shown on line 20a. Attach a schedule if more space is needed.						
(1)	Name	(2)	Employer identification number				
				
				
21	Net rental real estate income (loss). Combine lines 18a through 20a. Enter the result here and on: • Form 1065 or 1120S: Schedule K, line 2	21					

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.			
	Physical address of each property—street, city, state, ZIP code	Type—Enter code 1–8; see below for list	Fair Rental Days	Personal Use Days
E	.....	.....	.....	.....
F	.....	.....	.....	.....
G	.....	.....	.....	.....
H	.....	.....	.....	.....

		Properties			
		E	F	G	H
Rental Real Estate Income					
2 Gross rents	2				
Rental Real Estate Expenses					
3 Advertising	3				
4 Auto and travel	4				
5 Cleaning and maintenance . .	5				
6 Commissions	6				
7 Insurance	7				
8 Legal and other professional fees	8				
9 Interest (see instructions) . .	9				
10 Repairs	10				
11 Taxes	11				
12 Utilities	12				
13 Wages and salaries	13				
14 Depreciation (see instructions)	14				
15 Other (list) ▶	15				
.....					
.....					
16 Total expenses for each property. Add lines 3 through 15	16				
17 Income or (loss) from each property. Subtract line 16 from line 2 . .	17				

Allowable Codes for Type of Property

- 1—Single Family Residence
- 2—Multi-Family Residence
- 3—Vacation or Short-Term Rental
- 4—Commercial
- 5—Land
- 6—Royalties
- 7—Self-Rental
- 8—Other (include description with the code on Form 8825 or on a separate statement)

Disabled Access Credit

▶ **Attach to your tax return.**

▶ **Information about Form 8826 and its instructions is at www.irs.gov/form8826.**

OMB No. 1545-1205

Attachment
 Sequence No. **86**

Name(s) shown on return	Identifying number		
1 Total eligible access expenditures (see instructions)	1	■	
2 Minimum amount	2		
3 Subtract line 2 from line 1. If zero or less, enter -0-	3		
4 Maximum amount	4		
5 Enter the smaller of line 3 or line 4	5		
6 Multiply line 5 by 50% (.50)	6	■	
7 Disabled access credit from partnerships and S corporations	7	■	
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 Form 3800, line 1e	8	■	

For Paperwork Reduction Act Notice, see instructions.

Cat. No. 12774N

Form **8826** (Rev. 12-2013)

▶ **Attach to the corporation's tax return.**
▶ **Go to www.irs.gov/Form8827 for the latest information.**

Name		Employer identification number	
1	Alternative minimum tax (AMT) for 2017. Enter the amount from line 14 of the 2017 Form 4626	1	
2	Minimum tax credit carryforward from 2017. Enter the amount from line 9 of the 2017 Form 8827	2	
3	Enter any 2017 unallowed qualified electric vehicle credit (see instructions)	3	
4	Add lines 1, 2, and 3	4	
5	Enter the corporation's 2018 regular income tax liability minus allowable tax credits (see instructions)	5	
6	Enter the refundable minimum tax credit (see instructions)	6	
7	Add lines 5 and 6	7	
8a	Enter the smaller of line 4 or line 7. If the corporation had a post-1986 ownership change or has pre-acquisition excess credits, see instructions	8a	
b	Current year minimum tax credit. Enter the smaller of line 4 or line 5 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 6, go to line 8c. Otherwise, skip line 8c	8b	
c	Subtract line 8b from line 8a. This is the current year refundable minimum tax credit. Include this amount on Form 1120, Schedule J, Part III, line 20c (or the applicable line of your return)	8c	
9	Minimum tax credit carryforward to 2019. Subtract line 8a from line 4. Keep a record of this amount to carry forward and use in future years	9	

Instructions

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

What's New

Refundable minimum tax credit. For tax years beginning in 2018, the minimum tax credit limitation is increased by the AMT refundable credit amount. See the instructions for line 6.

Purpose of Form

Corporations use Form 8827 to figure the minimum tax credit, if any, for AMT incurred in prior tax years, the refundable AMT credit amount, and to figure any minimum tax credit carryforward.

Who Should File

Form 8827 should be filed by corporations that had:

- An AMT liability in 2017,
- A minimum tax credit carryforward from 2017 to 2018, or
- A qualified electric vehicle credit not allowed for 2017 (see the instructions for line 3).

Line 3

Enter any qualified electric vehicle credit not allowed for 2017 solely because of tentative minimum tax limitations.

Line 5

Enter the corporation's 2018 regular income tax liability, as defined in section 26(b) (S corporations also see section 1374(b)(3)(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 filing Form 1120, subtract any credits on Schedule J, Part I, lines 5a through 5c, from the amount on Schedule J, Part I, line 2).

Line 6

Beginning in 2018, the minimum tax credit limitation is increased by the AMT refundable credit amount. The portion of the credit treated as refundable is 50% of the excess of minimum tax credits available over the 2018 regular tax liability. Complete the *Worksheet for Calculating the Refundable Minimum Tax Credit Amount*, later in the instructions. Enter the amount from line 6 of the worksheet on Form 8827, line 6.

Note: A corporation with a short tax year (less than 12 months) must prorate the refundable credit based on the number of days in their tax year.

Worksheet for Calculating the Refundable Minimum Tax Credit Amount. See instructions. Keep for your records.

1	Alternative minimum tax for 2017. Enter the amount from line 14 of the 2017 Form 4626	1	
2	Minimum tax credit carryforward from 2017. Enter the amount from line 9 of the 2017 Form 8827	2	
3	Add lines 1 and 2	3	
4	Enter the corporation's 2018 regular tax minus allowable credits (see instructions for Form 8827, line 5)	4	
5	Subtract line 4 from line 3	5	
6	Refundable minimum tax credit. Multiply line 5 by 50% (0.50). Enter this amount on Form 8827, line 6	6	

Line 8

If the corporation had a post-1986 ownership change (as defined in section 382(g)), there may be a limit on the amount of pre-change minimum tax credits that can be applied against the corporation's tax for any tax year ending after the ownership change. See section 383 and the related regulations. To figure the amount of the pre-change credit, the corporation must allocate the credit for the change year between the pre-change period and the post-change period. The corporation must use the same method of allocation (ratable allocation or closing-of-the-books) for purposes of sections 382 and 383. See Regulations section 1.382-6 for details.

Also, there may be a limit on the use of pre-acquisition excess credits of one corporation to offset the tax attributable to recognized built-in gains of another corporation. See section 384 for details.

If either limit applies, attach a computation of the allowable minimum tax credit, enter the amount on lines 8a and 8b, and write "Sec. 383" or "Sec. 384" on the dotted line to the left of the line 8a and 8b entry spaces.

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 business taxpayers filing this form is approved under OMB control number 1545-0123 and is included in the estimates shown in the instructions for their business income tax return.

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.

Qualified Electric Vehicle Credit

OMB No. 1545-1374

▶ **Attach to your tax return.**
 ▶ **Go to www.irs.gov/Form8834 for the latest information.**

Attachment
 Sequence No. **111**

Name(s) shown on return

Identifying number

Caution: This form only applies to qualified electric vehicle passive activity credits from prior years (allowed on Form 8582-CR or Form 8810 for the current year).

<p>1 Qualified electric vehicle passive activity credits allowed for your current tax year (see instructions)</p>	1																		
<p>2 Regular tax before credits:</p> <ul style="list-style-type: none"> • Individuals. Enter the sum of the amounts from Form 1040, line 11a, and Schedule 2 (Form 1040), line 46; or the sum of the amounts from Form 1040NR, lines 42 and 44. • 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. 	2																		
<p>3 Credits that reduce regular tax before the qualified electric vehicle credit:</p> <table style="width: 100%; border-collapse: collapse;"> <tr> <td style="width: 60%;">a Foreign tax credit</td> <td style="width: 10%; border: 1px solid black;">3a</td> <td style="width: 10%; border: 1px solid black;"></td> <td style="width: 10%; border: 1px solid black;"></td> <td style="width: 10%;"></td> </tr> <tr> <td>b Certain allowable credits (see instructions)</td> <td style="border: 1px solid black;">3b</td> <td style="border: 1px solid black;"></td> <td style="border: 1px solid black;"></td> <td></td> </tr> <tr> <td>c Add lines 3a and 3b</td> <td colspan="3"></td> <td style="text-align: center;">3c</td> </tr> </table>	a Foreign tax credit	3a				b Certain allowable credits (see instructions)	3b				c Add lines 3a and 3b				3c				
a Foreign tax credit	3a																		
b Certain allowable credits (see instructions)	3b																		
c Add lines 3a and 3b				3c															
<p>4 Net regular tax. Subtract line 3c from line 2. If zero or less, enter -0- here and on line 7</p>	4																		
<p>5 Tentative minimum tax:</p> <ul style="list-style-type: none"> • Individuals. Enter the amount from Form 6251, line 9. • Corporations. Enter -0-. • Estates and trusts. Enter the amount from Schedule I (Form 1041), line 54. 	5																		
<p>6 Subtract line 5 from line 4. If zero or less, enter -0- here and on line 7</p>	6																		
<p>7 Qualified electric vehicle credit. Enter the smaller of line 1 or line 6. Report this amount on Schedule 3 (Form 1040), line 54; Form 1040NR, line 51; Form 1120, Schedule J, line 5b; or the appropriate line of your return. If line 6 is smaller than line 1, see instructions ▶</p>	7																		

For Paperwork Reduction Act Notice, see instructions.

Cat. No. 14953G

Form **8834** (Rev. 10-2018)

Renewable Electricity, Refined Coal, and Indian Coal Production Credit

▶ Attach to your tax return.

▶ Go to www.irs.gov/Form8835 for instructions and the latest information.

Name(s) shown on return

Identifying number

	(a) Kilowatt-hours produced and sold (see instructions)	(b) Rate (\$)	(c) Column (a) × Column (b)		
Electricity produced at qualified facilities using:					
1a Wind	1a				
b Closed-loop biomass	1b				
c Geothermal	1c				
d Add column (c) of lines 1a through 1c and enter here (see instructions)				1d	
2a Open-loop biomass					
b Small irrigation power	2b				
c Landfill gas	2c				
d Trash	2d				
e Hydropower	2e				
f Marine and hydrokinetic renewables	2f				
g Add column (c) of lines 2a through 2f and enter here (see instructions)				2g	
3 Add lines 1d and 2g				3	
4 Phaseout adjustment (see instructions)		\$	×	4	
5 Subtract line 4 from line 3				5	
Refined coal produced at a qualified refined coal production facility					
6 Tons produced and sold (see instructions)			× \$7.03	6	
7 Phaseout adjustment (see instructions)		\$	×	7	
8 Subtract line 7 from line 6				8	
9 Reserved for future use				9	
10 Reserved for future use				10	
11 Credit before reduction. Add lines 5 and 8				11	
Reduction for government grants, subsidized financing, and other credits					
12 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)				12	
13 Total of additions to the capital account for the project for this and all prior tax years				13	
14 Divide line 12 by line 13. Show as a decimal carried to at least 4 places				14	
15 Multiply line 11 by the smaller of 1/2 or line 14				15	
16 Subtract line 15 from line 11				16	
17a Enter the amount from line 16 applicable to wind facilities the construction of which began during 2017					
b Multiply line 17a by 20% (0.20)				17b	
c Enter the amount from line 16 applicable to wind facilities the construction of which began during 2018					
d Multiply line 17c by 40% (0.40)				17d	
e Enter the amount from line 16 applicable to wind facilities the construction of which began during 2019					
f Multiply line 17e by 60% (0.60)				17f	
g Add lines 17b, 17d, and 17f				17g	
18 Subtract line 17g from line 16				18	
19 Renewable electricity, refined coal, and Indian coal production credit from partnerships, S corporations, cooperatives, estates, and trusts (see instructions)				19	
20 Add lines 18 and 19. Cooperatives, estates, and trusts, go to line 21. Partnerships and S corporations, stop here and report this amount on Schedule K. All others: For electricity or refined coal produced during the 4-year period beginning on the date the facility was placed in service or Indian coal produced, stop here and report the applicable part of this amount on Form 3800, Part III, line 4e. For all other production of electricity or refined coal, stop here and report the applicable part of this amount on Form 3800, Part III, line 1f (see instructions)					
21 Amount allocated to patrons of the cooperative or beneficiaries of the estate or trust (see instructions)				21	
22 Cooperatives, estates, and trusts, subtract line 21 from line 20. For electricity or refined coal produced during the 4-year period beginning on the date the facility was placed in service or Indian coal produced, report the applicable part of this amount on Form 3800, Part III, line 4e. For all other production of electricity or refined coal, report the applicable part of this amount on Form 3800, Part III, line 1f					
				22	

Empowerment Zone Employment Credit

2018

Attachment
 Sequence No. **99**

▶ **Attach to your tax return.**

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

Name(s) shown on return	Identifying number	
1 Reserved for future use	1	
2 Reserved for future use	2	
3 Empowerment zone employment credit from partnerships, S corporations, cooperatives, estates, and trusts	3	■
4 Add lines 2 and 3. Cooperatives, estates, and trusts, go to line 5. Partnerships and S corporations, stop here and report this amount on Schedule K. All others, stop here and report this amount on Form 3800, Part III, line 3	4	■
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	

Indian Employment Credit

Department of the Treasury
Internal Revenue Service

▶ **Attach to your tax return.**

▶ **Go to www.irs.gov/Form8845 for instructions and the latest information.**

Name(s) shown on return	Identifying number
1 Reserved for future use	1
2 Reserved for future use	2
3 Reserved for future use	3
4 Reserved for future use	4
5 Indian employment credit from partnerships, S corporations, cooperatives, estates, and trusts	5
6 Add lines 4 and 5. Cooperatives, estates, and trusts, go to line 7. Partnerships and S corporations, stop here and report this amount on Schedule K. All others, stop here and report this amount on Form 3800, Part III, line 1g	6
7 Amount allocated to patrons of the cooperative or beneficiaries of the estate or trust (see instructions)	7
8 Cooperatives, estates, and trusts, subtract line 7 from line 6. Report this amount on Form 3800, Part III, line 1g	8

For Paperwork Reduction Act Notice, see separate instructions.

Cat. No. 16146D

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

▶ **Attach to your tax return.**
 ▶ **Go to www.irs.gov/Form8846 for the latest information.**

Name(s) shown on return

Identifying number

Note: Claim this credit **only** for employer social security and Medicare taxes paid by a food or beverage 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	■	
2	Tips not subject to the credit provisions (see instructions)	2	■	
3	Creditable tips. Subtract line 2 from line 1	3		
4	Multiply line 3 by 7.65% (0.0765). If you had any tipped employees whose wages (including tips) exceeded \$128,400, see instructions and check here ▶ <input type="checkbox"/>	4		
5	Credit for employer social security and Medicare taxes paid on certain employee tips from partnerships and S corporations	5	■	
6	Add lines 4 and 5. Partnerships and S corporations, report this amount on Schedule K. All others, report this amount on Form 3800, Part III, line 4f	6	■	

For Paperwork Reduction Act Notice, see instructions.

Cat. No. 16148Z

Form **8846** (2018)

Biodiesel and Renewable Diesel Fuels Credit

Department of the Treasury
Internal Revenue Service

▶ Attach to your tax return.

▶ Go to www.irs.gov/Form8864 for instructions and the latest information.

Attachment
Sequence No. **141**

Name(s) shown on return	Identifying number
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This space is reserved for future use.

	Type of Fuel		(a) Number of Gallons Sold or Used	(b) Rate	(c) Column (a) x Column (b)
1	Reserved for future use	1			
2	Reserved for future use	2			
3	Reserved for future use	3			
4	Reserved for future use	4			
5	Reserved for future use	5			
6	Reserved for future use	6			
7	Reserved for future use	7			
8	Reserved for future use	8			
9	Biodiesel and renewable diesel fuels credit from partnerships, S corporations, cooperatives, estates, and trusts (see instructions)	9			
10	Add lines 8 and 9. Cooperatives, estates, and trusts, go to line 11. Partnerships and S corporations, stop here and report this amount on Schedule K. All others, stop here and report this amount on Form 3800, Part III, line 1l	10			
11	Amount allocated to patrons of the cooperative or beneficiaries of the estate or trust (see instructions)	11			
12	Cooperatives, estates, and trusts, subtract line 11 from line 10. Report this amount on Form 3800, Part III, line 1l	12			

For Paperwork Reduction Act Notice, see separate instructions.

Cat. No. 25778F

Form **8864** (2018)

Form 8869 (Rev. December 2013) Department of the Treasury Internal Revenue Service

Qualified Subchapter S Subsidiary Election

OMB No. 1545-1700

(Under section 1361(b)(3) of the Internal Revenue Code)

Information about Form 8869 and its instructions is at www.irs.gov/form8869.

Part I Parent S Corporation Making the Election

Form fields for Part I: 1a Name of parent, 1b Address, 1c City/ZIP, 2 EIN, 3 Tax year, 4 Service center, 5 Officer info, 6 Telephone.

Part II Subsidiary Corporation for Which Election is Made (For additional subsidiaries, see instructions.)

Form fields for Part II: 7a Name of subsidiary, 7b Address, 7c City/ZIP, 8 EIN, 9 Date incorporated, 10 State of incorporation, 11 Election date, 12-13 Federal return info, 14 Reorganization, 15 Consolidated return, 16a-c Common parent info.

Under penalties of perjury, I declare that I have examined this election, including accompanying 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.

Future Developments

For the latest information about developments related to Form 8869 and its instructions, such as legislation enacted after they were published, go to www.irs.gov/form8869.

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. 2014-1, 2014-1 I.R.B. 1 (or its successor). However, relief from the ruling and user fee requirements is available. See Rev. Proc. 2013-30, 2013-36 I.R.B. 173, for details.

New Markets Credit

OMB No. 1545-1804

▶ **Attach to your tax return.**
 ▶ **Go to www.irs.gov/Form8874 for the latest information.**

Attachment
 Sequence No. **127**

Name(s) shown on return					Identifying number	
(a) Name and address of the qualified community development entity (CDE)	(b) Employer identification number of CDE	(c) Date of initial investment	(d) Amount of qualified equity investment	(e) Credit rate	(f) Credit ((d) × (e))	
1				%		
				%		
				%		
				%		
				%		
				%		
Total Qualified Equity Investment				%	 	
2	New markets credit from partnerships and S corporations				2	
3	Add lines 1 and 2. Partnerships and S corporations, report this amount on Schedule K. All others, report this amount on Form 3800, Part III, line 1i				3	

For Paperwork Reduction Act Notice, see instructions.

Cat. No. 31663N

Form **8874** (Rev. 11-2018)

**Credit for Small Employer Pension Plan
 Startup Costs**

OMB No. 1545-1810

▶ **Attach to your tax return.**

▶ **Information about Form 8881 and its instructions is at www.irs.gov/form8881.**

Attachment
 Sequence No. **130**

Name(s) shown on return		Identifying number	
1	Qualified startup costs incurred during the tax year. Do not enter more than \$1,000.	1	
2	Enter one-half of line 1	2	
3	Credit for small employer pension plan startup costs from partnerships and S corporations	3	
4	Add lines 2 and 3	4	
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 Form 3800, line 1j	5	

For Paperwork Reduction Act Notice, see instructions.

Cat. No. 33435N

Form **8881** (Rev. 12-2013)

Credit for Employer-Provided Childcare Facilities and Services

Department of the Treasury
Internal Revenue Service

▶ **Attach to your tax return.**
▶ **Information about Form 8882 and its instructions is at www.irs.gov/form8882.**

Attachment
Sequence No. **131**

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

General Instructions

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

Purpose of Form

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

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

How To Figure the Credit

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

Qualified childcare expenditures are amounts paid or incurred:

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

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

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

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

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

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

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

Low Sulfur Diesel Fuel Production Credit

▶ **Attach to your tax return.**

▶ **Information about Form 8896 and its instructions is at www.irs.gov/form8896.**

Name(s) shown on return	Identifying number		
1 Low sulfur diesel fuel produced (in gallons)	1		
2 Multiply line 1 by \$.05	2		
3 Qualified costs limitation (see instructions)	3		
4 Total low sulfur diesel fuel production credits allowed for all prior tax years	4		
5 Subtract line 4 from line 3	5		
6 Enter the smaller of line 5 or line 2	6		
7 Low sulfur diesel fuel production credit from partnerships, S corporations, and cooperatives (see instructions)	7		
8 Add lines 6 and 7. Cooperatives, go to line 9. 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 1m	8		
9 Amount allocated to patrons of the cooperative (see instructions)	9		
10 Cooperatives, subtract line 9 from line 8. Report this amount on Form 3800, Part III, line 1m	10		

General Instructions

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

Future Developments

For the latest information about developments related to Form 8896 and its instructions, such as legislation enacted after they were published, go to www.irs.gov/form8896.

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.

Partnerships, S corporations, and cooperatives must file this form to claim the credit. All other taxpayers are not required to complete or file this form if their only source for this credit is a partnership, S corporation, or cooperative. Instead, they can report this credit directly on line 1m in Part III of Form 3800, General Business Credit.

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, 2007-49 I.R.B. 1137, available at www.irs.gov/irb/2007-49_IRB/ar14.html.



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.

Line 1

Enter the number of gallons of diesel fuel produced with a sulfur content of 15 parts per million or less.

Alternative Motor Vehicle Credit

Department of the Treasury
Internal Revenue Service

▶ Attach to your tax return.

▶ Go to www.irs.gov/Form8910 for instructions and the latest information.

Name(s) shown on return

Identifying number

Note:

- Use this form to claim the credit for certain alternative motor vehicles acquired in 2017 but not placed in service until 2018 (see instructions).
- Claim the credit for certain plug-in electric vehicles on Form 8936.

Part I Tentative Credit

Use a separate column for each vehicle. If you need more columns, use additional Forms 8910 and include the totals on lines 7 and 11.		(a) Vehicle 1	(b) Vehicle 2
1	Year, make, and model of vehicle		
2	Vehicle identification number (see instructions)		
3	Enter date vehicle was placed in service (MM/DD/YYYY)	/ /	/ /
4	Tentative credit (see instructions for amount to enter)		

Next: If you did NOT use your vehicle for business or investment purposes and did not have a credit from a partnership or S corporation, skip Part II and go to Part III. All others, go to Part II.

Part II Credit for Business/Investment Use Part of Vehicle

5	Business/investment use percentage (see instructions)	5	%		%
6	Multiply line 4 by line 5	6			
7	Add columns (a) and (b) on line 6	7			
8	Alternative motor vehicle credit from partnerships and S corporations (see instructions)	8			
9	Business/investment use part of credit. Add lines 7 and 8. Partnerships and S corporations, stop here and report this amount on Schedule K. All others, report this amount on Form 3800, Part III, line 1r	9			

Part III Credit for Personal Use Part of Vehicle

10	If you skipped Part II, enter the amount from line 4. If you completed Part II, subtract line 6 from line 4	10			
11	Add columns (a) and (b) on line 10	11			
12	Enter the amount from Form 1040, line 11, or Form 1040NR, line 45	12			
13	Personal credits from Form 1040 or 1040NR (see instructions)	13			
14	Subtract line 13 from line 12. If zero or less, enter -0- and stop here. You cannot claim the personal use part of the credit	14			
15	Personal use part of credit. Enter the smaller of line 11 or line 14 here and on Schedule 3 (Form 1040), line 54 (or Form 1040NR, line 51). Check box c on that line and enter "8910" in the space next to that box. If line 14 is smaller than line 11, see instructions	15			

For Paperwork Reduction Act Notice, see separate instructions.

Cat. No. 37720F

Form **8910** (2018)

Alternative Fuel Vehicle Refueling Property Credit

OMB No. 1545-1981

2018
 Attachment
 Sequence No. **151**

▶ Attach to your tax return.

▶ Go to www.irs.gov/Form8911 for instructions and the latest information.

Name(s) shown on return	Identifying number
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Part I Total Cost of Refueling Property				
1	Reserved for future use			
Part II Credit for Business/Investment Use Part of Refueling Property				
2	Reserved for future use			
3	Reserved for future use			
4	Reserved for future use			
5	Reserved for future use			
6	Reserved for future use			
7	Reserved for future use			
8	Alternative fuel vehicle refueling property credit from partnerships and S corporations (see instructions)			
9	Business/investment use part of credit. Add lines 7 and 8. Partnerships and S corporations, stop here and report this amount on Schedule K. All others, report this amount on Form 3800, Part III, line 1s			
Part III Credit for Personal Use Part of Refueling Property				
10	Reserved for future use			
11	Reserved for future use			
12	Reserved for future use			
13	Reserved for future use			
14	Reserved for future use			
15	Reserved for future use			
a	Reserved for future use	15a		
b	Reserved for future use	15b		
c	Reserved for future use			15c
16	Reserved for future use			
17	Reserved for future use			
18	Reserved for future use			
19	Reserved for future use			

**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.
 ▶ Go to www.irs.gov/Form8916 for the latest information.

Name(s) as shown on return		Employer identification number	
1	Enter total tax reconciliation amount from the applicable line of Schedule M-3. See instructions	1	
2a	Life/non-life loss limitation amount	2a	
b	Phased inclusion of balance of policyholders surplus account (Form 1120-L, page 1, line 24)	2b	
c	(1) Non-life capital loss limitation	2c(1)	
	(2) Life capital loss limitation	2c(2)	
d	(1) Non-life charitable deduction limitation	2d(1)	
	(2) Life charitable deduction limitation	2d(2)	
e	(1) Non-life dual consolidated loss amount disallowed	2e(1)	
	(2) Life dual consolidated loss amount disallowed	2e(2)	
3	Combine lines 1 through 2e(2)	3	
4a	(1) 1120-PC net operating loss deduction	4a(1)	
	(2) 1120-L net operating loss deduction	4a(2)	
	(3) 1120 net operating loss deduction	4a(3)	
	Net Operating Loss Deduction		
b	(1) Non-life dividends received deduction	4b(1)	
	Total Statutory Special Deductions		
	(2) Life dividends received deduction	4b(2)	
c	(1) Non-life capital loss carryforward used	4c(1)	
	(2) Life capital loss carryforward used	4c(2)	
d	(1) Non-life charitable deduction carryforward used	4d(1)	
	(2) Life charitable deduction carryforward used	4d(2)	
5	Add lines 4a(1) through 4d(2)	5	
6	Subtract line 5 from line 3	6	
7	Other adjustments to reconcile to taxable income on tax return (attach schedule)	7	
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	

or Paperwork Reduction Act Notice, see instructions.

Cat. No. 37727E

Supplemental Attachment to Schedule M-3

▶ Attach to Schedule M-3 for Form 1065, 1120, 1120-L, 1120-PC, or 1120S.
▶ Go to www.irs.gov/Form1120 for the latest information.

Name of common parent	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 Reserved				
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 statement)				
7 Other items with no differences				
8 Total cost of goods sold. Add lines 1 through 7 in columns a, b, c, and d. Enter totals on the applicable Schedule M-3. See instructions				

Part II Interest Income		(a)	(b)	(c)	(d)
	Interest Income Item	Income (Loss) per Income Statement	Temporary Difference	Permanent Difference	Income (Loss) per Tax Return
1	Tax-exempt interest income	■	■	■	
2	Interest income from hybrid securities	■	■	■	■
3	Sale/lease interest income	■	■	■	■
4a	Intercompany interest income — From outside tax affiliated group	■	■	■	■
4b	Intercompany interest income — From tax affiliated group	■	■	■	■
5	Other interest income	■	■	■	■
6	Total interest income. Add lines 1 through 5 in columns a, b, c, and d. Enter total on the applicable Schedule M-3. See instructions.	■	■	■	■

Part III Interest Expense		(a)	(b)	(c)	(d)
	Interest Expense Item	Expense per Income Statement	Temporary Difference	Permanent Difference	Deduction per Tax Return
1	Interest expense from hybrid securities	■	■	■	■
2	Lease/purchase interest expense	■	■	■	■
3a	Intercompany interest expense — Paid to outside tax affiliated group	■	■	■	■
3b	Intercompany interest expense — Paid to tax affiliated group	■	■	■	■
4	Other interest expense	■	■	■	■
5	Total interest expense. Add lines 1 through 4 in columns a, b, c, and d. Enter total on the applicable Schedule M-3. See instructions.	■	■	■	■

Report of Employer-Owned Life Insurance Contracts

OMB No. 1545-2089

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

Attachment
 Sequence No. **160**

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

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.

Disqualified Corporate Interest Expense Disallowed Under Section 163(j) and Related Information

OMB No. 1545-2127

▶ **Attach to the corporation's income tax return.**
 ▶ **See separate instructions.**

Name of corporation (name of parent, if an affiliated group)	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	<input checked="" type="text"/>		
b Enter the adjusted basis of all the corporation's other assets at the end of the tax year	1b	<input checked="" type="text"/>		
c Add lines 1a and 1b	1c	<input checked="" type="text"/>		
d Enter the total amount of the corporation's indebtedness at the end of the tax year (see instructions)	1d	<input checked="" type="text"/>		
e Subtract line 1d from line 1c. If zero or less, enter \$1	1e	<input checked="" type="text"/>		
f Debt to equity ratio. Divide line 1d by line 1e (see instructions)	1f	<input checked="" type="text"/>		
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? <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No				
If "Yes," enter the adjusted basis of that stock ▶ \$ <input checked="" type="text"/>				
h Is the corporation including as part of its assets on line 1b stock it holds in foreign subsidiaries? <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No				
If "Yes," enter the adjusted basis of that stock ▶ \$ <input checked="" type="text"/>				
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) <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No				
If "Yes," enter the adjusted basis of those tangible assets ▶ \$ <input checked="" type="text"/>				
j Is the corporation including as part of its assets on line 1b any intangible assets? <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No				
If "Yes," enter the adjusted basis of those intangible assets ▶ \$ <input checked="" type="text"/>				
2a Enter the interest paid or accrued by the corporation for the tax year	2a	<input checked="" type="text"/>		
b Enter any interest includible in the gross income of the corporation for the tax year	2b	<input checked="" type="text"/>		
c Net interest expense. Subtract line 2b from line 2a. If zero or less, enter -0-	2c	<input checked="" type="text"/>		
3a Enter the corporation's taxable income (loss) before the application of section 163(j)	3a	<input checked="" type="text"/>		
b Enter the corporation's net interest expense from line 2c	3b	<input checked="" type="text"/>		
c Enter any net operating loss deduction taken by the corporation under section 172	3c	<input checked="" type="text"/>		
d Enter any deduction taken under section 199	3d	<input checked="" type="text"/>		
e Enter any deduction taken for depreciation, amortization, or depletion	3e	<input checked="" type="text"/>		
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	<input checked="" type="text"/>		
g Adjusted taxable income. Combine lines 3a through 3f. If zero or less, enter -0-	3g	<input checked="" type="text"/>		

4a	Multiply line 3g by 50%	4a		
b	Enter any unused excess limitation carried forward to the current tax year from the prior 3 tax years (see instructions)	4b		
c	Add lines 4a and 4b	4c		
d	Excess interest expense. Subtract line 4c from line 2c. If zero or less, enter -0-	4d		
5a	Enter any disqualified interest paid or accrued by the corporation to a related person	5a		
b	Enter any disqualified interest paid or accrued by the corporation on indebtedness subject to a disqualified guarantee	5b		
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		
d	Add lines 5a, 5b, and 5c	5d		
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		
f	Total disqualified interest for the tax year. Add lines 5d and 5e	5f		

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		
8a	Unused excess limitation carryforward from the prior 2 tax years	8a		
b	Excess limitation for the current tax year. Subtract line 2c from line 4a. If zero or less, enter -0-	8b		
c	Excess limitation carryforward to the next tax year. Add lines 8a and 8b (see instructions)	8c		

Qualified Plug-in Electric Drive Motor Vehicle Credit

(Including Qualified Two-Wheeled Plug-in Electric Vehicles)

Department of the Treasury
Internal Revenue Service

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

Name(s) shown on return	Identifying number
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Note:

- Use this form to claim the credit for certain plug-in electric vehicles (including qualified two-wheeled plug-in electric vehicles acquired in **2017** but not placed in service until 2018). See instructions.
- Claim the credit for certain alternative motor vehicles on Form 8910.

Part I Tentative Credit

Use a separate column for each vehicle. If you need more columns, use additional Forms 8936 and include the totals on lines 12 and 19.

		(a) Vehicle 1	(b) Vehicle 2
1 Year, make, and model of vehicle	1		
2 Vehicle identification number (see instructions)	2		
3 Enter date vehicle was placed in service (MM/DD/YYYY)	3		
4a If the vehicle is a two-wheeled vehicle, enter the cost of the vehicle. If the vehicle has at least four wheels, see instructions	4a		
b Phaseout percentage (see instructions)	4b	%	%
c Tentative credit. Multiply line 4a by line 4b	4c		

Next: If you did NOT use your vehicle for business or investment purposes and did not have a credit from a partnership or S corporation, skip Part II and go to Part III. All others, go to Part II.

Part II Credit for Business/Investment Use Part of Vehicle

5 Business/investment use percentage (see instructions)	5	%	%
6 Multiply line 4c by line 5. If the vehicle has at least four wheels, leave lines 7 through 10 blank and go to line 11	6		
7 Section 179 expense deduction (see instructions)	7		
8 Subtract line 7 from line 6	8		
9 Multiply line 8 by 10% (0.10)	9		
10 Maximum credit per vehicle	10		
11 For vehicles with four or more wheels, enter the amount from line 6. If the vehicle is a two-wheeled vehicle, enter the smaller of line 9 or line 10	11		
12 Add columns (a) and (b) on line 11	12		
13 Qualified plug-in electric drive motor vehicle credit from partnerships and S corporations (see instructions)	13		
14 Business/investment use part of credit. Add lines 12 and 13. Partnerships and S corporations, stop here and report this amount on Schedule K. All others, report this amount on Form 3800, Part III, line 1y	14		

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

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 4c. If you completed Part II, subtract line 6 from line 4c. If the vehicle has at least four wheels, leave lines 16 and 17 blank and go to line 18	15			
16	Multiply line 15 by 10% (0.10)	16			
17	Maximum credit per vehicle. If you skipped Part II, enter \$2,500. If you completed Part II, subtract line 11 from line 10	17			
18	For vehicles with four or more wheels, enter the amount from line 15. If the vehicle is a two-wheeled vehicle, 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 11, or Form 1040NR, line 45		20		
21	Personal credits from Form 1040 or 1040NR (see instructions)		21		
22	Subtract line 21 from line 20		22		
23	Personal use part of credit. Enter the smaller of line 19 or line 22 here and on Schedule 3 (Form 1040), line 54 (or Form 1040NR, line 51). Check box c on that line and enter "8936" in the space next to that box. If line 22 is smaller than line 19, see instructions		23		

Department of the Treasury
Internal Revenue Service

▶ Attach to your tax return.

▶ Go to www.irs.gov/Form8941 for instructions and the latest information.

Attachment
Sequence No. **65**

Name(s) shown on return	Identifying number
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- A** Did you pay premiums during your tax year for employee health insurance coverage you provided through a Small Business Health Options Program (SHOP) Marketplace (or do you qualify for an exception to this requirement)? See instructions.
- Yes.** Enter Marketplace Identifier (if any):
- No.** Stop. Do not file Form 8941 (see instructions for an exception that may apply to a partnership, S corporation, cooperative, estate, trust, or tax-exempt entity)
- B** Enter the employer identification number (EIN) used to report employment taxes for individuals included on line 1 below if different from the identifying number listed above
- C** Does a tax return you (or any predecessor) filed for a tax year beginning in 2014, 2015, or 2016 include a Form 8941 with line A checked "Yes" and line 12 showing a positive amount?
- Yes.** Stop. Do not file Form 8941 (see instructions for an exception that may apply to a partnership, S corporation, cooperative, estate, trust, or tax-exempt entity) (also see instructions for information about the credit period limitation)
- No.**

Caution: See the instructions and complete Worksheets 1 through 7 as needed.

1 Enter the number of individuals you employed during the tax year who are considered employees for purposes of this credit (total from Worksheet 1, column (a))	1	[Redacted]	
2 Enter the number of full-time equivalent employees (FTEs) you had for the tax year (from Worksheet 2, line 3). If you entered 25 or more, skip lines 3 through 11 and enter -0- on line 12	2	[Redacted]	
3 Average annual wages you paid for the tax year (from Worksheet 3, line 3). This amount must be a multiple of \$1,000. If you entered \$54,000 or more, skip lines 4 through 11 and enter -0- on line 12	3	[Redacted]	
4 Premiums you paid during the tax year for employees included on line 1 for health insurance coverage under a qualifying arrangement (total from Worksheet 4, column (b))	4	[Redacted]	
5 Premiums you would have entered on line 4 if the total premium for each employee equaled the average premium for the small group market in which the employee enrolls in health insurance coverage (total from Worksheet 4, column (c))	5	[Redacted]	
6 Enter the smaller of line 4 or line 5	6	[Redacted]	
7 Multiply line 6 by the applicable percentage: • Tax-exempt small employers, multiply line 6 by 35% (0.35) • All other small employers, multiply line 6 by 50% (0.50)	7	[Redacted]	
8 If line 2 is 10 or less, enter the amount from line 7. Otherwise, enter the amount from Worksheet 5, line 6	8	[Redacted]	
9 If line 3 is \$26,000 or less, enter the amount from line 8. Otherwise, enter the amount from Worksheet 6, line 7	9	[Redacted]	
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	[Redacted]	
11 Subtract line 10 from line 4. If zero or less, enter -0-	11	[Redacted]	
12 Enter the smaller of line 9 or line 11	12	[Redacted]	
13 If line 12 is zero, skip lines 13 and 14 and go to line 15. Otherwise, enter the number of employees included on line 1 for whom you paid premiums during the tax year for health insurance coverage under a qualifying arrangement (total from Worksheet 4, column (a))	13	[Redacted]	
14 Enter the number of FTEs you would have entered on line 2 if you only included employees included on line 13 (from Worksheet 7, line 3)	14	[Redacted]	
15 Credit for small employer health insurance premiums from partnerships, S corporations, cooperatives, estates, and trusts (see instructions)	15	[Redacted]	
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, Part III, line 4h	16	[Redacted]	
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, Part III, line 4h	18		
19 Enter the amount you paid in 2018 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 50f	20		

For Paperwork Reduction Act Notice, see separate instructions.

Cat. No. 37757S

Form **8941** (2018)

Limitation on Business Interest Expense Under Section 163(j)

▶ **Attach to your tax return.**

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

Taxpayer name(s) shown on tax return

Identification number

Part I Computation of Allowable Business Interest Expense

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

Section I—Business Interest Expense

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

Section II—Adjusted Taxable Income

Taxable Income

6	Taxable income. See instructions	6			
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Additions (adjustments to be made if amounts are taken into account on line 6)

7	Any item of loss or deduction which is not properly allocable to a trade or business of the taxpayer. See instructions	7			
8	Any business interest expense not from a pass-through entity. See instructions	8			
9	Amount of any net operating loss deduction under section 172	9			
10	Amount of any qualified business income deduction allowed under section 199A	10			
11	Deduction allowable for depreciation, amortization, or depletion attributable to a trade or business	11			
12	Amount of any loss or deduction items from a pass-through entity. See instructions	12			
13	Other additions. See instructions	13			
14	Total current year partner's excess taxable income (Schedule A, line 44, column (f))	14			
15	Total current year S corporation shareholder's excess taxable income (Schedule B, line 46, column (c))	15			
16	Total. Add lines 7 through 15 ▶	16			

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

17	Any item of income or gain which is not properly allocable to a trade or business of the taxpayer. See instructions	17			
18	Any business interest income not from a pass-through entity. See instructions	18			
19	Amount of any income or gain items from a pass-through entity. See instructions	19			
20	Other reductions. See instructions	20			
21	Total. Combine lines 17 through 20 ▶	21			
22	Adjusted taxable income. Combine lines 6, 16, and 21. (If zero or less, enter -0-.) ▶	22			

Section III—Business Interest Income

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

Section IV – 163(j) Limitation Calculations

Limitation on Business Interest Expense

26	Multiply adjusted taxable income (line 22) by 30% (0.30). See instructions	26					
27	Business interest income (line 25)	27					
28	Floor plan financing interest expense (line 4)	28					
29	Total. Add lines 26, 27, and 28 ▶	29					

Allowable Business Interest Expense

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

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

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

Excess Business Interest Expense

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

33	Subtract the sum of lines 4 and 25 from line 5. (If zero or less, enter -0-.)	33					
34	Subtract line 33 from line 26. (If zero or less, enter -0-.)	34					
35	Divide line 34 by line 26. Enter the result as a decimal. (If line 26 is zero, enter -0-.)	35					
36	Excess Taxable Income. Multiply line 35 by line 22	36					

Excess Business Interest Income

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

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

Excess Taxable Income

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

Excess Business Interest Income

42	Excess business interest income. Subtract the sum of lines 1, 2, and 3 from line 25. (If zero or less, enter -0-.)	42					
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SCHEDULE A Summary of Partner's Section 163(j) Excess Items

Any taxpayer that owns an interest in a partnership subject to section 163(j) should complete Schedule A before completing Part I.

(a) Name of partnership	(b) EIN	Excess Business Interest Expense			(f) Current year excess taxable income	(g) Current year excess business interest income	(h) Excess business interest expense treated as paid or accrued (lesser of (e) or (f))	(i) Current year excess business interest expense carryforward (e) minus (h)
		(c) Current year	(d) Prior year carryforward	(e) Total ((c) plus (d))				
43								
44 Total								

SCHEDULE B Summary of S Corporation Shareholder's Excess Taxable Income and Excess Business Interest Income

Any taxpayer that is required to complete Part I and is a shareholder in an S corporation that has excess taxable income or excess business interest income should complete Schedule B before completing Part I.

(a) Name of S corporation	(b) EIN	(c) Current year excess taxable income	(d) Current year excess business interest income
45			
46 Total			

▶ **Attach to your tax return.**
▶ **Go to www.irs.gov/Form8994 for instructions and the latest information.**

Name(s) shown on return	Identifying number
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- A** Do you have a written policy providing for at least 2 weeks of annual paid family and medical leave for your qualifying employee(s) to whom wages are paid (prorated for any part-time employees)? See instructions.
 Yes.
 No. Stop. Do not file Form 8994 (see instructions for an exception that may apply to a partnership or S corporation).

- B** Does the written policy provide paid family and medical leave of at least 50% of the wages normally paid to a qualifying employee? See instructions.
 Yes.
 No. Stop. Do not file Form 8994 (see instructions for an exception that may apply to a partnership or S corporation).

- C** Did you pay family and medical leave to at least one qualifying employee during the tax year? See instructions.
 Yes.
 No. Stop. Do not file Form 8994 (see instructions for an exception that may apply to a partnership or S corporation).

- D** If you employed at least one qualifying employee who was not covered by the Family and Medical Leave Act, did you include in your written policy and otherwise comply with “non-interference” language? See instructions.
 Yes.
 No. Stop. Do not file Form 8994 (see instructions for an exception that may apply to a partnership or S corporation).

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

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

Employer identification number

Part I General Information and Certification

- 1 Type of taxpayer: Corporation Partnership
- 2 Is the taxpayer organized for the purpose of investing in qualified opportunity zone property (other than another qualified opportunity fund)?
 No. STOP. Do not file this form with your tax return.
 Yes. Go to line 3.
- 3 Is this the first period the taxpayer is a Qualified Opportunity Fund?
 Yes. By checking this box, you certify that by the end of the taxpayer's first qualified opportunity fund year, the taxpayer's organizing documents include a statement of the entity's purpose of investing in qualified opportunity zone property and the description of the qualified opportunity zone business. See instructions.
 No. Go to Part II.
- 4 If "Yes" on line 3, list the first month in which the fund chooses to be a Qualified Opportunity Fund.

Part II Investment Standard Calculation

5 Total qualified opportunity zone property held by the taxpayer on the last day of the first 6-month period of the taxpayer's tax year. See instructions if Part I, line 3 is "Yes"	5	[REDACTED]	
6 Total assets held by the taxpayer on the last day of the first 6-month period of the taxpayer's tax year. See instructions if Part I, line 3 is "Yes"	6	[REDACTED]	
7 Divide line 5 by line 6.	7		
8 Total qualified opportunity zone property held by the taxpayer on the last day of the taxpayer's tax year	8	[REDACTED]	
9 Total assets held by the taxpayer on the last day of the taxpayer's tax year	9	[REDACTED]	
10 Divide line 8 by line 9.	10		

Part III Qualified Opportunity Fund Average and Penalty

11 Add lines 7 and 10	11		
12 Divide line 11 by 2.0. See instructions if Part I, line 3 is "Yes"	12	[REDACTED]	
13 Is line 12 equal to or more than .90? <input type="checkbox"/> Yes. Enter -0- on this line and file this form with your tax return. <input type="checkbox"/> No. The fund has failed to maintain the investment standard. Complete Part IV to figure the penalty. Enter the penalty from line 8 of Part IV on this line, and file this form with your tax return	13	[REDACTED]	

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U.S. Return of Partnership Income

For calendar year 2018, or tax year beginning _____, 2018, ending _____, 20____.

2018

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

A Principal business activity	Type or Print	Name of partnership	D Employer identification number
B Principal product or service		Number, street, and room or suite no. If a P.O. box, see instructions.	E Date business started
C Business code number		City or town, state or province, country, and ZIP or foreign postal code	F Total assets (see instructions) \$

- G** Check applicable boxes: (1) Initial return (2) Final return (3) Name change (4) Address change (5) Amended return
- H** Check accounting method: (1) Cash (2) Accrual (3) Other (specify) ▶
- I** Number of Schedules K-1. Attach one for each person who was a partner at any time during the tax year. ▶
- J** Check if Schedules C and M-3 are attached. ▶

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

Income	1a Gross receipts or sales	1a		
	b Returns and allowances	1b		
	c Balance. Subtract line 1b from line 1a			1c
	2 Cost of goods sold (attach Form 1125-A)			2
	3 Gross profit. Subtract line 2 from line 1c			3
	4 Ordinary income (loss) from other partnerships, estates, and trusts (attach statement)			4
	5 Net farm profit (loss) (attach Schedule F (Form 1040))			5
	6 Net gain (loss) from Form 4797, Part II, line 17 (attach Form 4797)			6
7 Other income (loss) (attach statement)			7	
8 Total income (loss). Combine lines 3 through 7			8	
Deductions <small>(see instructions for limitations)</small>	9 Salaries and wages (other than to partners) (less employment credits)			9
	10 Guaranteed payments to partners			10
	11 Repairs and maintenance			11
	12 Bad debts			12
	13 Rent			13
	14 Taxes and licenses			14
	15 Interest (see instructions)			15
	16a Depreciation (if required, attach Form 4562)	16a		
	b Less depreciation reported on Form 1125-A and elsewhere on return	16b		16c
	17 Depletion (Do not deduct oil and gas depletion.)			17
	18 Retirement plans, etc.			18
19 Employee benefit programs			19	
20 Other deductions (attach statement) 3.5% Gross Income Tax for PTP			20	
21 Total deductions. Add the amounts shown in the far right column for lines 9 through 20			21	
22 Ordinary business income (loss). Subtract line 21 from line 8			22	
Tax and Payment	23 Interest due under the look-back method—completed long-term contracts (attach Form 8697)			23
	24 Interest due under the look-back method—income forecast method (attach Form 8866)			24
	25 BBA AAR imputed underpayment (see instructions)			25
	26 Other taxes (see instructions)			26
	27 Total balance due. Add lines 23 through 27			27
	28 Payment (see instructions)			28
	29 Amount owed. If line 28 is smaller than line 27, enter amount owed			29
	30 Overpayment. If line 28 is larger than line 27, enter overpayment			30

Sign Here

Under penalties of perjury, I declare that I have examined this return, including accompanying schedules and statements, and to the best of my knowledge and belief, it is true, correct, and complete. Declaration of preparer (other than partner or limited liability company member) is based on all information of which preparer has any knowledge.

Form 8975 Indicator

Signature of partner or limited liability company member _____ Date _____

May the IRS discuss this return with the preparer shown below? See instructions. Yes No

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

Schedule B Other Information

1 What type of entity is filing this return? Check the applicable box:				Yes	No
a <input type="checkbox"/> Domestic general partnership	b <input type="checkbox"/> Domestic limited partnership			<input type="checkbox"/>	<input type="checkbox"/>
c <input type="checkbox"/> Domestic limited liability company	d <input type="checkbox"/> Domestic limited liability partnership			<input type="checkbox"/>	<input type="checkbox"/>
e <input type="checkbox"/> Foreign partnership	f <input type="checkbox"/> Other <input type="checkbox"/>			<input type="checkbox"/>	<input type="checkbox"/>
2 At the end of the tax year:				<input type="checkbox"/>	<input type="checkbox"/>
a Did any foreign or domestic corporation, partnership (including any entity treated as a partnership), trust, or tax-exempt organization, or any foreign government own, directly or indirectly, an interest of 50% or more in the profit, loss, or capital of the partnership? For rules of constructive ownership, see instructions. If "Yes," attach Schedule B-1, Information on Partners Owning 50% or More of the Partnership				<input type="checkbox"/>	<input type="checkbox"/>
b Did any individual or estate own, directly or indirectly, an interest of 50% or more in the profit, loss, or capital of the partnership? For rules of constructive ownership, see instructions. If "Yes," attach Schedule B-1, Information on Partners Owning 50% or More of the Partnership				<input type="checkbox"/>	<input type="checkbox"/>
3 At the end of the tax year, did the partnership:				<input type="checkbox"/>	<input type="checkbox"/>
a Own directly 20% or more, or own, directly or indirectly, 50% or more of the total voting power of all classes of stock entitled to vote of any foreign or domestic corporation? For rules of constructive ownership, see instructions. If "Yes," complete (i) through (iv) below				<input type="checkbox"/>	<input type="checkbox"/>
(i) Name of Corporation	(ii) Employer Identification Number (if any)	(iii) Country of Incorporation	(iv) Percentage Owned in Voting Stock		
b Own directly an interest of 20% or more, or own, directly or indirectly, an interest of 50% or more in the profit, loss, or capital in any foreign or domestic partnership (including an entity treated as a partnership) or in the beneficial interest of a trust? For rules of constructive ownership, see instructions. If "Yes," complete (i) through (v) below				<input type="checkbox"/>	<input type="checkbox"/>
(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	
4 Does the partnership satisfy all four of the following conditions?				Yes	No
a The partnership's total receipts for the tax year were less than \$250,000.				<input type="checkbox"/>	<input type="checkbox"/>
b The partnership's total assets at the end of the tax year were less than \$1 million.				<input type="checkbox"/>	<input type="checkbox"/>
c Schedules K-1 are filed with the return and furnished to the partners on or before the due date (including extensions) for the partnership return.				<input type="checkbox"/>	<input type="checkbox"/>
d The partnership is not filing and is not required to file Schedule M-3 If "Yes," the partnership is not required to complete Schedules L, M-1, and M-2; item F on page 1 of Form 1065; or item L on Schedule K-1.				<input type="checkbox"/>	<input type="checkbox"/>
5 Is this partnership a publicly traded partnership, as defined in section 469(k)(2)?				<input type="checkbox"/>	<input type="checkbox"/>
6 During the tax year, did the partnership have any debt that was canceled, was forgiven, or had the terms modified so as to reduce the principal amount of the debt?				<input type="checkbox"/>	<input type="checkbox"/>
7 Has this partnership filed, or is it required to file, Form 8918, Material Advisor Disclosure Statement, to provide information on any reportable transaction?				<input type="checkbox"/>	<input type="checkbox"/>
8 At any time during calendar year 2018, did the partnership have an interest in or a signature or other authority over a financial account in a foreign country (such as a bank account, securities account, or other financial account)? See instructions for exceptions and filing requirements for FinCEN Form 114, Report of Foreign Bank and Financial Accounts (FBAR). If "Yes," enter the name of the foreign country. <input type="checkbox"/> <input type="checkbox"/> <input type="checkbox"/>				<input type="checkbox"/>	<input type="checkbox"/>
9 At any time during the tax year, did the partnership receive a distribution from, or was it the grantor of, or transferor to, a foreign trust? If "Yes," the partnership may have to file Form 3520, Annual Return To Report Transactions With Foreign Trusts and Receipt of Certain Foreign Gifts. See instructions				<input type="checkbox"/>	<input type="checkbox"/>
10a Is the partnership making, or had it previously made (and not revoked), a section 754 election? See instructions for details regarding a section 754 election.				<input type="checkbox"/>	<input type="checkbox"/>
b Did the partnership make for this tax year an optional basis adjustment under section 743(b) or 734(b)? If "Yes," attach a statement showing the computation and allocation of the basis adjustment. See instructions				<input type="checkbox"/>	<input type="checkbox"/>

Schedule B Other Information (continued)

		Yes	No
c	Is the partnership required to adjust the basis of partnership assets under section 743(b) or 734(b) because of a substantial built-in loss (as defined under section 743(d)) or substantial basis reduction (as defined under section 734(d))? If "Yes," attach a statement showing the computation and allocation of the basis adjustment. See instructions		
11	Check this box if, during the current or prior tax year, the partnership distributed any property received in a like-kind exchange or contributed such property to another entity (other than disregarded entities wholly owned by the partnership throughout the tax year) <input type="checkbox"/>		
12	At any time during the tax year, did the partnership distribute to any partner a tenancy-in-common or other undivided interest in partnership property?		
13	If the partnership is required to file Form 8858, Information Return of U.S. Persons With Respect To Foreign Disregarded Entities (FDEs) and Foreign Branches (FBs), enter the number of Forms 8858 attached. See instructions <input type="checkbox"/>		
14	Does the partnership have any foreign partners? If "Yes," enter the number of Forms 8805, Foreign Partner's Information Statement of Section 1446 Withholding Tax, filed for this partnership. <input type="checkbox"/>		
15	Enter the number of Forms 8865, Return of U.S. Persons With Respect to Certain Foreign Partnerships, attached to this return. <input type="checkbox"/> Editor Count		
16a	Did you make any payments in 2018 that would require you to file Form(s) 1099? See instructions		
b	If "Yes," did you or will you file required Form(s) 1099?		
17	Enter the number of Form(s) 5471, Information Return of U.S. Persons With Respect To Certain Foreign Corporations, attached to this return. <input type="checkbox"/>		
18	Enter the number of partners that are foreign governments under section 892. <input type="checkbox"/>		
19	During the partnership's tax year, did the partnership make any payments that would require it to file Form 1042 and 1042-S under chapter 3 (sections 1441 through 1464) or chapter 4 (sections 1471 through 1474)?		
20	Was the partnership a specified domestic entity required to file Form 8938 for the tax year? See the Instructions for Form 8938		
21	Is the partnership a section 721(c) partnership, as defined in Treasury Regulations section 1.721(c)-1T(b)(14)?		
22	During the tax year, did the partnership pay or accrue any interest or royalty for which the deduction is not allowed under section 267A? See instructions. If "Yes," enter the total amount of the disallowed deductions. <input type="checkbox"/> \$ <input type="checkbox"/>		
23	Did the partnership have an election under section 163(j) for any real property trade or business or any farming business in effect during the tax year? See instructions		
24	Does the partnership satisfy one of the following conditions and the partnership does not own a pass-through entity with current year, or prior year, carryover excess business interest expense? See instructions a The partnership's aggregate average annual gross receipts (determined under section 448(c)) for the 3 tax years preceding the current tax year do not exceed \$25 million, and the partnership is not a tax shelter, or b The partnership only has business interest expense from (1) an electing real property trade or business, (2) an electing farming business, or (3) certain utility businesses under section 163(j)(7). If "No," complete and attach Form 8990.		
25	Is the partnership electing out of the centralized partnership audit regime under section 6221(b)? See instructions. If "Yes," the partnership must complete Schedule B-2 (Form 1065). Enter the total from Schedule B-2, Part III, line 3. <input type="checkbox"/> If "No," complete Designation of Partnership Representative below.		

Designation of Partnership Representative (see instructions)

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

Name of PR <input type="checkbox"/>	U.S. taxpayer identification number of PR <input type="checkbox"/>
U.S. address of PR <input type="checkbox"/>	U.S. phone number of PR <input type="checkbox"/>
If the PR is an entity, name of the designated individual for the PR <input type="checkbox"/>	U.S. taxpayer identification number of the designated individual <input type="checkbox"/>
U.S. address of designated individual <input type="checkbox"/>	U.S. phone number of designated individual <input type="checkbox"/>

26	Is the partnership attaching Form 8996 to certify as a Qualified Opportunity Fund? If "Yes," enter the amount from Form 8996, line 13. <input type="checkbox"/> \$ <input type="checkbox"/>		
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Schedule K Partners' Distributive Share Items		Total amount	
Income (Loss)	1 Ordinary business income (loss) (page 1, line 22)	1	
	2 Net rental real estate income (loss) (attach Form 8825)	2	
	3a Other gross rental income (loss)	3a	
	b Expenses from other rental activities (attach statement)	3b	
	c Other net rental income (loss). Subtract line 3b from line 3a	3c	
	4 Guaranteed payments	4	
	5 Interest income	5	
	6 Dividends and dividend equivalents: a Ordinary dividends	6a	
	b Qualified dividends	6b	
	c Dividend equivalents	6c	
	7 Royalties	7	
8 Net short-term capital gain (loss) (attach Schedule D (Form 1065))	8		
9a Net long-term capital gain (loss) (attach Schedule D (Form 1065))	9a		
b Collectibles (28%) gain (loss)	9b		
c Unrecaptured section 1250 gain (attach statement)	9c		
10 Net section 1231 gain (loss) (attach Form 4797)	10		
11 Other income (loss) (see instructions) Type ▶	11		
Deductions	12 Section 179 deduction (attach Form 4562)	12	
	13a Contributions	13a	
	b Investment interest expense	13b	
	c Section 59(e)(2) expenditures: (1) Type ▶ (2) Amount ▶	13c(2)	
d Other deductions (see instructions) Type ▶	13d		
Self-Employment	14a Net earnings (loss) from self-employment	14a	
	b Gross farming or fishing income	14b	
	c Gross nonfarm income	14c	
Credits	15a Low-income housing credit (section 42(j)(5))	15a	
	b Low-income housing credit (other)	15b	
	c Qualified rehabilitation expenditures (rental real estate) (attach Form 3468, if applicable)	15c	
	d Other rental real estate credits (see instructions) Type ▶	15d	
	e Other rental credits (see instructions) Type ▶	15e	
	f Other credits (see instructions) Type ▶	15f	
Foreign Transactions	16a Name of country or U.S. possession ▶		
	b Gross income from all sources	16b	
	c Gross income sourced at partner level	16c	
	Foreign gross income sourced at partnership level		
	d Section 951A category ▶ e Foreign branch category ▶	16e	
	f Passive category ▶ g General category ▶ h Other (attach statement) ▶	16h	
	Deductions allocated and apportioned at partner level		
	i Interest expense ▶ j Other ▶	16j	
	Deductions allocated and apportioned at partnership level to foreign source income		
	k Section 951A category ▶ l Foreign branch category ▶	16l	
	m Passive category ▶ n General category ▶ o Other (attach statement) ▶	16o	
p Total foreign taxes (check one): ▶ Paid <input type="checkbox"/> Accrued <input type="checkbox"/>	16p		
q Reduction in taxes available for credit (attach statement)	16q		
r Other foreign tax information (attach statement)			
Alternative Minimum Tax (AMT) Items	17a Post-1986 depreciation adjustment	17a	
	b Adjusted gain or loss	17b	
	c Depletion (other than oil and gas)	17c	
	d Oil, gas, and geothermal properties—gross income	17d	
	e Oil, gas, and geothermal properties—deductions	17e	
	f Other AMT items (attach statement)	17f	
Other Information	18a Tax-exempt interest income	18a	
	b Other tax-exempt income	18b	
	c Nondeductible expenses	18c	
	19a Distributions of cash and marketable securities	19a	
	b Distributions of other property	19b	
	20a Investment income	20a	
b Investment expenses	20b		
c Other items and amounts (attach statement)			

Analysis of Net Income (Loss)

1	Net income (loss). Combine Schedule K, lines 1 through 11. From the result, subtract the sum of Schedule K, lines 12 through 13d, and 16p					1	
2	Analysis by partner type:	(i) Corporate	(ii) Individual (active)	(iii) Individual (passive)	(iv) Partnership	(v) Exempt Organization	(vi) Nominee/Other
a	General partners						
b	Limited partners						

Schedule L Balance Sheets per Books		Beginning of tax year		End of tax year	
Assets		(a)	(b)	(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				
6	Other current assets (attach statement)				
7a	Loans to partners (or persons related to partners)				
b	Mortgage and real estate loans				
8	Other investments (attach statement)				
9a	Buildings and other depreciable assets				
b	Less accumulated depreciation				
10a	Depletable assets				
b	Less accumulated depletion				
11	Land (net of any amortization)				
12a	Intangible assets (amortizable only)				
b	Less accumulated amortization				
13	Other assets (attach statement)				
14	Total assets				
Liabilities and Capital					
15	Accounts payable				
16	Mortgages, notes, bonds payable in less than 1 year				
17	Other current liabilities (attach statement)				
18	All nonrecourse loans				
19a	Loans from partners (or persons related to partners)				
b	Mortgages, notes, bonds payable in 1 year or more				
20	Other liabilities (attach statement)				
21	Partners' capital accounts				
22	Total liabilities and capital				

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

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

1	Net income (loss) per books		6	Income recorded on books this year not included on Schedule K, lines 1 through 11 (itemize):	
2	Income included on Schedule K, lines 1, 2, 3c, 5, 6a, 7, 8, 9a, 10, and 11, not recorded on books this year (itemize):		a	Tax-exempt interest \$	
3	Guaranteed payments (other than health insurance)		7	Deductions included on Schedule K, lines 1 through 13d, and 16p, not charged against book income this year (itemize):	
4	Expenses recorded on books this year not included on Schedule K, lines 1 through 13d, and 16p (itemize):		a	Depreciation \$	
a	Depreciation \$		8	Add lines 6 and 7	
b	Travel and entertainment \$		9	Income (loss) (Analysis of Net Income (Loss), line 1). Subtract line 8 from line 5	
5	Add lines 1 through 4				

Schedule M-2 Analysis of Partners' Capital Accounts

1	Balance at beginning of year		6	Distributions: a Cash	
2	Capital contributed: a Cash		b Property		
	b Property		7	Other decreases (itemize):	
3	Net income (loss) per books		8	Add lines 6 and 7	
4	Other increases (itemize):		9	Balance at end of year. Subtract line 8 from line 5	
5	Add lines 1 through 4				

**SCHEDULE B-1
(Form 1065)**

(Rev. September 2017)
Department of the Treasury
Internal Revenue Service

Name of partnership

**Information on Partners Owning 50% or
More of the Partnership**

▶ Attach to Form 1065.

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

OMB No. 1545-0123

Employer identification number (EIN)

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

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

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

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

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

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

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

Cat. No. 49842K

Schedule B-1 (Form 1065) (Rev. 9-2017)

**SCHEDULE D
(Form 1065)**

Capital Gains and Losses

OMB No. 1545-0123

Department of the Treasury
Internal Revenue Service

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

2018

Name of partnership

Employer identification number

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

See instructions for how to figure the amounts to enter on the lines below. This form may be easier to complete if you round off cents to whole dollars.	(d) Proceeds (sales price)	(e) Cost (or other basis)	(g) Adjustments to gain or loss from Form(s) 8949, Part I, line 2, column (g)	(h) Gain or (loss) Subtract column (e) from column (d) and combine the result with column (g)
1a Totals for all short-term transactions reported on Form 1099-B for which basis was reported to the IRS and for which you have no adjustments (see instructions). However, if you choose to report all these transactions on Form 8949, leave this line blank and go to line 1b .				
1b Totals for all transactions reported on Form(s) 8949 with Box A checked				
2 Totals for all transactions reported on Form(s) 8949 with Box B checked				
3 Totals for all transactions reported on Form(s) 8949 with Box C checked				
4 Short-term capital gain from installment sales from Form 6252, line 26 or 37				
5 Short-term capital gain or (loss) from like-kind exchanges from Form 8824				
6 Partnership's share of net short-term capital gain (loss), including specially allocated short-term capital gains (losses), from other partnerships, estates, and trusts				
7 Net short-term capital gain or (loss). Combine lines 1a through 6 in column (h). Enter here and on Form 1065, Schedule K, line 8 or 11; or Form 8865, Schedule K, line 8 or 11				

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

See instructions for how to figure the amounts to enter on the lines below. This form may be easier to complete if you round off cents to whole dollars.	(d) Proceeds (sales price)	(e) Cost (or other basis)	(g) Adjustments to gain or loss from Form(s) 8949, Part II, line 2, column (g)	(h) Gain or (loss) Subtract column (e) from column (d) and combine the result with column (g)
8a Totals for all long-term transactions reported on Form 1099-B for which basis was reported to the IRS and for which you have no adjustments (see instructions). However, if you choose to report all these transactions on Form 8949, leave this line blank and go to line 8b .				
8b Totals for all transactions reported on Form(s) 8949 with Box D checked				
9 Totals for all transactions reported on Form(s) 8949 with Box E checked				
10 Totals for all transactions reported on Form(s) 8949 with Box F checked				
11 Long-term capital gain from installment sales from Form 6252, line 26 or 37				
12 Long-term capital gain or (loss) from like-kind exchanges from Form 8824				
13 Partnership's share of net long-term capital gain (loss), including specially allocated long-term capital gains (losses), from other partnerships, estates, and trusts				
14 Capital gain distributions (see instructions)				
15 Net long-term capital gain or (loss). Combine lines 8a through 14 in column (h). Enter here and on Form 1065, Schedule K, line 9a or 11; or Form 8865, Schedule K, line 9a or 11				

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

Cat. No. 11393G

Schedule D (Form 1065) 2018

Cost of Goods Sold

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

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

9a Check all methods used for valuing closing inventory:

(i) Cost

(ii) Lower of cost or market

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

b Check if there was a writedown of subnormal goods ▶

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

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

e If property is produced or acquired for resale, do the rules of section 263A apply to the 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.

What's New

Small business taxpayers. For tax years beginning after December 31, 2017, the following apply.

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

General Instructions

Purpose of Form

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

Who Must File

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

Inventories

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

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

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

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

Small business taxpayer. A small business taxpayer is a taxpayer that (a) has average annual gross receipts of \$25 million or less (indexed for inflation) for the 3 prior tax years, and (b) is not a tax shelter (as defined in section 448(d)(3)). See Pub. 538.

Uniform capitalization rules. The uniform capitalization rules of section 263A generally require you to capitalize, or include in inventory, certain costs incurred in connection with the following.

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

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

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

**SCHEDULE M-3
(Form 1065)**

Department of the Treasury
Internal Revenue Service

**Net Income (Loss) Reconciliation
for Certain Partnerships**

▶ Attach to Form 1065 or Form 1065-B.

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

OMB No. 1545-0123

2017

Name of partnership

Employer identification number

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

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

Name of Reportable Entity Partner	Identifying Number	Maximum Percentage Owned or Deemed Owned
<input checked="" type="text"/>	<input checked="" type="text"/>	<input checked="" type="text"/>

- E** Voluntary Filer.

Part I Financial Information and Net Income (Loss) Reconciliation

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

4a Worldwide consolidated net income (loss) from income statement source identified in Part I, line 1	4a	<input checked="" type="text"/>
b Indicate accounting standard used for line 4a (see instructions).		
<input checked="" type="checkbox"/> 1 GAAP <input type="checkbox"/> 2 IFRS <input type="checkbox"/> 3 Section 704(b)		
<input type="checkbox"/> 4 Tax-basis <input type="checkbox"/> 5 Other (Specify) ▶ <input checked="" type="text"/>		
5a Net income from nonincludible foreign entities (attach statement)	5a	(<input checked="" type="text"/>)
b Net loss from nonincludible foreign entities (attach statement and enter as a positive amount)	5b	<input checked="" type="text"/>
6a Net income from nonincludible U.S. entities (attach statement)	6a	(<input checked="" type="text"/>)
b Net loss from nonincludible U.S. entities (attach statement and enter as a positive amount)	6b	<input checked="" type="text"/>
7a Net income (loss) of other foreign disregarded entities (attach statement)	7a	<input checked="" type="text"/>
b Net income (loss) of other U.S. disregarded entities (attach statement)	7b	<input checked="" type="text"/>
8 Adjustment to eliminations of transactions between includible entities and nonincludible entities (attach statement)	8	<input checked="" type="text"/>
9 Adjustment to reconcile income statement period to tax year (attach statement)	9	<input checked="" type="text"/>
10 Other adjustments to reconcile to amount on line 11 (attach statement)	10	<input checked="" type="text"/>
11 Net income (loss) per income statement of the partnership. Combine lines 4a through 10	11	<input checked="" type="text"/>

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

12 Enter the total amount (not just the partnership's share) of the assets and liabilities of all entities included or removed on the following lines:

	Total Assets	Total Liabilities
a Included on Part I, line 4	<input checked="" type="text"/>	<input checked="" type="text"/>
b Removed on Part I, line 5	<input checked="" type="text"/>	<input checked="" type="text"/>
c Removed on Part I, line 6	<input checked="" type="text"/>	<input checked="" type="text"/>
d Included on Part I, line 7	<input checked="" type="text"/>	<input checked="" type="text"/>

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

Cat. No. 39669D

Schedule M-3 (Form 1065) 2017

Name of partnership

Employer identification number

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

Income (Loss) Items	(a) Income (Loss) per Income Statement	(b) Temporary Difference	(c) Permanent Difference	(d) Income (Loss) per Tax Return
Attach statements for lines 1 through 10.				
1 Income (loss) from equity method foreign corporations				
2 Gross foreign dividends not previously taxed				
3 Subpart F, QEF, and similar income inclusions				
4 Gross foreign distributions previously taxed				
5 Income (loss) from equity method U.S. corporations				
6 U.S. dividends				
7 Income (loss) from U.S. partnerships				
8 Income (loss) from foreign partnerships				
9 Income (loss) from other pass-through entities				
10 Items relating to reportable transactions				
11 Interest income (see instructions)				
12 Total accrual to cash adjustment				
13 Hedging transactions				
14 Mark-to-market income (loss)				
15 Cost of goods sold (see instructions) ()				
16 Sale versus lease (for sellers and/or lessors)				
17 Section 481(a) adjustments				
18 Unearned/deferred revenue				
19 Income recognition from long-term contracts				
20 Original issue discount and other imputed interest				
21a Income statement gain/loss on sale, exchange, abandonment, worthlessness, or other disposition of assets other than inventory and pass-through entities				
b Gross capital gains from Schedule D, excluding amounts from pass-through entities				
c Gross capital losses from Schedule D, excluding amounts from pass-through entities, abandonment losses, and worthless stock losses				
d Net gain/loss reported on Form 4797, line 17, excluding amounts from pass-through entities, abandonment losses, and worthless stock losses				
e Abandonment losses				
f Worthless stock losses (attach statement)				
g Other gain/loss on disposition of assets other than inventory				
22 Other income (loss) items with differences (attach statement)				
23 Total income (loss) items. Combine lines 1 through 22				
24 Total expense/deduction items. (From Part III, line 31) (see instructions)				
25 Other items with no differences				
26 Reconciliation totals. Combine lines 23 through 25				

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

Name of partnership

Employer identification number

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

Expense/Deduction Items	(a) Expense per Income Statement	(b) Temporary Difference	(c) Permanent Difference	(d) Deduction per Tax Return
1 State and local current income tax expense				
2 State and local deferred income tax expense				
3 Foreign current income tax expense (other than foreign withholding taxes)				
4 Foreign deferred income tax expense				
5 Equity-based compensation				
6 Meals and entertainment				
7 Fines and penalties				
8 Judgments, damages, awards, and similar costs				
9 Guaranteed payments				
10 Pension and profit-sharing				
11 Other post-retirement benefits				
12 Deferred compensation				
13 Charitable contribution of cash and tangible property				
14 Charitable contribution of intangible property				
15 Organizational expenses as per Regulations section 1.709-2(a)				
16 Syndication expenses as per Regulations section 1.709-2(b)				
17 Current year acquisition/reorganization investment banking fees				
18 Current year acquisition/reorganization legal and accounting fees				
19 Amortization/impairment of goodwill				
20 Amortization of acquisition, reorganization, and start-up costs				
21 Other amortization or impairment write-offs				
22 Reserved				
23a Depletion—Oil & Gas				
b Depletion—Other than Oil & Gas				
24 Intangible drilling & development costs				
25 Depreciation				
26 Bad debt expense				
27 Interest expense (see instructions)				
28 Purchase versus lease (for purchasers and/ or lessees)				
29 Research and development costs				
30 Other expense/deduction items with differences (attach statement)				
31 Total expense/deduction items. Combine lines 1 through 30. Enter here and on Part II, line 24, reporting positive amounts as negative and negative amounts as positive				

Additional Information for Schedule M-3 Filers

OMB No. 1545-0123

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

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

Name of partnership	Employer identification number																					
<table border="1" style="border-collapse: collapse;"> <thead> <tr> <th style="width: 80%;"></th> <th style="width: 10%; text-align: center;">Yes</th> <th style="width: 10%; text-align: center;">No</th> </tr> </thead> <tbody> <tr> <td>1 At any time during the tax year, were there any transfers between the partnership and its partners subject to the disclosure requirements of Regulations section 1.707-8?</td> <td style="text-align: center;"><input checked="" type="checkbox"/></td> <td style="text-align: center;"><input type="checkbox"/></td> </tr> <tr> <td>2 Does any amount reported on Schedule M-3, Part II, lines 7 or 8, column (d), reflect allocations to this partnership from another partnership of income, gain, loss, deduction, or credit that are disproportionate to this partnership's share of capital in that partnership or its ratio for sharing other items of that partnership?</td> <td style="text-align: center;"><input type="checkbox"/></td> <td style="text-align: center;"><input checked="" type="checkbox"/></td> </tr> <tr> <td>3 At any time during the tax year, did the partnership sell, exchange, or transfer any interest in an intangible asset to a related person as defined in sections 267(b) and 707(b)(1)?</td> <td style="text-align: center;"><input type="checkbox"/></td> <td style="text-align: center;"><input checked="" type="checkbox"/></td> </tr> <tr> <td>4 At any time during the tax year, did the partnership acquire any interest in an intangible asset from a related person as defined in sections 267(b) and 707(b)(1)?</td> <td style="text-align: center;"><input type="checkbox"/></td> <td style="text-align: center;"><input checked="" type="checkbox"/></td> </tr> <tr> <td>5 At any time during the tax year, did the partnership make any change in accounting principle for financial accounting purposes? See instructions for a definition of change in accounting principle</td> <td style="text-align: center;"><input type="checkbox"/></td> <td style="text-align: center;"><input checked="" type="checkbox"/></td> </tr> <tr> <td>6 At any time during the tax year, did the partnership make any change in a method of accounting for U.S. income tax purposes?</td> <td style="text-align: center;"><input type="checkbox"/></td> <td style="text-align: center;"><input checked="" type="checkbox"/></td> </tr> </tbody> </table>			Yes	No	1 At any time during the tax year, were there any transfers between the partnership and its partners subject to the disclosure requirements of Regulations section 1.707-8?	<input checked="" type="checkbox"/>	<input type="checkbox"/>	2 Does any amount reported on Schedule M-3, Part II, lines 7 or 8, column (d), reflect allocations to this partnership from another partnership of income, gain, loss, deduction, or credit that are disproportionate to this partnership's share of capital in that partnership or its ratio for sharing other items of that partnership?	<input type="checkbox"/>	<input checked="" type="checkbox"/>	3 At any time during the tax year, did the partnership sell, exchange, or transfer any interest in an intangible asset to a related person as defined in sections 267(b) and 707(b)(1)?	<input type="checkbox"/>	<input checked="" type="checkbox"/>	4 At any time during the tax year, did the partnership acquire any interest in an intangible asset from a related person as defined in sections 267(b) and 707(b)(1)?	<input type="checkbox"/>	<input checked="" type="checkbox"/>	5 At any time during the tax year, did the partnership make any change in accounting principle for financial accounting purposes? See instructions for a definition of change in accounting principle	<input type="checkbox"/>	<input checked="" type="checkbox"/>	6 At any time during the tax year, did the partnership make any change in a method of accounting for U.S. income tax purposes?	<input type="checkbox"/>	<input checked="" type="checkbox"/>
	Yes	No																				
1 At any time during the tax year, were there any transfers between the partnership and its partners subject to the disclosure requirements of Regulations section 1.707-8?	<input checked="" type="checkbox"/>	<input type="checkbox"/>																				
2 Does any amount reported on Schedule M-3, Part II, lines 7 or 8, column (d), reflect allocations to this partnership from another partnership of income, gain, loss, deduction, or credit that are disproportionate to this partnership's share of capital in that partnership or its ratio for sharing other items of that partnership?	<input type="checkbox"/>	<input checked="" type="checkbox"/>																				
3 At any time during the tax year, did the partnership sell, exchange, or transfer any interest in an intangible asset to a related person as defined in sections 267(b) and 707(b)(1)?	<input type="checkbox"/>	<input checked="" type="checkbox"/>																				
4 At any time during the tax year, did the partnership acquire any interest in an intangible asset from a related person as defined in sections 267(b) and 707(b)(1)?	<input type="checkbox"/>	<input checked="" type="checkbox"/>																				
5 At any time during the tax year, did the partnership make any change in accounting principle for financial accounting purposes? See instructions for a definition of change in accounting principle	<input type="checkbox"/>	<input checked="" type="checkbox"/>																				
6 At any time during the tax year, did the partnership make any change in a method of accounting for U.S. income tax purposes?	<input type="checkbox"/>	<input checked="" type="checkbox"/>																				

**SCHEDULE F
(Form 1040)**

Department of the Treasury
Internal Revenue Service (99)

Profit or Loss From Farming

▶ Attach to Form 1040, Form 1040NR, Form 1041, or Form 1065.
▶ Go to www.irs.gov/ScheduleF for instructions and the latest information.

OMB No. 1545-0074

2018
Attachment
Sequence No. **14**

Name of proprietor Social security number (SSN)

A Principal crop or activity **B** Enter code from Part IV **C** Accounting method: Cash Accrual **D** Employer ID number (EIN), (see instr)

E Did you "materially participate" in the operation of this business during 2018? If "No," see instructions for limit on passive losses Yes No

F Did you make any payments in 2018 that would require you to file Form(s) 1099 (see instructions)? Yes No

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

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

1a	Sales of livestock and other resale items (see instructions)	1a			
b	Cost or other basis of livestock or other items reported on line 1a	1b			
c	Subtract line 1b from line 1a			1c	
2	Sales of livestock, produce, grains, and other products you raised			2	
3a	Cooperative distributions (Form(s) 1099-PATR)	3a		3b	Taxable amount
4a	Agricultural program payments (see instructions)	4a		4b	Taxable amount
5a	Commodity Credit Corporation (CCC) loans reported under election			5a	
b	CCC loans forfeited	5b		5c	Taxable amount
6	Crop insurance proceeds and federal crop disaster payments (see instructions)				
a	Amount received in 2018	6a		6b	Taxable amount
c	If election to defer to 2019 is attached, check here <input type="checkbox"/> 6d Amount deferred from 2017			6d	
7	Custom hire (machine work) income			7	
8	Other income, including federal and state gasoline or fuel tax credit or refund (see instructions)			8	
9	Gross income. Add amounts in the right column (lines 1c, 2, 3b, 4b, 5a, 5c, 6b, 6d, 7, and 8). If you use the accrual method, enter the amount from Part III, line 50. See instructions ▶			9	

Part II Farm Expenses—Cash and Accrual Method. Do not include personal or living expenses. See instructions.

10	Car and truck expenses (see instructions). Also attach Form 4562	10			
11	Chemicals	11			
12	Conservation expenses (see instructions)	12			
13	Custom hire (machine work)	13			
14	Depreciation and section 179 expense (see instructions)	14			
15	Employee benefit programs other than on line 23	15			
16	Feed	16			
17	Fertilizers and lime	17			
18	Freight and trucking	18			
19	Gasoline, fuel, and oil	19			
20	Insurance (other than health)	20			
21	Interest (see instructions)				
a	Mortgage (paid to banks, etc.)	21a			
b	Other	21b			
22	Labor hired (less employment credits)	22			
23	Pension and profit-sharing plans	23			
24	Rent or lease (see instructions):				
a	Vehicles, machinery, equipment	24a			
b	Other (land, animals, etc.)	24b			
25	Repairs and maintenance	25			
26	Seeds and plants	26			
27	Storage and warehousing	27			
28	Supplies	28			
29	Taxes	29			
30	Utilities	30			
31	Veterinary, breeding, and medicine	31			
32	Other expenses (specify):				
	a _____	32a			
	b _____	32b			
	c _____	32c			
	d _____	32d			
	e _____	32e			
	f _____	32f			
33	Total expenses. Add lines 10 through 32f. If line 32f is negative, see instructions ▶	33			
34	Net farm profit or (loss). Subtract line 33 from line 9	34			

If a profit, stop here and see instructions for where to report. If a loss, complete lines 35 and 36.

35 Reserved for future use.

36 Check the box that describes your investment in this activity and see instructions for where to report your loss.
a All investment is at risk. **b** Some investment is not at risk.

Name(s) shown on return

Identifying number

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

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

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

Part II Qualifying Advanced Coal Project Credit, Qualifying Gasification Project Credit, 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% (0.20)	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% (0.15)	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% (0.30)	5c		
d Total. Add lines 5a, 5b, and 5c	5d		
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% (0.30)	6a		
b Qualified investment in property other than in a above placed in service during the tax year \$ × 20% (0.20)	6b		
c Total. Add lines 6a and 6b	6c		
7 Qualifying advanced energy project credit (see instructions):			
Qualified investment in advanced energy project property placed in service during the tax year \$ × 30% (0.30)	7		
8 Reserved for future use	8		
9 Enter the applicable unused investment credit from cooperatives (see instructions)	9		
10 Add lines 5d, 6c, 7, and 9. Report this amount on Form 3800, Part III, line 1a	10		

For Paperwork Reduction Act Notice, see separate instructions.

Cat. No. 12276E

Form **3468** (2018)

Part III Rehabilitation Credit and Energy Credit

11 Rehabilitation credit (see instructions for requirements that must be met):			
a Check this box if you are electing under section 47(d)(5) to take your qualified rehabilitation expenditures into account for the tax year in which paid (or, for self-rehabilitated property, when capitalized). See instructions. Note: This election applies to the current tax year and to all later tax years. You may not revoke this election without IRS consent <input type="checkbox"/>			
b Enter the dates on which the 24- or 60-month measuring period begins _____ and ends _____			
c Enter the adjusted basis of the building as of the beginning date above (or the first day of your holding period, if later) \$ _____			
d Enter the amount of the qualified rehabilitation expenditures incurred, or treated as incurred, during the period on line 11b above \$ _____ Enter the amount of qualified rehabilitation expenditures and multiply by the percentage shown:			
e Pre-1936 buildings under the transition rule (see instructions)	\$ <input type="text"/> × 10% (0.10)	11e	
f Certified historic structures under the transition rule (see instructions)	\$ <input type="text"/> × 20% (0.20)	11f	
g Certified historic structures with expenditures paid or incurred after 2017 and not under the transition rule (see instructions)	\$ <input type="text"/> × 4% (0.04)	11g	
Note: This credit is allowed for a 5-year period beginning in the tax year that the qualified rehabilitated building is placed in service. For properties identified on line 11f or 11g, complete lines 11h and 11i.			
h Enter the assigned NPS project number or the pass-through entity's employer identification number (see instructions) _____			
i Enter the date that the NPS approved the Request for Certification of Completed Work (see instructions) _____			
j Rehabilitation credit from an electing large partnership (Schedule K-1 (Form 1065-B), box 9)		11j	<input type="text"/>
12 Energy credit:			
a Basis of property using geothermal energy placed in service during the tax year (see instructions) \$ <input type="text"/> × 10% (0.10)		12a	
b Basis of property using solar illumination or solar energy placed in service during the tax year that was acquired after December 31, 2005, and the basis attributable to construction, reconstruction, or erection by the taxpayer after December 31, 2005 (see instructions) \$ <input type="text"/> × 30% (0.30) Qualified fuel cell property (see instructions):		12b	
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 \$ <input type="text"/> × 30% (0.30)		12c	
d Applicable kilowatt capacity of property on line 12c (see instructions) ▶ <input type="text"/> × \$1,000		12d	
e Enter the lesser of line 12c or line 12d		12e	
f Basis of property placed in service during the tax year that was acquired after October 3, 2008, and the basis attributable to construction, reconstruction, or erection by the taxpayer after October 3, 2008 \$ <input type="text"/> × 30% (0.30)		12f	
g Applicable kilowatt capacity of property on line 12f (see instructions) ▶ <input type="text"/> × \$3,000		12g	
h Enter the lesser of line 12f or line 12g Qualified microturbine property (see instructions):		12h	
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 \$ <input type="text"/> × 10% (0.10)		12i	
j Kilowatt capacity of property on line 12i ▶ <input type="text"/> × \$200		12j	
k Enter the lesser of line 12i or line 12j		12k	

Part III Rehabilitation Credit and Energy Credit (continued)

Combined heat and power system property (see instructions):			
Caution: You can't claim this credit if the electrical capacity of the property is more than 50 megawatts or has a mechanical energy capacity of more than 67,000 horsepower or an equivalent combination of electrical and mechanical energy capabilities.			
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% (0.10)	12l	
m	If the electrical capacity of the property is measured in:		
	• Megawatts, divide 15 by the megawatt capacity. Enter 1.0 if the capacity is 15 megawatts or less.		
	• Horsepower, divide 20,000 by the horsepower. Enter 1.0 if the capacity is 20,000 horsepower or less	12m	
n	Multiply line 12l by line 12m	12n	
Qualified small wind energy property (see instructions):			
o	Basis of property placed in service during the tax year that was acquired after October 3, 2008, and before January 1, 2009, and the basis attributable to the construction, reconstruction, or erection by the taxpayer after October 3, 2008, and before January 1, 2009 \$ × 30% (0.30)	12o	
p	Enter the smaller of line 12o or \$4,000	12p	
q	Basis of property placed in service during the tax year that was acquired after December 31, 2008, and the basis attributable to construction, reconstruction, or erection by the taxpayer after December 31, 2008 \$ × 30% (0.30)	12q	
Geothermal heat pump systems (see instructions):			
r	Basis of property placed in service during the tax year that was acquired after October 3, 2008, and the basis attributable to construction, reconstruction, or erection by the taxpayer after October 3, 2008 \$ × 10% (0.10)	12r	
Qualified investment credit facility property (see instructions):			
s	Basis of property (other than wind facility property and the construction of which began after 2016) placed in service during the tax year \$ × 30% (0.30)	12s	
t	Basis of wind facility property placed in service during the tax year and the construction of which begins during 2017 \$ × 24% (0.24)	12t	
u	Basis of wind facility property placed in service during the tax year and the construction of which begins during 2018 \$ × 18% (0.18)	12u	
v	Basis of wind facility property placed in service during the tax year and the construction of which begins during 2019 \$ × 12% (0.12)	12v	
13	Enter the applicable unused investment credit from cooperatives (see instructions)	13	
14	Add lines 11e, 11f, 11g, 11j, 12a, 12b, 12e, 12h, 12k, 12n, 12p, 12q, 12r, 12s, 12t, 12u, 12v, and 13. Report this amount on Form 3800, Part III, line 4a	14	

Depreciation and Amortization
(Including Information on Listed Property)

Department of the Treasury
Internal Revenue Service (99)

▶ Attach to your tax return.

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

Name(s) shown on return	Business or activity to which this form relates	Identifying number
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Part I Election To Expense Certain Property Under Section 179

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

1 Maximum amount (see instructions)	1	
2 Total cost of section 179 property placed in service (see instructions)	2	[REDACTED]
3 Threshold cost of section 179 property before reduction in limitation (see instructions)	3	
4 Reduction in limitation. Subtract line 3 from line 2. If zero or less, enter -0-	4	
5 Dollar limitation for tax year. Subtract line 4 from line 1. If zero or less, enter -0-. If married filing separately, see instructions	5	
6 (a) Description of property	(b) Cost (business use only)	(c) Elected cost
7 Listed property. Enter the amount from line 29	7	[REDACTED]
8 Total elected cost of section 179 property. Add amounts in column (c), lines 6 and 7	8	[REDACTED]
9 Tentative deduction. Enter the smaller of line 5 or line 8	9	
10 Carryover of disallowed deduction from line 13 of your 2017 Form 4562	10	[REDACTED]
11 Business income limitation. Enter the smaller of business income (not less than zero) or line 5. See instructions	11	
12 Section 179 expense deduction. Add lines 9 and 10, but don't enter more than line 11	12	[REDACTED]
13 Carryover of disallowed deduction to 2019. Add lines 9 and 10, less line 12 ▶	13	

Note: Don't use Part II or Part III below for listed property. Instead, use Part V.

Part II Special Depreciation Allowance and Other Depreciation (Don't include listed property. See instructions.)

14 Special depreciation allowance for qualified property (other than listed property) placed in service during the tax year. See instructions	14	[REDACTED]
15 Property subject to section 168(f)(1) election	15	
16 Other depreciation (including ACRS)	16	[REDACTED]

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

Section A

17 MACRS deductions for assets placed in service in tax years beginning before 2018	17	[REDACTED]
18 If you are electing to group any assets placed in service during the tax year into one or more general asset accounts, check here <input type="checkbox"/>		

Section B—Assets Placed in Service During 2018 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		[REDACTED]				[REDACTED]
b 5-year property		[REDACTED]				[REDACTED]
c 7-year property		[REDACTED]				[REDACTED]
d 10-year property		[REDACTED]				[REDACTED]
e 15-year property		[REDACTED]				[REDACTED]
f 20-year property		[REDACTED]				[REDACTED]
g 25-year property		[REDACTED]	25 yrs.		S/L	[REDACTED]
h Residential rental property		[REDACTED]	27.5 yrs.	MM	S/L	[REDACTED]
i Nonresidential real property		[REDACTED]	27.5 yrs.	MM	S/L	[REDACTED]
		[REDACTED]	39 yrs.	MM	S/L	[REDACTED]

Section C—Assets Placed in Service During 2018 Tax Year Using the Alternative Depreciation System

20a Class life		[REDACTED]			S/L	[REDACTED]
b 12-year		[REDACTED]			S/L	[REDACTED]
c 30-year		[REDACTED]			S/L	[REDACTED]
d 40-year		[REDACTED]				[REDACTED]

Part IV Summary (See instructions.)

50 YEAR PROP

21 Listed property. Enter amount from line 28	21	[REDACTED]
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	[REDACTED]
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	[REDACTED]

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

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

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

24a Do you have evidence to support the business/investment use claimed? <input type="checkbox"/> Yes <input type="checkbox"/> No		24b If "Yes," is the evidence written? <input type="checkbox"/> Yes <input type="checkbox"/> 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		
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	
	Yes	No	Yes	No	Yes	No	Yes	No	Yes	No	Yes	No
30 Total business/investment miles driven during the year (don't include commuting miles) .												
31 Total commuting miles driven during the year												
32 Total other personal (noncommuting) miles driven												
33 Total miles driven during the year. Add lines 30 through 32												
34 Was the vehicle available for personal use during off-duty hours?												
35 Was the vehicle used primarily by a more than 5% owner or related person? . . .												
36 Is another vehicle available for personal use?												

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

Answer these questions to determine if you meet an exception to completing Section B for vehicles used by employees who aren't more than 5% owners or related persons. See instructions.

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

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

Part VI Amortization

(a) Description of costs	(b) Date amortization begins	(c) Amortizable amount	(d) Code section	(e) Amortization period or percentage	(f) Amortization for this year
42 Amortization of costs that begins during your 2018 tax year (see instructions):					
179 Organizational Expenditures for Partnerships; 59(e) Optional write-off of certain tax preferences; 194 Qualified reforestation and reforestation costs; (more below)					
43 Amortization of costs that began before your 2018 tax year				43	
44 Total. Add amounts in column (f). See the instructions for where to report				44	

178 The cost of acquiring a lease; 195 Business start-up expenditures; 174 Research and experimental expenditures; 197 Various intangibles; 169 Pollution control facilities; 167(h) Certain Geophysical Expenditures; 171 Taxable Bonds Premiums (after 8/8/05); 248 Corporate Organizational Expenditures; 1400I Qualified Revitalization Expenditures; Unidentified Amortization

Sales of Business Property
(Also Involuntary Conversions and Recapture Amounts Under Sections 179 and 280F(b)(2))

Department of the Treasury
Internal Revenue Service

▶ **Attach to your tax return.**
▶ **Go to www.irs.gov/Form4797 for instructions and the latest information.**

Attachment
Sequence No. **27**

Name(s) shown on return	Identifying number
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1 Enter the gross proceeds from sales or exchanges reported to you for 2018 on Form(s) 1099-B or 1099-S (or substitute statement) that you are including on line 2, 10, or 20. See instructions **1**

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

2	(a) Description of property	(b) Date acquired (mo., day, yr.)	(c) Date sold (mo., day, yr.)	(d) Gross sales price	(e) Depreciation allowed or allowable since acquisition	(f) Cost or other basis, plus improvements and expense of sale	(g) Gain or (loss) Subtract (f) from the sum of (d) and (e)
							gain**
							loss**
3	Gain, if any, from Form 4684, line 39						3
4	Section 1231 gain from installment sales from Form 6252, line 26 or 37						4
5	Section 1231 gain or (loss) from like-kind exchanges from Form 8824						5
6	Gain, if any, from line 32, from other than casualty or theft						6
7	Combine lines 2 through 6. Enter the gain or (loss) here and on the appropriate line as follows						7
	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 didn't have any prior year section 1231 losses, or they were recaptured in an earlier year, enter the gain from line 7 as a long-term capital gain on the Schedule D filed with your return and skip lines 8, 9, 11, and 12 below.						
8	Nonrecaptured net section 1231 losses from prior years. See instructions						8
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

Part II Ordinary Gains and Losses (see instructions)

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

							gain**
							loss**

11	Loss, if any, from line 7						11 ()
12	Gain, if any, from line 7 or amount from line 8, if applicable						12
13	Gain, if any, from line 31						13
14	Net gain or (loss) from Form 4684, lines 31 and 38a						14
15	Ordinary gain from installment sales from Form 6252, line 25 or 36						15
16	Ordinary gain or (loss) from like-kind exchanges from Form 8824						16
17	Combine lines 10 through 16						17
18	For all except individual returns, enter the amount from line 17 on the appropriate line of your return and skip lines a and b below. For individual returns, complete lines a and b below.						
	a If the loss on line 11 includes a loss from Form 4684, line 35, column (b)(ii), enter that part of the loss here. Enter the loss from income-producing property on Schedule A (Form 1040), line 16. (Do not include any loss on property used as an employee.) Identify as from "Form 4797, line 18a." See instructions						18a
	b Redetermine the gain or (loss) on line 17 excluding the loss, if any, on line 18a. Enter here and on Schedule 1 (Form 1040), line 14						18b

Work Opportunity Credit

OMB No. 1545-0219

▶ **Attach to your tax return.**

▶ **Information about Form 5884 and its separate instructions is at www.irs.gov/form5884.**

Attachment
 Sequence No. **77**

Name(s) shown on return	Identifying number
<p>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.</p> <p>a Qualified first-year wages of employees who worked for you at least 120 hours but fewer than 400 hours . \$ × 25% (0.25)</p> <p>b Qualified first-year wages of employees who worked for you at least 400 hours \$ × 40% (0.40)</p> <p>c Qualified second-year wages of employees certified as long-term family assistance recipients \$ × 50% (0.50)</p>	<p>1a</p> <p>1b</p> <p>1c</p>
<p>2 Add lines 1a, 1b, and 1c. See instructions for the adjustment you must make to salaries and wages</p>	<p>2 </p>
<p>3 Work opportunity credit from partnerships, S corporations, cooperatives, estates, and trusts (see instructions)</p>	<p>3 </p>
<p>4 Add lines 2 and 3. Cooperatives, estates, and trusts, go to line 5. Partnerships and S corporations, stop here and report this amount on Schedule K. All others, stop here and report this amount on Form 3800, Part III, line 4b</p>	<p>4 </p>
<p>5 Amount allocated to patrons of the cooperative or beneficiaries of the estate or trust (see instructions)</p>	<p>5</p>
<p>6 Cooperatives, estates, and trusts, subtract line 5 from line 4. Report this amount on Form 3800, Part III, line 4b</p>	<p>6</p>

For Paperwork Reduction Act Notice, see separate instructions.

Cat. No. 13570D

Form **5884** (Rev. 12-2016)

**Credits for Affected Disaster Area Employers
(for Employers Affected by Hurricane Harvey, Irma, or Maria or
Certain California Wildfires)**

▶ Attach to your tax return.

▶ Go to www.irs.gov/Form5884A for instructions and the latest information.

Name(s) shown on return

Identifying number

SECTION A. Employee Retention Credit (see instructions)

1 a	Employers affected by Hurricane Harvey, enter the total qualified wages paid or incurred after August 23, 2017, and before January 1, 2018, while the business was inoperable				
1 b	Employers affected by Hurricane Irma, enter the total qualified wages paid or incurred after September 4, 2017, and before January 1, 2018, while the business was inoperable				
1 c	Employers affected by Hurricane Maria, enter the total qualified wages paid or incurred after September 16, 2017, and before January 1, 2018, while the business was inoperable				
1 d	Employers affected by certain California wildfires beginning on or after October 8, 2017, and before November 1, 2017, enter the total qualified wages paid or incurred after October 8, 2017, and before January 1, 2018, while the business was inoperable				
1 e	Employers affected by certain California wildfires beginning on or after December 4, 2017, enter the total qualified wages paid or incurred on or after December 4, 2017, and before January 1, 2018, while the business was inoperable				
1 f	Add amounts from lines 1a, 1b, 1c, 1d, and 1e				
2	Multiply line 1f by 40% (0.40). See instructions for the adjustment you must make to salaries and wages				
3	Employee retention credit from partnerships, S corporations, cooperatives, estates, and trusts (see instructions)				
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 1aa				
5	Amount allocated to patrons of the cooperative or beneficiaries of the estate or trust (see instructions)				
6	Cooperatives, estates, and trusts, subtract line 5 from line 4. Report this amount on Form 3800, Part III, line 1aa				

SECTION B. Reserved for Future Use

7	Reserved for future use				
8	Reserved for future use				
9	Reserved for future use				
10	Reserved for future use				

For Paperwork Reduction Act Notice, see separate instructions.

Credit for Increasing Research Activities

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

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

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	
19	Basic research payments to qualified organizations (see the line 2 instructions)			
20	Qualified organization base period amount (see the line 3 instructions)			
21	Subtract line 20 from line 19. If zero or less, enter -0-		21	
22	Add lines 18 and 21		22	
23	Multiply line 22 by 20% (0.20)		23	
24	Wages for qualified services (do not include wages used in figuring the work opportunity credit)			
25	Cost of supplies			
26	Rental or lease costs of computers (see the line 7 instructions)			
27	Enter the applicable percentage of contract research expenses. See the line 8 instructions			
28	Total qualified research expenses. Add lines 24 through 27			
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			
30	Divide line 29 by 6.0			
31	Subtract line 30 from line 28. If zero or less, enter -0-			
32	Multiply line 31 by 14% (0.14). If you skipped lines 30 and 31, multiply line 28 by 6% (0.06)		32	

For Paperwork Reduction Act Notice, see separate instructions.

Section B—Alternative Simplified Credit *(continued)*

33	Add lines 23 and 32	33		
34	Are you electing the reduced credit under section 280C? <input checked="" type="checkbox"/> Yes <input type="checkbox"/> No <input type="checkbox"/> If "Yes," multiply line 33 by 79% (0.79). If "No," enter the amount from line 33 and see the line 17 instructions for the statement that must be attached. Members of controlled groups or businesses under common control: see instructions for the statement that must be attached	34		

Section C—Current Year Credit

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

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

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

Orphan Drug Credit

▶ Go to www.irs.gov/Form8820 for the latest information.
 ▶ Attach to your tax return.

OMB No. 1545-1505

Attachment
 Sequence No. **103**

Name(s) shown on return

Identifying number

Part I Current Year Credit

1 Qualified clinical testing expenses paid or incurred during the tax year (see instructions)	1	[Redacted]	
2a Are you electing the reduced credit under section 280C? ▶ <input type="checkbox"/> Yes <input type="checkbox"/> No If "Yes," multiply line 1 by 19.75% (0.1975). If "No," multiply line 1 by 25% (0.25) 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	2a	[Redacted]	
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	[Redacted]	
c Subtract line 2b from line 2a. If zero or less, enter -0-	2c	[Redacted]	
3 Orphan drug credit from partnerships, S corporations, estates, or trusts	3	[Redacted]	
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, Part III, line 1h	4	[Redacted]	
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, Part III, line 1h	6		

For Paperwork Reduction Act Notice, see instructions.

Cat. No. 11208S

Form **8820** (Rev. 9-2018)

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

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

Name(s) shown on tax return	Identifying number
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Part I Information on the Like-Kind Exchange

Note: Generally, only real property should be described on line 1 or 2. However, you may describe personal and/or real property on line 1 or 2 if you are filing this form to report the disposition of property exchanged in a previously reported related party like-kind exchange. 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 the other party (month, day, year)	4	MM/DD/YYYY
5 Date like-kind property you received was identified by written notice to another party (month, day, year). See instructions for 45-day written identification requirement	5	MM/DD/YYYY
6 Date you actually received the like-kind property from other party (month, day, year). See instructions	6	MM/DD/YYYY

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

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

Part II Related Party Exchange Information

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

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

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

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

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 Indicator

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				
13	Adjusted basis of other property given up	13				
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				
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				
16	FMV of like-kind property you received	16				
17	Add lines 15 and 16	17				
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				
19	Realized gain or (loss). Subtract line 18 from line 17	19				
20	Enter the smaller of line 15 or line 19, but not less than zero	20				
21	Ordinary income under recapture rules. Enter here and on Form 4797, line 16. See instructions	21				
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				
23	Recognized gain. Add lines 21 and 22	23				
24	Deferred gain or (loss). Subtract line 23 from line 19. If a related party exchange, see instructions	24				
25	Basis of like-kind property received. Subtract line 15 from the sum of lines 18 and 23 . . .	25				

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				

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

▶ Attach to Form 1065 or Form 1120S.

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

OMB No. 1545-0123

Name	Employer identification number
------	--------------------------------

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

		Properties			
		A	B	C	D
2 Gross rents	2				
Rental Real Estate Expenses					
3 Advertising	3				
4 Auto and travel	4				
5 Cleaning and maintenance	5				
6 Commissions	6				
7 Insurance	7				
8 Legal and other professional fees	8				
9 Interest (see instructions)	9	Lines 2 through 17 are a total for all properties.			
10 Repairs	10				
11 Taxes	11				
12 Utilities	12				
13 Wages and salaries	13				
14 Depreciation (see instructions)	14				
15 Other (list) ▶	15				
.....					
.....					
16 Total expenses for each property. Add lines 3 through 15	16				
17 Income or (loss) from each property. Subtract line 16 from line 2	17				
18a Total gross rents. Add gross rents from line 2, columns A through H	18a				
b Total expenses. Add total expenses from line 16, columns A through H	18b				
19 Net gain (loss) from Form 4797, Part II, line 17, from the disposition of property from rental real estate activities	19				
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				
b Identify below the partnerships, estates, or trusts from which net income (loss) is shown on line 20a. Attach a schedule if more space is needed.					
(1) Name					
.....					
(2) Employer identification number					
.....					
.....					
21 Net rental real estate income (loss). Combine lines 18a through 20a. Enter the result here and on:	21				
• Form 1065 or 1120S: Schedule K, line 2					

Empowerment Zone Employment Credit

▶ **Attach to your tax return.**
▶ **Go to www.irs.gov/Form8844 for instructions and the latest information.**

Name(s) shown on return	Identifying number
1 Reserved for future use	1
2 Reserved for future use	2
3 Empowerment zone employment credit from partnerships, S corporations, cooperatives, estates, and trusts	3
4 Add lines 2 and 3. Cooperatives, estates, and trusts, go to line 5. Partnerships and S corporations, stop here and report this amount on Schedule K. All others, stop here and report this amount on Form 3800, Part III, line 3	4
5 Amount allocated to patrons of the cooperative or beneficiaries of the estate or trust (see instructions)	5
6 Cooperatives, estates, and trusts, subtract line 5 from line 4. Report this amount on Form 3800, Part III, line 3	6

For Paperwork Reduction Act Notice, see separate instructions.

Cat. No. 16145S

Form **8844** (2018)

Indian Employment Credit

Department of the Treasury
Internal Revenue Service

▶ **Attach to your tax return.**

▶ **Go to www.irs.gov/Form8845 for instructions and the latest information.**

2018
Attachment
Sequence No. **113**

Name(s) shown on return	Identifying number		
1 Reserved for future use	1		
2 Reserved for future use	2		
3 Reserved for future use	3		
4 Reserved for future use	4		
5 Indian employment credit from partnerships, S corporations, cooperatives, estates, and trusts	5		
6 Add lines 4 and 5. Cooperatives, estates, and trusts, go to line 7. Partnerships and S corporations, stop here and report this amount on Schedule K. All others, stop here and report this amount on Form 3800, Part III, line 1g	6		
7 Amount allocated to patrons of the cooperative or beneficiaries of the estate or trust (see instructions)	7		
8 Cooperatives, estates, and trusts, subtract line 7 from line 6. Report this amount on Form 3800, Part III, line 1g	8		

For Paperwork Reduction Act Notice, see separate instructions.

Cat. No. 16146D

Form **8845** (2018)

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

2018

Attachment
 Sequence No. **98**

▶ Attach to your tax return.
 ▶ Go to www.irs.gov/Form8846 for the latest information.

Name(s) shown on return

Identifying number

Note: Claim this credit **only** for employer social security and Medicare taxes paid by a food or beverage 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		
2	Tips not subject to the credit provisions (see instructions)	2		
3	Creditable tips. Subtract line 2 from line 1	3		
4	Multiply line 3 by 7.65% (0.0765). If you had any tipped employees whose wages (including tips) exceeded \$128,400, see instructions and check here ▶ <input type="checkbox"/>	4		
5	Credit for employer social security and Medicare taxes paid on certain employee tips from partnerships and S corporations	5		
6	Add lines 4 and 5. Partnerships and S corporations, report this amount on Schedule K. All others, report this amount on Form 3800, Part III, line 4f	6		

For Paperwork Reduction Act Notice, see instructions.

Cat. No. 16148Z

Form **8846** (2018)

Biodiesel and Renewable Diesel Fuels Credit

Department of the Treasury
Internal Revenue Service

▶ Attach to your tax return.

▶ Go to www.irs.gov/Form8864 for instructions and the latest information.

Name(s) shown on return

Identifying number

This space is reserved for future use.

Type of Fuel		(a) Number of Gallons Sold or Used	(b) Rate	(c) Column (a) x Column (b)	
1	Reserved for future use	1			
2	Reserved for future use	2			
3	Reserved for future use	3			
4	Reserved for future use	4			
5	Reserved for future use	5			
6	Reserved for future use	6			
7	Reserved for future use	7			
8	Reserved for future use		8		
9	Biodiesel and renewable diesel fuels credit from partnerships, S corporations, cooperatives, estates, and trusts (see instructions)		9		
10	Add lines 8 and 9. Cooperatives, estates, and trusts, go to line 11. Partnerships and S corporations, stop here and report this amount on Schedule K. All others, stop here and report this amount on Form 3800, Part III, line 1l		10		
11	Amount allocated to patrons of the cooperative or beneficiaries of the estate or trust (see instructions)		11		
12	Cooperatives, estates, and trusts, subtract line 11 from line 10. Report this amount on Form 3800, Part III, line 1l		12		

For Paperwork Reduction Act Notice, see separate instructions.

New Markets Credit

OMB No. 1545-1804

▶ **Attach to your tax return.**
 ▶ **Go to www.irs.gov/Form8874 for the latest information.**

Attachment
 Sequence No. **127**

Name(s) shown on return

Identifying number

(a) Name and address of the qualified community development entity (CDE)	(b) Employer identification number of CDE	(c) Date of initial investment	(d) Amount of qualified equity investment	(e) Credit rate	(f) Credit ((d) × (e))	
1				%		
				%		
				%		
				%		
				%		
				%		
				%	(Total)	
2 New markets credit from partnerships and S corporations					2	[Redacted]
3 Add lines 1 and 2. Partnerships and S corporations, report this amount on Schedule K. All others, report this amount on Form 3800, Part III, line 1i					3	[Redacted]

For Paperwork Reduction Act Notice, see instructions.

Cat. No. 31663N

Form **8874** (Rev. 11-2018)

**Credit for Small Employer Pension Plan
 Startup Costs**

OMB No. 1545-1810

▶ **Attach to your tax return.**

Attachment
 Sequence No. **130**

▶ **Go to www.irs.gov/Form8881 for the latest information.**

Name(s) shown on return

Identifying number

1 Qualified startup costs incurred during the tax year. Do not enter more than \$1,000.	1				
2 Enter one-half of line 1				2	
3 Credit for small employer pension plan startup costs from partnerships and S corporations				3	
4 Add lines 2 and 3				4	
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 Form 3800, Part III, line 1j				5	

For Paperwork Reduction Act Notice, see instructions.

Cat. No. 33435N

Form **8881** (Rev. 12-2017)

Credit for Employer-Provided Childcare Facilities and Services

Department of the Treasury
Internal Revenue Service

▶ **Attach to your tax return.**
▶ **Go to www.irs.gov/Form8882 for the latest information.**

Attachment
Sequence No. **131**

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

General Instructions

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

Purpose of Form

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

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

How To Figure the Credit

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

Qualified childcare expenditures are amounts paid or incurred:

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

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

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

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

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

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

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

Low Sulfur Diesel Fuel Production Credit

OMB No. 1545-1914

▶ **Attach to your tax return.**

▶ **Go to www.irs.gov/Form8896 for the latest information.**

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 \$0.05	2		
3 Qualified costs limitation (see instructions)	3		
4 Total low sulfur diesel fuel production credits allowed for all prior tax years (see instructions)	4		
5 Subtract line 4 from line 3	5		
6 Enter the smaller of line 5 or line 2	6		
7 Low sulfur diesel fuel production credit from partnerships, S corporations, and cooperatives (see instructions)	7		
8 Add lines 6 and 7. Cooperatives, go to line 9. 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 1m	8		
9 Amount allocated to patrons of the cooperative (see instructions)	9		
10 Cooperatives, subtract line 9 from line 8. Report this amount on Form 3800, Part III, line 1m	10		

General Instructions

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

Future Developments

For the latest information about developments related to Form 8896 and its instructions, such as legislation enacted after they were published, go to www.irs.gov/Form8896.

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.

Partnerships, S corporations, and cooperatives must file this form to claim the credit. All other taxpayers are not required to complete or file this form if their only source for this credit is a partnership, S corporation, or cooperative. Instead, they can report this credit directly on line 1m in Part III of Form 3800, General Business Credit.

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, 2007-49 I.R.B. 1137, available at www.irs.gov/irb/2007-49_IRB#RP-2007-69.



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.

Line 1

Enter the number of gallons of diesel fuel produced with a sulfur content of 15 parts per million or less.

Domestic Production Activities Deduction

OMB No. 1545-1984

▶ **Attach to your tax return.**

▶ **Go to www.irs.gov/Form8903 for instructions and the latest information.**

Attachment
Sequence No. **143**

Name(s) as shown on return	Identifying number	
	(a) Oil-related production activities	(b) All activities
Note: Do not complete column (a), unless you have oil-related production activities. Enter amounts for all activities in column (b), including oil-related production activities.		
1 Domestic production gross receipts (DPGR)	1	[Redacted]
2 Allocable cost of goods sold. If you are using the small business simplified overall method, skip lines 2 and 3	2	[Redacted]
3 Enter deductions and losses allocable to DPGR (see instructions)	3	[Redacted]
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	[Redacted]
5 Add lines 2 through 4	5	[Redacted]
6 Subtract line 5 from line 1	6	[Redacted]
7 Qualified production activities income from estates, trusts, and certain partnerships and S corporations (see instructions)	7	[Redacted]
8 Add lines 6 and 7. Estates and trusts, go to line 9. All others, skip line 9 and go to line 10	8	[Redacted]
9 Amount allocated to beneficiaries of the estate or trust (see instructions)	9	[Redacted]
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	[Redacted]
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	[Redacted]
11 Income limitation (see instructions): <ul style="list-style-type: none"> • Individuals, estates, and trusts. Enter your adjusted gross income figured without the domestic production activities deduction • All others. Enter your taxable income figured without the domestic production activities deduction (tax-exempt organizations, see instructions) 	11	[Redacted]
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	[Redacted]
13 Enter 9% of line 12	13	[Redacted]
14a Enter the smaller of line 10a or line 12	14a	[Redacted]
b Reduction for oil-related qualified production activities income. Multiply line 14a by 3%	14b	[Redacted]
15 Subtract line 14b from line 13	15	[Redacted]
16 Form W-2 wages (see instructions)	16	[Redacted]
17 Form W-2 wages from estates, trusts, and certain partnerships and S corporations (see instructions)	17	[Redacted]
18 Add lines 16 and 17. Estates and trusts, go to line 19. All others, skip line 19 and go to line 20	18	[Redacted]
19 Amount allocated to beneficiaries of the estate or trust (see instructions)	19	[Redacted]
20 Estates and trusts, subtract line 19 from line 18. All others, enter amount from line 18	20	[Redacted]
21 Form W-2 wage limitation. Enter 50% of line 20	21	[Redacted]
22 Enter the smaller of line 15 or line 21	22	[Redacted]
23 Domestic production activities deduction from cooperatives. Enter deduction from Form 1099-PATR, box 6	23	[Redacted]
24 Expanded affiliated group allocation (see instructions)	24	[Redacted]
25 Domestic production activities deduction. Combine lines 22 through 24 and enter the result here and on the applicable line of your return (see instructions)	25	[Redacted]

Alternative Motor Vehicle Credit

▶ **Attach to your tax return.**
 ▶ **Go to www.irs.gov/Form8910 for instructions and the latest information.**

Name(s) shown on return	Identifying number
-------------------------	--------------------

Note:

- Use this form to claim the credit for certain alternative motor vehicles acquired in 2017 but not placed in service until 2018 (see instructions).
- Claim the credit for certain plug-in electric vehicles on Form 8936.

Part I Tentative Credit

Use a separate column for each vehicle. If you need more columns, use additional Forms 8910 and include the totals on lines 7 and 11.

		(a) Vehicle 1	(b) Vehicle 2
1 Year, make, and model of vehicle	1		
2 Vehicle identification number (see instructions)	2		
3 Enter date vehicle was placed in service (MM/DD/YYYY)	3	/ /	/ /
4 Tentative credit (see instructions for amount to enter)	4		
		Sum of all columns	

Next: If you did NOT use your vehicle for business or investment purposes and did not have a credit from a partnership or S corporation, skip Part II and go to Part III. All others, go to Part II.

Part II Credit for Business/Investment Use Part of Vehicle

5 Business/investment use percentage (see instructions)	5	%	%
6 Multiply line 4 by line 5	6		
7 Add columns (a) and (b) on line 6	7		
8 Alternative motor vehicle credit from partnerships and S corporations (see instructions)	8		
9 Business/investment use part of credit. Add lines 7 and 8. Partnerships and S corporations, stop here and report this amount on Schedule K. All others, report this amount on Form 3800, Part III, line 1r	9		

Part III Credit for Personal Use Part of Vehicle

10 If you skipped Part II, enter the amount from line 4. If you completed Part II, subtract line 6 from line 4	10		
11 Add columns (a) and (b) on line 10	11		
12 Enter the amount from Form 1040, line 11, or Form 1040NR, line 45	12		
13 Personal credits from Form 1040 or 1040NR (see instructions)	13		
14 Subtract line 13 from line 12. If zero or less, enter -0- and stop here. You cannot claim the personal use part of the credit	14		
15 Personal use part of credit. Enter the smaller of line 11 or line 14 here and on Schedule 3 (Form 1040), line 54 (or Form 1040NR, line 51). Check box c on that line and enter "8910" in the space next to that box. If line 14 is smaller than line 11, see instructions	15		

For Paperwork Reduction Act Notice, see separate instructions.

Alternative Fuel Vehicle Refueling Property Credit

Department of the Treasury
Internal Revenue Service

▶ Attach to your tax return.

▶ Go to www.irs.gov/Form8911 for instructions and the latest information.

Name(s) shown on return

Identifying number

Part I Total Cost of Refueling Property

1 Reserved for future use

1

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

2 Reserved for future use

2

3 Reserved for future use

3

4 Reserved for future use

4

5 Reserved for future use

5

6 Reserved for future use

6

7 Reserved for future use

7

8 Alternative fuel vehicle refueling property credit from partnerships and S corporations (see instructions)

8

9 **Business/investment use part of credit.** Add lines 7 and 8. Partnerships and S corporations, stop here and report this amount on Schedule K. All others, report this amount on Form 3800, Part III, line 1s

9

Part III Credit for Personal Use Part of Refueling Property

10 Reserved for future use

10

11 Reserved for future use

11

12 Reserved for future use

12

13 Reserved for future use

13

14 Reserved for future use

14

15 Reserved for future use

a Reserved for future use

15a

b Reserved for future use

15b

c Reserved for future use

15c

16 Reserved for future use

16

17 Reserved for future use

17

18 Reserved for future use

18

19 Reserved for future use

19

Report of Employer-Owned Life Insurance Contracts

OMB No. 1545-2089

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

Attachment
 Sequence No. **160**

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

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

Future Developments

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

General Instructions

Purpose of Form

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

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

Definitions

Employer-owned life insurance contract.

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

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

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

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

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

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

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

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

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

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

Electronic notification and consent.

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

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

Qualified Plug-in Electric Drive Motor Vehicle Credit

(Including Qualified Two-Wheeled Plug-in Electric Vehicles)

Department of the Treasury
Internal Revenue Service

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

Name(s) shown on return	Identifying number
-------------------------	--------------------

Note:

- Use this form to claim the credit for certain plug-in electric vehicles (including qualified two-wheeled plug-in electric vehicles acquired in **2017** but not placed in service until 2018). See instructions.
- Claim the credit for certain alternative motor vehicles on Form 8910.

Part I Tentative Credit

Use a separate column for each vehicle. If you need more columns, use additional Forms 8936 and include the totals on lines 12 and 19.

		(a) Vehicle 1	(b) Vehicle 2
1 Year, make, and model of vehicle	1		
2 Vehicle identification number (see instructions)	2		
3 Enter date vehicle was placed in service (MM/DD/YYYY)	3		
4a If the vehicle is a two-wheeled vehicle, enter the cost of the vehicle. If the vehicle has at least four wheels, see instructions	4a		
b Phaseout percentage (see instructions)	4b	%	%
c Tentative credit. Multiply line 4a by line 4b	4c		

Next: If you did NOT use your vehicle for business or investment purposes and did not have a credit from a partnership or S corporation, skip Part II and go to Part III. All others, go to Part II.

Part II Credit for Business/Investment Use Part of Vehicle

5 Business/investment use percentage (see instructions)	5	%	%
6 Multiply line 4c by line 5. If the vehicle has at least four wheels, leave lines 7 through 10 blank and go to line 11	6		
7 Section 179 expense deduction (see instructions)	7		
8 Subtract line 7 from line 6	8		
9 Multiply line 8 by 10% (0.10)	9		
10 Maximum credit per vehicle	10		
11 For vehicles with four or more wheels, enter the amount from line 6. If the vehicle is a two-wheeled vehicle, enter the smaller of line 9 or line 10	11		
12 Add columns (a) and (b) on line 11	12		
13 Qualified plug-in electric drive motor vehicle credit from partnerships and S corporations (see instructions)	13		
14 Business/investment use part of credit. Add lines 12 and 13. Partnerships and S corporations, stop here and report this amount on Schedule K. All others, report this amount on Form 3800, Part III, line 1y	14		

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

► **Attach to your tax return.**

Name(s) shown on return

Identifying number

- A** Did you pay premiums during your tax year for employee health insurance coverage you provided through a Small Business Health Options Program (SHOP) Marketplace (or do you qualify for an exception to this requirement)? See instructions.
- Yes.** Enter Marketplace Identifier (if any): _____
- No.** Stop. Do not file Form 8941 (see instructions for an exception that may apply to a partnership, S corporation, cooperative, estate, trust, or tax-exempt entity)
- B** Enter the employer identification number (EIN) used to report employment taxes for individuals included on line 1 below if different from the identifying number listed above _____
- C** Does a tax return you (or any predecessor) filed for a tax year beginning in 2014, 2015, or 2016 include a Form 8941 with line A checked "Yes" and line 12 showing a positive amount?
- Yes.** Stop. Do not file Form 8941 (see instructions for an exception that may apply to a partnership, S corporation, cooperative, estate, trust, or tax-exempt entity) (also see instructions for information about the credit period limitation)
- No.**

Caution: See the instructions and complete Worksheets 1 through 7 as needed.

1	Enter the number of individuals you employed during the tax year who are considered employees for purposes of this credit (total from Worksheet 1, column (a))		
2	Enter the number of full-time equivalent employees (FTEs) you had for the tax year (from Worksheet 2, line 3). If you entered 25 or more, skip lines 3 through 11 and enter -0- on line 12		
3	Average annual wages you paid for the tax year (from Worksheet 3, line 3). This amount must be a multiple of \$1,000. If you entered \$54,000 or more, skip lines 4 through 11 and enter -0- on line 12		
4	Premiums you paid during the tax year for employees included on line 1 for health insurance coverage under a qualifying arrangement (total from Worksheet 4, column (b))		
5	Premiums you would have entered on line 4 if the total premium for each employee equaled the average premium for the small group market in which the employee enrolls in health insurance coverage (total from Worksheet 4, column (c))		
6	Enter the smaller of line 4 or line 5		
7	Multiply line 6 by the applicable percentage: • Tax-exempt small employers, multiply line 6 by 35% (0.35) • All other small employers, multiply line 6 by 50% (0.50)		
8	If line 2 is 10 or less, enter the amount from line 7. Otherwise, enter the amount from Worksheet 5, line 6		
9	If line 3 is \$26,000 or less, enter the amount from line 8. Otherwise, enter the amount from Worksheet 6, line 7		
10	Enter the total amount of any state premium subsidies paid and any state tax credits available to you for premiums included on line 4. See instructions		
11	Subtract line 10 from line 4. If zero or less, enter -0-		
12	Enter the smaller of line 9 or line 11		
13	If line 12 is zero, skip lines 13 and 14 and go to line 15. Otherwise, enter the number of employees included on line 1 for whom you paid premiums during the tax year for health insurance coverage under a qualifying arrangement (total from Worksheet 4, column (a))		
14	Enter the number of FTEs you would have entered on line 2 if you only included employees included on line 13 (from Worksheet 7, line 3)		
15	Credit for small employer health insurance premiums from partnerships, S corporations, cooperatives, estates, and trusts (see instructions)		
16	Add lines 12 and 15. Cooperatives, estates, and trusts, go to line 17. Tax-exempt small employers, skip lines 17 and 18 and go to line 19. Partnerships and S corporations, stop here and report this amount on Schedule K. All others, stop here and report this amount on Form 3800, Part III, line 4h		
17	Amount allocated to patrons of the cooperative or beneficiaries of the estate or trust (see instructions)		
18	Cooperatives, estates, and trusts, subtract line 17 from line 16. Stop here and report this amount on Form 3800, Part III, line 4h		
19	Enter the amount you paid in 2018 for taxes considered payroll taxes for purposes of this credit. See instructions		
20	Tax-exempt small employers, enter the smaller of line 16 or line 19 here and on Form 990-T, line 50f		

For Paperwork Reduction Act Notice, see separate instructions.

Cat. No. 37757S

Form **8941** (2018)

Required Payment or Refund Under Section 7519

▶ Don't attach this form to Form 1065, Form 1065-B, or Form 1120S; file it separately.

▶ Go to www.irs.gov/Form8752 for the latest information.

2017

Department of the Treasury
Internal Revenue Service

For the required payment figured using the net income from the base year ending ■■■, 2017

▶ Due by May 15, 2018.

Type or print	Name of partnership or S corporation	Employer identification number
	Number, street, and room or suite no. If a P.O. box, see instructions.	
	City or town, state or province, country, and ZIP or foreign postal code	

- A** Check applicable box to show how entity is classified for federal income tax purposes: (1) Partnership ■ (2) S Corporation
- B** If this is the entity's first tax year, skip lines 1 through 10, enter -0- on line 11, and check this box
- C** If this form is being filed to claim a full refund of the net required payment balance because of a terminating event, skip lines 1 through 9a, enter -0- on line 9b, complete lines 10-12, and check this box
- D** If the entity had a short base year (a base year of less than 12 months), check this box. See the line 1 instructions for the definition of "base year"

<p>1 Net income for base year. If the entity had a short base year, increase the net income for the short base year by the applicable payments made during the base year (line 2 below), and multiply the result by the ratio of 12 over the number of months in the short base year. Carry out the ratio to at least 3 decimal places. If zero or less, enter -0-</p>	1		
<p>2 Applicable payments made during base year</p>	2		
<p>3 Deferral ratio. Divide the number of months in the deferral period by 12 and enter the result as a percentage. Carry out your answer to at least the nearest tenth of a percent</p>	3	.	%
<p>4 Line 1 deferred amount. Multiply line 1 by line 3 Caution: If the entity had a short base year, skip lines 5 and 6 and go to line 7.</p>	4		
<p>5 Line 2 deferred amount. Multiply line 2 by line 3</p>	5		
<p>6 Applicable payments made during the deferral period of the base year</p>	6		
<p>7 If the entity had a 12-month base year, subtract line 6 from line 5. If zero or less, enter -0-. If the entity had a short base year, enter the applicable payments made during the deferral period of the applicable election year</p>	7		
<p>8 Net base year income. If the entity had a 12-month base year, add lines 4 and 7. If the entity had a short base year, subtract line 7 from line 4. If zero or less, enter -0-</p>	8		
<p>9a Multiply line 8 by 40.6% (0.406) ▶</p>	9a		
<p>b If line 9a is more than \$500 or the required payment for any prior tax year was more than \$500, enter the amount from line 9a here. Otherwise, enter -0- ▶</p>	9b		
<p>10 Net required payment balance. Enter the excess of the required payments made for all prior years over the refunds of any required payments received for all prior years</p>	10	■	
<p>11 Required payment due. If line 9b is larger than line 10, subtract line 10 from line 9b. See the line 11 instructions for payment options</p>	11	■	
<p>12 Refund of net prior year payments. If line 10 is larger than line 9b, subtract line 9b from line 10</p>	12	■	

Sign Here

Keep a copy of this form for your records.

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, partner, or limited liability company member Date Title

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

Inclusion of Deferred Foreign Income Upon Transition to Participation Exemption System

▶ **Attach to tax return.**

▶ **Go to www.irs.gov/Form965 for instructions and the latest information.**

For calendar year 20 _____, or other tax year beginning _____, 20 _____, and ending _____, 20 _____, of the filer.	
Name of person filing this return [REDACTED]	Identifying number [REDACTED]

Note. Throughout this form, the term “2018 tax year” refers to 2018 calendar tax years and fiscal tax years of the person filing this return that begin in 2018. The term “2017 tax year” refers to 2017 calendar tax years and fiscal tax years of the person filing this return that begin in 2017.

Part I Section 965(a) Inclusion	
1 2018 tax year section 965(a) inclusion amounts from Schedule A. Enter the sum of column (k) of Schedule A	1
2 2018 tax year section 965(a) inclusions from pass-throughs. Attach schedule	2
3 Total 2018 tax year section 965(a) inclusion. Add lines 1 and 2. Enter the sum here and on your tax return as follows. Corporations: Enter the line 3 total on Form 1120, Schedule C, line 15, column (a), or the corresponding line of other corporate tax returns. All others: See instructions ▶	3
4 2017 tax year section 965(a) inclusion amounts from Schedule A. Enter the sum of column (j) of Schedule A	4
5 2017 tax year section 965(a) inclusions from pass-throughs. Attach schedule	5
6 Total 2017 tax year section 965(a) inclusion. Add lines 4 and 5 ▶	6

Part II Section 965(c) Deduction	
SECTION 1—Section 965(c) Deduction by Tax Year	2018 Tax Year
7 Enter the amount from Part I, line 1. If -0-, skip to line 16	7
8 Aggregate Foreign Cash Position. Enter the sum from Schedule D, line 21	8
9 Enter the smaller of line 7 or 8	9
10 Enter the 2018 15.5% Rate Equivalent Percentage from Part II, Section 2. Enter amount from Section 2, line 1a	10
11 Section 965(c) Deduction Related to 15.5% Rate Equivalent Percentage. Multiply line 9 by line 10	11
12 Subtract line 9 from line 7	12
13 Enter the 2018 8% Rate Equivalent Percentage from Part II, Section 2. Enter amount from Section 2, line 1b	13
14 Section 965(c) Deduction Related to 8% Rate Equivalent Percentage. Multiply line 12 by line 13	14
15 2018 tax year section 965(c) deduction not from pass-throughs. Add lines 11 and 14	15
16 2018 tax year section 965(c) deduction from pass-throughs. Attach schedule	16
17 Total 2018 tax year section 965(c) deduction. Add lines 15 and 16. Enter the sum here and on your tax return as follows. Corporations: Enter the line 17 total on Form 1120, Schedule C, line 15, column (c), or the corresponding line of other corporate tax returns. All others: See instructions	17

SECTION 1—Section 965(c) Deduction by Tax Year <i>(continued)</i>		2017 Tax Year	
18	Enter the amount from Part I, line 4. If -0-, skip to line 27	18	<input type="checkbox"/>
19	Aggregate Foreign Cash Position. Enter the sum from Schedule D, line 19	19	<input type="checkbox"/>
20	Enter the smaller of line 18 or 19	20	<input type="checkbox"/>
21	Enter the 2017 15.5% Rate Equivalent Percentage from Part II, Section 2. For calendar year persons, enter amount from Section 2, line 1a. For fiscal year persons, enter amount from Section 2, line 2c	21	<input type="checkbox"/>
22	Section 965(c) Deduction Related to 15.5% Rate Equivalent Percentage. Multiply line 20 by line 21	22	<input type="checkbox"/>
23	Subtract line 20 from line 18	23	<input type="checkbox"/>
24	Enter the 2017 8% Rate Equivalent Percentage from Part II, Section 2. For calendar year persons, enter amount from Section 2, line 1b. For fiscal year persons, enter amount from Section 2, line 2e	24	<input type="checkbox"/>
25	Section 965(c) Deduction Related to 8% Rate Equivalent Percentage. Multiply line 23 by line 24	25	<input type="checkbox"/>
26	2017 tax year section 965(c) deductions not from pass-throughs. Add lines 22 and 25	26	<input type="checkbox"/>
27	2017 tax year section 965(c) deductions from pass-throughs. Attach schedule	27	<input type="checkbox"/>
28	Total 2017 tax year section 965(c) deductions. Add lines 26 and 27	28	<input type="checkbox"/>

SECTION 2—Rate Equivalent Percentages

1	Calendar Year Persons	2017 Calendar Year	2018 Tax Year
a	15.5 Percent Rate Equivalent Percentage	0.557142857	0.261904762
b	8 Percent Rate Equivalent Percentage	0.771428571	0.619047619
2	2017 Fiscal Year Persons		
a	Enter the section 15 blended rate calculated in accordance with section 965(c)(2) (see instructions) 15.5 Percent Rate Equivalent Percentage	2a	
b	Subtract 15.5% from line 2a	2b	
c	Divide line 2b by line 2a	2c	
d	8 Percent Rate Equivalent Percentage Subtract 8% from line 2a	2d	
e	Divide line 2d by line 2a	2e	

Part III Elections		Yes	No
A	Was an election made to pay the net tax liability over 8 years as provided for in section 965(h)?	<input type="checkbox"/>	<input checked="" type="checkbox"/>
B	Complete if a shareholder in an S corporation. Was an election made to defer payment of net tax liability as provided for in section 965(i)?	<input type="checkbox"/>	<input type="checkbox"/>
C	Complete if a Real Estate Investment Trust. Was an election made to include income over 8 years as provided for in section 965(m)?	<input type="checkbox"/>	<input type="checkbox"/>
D	Was an election made not to apply a net operating loss deduction as provided in section 965(n)?	<input type="checkbox"/>	<input type="checkbox"/>
E	Was the election provided for in Regulations section 1.965-2(f)(2) made?	<input type="checkbox"/>	<input type="checkbox"/>

**SCHEDULE A
(Form 965)**

(January 2019)
Department of the Treasury
Internal Revenue Service

U.S. Shareholder's Section 965(a) Inclusion Amount

▶ Attach to Form 965.
▶ Go to www.irs.gov/Form965 for instructions and the latest information.

OMB No. 1545-0123

Name of person filing this return		Identifying number				
	Name of Deferred Foreign Income Corporation (DFIC)	(a) EIN or Reference ID Number of the Foreign Corporation (see instructions)	(b) U.S. Tax Year End (Year/Month) of DFIC (see instructions)	(c) Accumulated Post-1986 Deferred Foreign Income in Functional Currency (see instructions)	(d) December 31, 2017 Spot Rate	(e) Accumulated Post-1986 Deferred Foreign Income in U.S. Dollars (divide column (c) by column (d))
1						
2						
3						
4						
5						
6						
7						
8						
9						
10						
11						
12						
13						
14						
15						
16	Total (lines 1-15)					

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

Cat. No. 71324V

Schedule A (Form 965) (1-2019)

	(g) U.S. Shareholder's Pro Rata Share of Column (e)	(g) Deficit Allocation Ratio (column (f) amount divided by column (f), line 16)	(h) U.S. Shareholder's Aggregate Foreign E&P Deficit (see Instructions)	(i) Section 965(a) Inclusion Amount (column (f) less column (h))	(j) Section 965(a) Inclusion Amount Taken Into Account in the 2017 Tax Year	(k) Section 965(a) Inclusion Amount Taken Into Account in the 2018 Tax Year
1						
2						
3						
4						
5						
6						
7						
8						
9						
10						
11						
12						
13						
14						
15						
16						

Add schedules as needed.

**SCHEDULE B
(Form 965)**

(January 2019)

Department of the Treasury
Internal Revenue Service

Name of person filing this return

Deferred Foreign Income Corporation's Earnings and Profits (E&P)

▶ Attach to Form 965.

▶ Go to www.irs.gov/Form965 for instructions and the latest information.

▶ Complete for Deferred Foreign Income Corporations.

▶ List E&P Deficit Foreign Corporations in Schedule C.

OMB No. 1545-0123

Identifying number

	a Separate Category (Enter code—see instructions.)	(a) EIN or Reference ID Number of the Foreign Corporation (see instructions)	(b)(1) November 2, 2017 Post-1986 E&P in Functional Currency (see instructions)	(b)(2) Check box if Alternative Method for Calculating E&P Elected (see instructions)	(c) November 2, 2017 Post-1986 Previously Taxed E&P in Functional Currency (see instructions)	(d) November 2, 2017 Post-1986 E&P Attributable to ECI in Functional Currency
b	If code 901j is entered on line a, enter the country code for the sanctioned country (see instructions)					
1						
2						
3						
4						
5						
6						
7						
8						
9						
10						
11						
12						
13						
14						
15						

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

Cat. No. 71343C

Schedule B (Form 965) (1-2019)

	(e) November 2, 2017 Accumulated Post-1986 Deferred Foreign Income in Functional Currency (column (b)(1) less columns (c) and (d))	(f) December 31, 2017 Post-1986 E&P in Functional Currency	(g) December 31, 2017 Post-1986 Previously Taxed E&P in Functional Currency (see instructions)	(h) December 31, 2017 Post-1986 E&P Attributable to ECI in Functional Currency	(i) December 31, 2017 Accumulated Post-1986 Deferred Foreign Income in Functional Currency (column (f) less columns (g) and (h))
1					
2					
3					
4					
5					
6					
7					
8					
9					
10					
11					
12					
13					
14					
15					

Add schedules as needed.

**SCHEDULE C
(Form 965)**

(January 2019)

Department of the Treasury
Internal Revenue Service

Name of person filing this return

U.S. Shareholder's Aggregate Foreign Earnings and Profits Deficit

▶ Attach to Form 965.

▶ Go to www.irs.gov/Form965 for instructions and the latest information.

▶ If a Specified Foreign Corporation is included on Schedule B, it should not be included on this Schedule C.

▶ List E&P Deficit Foreign Corporations in this Schedule C.

OMB No. 1545-0123

Identifying number

a	Separate Category (Enter code—see instructions).	EIN or Reference ID Number of the Foreign Corporation (see instructions)	November 2, 2017 Post-1986 E&P Deficit in Functional Currency	December 31, 2017 Spot Rate (see instructions)	November 2, 2017 Post-1986 E&P Deficit in U.S. Dollars (divide column (b) by column (c))	(e) U.S. Shareholder's Pro Rata Share of Column (d)
1						
2						
3						
4						
5						
6						
7						
8						
9						
10						
11						
12						
13						
14						
15						
16	Total (lines 1–15)					

Add schedules as needed.

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

Cat. No. 71328N

Schedule C (Form 965) (1-2019)

**SCHEDULE D
(Form 965)**

(January 2019)
Department of the Treasury
Internal Revenue Service

U.S. Shareholder's Aggregate Foreign Cash Position

▶ Attach to Form 965.
▶ Go to www.irs.gov/Form965 for instructions and the latest information.

OMB No. 1545-0123

Name of person filing this return

Identifying number

Enter amounts in U.S. Dollars.

	Name of Specified Foreign Corporation	(a) EIN or Reference ID Number of the Foreign Corporation (see instructions)	(b) Cash Position at Close of the Last Taxable Year Prior to the Year Referenced in Column (d) (enter amount from Schedule E, column (b)(3))	(c) Pro Rata Share of Column (b)	(d) Cash Position at Close of the Last Taxable Year That Ends Before November 2, 2017 (enter amount from Schedule E, column (c)(3))	(e) Pro Rata Share of Column (d)	(f) Cash Position at Close of the Last Taxable Year Beginning Before January 1, 2018 (enter amount from Schedule E, column (d)(3))	(g) Pro Rata Share of Column (f)
1								
2								
3								
4								
5								
6								
7								
8								
9								
10								
11								
12								
13								
14								
15								
16	Total (lines 1-15)							

Add schedules as needed.

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

Cat. No. 71325G

Schedule D (Form 965) (1-2019)

17	Enter the total of column (g)	17
18	Combine totals of columns (c) and (e) and divide by two	18
19	Aggregate Foreign Cash Position. Enter the larger of the amount on line 17 or the amount on line 18	19
20	Aggregate Foreign Cash Position Taken Into Account on the 2017 Tax Return	20
21	Aggregate Foreign Cash Position Taken Into Account on the 2018 Tax Return	21

**SCHEDULE E
(Form 965)**

(January 2019)

Department of the Treasury
Internal Revenue Service

Name of person filing this return

OMB No. 1545-0123

U.S. Shareholder's Aggregate Foreign Cash Position — Detail

▶ Attach to Form 965.
▶ Go to www.irs.gov/Form965 for instructions and the latest information.

Identifying number

Enter amounts in U.S. Dollars.

	Name of Specified Foreign Corporation	(a) EIN or Reference ID Number of the Foreign Corporation (see instructions)	(b)(1) Cash Position at Close of the Last Taxable Year Prior to the Year Referenced in Column (c)(3) Other Than Derivative Financial Instruments and Hedging Transactions	(b)(2) Cash Position at Close of the Last Taxable Year Prior to the Year Referenced in Column (c)(3) From Derivative Financial Instruments and Hedging Transactions	(b)(3) Cash Position at Close of the Last Taxable Year Prior to the Year Referenced in Column (c)(3) (add columns (b)(1) and (b)(2))
1					
2					
3					
4					
5					
6					
7					
8					
9					
10					
11					
12					
13					
14					
15					
16	Total (lines 1–15)				

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

Cat. No. 71327C

Schedule E (Form 965) (1-2019)

	(c)(1) Cash Position at Close of the Last Taxable Year That Ends Before November 2, 2017 Other Than Derivative Financial Instruments and Hedging Transactions	(c)(2) Cash Position at Close of the Last Taxable Year That Ends Before November 2, 2017 From Derivative Financial Instruments and Hedging Transactions	(c)(3) Cash Position at Close of the Last Taxable Year That Ends Before November 2, 2017 (add columns (c)(1) and (c)(2))	(d)(1) Cash Position at Close of the Last Taxable Year Beginning Before January 1, 2018 Other Than Derivative Financial Instruments and Hedging Transactions	(d)(2) Cash Position at Close of the Last Taxable Year Beginning Before January 1, 2018 From Derivative Financial Instruments and Hedging Transactions	(d)(3) Cash Position at Close of the Last Taxable Year Beginning Before January 1, 2018 (add columns (d)(1) and (d)(2))
1						
2						
3						
4						
5						
6						
7						
8						
9						
10						
11						
12						
13						
14						
15						
16						

Add schedules as needed.

**SCHEDULE F
(Form 965)**

(January 2019)

Department of the Treasury
Internal Revenue Service

Name of person filing this return

Foreign Taxes Deemed Paid by Domestic Corporation
For tax years of foreign corporations whose last taxable year beginning before January 1, 2018, ends during the U.S. shareholder's 2018 tax year

▶ Attach to Form 965.

▶ Go to www.irs.gov/Form965 for instructions and the latest information.

OMB No. 1545-0123

Identifying number

a Separate Category (Enter code — see instructions.)							(e)(2)	
b If code 901j is entered on line a, enter the country code for the sanctioned country (see instructions)							(e)(1)	
	Name of Deferred Foreign Income Corporation (DFIC)	(a) EIN or Reference ID Number of the Foreign Corporation (see instructions)	(b) EIN or Reference ID Number of K-1 Issuer (if any) (see instructions)	(c) U.S. Tax Year End (Year/Month) of DFIC	(d) Country of Incorporation (use country codes) (see instructions)	(e)(1) Inclusion In U.S. Dollars	(e)(2) Inclusion In Functional Currency	
1								
2								
3								
4								
5								
6								
7								
8								
9								
10								
11								
12								
13								
14								
15								
16	Total not from pass-throughs (sum of lines 1–15) (see instructions)							
17	Total from pass-throughs (sum of lines 1–15) (see instructions)							

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

Cat. No. 71326R

Schedule F (Form 965) (1-2019)

	(f) Post-1986 Undistributed Earnings in Functional Currency	(g) Divide Column (e)(2) by Column (f) (capped at 100%)	(h) Opening Balance in Post-1986 Foreign Income Taxes	(i) Foreign Taxes Paid for Tax Year Indicated	(j) Foreign Taxes Deemed Paid for Tax Year Indicated	(k) Post-1986 Foreign Income Taxes (add columns (h), (i), and (j))	(l) Taxes Deemed Paid (multiply column (g) by column (k))
1							
2							
3							
4							
5							
6							
7							
8							
9							
10							
11							
12							
13							
14							
15							
16							
17							

Add schedules as needed.

**SCHEDULE G
(Form 965)**

(January 2019)

Department of the Treasury
Internal Revenue Service

Foreign Taxes Deemed Paid by Domestic Corporation
For tax years of foreign corporations whose last taxable year beginning before January 1, 2018, ends during the U.S. shareholder's 2017 tax year

▶ Attach to Form 965.

▶ Go to www.irs.gov/Form965 for instructions and the latest information.

OMB No. 1545-0123

Name of person filing this return

Identifying number

a Separate Category (Enter code—see instructions.)		b If code 901 is entered on line a, enter the country code for the sanctioned country (see instructions)				
Name of Deferred Foreign Income Corporation (DFIC)	(a) EIN or Reference ID Number of the Foreign Corporation (see instructions)	(b) EIN or Reference ID Number of K-1 Issuer (if any) (see instructions)	(c) U.S. Tax Year End (Year/Month) of DFIC	(d) Country of Incorporation (use country codes) (see instructions)	(e)(1) Section 965(a) Inclusion in U.S. Dollars	(e)(2) Section 965(a) Inclusion in Functional Currency
1						
2						
3						
4						
5						
6						
7						
8						
9						
10						
11						
12						
13						
14						
15						
16	Total not from pass-throughs (sum of lines 1–15) (see instructions)					
17	Total from pass-throughs (sum of lines 1–15) (see instructions)					

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

Cat. No. 71322Z

Schedule G (Form 965) (1-2019)

	(f) Post-1986 Undistributed Earnings in Functional Currency	(g) Divide Column (e)(2) by Column (f) (capped at 100%)	(h) Opening Balance in Post-1986 Foreign Income Taxes	(i) Foreign Taxes Paid for Tax Year Indicated	(j) Foreign Taxes Deemed Paid for Tax Year Indicated	(k) Post-1986 Foreign Income Taxes (add columns (h), (i), and (j))	(l) Taxes Deemed Paid (multiply column (g) by column (k))
1							
2							
3							
4							
5							
6							
7							
8							
9							
10							
11							
12							
13							
14							
15							
16							
17							

Add schedules as needed.

**SCHEDULE H
(Form 965)**

(January 2019)

Department of the Treasury
Internal Revenue Service

**Amounts Reported on Forms 1116 and 1118
and Disallowed Foreign Taxes**

▶ Attach to Form 965.

▶ Go to www.irs.gov/Form965 for instructions and the latest information.

OMB No. 1545-0123

Name of person filing this return

Identifying number

SECTION 1—Amounts Reported on Forms 1116 and 1118 and Disallowed Foreign Taxes

a	Separate Category (Enter code—see instructions.)	▶	
b	If code 901j is entered on line a, enter the country code for the sanctioned country (see instructions)	▶	
		2018 Tax Year	
1	Section 965(a) inclusion amount in U.S. Dollars from Schedule F, column (e)(1), line 16	1	
2	Section 965(a) inclusion in U.S. Dollars with respect to pass-throughs from Schedule F, column (e)(1), line 17	2	
3	Total 965(a) inclusion in U.S. Dollars. Add lines 1 and 2. Report amount here and on Form 1116, Part I, or 1118, Sch. A (see instructions) ▶	3	
4	Section 965(c) deduction in U.S. Dollars not from pass-throughs allocable to section 965(a) inclusion amount (see instructions)	4	
5	Section 965(c) deduction in U.S. Dollars from pass-throughs allocable to section 965(a) inclusion (see instructions)	5	
6	Total section 965(c) deduction in U.S. Dollars. Add lines 4 and 5. Report amount here and on Form 1116, Part I, or Form 1118, Sch. A . . ▶	6	
7	Taxes deemed paid not from pass-throughs. Enter amount from Schedule F, column (I), line 16	7	
8	Taxes deemed paid through pass-throughs. Enter amount from Schedule F, column (I), line 17	8	
9	Taxes deemed paid. Add lines 7 and 8. Report amount here and on Form 1118, Schedule B, Part I, column 3	9	
10	2018 Applicable Percentage not from pass-throughs. Enter amount from Schedule H, line 37	10	
11	2018 Applicable Percentage from pass-throughs. If there are multiple pass-throughs, leave this line blank and attach a schedule	11	
12	Disallowed foreign taxes not from pass-throughs. Multiply line 7 by line 10	12	
13	Disallowed foreign taxes through pass-throughs. Attach calculation. See instructions	13	
14	Disallowed foreign taxes. Add lines 12 and 13. Report amount here and on Form 1118, Schedule G, Part I, line F	14	
		2017 Tax Year	
15	Section 965(a) inclusion amount in U.S. Dollars from Schedule G, column (e)(1), line 16	15	
16	Section 965(a) inclusion in U.S. Dollars from pass-throughs from Schedule G, column (e)(1), line 17	16	
17	Total 965(a) inclusion in U.S. Dollars. Add lines 15 and 16	17	
18	Section 965(c) deduction in U.S. Dollars not from pass-throughs allocable to section 965(a) inclusion amount (see instructions)	18	
19	Section 965(c) deduction in U.S. Dollars from pass-throughs allocable to section 965(a) inclusion (see instructions)	19	
20	Total section 965(c) deduction in U.S. Dollars. Add lines 18 and 19	20	
21	Taxes deemed paid not from pass-throughs. Enter amount from Schedule G, column (I), line 16	21	
22	Taxes deemed paid through pass-throughs. Enter amount from Schedule G, column (I), line 17	22	
23	Taxes deemed paid. Add lines 21 and 22	23	
24	2017 Applicable Percentage. Enter amount from Schedule H, line 46	24	
25	2017 Applicable Percentage from pass-throughs. If there are multiple pass-throughs, leave this line blank and attach a schedule	25	
26	Disallowed foreign taxes not from pass-throughs. Multiply line 21 by line 24	26	
27	Disallowed foreign taxes from pass-throughs. Attach calculation (see instructions)	27	
28	Disallowed foreign taxes. Add lines 26 and 27	28	

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

Cat. No. 71323K

Schedule H (Form 965) (1-2019)

SECTION 2—Applicable Percentage for Disallowance of Foreign Tax Credit Not From Pass-Throughs

2018 Tax Year Applicable Percentage		2018 Tax Year
29	Portion of the aggregate 2018 tax year section 965(a) inclusion amount not corresponding to the aggregate foreign cash position. Enter amount from Form 965, Part II, section 1, line 12	29
30	Total section 965(a) inclusion amount. Enter the sum of Form 965, Part II, section 1, lines 9 and 12	30
31	Divide line 29 by line 30	31
32	Applicable percentage with respect to the portion of the aggregate 2018 tax year section 965(a) inclusion amount not corresponding to the aggregate foreign cash position. Multiply line 31 by 0.771	32
33	Portion of the aggregate 2018 tax year section 965(a) inclusion amount corresponding to the aggregate foreign cash position. Enter amount from Form 965, Part II, section 1, line 9	33
34	Total section 965(a) inclusion amount. Enter the sum of Form 965, Part II, section 1, lines 9 and 12	34
35	Divide line 33 by line 34	35
36	Applicable percentage with respect to the portion of the aggregate 2018 tax year section 965(a) inclusion amount corresponding to the aggregate foreign cash position. Multiply line 35 by 0.557	36
37	2018 Applicable Percentage. Add lines 32 and 36	37
2017 Tax Year Applicable Percentage		2017 Tax Year
38	Portion of the aggregate 2017 tax year section 965(a) inclusion amount not corresponding to the aggregate foreign cash position. Enter amount from Form 965, Part II, section 1, line 23	38
39	Total section 965(a) inclusion amount. Enter the sum of Form 965, Part II, section 1, lines 20 and 23	39
40	Divide line 38 by line 39	40
41	Applicable percentage with respect to the portion of the aggregate 2017 tax year section 965(a) inclusion amount not corresponding to the aggregate foreign cash position. Multiply line 40 by 0.771	41
42	Portion of the aggregate 2017 tax year section 965(a) inclusion amount corresponding to the aggregate foreign cash position. Enter amount from Form 965, Part II, section 1, line 20	42
43	Total section 965(a) inclusion amount. Enter the sum of Form 965, Part II, section 1, lines 20 and 23	43
44	Divide line 42 by line 43	44
45	Applicable percentage with respect to the portion of the aggregate 2017 tax year section 965(a) inclusion amount corresponding to the aggregate foreign cash position. Multiply line 44 by 0.557	45
46	2017 Applicable Percentage. Add lines 41 and 45	46

Corporate and Real Estate Investment Trust (REIT) Report of Net 965 Tax Liability and Electing REIT Report of 965 Amounts

OMB No. 1545-0123

▶ Go to www.irs.gov/Form965B for instructions and the latest information.

Check this box if this is an amended report Identifying number Taxable year of reporting

REITs Electing To Account for Section 965 Amounts Over Time Must Fill Out Part III.

Part I Report of Net 965 Tax Liability and Election To Pay in Installments

(a) Year of Section 965(a) Inclusion or Assumed	(b) Taxpayer's Net Tax Liability with all 965 amounts (see instructions)	(c) Taxpayer's Net Tax Liability without 965 amounts (see instructions)	(d) Net 965 Tax Liability (subtract column (c) from column (b))	(e) Installment Election Made		(f) Net 965 Tax Liability to be paid in full in Year 1 (if column (e) is "No," enter amount from column (d))	(g) Net 965 Tax Liability to be paid in installments (if column (e) is "Yes," enter amount from column (d) and see instructions)	(h) Net 965 Tax Liability Transferred (Out), or Subsequent Adjustments, if any (see instructions)	(i) Tax Identification Number of Buyer/ transferee or transferor
				Yes	No				
1 2017									
2 2018									
3									
4									
5									
6									
7									

Part II Record of Amount of Net 965 Tax Liability Paid by the Taxpayer (see instructions)

(a) Year of Section 965(a) Inclusion or Liability Assumed (see instructions)	(b) Paid for Year 1	(c) Paid for Year 2	(d) Paid for Year 3	(e) Paid for Year 4	(f) Paid for Year 5
1 2017					
2 2018					
3					
4					
5					
6					
7					
	(g) Paid for Year 6	(h) Paid for Year 7	(i) Paid for Year 8	(j) Net 965 Tax Liability Remaining Unpaid (see instructions)	(k) Net 965 Tax Liability Paid for the Reporting Year

Totals

Part III Electing REIT Report of Section 965 Amounts Accounted for Over Time (see instructions)

	(a) Tax Year of Section 965(a) Inclusion and Section 965(c) Deduction	(b) Amount Elected to be Accounted for Over Time	(c) Portion Accounted for in Year 1	(d) Portion Accounted for in Year 2	(e) Portion Accounted for in Year 3	(f) Portion Accounted for in Year 4
1a	2017 Section 965(a) Inclusion					
1b	2017 Section 965(c) Deduction					
2a	2018 Section 965(a) Inclusion					
2b	2018 Section 965(c) Deduction					
3a						
3b						
	(g) Portion Accounted for in Year 5	(h) Portion Accounted for in Year 6	(i) Portion Accounted for in Year 7	(j) Portion Accounted for in Year 8	(k) Amount Remaining to be Accounted for	(l) Portion Accounted for in this Reporting Year
1a						
1b						
2a						
2b						
3a						
3b						

Totals ▲

If more lines are needed for any Parts on this form, attach additional sheets.

UNIQUE FORM IDENTIFIER [REDACTED] AMENDED AMENDMENT NO. [REDACTED]

1 Income code [REDACTED]	2 Gross income [REDACTED]	3 Chapter indicator. Enter "3" or "4" [REDACTED]	13e Recipient's U.S. TIN, if any [REDACTED]	13f Ch. 3 status code [REDACTED]
		3a Exemption code [REDACTED]	4a Exemption code [REDACTED]	13g Ch. 4 status code [REDACTED]
		3b Tax rate [REDACTED]	4b Tax rate [REDACTED]	13h Recipient's GIIN [REDACTED]
5 Withholding allowance [REDACTED]			13i Recipient's foreign tax identification number, if any [REDACTED]	13j LOB code [REDACTED]
6 Net income [REDACTED]			13k Recipient's account number [REDACTED]	
7a Federal tax withheld [REDACTED]			13l Recipient's date of birth (YYYYMMDD) [REDACTED]	
7b Check if federal tax withheld was not deposited with the IRS because escrow procedures were applied (see instructions) <input type="checkbox"/>			14a Primary Withholding Agent's Name (if applicable) [REDACTED]	
8 Tax withheld by other agents [REDACTED]			14b Primary Withholding Agent's EIN [REDACTED]	15 Check if pro-rata basis reporting <input type="checkbox"/>
9 Overwithheld tax repaid to recipient pursuant to adjustment procedures (see instructions) ()			15a Intermediary or flow-through entity's EIN, if any [REDACTED]	15b Ch. 3 status code [REDACTED]
10 Total withholding credit (combine boxes 7a, 8, and 9) [REDACTED]			15c Ch. 4 status code [REDACTED]	15d Intermediary or flow-through entity's name [REDACTED]
11 Tax paid by withholding agent (amounts not withheld) (see instructions) [REDACTED]			15e Intermediary or flow-through entity's GIIN [REDACTED]	15f Country code [REDACTED]
12a Withholding agent's EIN [REDACTED]	12b Ch. 3 status code [REDACTED]	12c Ch. 4 status code [REDACTED]	15g Foreign tax identification number, if any [REDACTED]	15h Address (number and street) [REDACTED]
12d Withholding agent's name [REDACTED]			15i City or town, state or province, country, ZIP or foreign postal code [REDACTED]	16a Payer's name [REDACTED]
12e Withholding agent's Global Intermediary Identification Number (GIIN) [REDACTED]			16b Payer's TIN [REDACTED]	16c Payer's GIIN [REDACTED]
12f Country code [REDACTED]	12g Foreign taxpayer identification number, if any [REDACTED]		16d Ch. 3 status code [REDACTED]	16e Ch. 4 status code [REDACTED]
12h Address (number and street) [REDACTED]			17a State income tax withheld [REDACTED]	17b Payer's state tax no. [REDACTED]
12i City or town, state or province, country, ZIP or foreign postal code [REDACTED]			17c Name of state [REDACTED]	
13a Recipient's name [REDACTED]	13b Recipient's country code [REDACTED]			
13c Address (number and street) [REDACTED]				
13d City or town, state or province, country, ZIP or foreign postal code [REDACTED]				

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

Cat. No. 11386R

Form **1042-S** (2018)

Form 1118

(Rev. December 2018)
Department of the Treasury
Internal Revenue Service

Foreign Tax Credit—Corporations

▶ Attach to the corporation's tax return.
▶ Go to www.irs.gov/Form1118 for instructions and the latest information.

OMB No. 1545-0123

Name of corporation: _____ For calendar year 20____, or other tax year beginning _____, and ending _____, 20____. Employer identification number: _____

Use a separate Form 1118 for each applicable category of income (see instructions).

- a Separate Category (Enter code—see instructions).
- b If code 901] is entered on line a, enter the country code for the sanctioned country (see instructions)
- c If code RBT] is entered on line a, enter the country code for the treaty country (see instructions)

Schedule A Income or (Loss) Before Adjustments (Report all amounts in U.S. dollars. See Specific Instructions.)

	1. EIN or Reference ID Number (see instructions)*	2. Foreign Country or U.S. Possession (enter two-letter code—use a separate line for each) (see instructions)	3. Inclusions Under Sections 951(a)(1) and 951A (see instructions)				4. Dividends (see instructions)		5. Interest
			(a) Exclude Gross-Up	(b) Gross-Up (section 78)	(a) Exclude Gross-Up	(b) Gross-Up (section 78)	(a) Exclude Gross-Up	(b) Gross-Up (section 78)	
Totals (add lines A through C)		▶							
	6. Gross Rents, Royalties, and License Fees	7. Sales	8. Gross Income From Performance of Services	9. Section 986(c) Gain or Loss	10. Section 987 Gain or Loss	11. Section 988 Gain or Loss	12. Other (attach schedule)		
A									
B									
C									
Totals									
	13. Total (add columns 3(a) through 12)	14. Allocable Deductions							
	(g) Expenses Allocable to Gross Income From Performance of Services	(a) Dividends Received Deduction (see instructions)	(b) Deduction Allowed Under Section 250(a)(1)(A)—Foreign Derived Intangible Income	(c) Deduction Allowed Under Section 250(a)(1)(B)—Global Intangible Low-Taxed Income	14. Allocable Deductions		(e) Other Allocable Expenses	(f) Expenses Allocable to Sales Income	18. Total Income or (Loss) Before Adjustments (subtract column 17 from column 13)
					(d) Depreciation, Depletion, and Amortization	(f) Net Operating Loss Deduction				(g) Total Deductions (add columns 14(i) through 16)
A									
B									
C									
Totals									
	14. Allocable Deductions (continued)		(i) Total Allocable Deductions (add columns 14(a) through 14(h))	15. Apportioned Share of Deductions (enter amount from applicable line of Schedule H, Part II, column (d))	16. Net Operating Loss Deduction	17. Total Deductions (add columns 14(i) through 16)	18. Total Income or (Loss) Before Adjustments (subtract column 17 from column 13)		
	(g) Expenses Allocable to Gross Income From Performance of Services	(h) Other Allocable Deductions							
A									
B									
C									
Totals									

*For section 863(b) income, NOLs, income from RICs, high-taxed income, section 965, and section 951A, use a single line (see instructions).

For Paperwork Reduction Act Notice, see separate instructions.

Cat. No. 10900F

Form **1118** (Rev. 12-2018)

Schedule B Foreign Tax Credit (Report all foreign tax amounts in U.S. dollars.)

Part I—Foreign Taxes Paid, Accrued, and Deemed Paid (see instructions)

1. Credit Is Claimed for Taxes (check one):		2. Foreign Taxes Paid or Accrued (attach schedule showing amounts in foreign currency and conversion rate(s) used)					
<input type="checkbox"/> Paid <input type="checkbox"/> Accrued		Tax Withheld at Source on:					
Date Paid	Date Accrued	(a) Dividends	(b) Distributions of Previously Taxed Income	(c) Branch Remittances	(d) Interest	(e) Rents, Royalties, and License Fees	(f) Other
A							
B							
C							
Totals (add lines A through C)							

2. Foreign Taxes Paid or Accrued (attach schedule showing amounts in foreign currency and conversion rate(s) used)				3. Tax Deemed Paid (see instructions)	
Other Foreign Taxes Paid or Accrued on:					
(g) Sales	(h) Services Income	(i) Other	(j) Total Foreign Taxes Paid or Accrued (add columns 2(a) through 2(f))		
A					
B					
C					
Totals					

Part II—Separate Foreign Tax Credit (Complete a separate Part II for each applicable category of income.)

1a	Total foreign taxes paid or accrued (total from Part I, column 2(j))		
b	Foreign taxes paid or accrued by the corporation during prior tax years that were suspended due to the rules of section 909 and for which the related income is taken into account by the corporation during the current tax year (see instructions)		
2	Total taxes deemed paid (total from Part I, column 3)		
3	Reductions of taxes paid, accrued, or deemed paid (enter total from Schedule G)		
4	Taxes reclassified under high-tax kickout		
5	Enter the sum of any carryover of foreign taxes (from Schedule K, line 3, column (xiv), and from Schedule I, Part III, line 3) plus any carrybacks to the current tax year		
6	Total foreign taxes (combine lines 1a through 5)		
7	Enter the amount from the applicable column of Schedule J, Part I, line 11 (see instructions). If Schedule J is not required to be completed, enter the result from the "Totals" line of column 18 of the applicable Schedule A		
8a	Total taxable income from all sources (enter taxable income from the corporation's tax return)		
b	Adjustments to line 8a (see instructions)		
c	Subtract line 8b from line 8a		
9	Divide line 7 by line 8c. Enter the resulting fraction as a decimal (see instructions). If line 7 is greater than line 8c, enter 1		
10	Total U.S. income tax against which credit is allowed (regular tax liability (see section 26(b)) minus any American Samoa economic development credit)		
11	Credit limitation (multiply line 9 by line 10) (see instructions)		
12	Separate foreign tax credit (enter the smaller of line 6 or line 11). Enter here and on the appropriate line of Part III		

Schedule B Foreign Tax Credit (continued) (Report all foreign tax amounts in U.S. dollars.)

Part III – Summary of Separate Credits (Enter amounts from Part II, line 12 for each applicable category of income. Do not include taxes paid to sanctioned countries.)

1	Credit for taxes on section 951A category income	
2	Credit for taxes on foreign branch category income	
3	Credit for taxes on passive category income	
4	Credit for taxes on general category income	
5	Credit for taxes on section 901(j) category income (combine all such credits on this line)	
6	Credit for taxes on income re-sourced by treaty (combine all such credits on this line)	
7	Total (add lines 1 through 6)	
8	Reduction in credit for international boycott operations (see instructions)	
9	Total foreign tax credit (subtract line 8 from line 7). Enter here and on the appropriate line of the corporation's tax return	

Schedule C Tax Deemed Paid With Respect to Section 951(a)(1) Inclusions by Domestic Corporation Filing Return (Section 960(a))

Use this schedule to report the tax deemed paid by the corporation with respect to section 951(a)(1) inclusions of earnings from foreign corporations under section 960(a).

1a. Name of Foreign Corporation	1b. EIN or Reference ID Number of the Foreign Corporation (see instructions)	2. Tax Year End (Year/Month) (see instructions)	3. Country of Incorporation (enter country code—see instructions)	4. E&P for Tax Year Indicated (in functional currency)	5. Foreign Taxes Paid for Tax Year Indicated (see instructions)	6. Section 951(a)(1) Inclusions		7. Tax Deemed Paid (see instructions)
						(a) Functional Currency	(b) U.S. Dollars	
Total (add amounts in column 7). Enter the result here and include on the "Totals" line of Schedule B, Part I, column 3								

Schedule D

Tax Deemed Paid With Respect to Section 951A Income by Domestic Corporation Filing the Return (Section 960(d))

Use this schedule to figure the tax deemed paid by the corporation with respect to section 951A inclusions of earnings from foreign corporations under section 960(d).

Part I — Foreign Corporation's Tested Income and Foreign Taxes

1a. Name of Foreign Corporation	1b. EIN or Reference ID Number of the Foreign Corporation (see instructions)	2. Tax Year End (Year/Month) (see instructions)	3. Country of Incorporation (enter country code— see instructions)	4. Pro Rata Share of CFC's Tested Income	5. Pro Rata Share of Tested Foreign Income Taxes Paid or Accrued by CFC
Total (add amounts in column 4)					
Total (add amounts in column 5)					

Part II — Foreign Income Tax Deemed Paid

1. Global Intangible Low-Taxed Income (Section 951A Inclusion)	2. Inclusion Percentage. Divide Part II, Column 1, by Part I, Column 4 Total	3. Multiply Part I, Column 5 Total, by Part II, Column 2 Percentage	4. Tax Deemed Paid (Multiply Part II, column 3, by 80%. Enter the result here and include on the "Totals" line of Schedule B, Part I, column 3.)

Schedule G Reductions of Taxes Paid, Accrued, or Deemed Paid

Part I — Reduction Amounts

A	Reduction of Taxes Under Section 901(e) — Attach separate schedule		
B	Reduction of Foreign Oil and Gas Taxes — Enter amount from Schedule I, Part II, line 4		
C	Reduction of Taxes Due to International Boycott Provisions — Enter appropriate portion of Schedule C (Form 5713), line 2b. Important: Enter only "specifically attributable taxes" here		
D	Reduction of Taxes for Section 6038(c) Penalty — Attach separate schedule		
E	Taxes suspended under section 909		
F	Other Reductions of Taxes		
	1. Enter code—see instructions ▶		
	2. If more than one code is entered on line F1 or if code OTH is entered on line F1, attach schedule (see instructions).		

Total (add lines A through F). Enter here and on Schedule B, Part II, line 3

Part II — Other Information

G	Check this box if, during the tax year, the corporation paid or accrued any foreign tax that was disqualified for credit under section 901(m)	
H	Check this box if, during the tax year, the corporation paid or accrued any foreign tax that was disqualified for credit under section 901(j), (k), or (l)	

Schedule H Apportionment of Certain Deductions (Complete only once for all categories of income.)

Part I—Research and Experimental Deductions

	(a) Sales Method			(b) Gross Income Method—Check method used:			(c) Total R&E Deductions		
	Product Line #1 (SIC Code:)	(ii) R&E Deductions	(iii) Gross Sales	Product Line #1 (SIC Code:)	(v) Gross Income	(vi) R&E Deductions	Product Line #2 (SIC Code:)	(vii) Gross Income	(viii) R&E Deductions
1 Totals (see instructions)									
2 Total to be apportioned									
3 Apportionment among statutory groupings (see instructions):									
a Enter Code									
(1) Section 245A dividend									
(2) Other									
(3) Total line a									
b Enter Code									
(1) Section 245A dividend									
(2) Other									
(3) Total line b									
c Enter Code									
(1) Section 245A dividend									
(2) Other									
(3) Total line c									
d Enter Code									
(1) Section 245A dividend									
(2) Other									
(3) Total line d									
e Enter Code									
(1) Section 245A dividend									
(2) Other									
(3) Total line e									
f Enter Code									
(1) Section 245A dividend									
(2) Other									
(3) Total line f									
4 Total foreign (add lines 3a(3), 3b(3), 3c(3), 3d(3), 3e(3), and 3f(3))									

Important: See Computer-Generated Schedule H in instructions.

Schedule H **Apportionment of Certain Deductions (Complete only once for all categories of income.) (continued)**
Part II—Interest Deductions, All Other Deductions, and Total Deductions

	(a) Average Value of Assets— Check method used:		(b) Interest Deductions				(c) All Other Deductions (see instructions)	(d) Totals (add the corresponding amounts from column (c), Part I; columns (b)(ii) and (b)(iv), Part II; and column (c), Part II)
	<input type="checkbox"/> Nonfinancial Corporations	<input type="checkbox"/> Tax book value <input type="checkbox"/> Alternative tax book value	(i) Financial Corporations	(ii) Nonfinancial Corporations	(iii) Financial Corporations	(iv) Nonfinancial Corporations		
1a Totals (see instructions)								
b Amounts specifically allocable under Temporary Regulations section 1.861-10T(e)								
c Other specific allocations under Temporary Regulations section 1.861-10T								
d Assets excluded from apportionment formula								
2 Total to be apportioned (Subtract the sum of lines 1b, 1c, and 1d from line 1a)								
3 Apportionment among statutory groupings (see instructions):								
a Enter Code								
(1) Section 245A dividend								
(2) Other								
(3) Total line a								
b Enter Code								
(1) Section 245A dividend								
(2) Other								
(3) Total line b								
c Enter Code								
(1) Section 245A dividend								
(2) Other								
(3) Total line c								
d Enter Code								
(1) Section 245A dividend								
(2) Other								
(3) Total line d								
e Enter Code								
(1) Section 245A dividend								
(2) Other								
(3) Total line e								
f Enter Code								
(1) Section 245A dividend								
(2) Other								
(3) Total line f								
4 Total foreign (add lines 3a(3), 3b(3), 3c(3), 3d(3), 3e(3), and 3f(3)) ▶								
Section 904(b)(4) Adjustments								
5 Expenses Allocated and Apportioned to Foreign Source Section 245A Dividend. Enter the sum of lines 3a(1), 3b(1), 3c(1), 3d(1), 3e(1), and 3f(1). Include the column (d) result as a negative amount on Schedule B, Part II, line 8b								
6 Enter expenses allocated and apportioned to U.S. source section 245A dividend. Include the column (d) result as a negative amount on Schedule B, Part II, line 8b								

Additional note: Be sure to also enter the totals from lines 3a(2), 3b(2), 3c(2), 3d(2), 3e(2), and 3f(2) below in column 15 of the corresponding Schedule A.

Important: See Computer-Generated Schedule H in instructions.

**SCHEDULE I
(Form 1118)**

(Rev. October 2017)
Department of the Treasury
Internal Revenue Service

Reduction of Foreign Oil and Gas Taxes

▶ Go to www.irs.gov/Form1118 for the latest information.

▶ Attach to Form 1118.

OMB No. 1545-0123

For calendar year 20 , or other tax year beginning

, 20 , and ending

, 20

Name of corporation

Employer identification number

Use a separate Schedule I (Form 1118) for each applicable category of income listed below. Check only one box on each schedule.

- Passive Category Income Section 901(j) Income: Name of Sanctioned Country ▶ _____
- General Category Income Income Re-sourced by Treaty: Name of Country ▶ _____

Report all amounts in U.S. dollars.

Part II Combined Foreign Oil and Gas Income and Taxes

Gross Foreign Oil and Gas Income From Sources Outside the United States and its Possessions (see instructions)

1. Name of foreign country (Use a separate line for each country.) *	2. Gross foreign oil and gas extraction income	3. Gross foreign oil related income	4. Certain dividends from foreign corporations	5. Constructive distributions under section 951(a)	6. Other	7. Total (add columns 2 through 6)
A						
B						
C						
D						
E						
F						
Totals (add lines A through F)						

* For section 863(b) income, use a single line (see instructions).

Deductions

	9. Apportioned deductions not definitely allocable		10. Total (add columns 8 and 9)		11. Taxable income (column 7 minus column 10)			12. Paid or accrued		13. Deemed paid		14. Total (add columns 12 and 13)	
	8. Definitely allocable deductions												
A													
B													
C													
D													
E													
F													
Totals													

For Paperwork Reduction Act Notice, see the Instructions for Form 1118.

Cat. No. 10237L

Schedule I (Form 1118) (Rev. 10-2017)

Part II Reduction Under Section 907(a)

1	Combined foreign oil and gas income. (See the instructions for line 1 below.)	█
2	Multiply line 1 by the highest rate of tax under section 11(b). (See the instructions for line 2 below.)	█
3	Total taxes (from Part I, column 14, "Totals" line)	█
4	Reduction (subtract line 2 from line 3; if zero or less, enter -0-). Enter here and on Schedule G, line B of the corresponding Form 1118	█

Part III Foreign Oil and Gas Taxes Available For Use in the Current Tax Year

1	Excess section 907(a) limitation. Subtract Schedule I, Part II, line 3 from line 2. If zero or less, enter -0- and do not complete the remainder of Part III	█
2	Enter the sum of any carryover of foreign oil and gas tax to the current year. Attach a schedule showing the computation in detail	█
3	Enter the smaller of lines 1 and 2 here and include on Schedule B, Part II, line 5	█

General Instructions

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

Who Must File

If the corporation claims a credit for any income taxes paid, accrued, or deemed paid during the tax year on combined foreign oil and gas income, the amount of such taxes eligible for credit may be reduced. See section 907(a) and Regulations section 1.907(a)-1 for details.

Method of Reporting

Report all amounts in U.S. dollars. If it is necessary to convert from foreign currency, attach a statement explaining how the rate was determined.

Specific Instructions

Part I

See section 907(c) and underlying regulations for rules on the income to include in Part I.

Note: Do not include any dividend or interest income that is passive income. See the Instructions for Form 1118 for the definition of passive income.

Column 1. Enter the two-letter codes (from the list at www.irs.gov/countrycodes) of all foreign countries and U.S. possessions within which income is sourced and/or to which taxes were paid, accrued, or deemed paid. For section 863(b) income, enter "863(b)" instead of a two-letter code.

Column 2. Enter gross income from sources outside the United States and its possessions from the following.

- The extraction (by the corporation or any other person) of minerals from oil or gas wells located outside the United States and its possessions.
- The sale or exchange of assets used in the trade or business of extracting minerals from oil or gas wells located outside the United States and its possessions.

See section 907(c)(1).

Column 3. Enter gross income from sources outside the United States and its possessions from the following.

- The processing of minerals extracted (by the corporation or any other person) from oil or gas wells into their primary products.
- The transportation of such minerals or primary products.
- The distribution or sale of such minerals or primary products.
- The disposition of assets used in the trade or business described in the three previous bulleted items.
- The performance of any other related service.

See section 907(c)(2).

Column 4. Enter dividends (including section 78 gross-up) from a foreign corporation on which taxes are deemed paid under section 902 only if the dividends are paid out of foreign oil and gas extraction income or foreign oil related income of the distributing corporation and are not passive income. Dividends from foreign corporations for which the corporation is not entitled to compute a deemed paid credit are passive income and are not included in Part I.

Column 5. Enter amounts taxable under section 951(a) (including section 78 gross-up) that are attributable to the controlled foreign corporation's combined foreign oil and gas income.

Column 6. Include the corporation's distributive share of partnership combined foreign oil and gas income. Also include in column 6 interest income paid by a foreign corporation on which taxes are deemed paid under section 902, to the extent it is paid out of foreign oil related income. However, do not include interest income paid by a foreign subsidiary out of foreign oil and gas extraction income of the payor, even if it is not passive income.

See section 907(c)(3).

Column 11. For each country, subtract column 10 from column 7 and enter the result in column 11. When totaling the column 11 amounts, note that a taxable loss from a foreign country offsets taxable income from other countries.

Columns 12 and 13. Attach a schedule to show how the foreign taxes paid, accrued, or deemed paid with respect to combined foreign oil and gas income were figured.

Part II

Line 1. Enter the total from Part I, column 11, minus any recapture described in section 907(c)(4).

Line 2. At the time this schedule went to print, the highest rate of tax specified under section 11(b) was 35%.

Part III

Line 2. Enter the sum of any carryover of foreign oil and gas tax to the current year. Attach a schedule showing the computation in detail. Corporations are encouraged to attach a schedule that is similar to Schedule K (Form 1118), which is used to report a running balance of the corporation's section 904(c) carryovers. If this approach is taken, the amount to be entered on line 2 is the amount that corresponds to Schedule K (Form 1118), line 3, column (xiv). Please note that special rules apply to the carryback and carryover of foreign taxes paid or accrued on combined foreign oil and gas income and related taxes. For example, in applying foreign tax carryovers from prior tax years, in the case of any tax year that is an unused credit year (as defined in section 907(f)) under each of sections 907(f) and 904(c), the provisions of section 907(f) are to be applied before section 904(c). See section 907(f) and Regulations section 1.907(f)-1 for additional information.

**Schedule J
(Form 1118)**

(Rev. December 2018)

Department of the Treasury
Internal Revenue Service

**Adjustments to Separate Limitation Income (Loss) Categories for
Determining Numerators of Limitation Fractions, Year-End Recharacterization Balances,
and Overall Foreign and Domestic Loss Account Balances**

OMB No. 1545-0123

For calendar year 20____, or other tax year beginning _____, 20____, and ending _____, 20____

▶ Attach to Form 1118.

Name of corporation _____

Employer identification number _____

Part I Adjustments to Separate Limitation Income or (Losses) in Determining Numerators of Limitation Fractions (see instructions)

	(i) Section 951A income	(ii) Foreign branch income	(iii) Passive category income	(iv) General category income	(v) Other income*	(vi) U.S. income
1 Income or (loss) before adjustments						
2 Allocation of separate limitation losses:						
a Section 951A income	()	()	()	()	()	()
b Foreign branch income	()	()	()	()	()	()
c Passive category income	()	()	()	()	()	()
d General category income	()	()	()	()	()	()
e Other income*	()	()	()	()	()	()
3 Subtotal —Combine lines 1 through 2e.						
4 Allocation of overall foreign losses						
5 Allocation of domestic losses	()	()	()	()	()	()
6 Subtotal —Combine lines 3 through 5.						
7 Recapture of overall foreign losses	()	()	()	()	()	()
8 Subtotal —Combine lines 6 and 7.						
9 Recharacterization of separate limitation income:						
a Section 951A income	()	()	()	()	()	()
b Foreign branch income	()	()	()	()	()	()
c Passive category income	()	()	()	()	()	()
d General category income	()	()	()	()	()	()
e Other income*	()	()	()	()	()	()
10 Recapture of overall domestic losses						
11 Numerator of Limitation Fraction — Combine lines 8 through 10. Enter each result here and on Schedule B, Part II, line 7, of corresponding Form 1118.						

* Important: See **Computer-Generated Schedule J** in instructions.

Part II Year-End Balances of Future Separate Limitation Income That Must Be Recharacterized (section 904(f)(5)(C))

	(i) Section 951A income	(ii) Foreign branch income	(iii) Passive category income	(iv) General category income	(v) Other income*	(vi) U.S. income
a Section 951A income						
b Foreign branch income						
c Passive category income						
d General category income						
e Other income*						

Part III Overall Foreign Loss Account Balances (section 904(f)(1)) Complete for each separate limitation income category.

1 Beginning balance						
2 Current year additions						
3 Current year reductions (other than recapture)						
4 Current year recapture (from Part I, line 7)						
5 Ending balance — Combine lines 1 through 4.						

Part IV Overall Domestic Loss Account Balances (section 904(g)(1))

1 Beginning balance						
2 Current year additions						
3 Current year reductions (other than recapture)						
4 Subtotal — Combine lines 1 through 3.						
5 Current year recapture (from Part I, line 10)						
6 Ending balance — Subtract line 5 from line 4.						

* Important: See Computer-Generated Schedule J in instructions.

**SCHEDULE K
(Form 1118)**

(Rev. October 2017)

Department of the Treasury
Internal Revenue Service

Name of corporation

Foreign Tax Carryover Reconciliation Schedule

For calendar year 20 , or other tax year beginning , 20 , and ending , 20

OMB No. 1545-0123

▶ See separate instructions.

▶ Attach to Form 1118.

▶ Go to www.irs.gov/Form1118 for instructions and the latest information.

Employer identification number

Use a separate Schedule K (Form 1118) for each category of income listed below. Check only one box on each schedule.

Passive Category Income
 General Category Income

Section 901(j) Income: Name of Sanctioned Country ▶
 Income Re-sourced by Treaty: Name of Country ▶

Foreign Tax Carryover Reconciliation	(i) 10th Preceding Tax Year	(ii) 9th Preceding Tax Year	(iii) 8th Preceding Tax Year	(iv) 7th Preceding Tax Year	(v) 6th Preceding Tax Year	(vi) 5th Preceding Tax Year	(vii) Subtotal (add columns (i) through (vi))
1 Foreign tax carryover from the prior tax year (enter amounts from the appropriate columns of line 8 of the prior year Schedule K (see instructions))							
2 Adjustments to line 1 (enter description—see instructions):							
a Carryback adjustment (see instructions)							
b Adjustments for section 905(c) redeterminations (see instructions)							
c							
d							
e							
f							
g							
3 Adjusted foreign tax carryover from prior tax year (combine lines 1 and 2).							
4 Foreign tax carryover used in current tax year (enter as a negative number)							
5 Foreign tax carryover expired unused in current tax year (enter as a negative number)							
6 Foreign tax carryover generated in current tax year							
7 Actual or estimated amount of line 6 to be carried back to prior tax year (enter as a negative number)							
8 Foreign tax carryover to the following tax year. Combine lines 3 through 7.							

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		(viii) Subtotal from page 1 (enter the amounts from column (vii) on page 1)	(ix) 4th Preceding Tax Year	(x) 3rd Preceding Tax Year	(xi) 2nd Preceding Tax Year	(xii) 1st Preceding Tax Year	(xiii) Current Tax Year	(xiv) Totals (add columns (vii) through (xiii))
1	Foreign tax carryover from the prior tax year (enter amounts from the appropriate columns of line 8 of the prior year Schedule K (see instructions))							
2	Adjustments to line 1 (enter description — see instructions):							
a	Carryback adjustment (see instructions)							
b	Adjustments for section 905(c) redeterminations (see instructions)							
c								
d								
e								
f								
g								
3	Adjusted foreign tax carryover from prior tax year (combine lines 1 and 2). Include the column (xiv) total on the current year Form 1118, Schedule B, Part II, line 5.							
4	Foreign tax carryover used in current tax year (enter as a negative number)							
5	Foreign tax carryover expired unused in current tax year (enter as a negative number)							
6	Foreign tax carryover generated in current tax year							
7	Actual or estimated amount of line 6 to be carried back to prior tax year (enter as a negative number)							
8	Foreign tax carryover to the following tax year. Combine lines 3 through 7.							

Information Return of U.S. Persons With Respect to Certain Foreign Corporations

Department of the Treasury
Internal Revenue Service

▶ Go to www.irs.gov/Form5471 for instructions and the latest information.

Information furnished for the foreign corporation's annual accounting period (tax year required by section 898) (see instructions) beginning _____, 20____ and ending _____, 20____

Attachment
Sequence No. **121**

Name of person filing this return	A Identifying number
Number, street, and room or suite no. (or P.O. box number if mail is not delivered to street address)	B Category of filer (See instructions. Check applicable box(es): 1 <input type="checkbox"/> 2 <input type="checkbox"/> 3 <input type="checkbox"/> 4 <input type="checkbox"/> 5 <input type="checkbox"/>
City or town, state, and ZIP code	C Enter the total percentage of the foreign corporation's voting stock you owned at the end of its annual accounting period _____ %
Filer's tax year beginning _____, 20____, and ending _____, 20____	
D Check box if this is a final Form 5471 for the foreign corporation <input type="checkbox"/>	
E Check if any excepted specified foreign financial assets are reported on this form (see instructions) <input type="checkbox"/>	
F Person(s) on whose behalf this information return is filed:	

(1) Name	(2) Address	(3) Identifying number	(4) Check applicable box(es)		
			Shareholder	Officer	Director

Important: Fill in all applicable lines and schedules. All information **must** be in English. All amounts **must** be stated in U.S. dollars unless otherwise indicated.

1a Name and address of foreign corporation		b(1) Employer identification number, if any		
		b(2) Reference ID number (see instructions)		
		c Country under whose laws incorporated		
d Date of incorporation	e Principal place of business	f Principal business activity code number	g Principal business activity	h Functional currency

2 Provide the following information for the foreign corporation's accounting period stated above.

a Name, address, and identifying number of branch office or agent (if any) in the United States	b If a U.S. income tax return was filed, enter:	
	(i) Taxable income or (loss)	(ii) U.S. income tax paid (after all credits)
c Name and address of foreign corporation's statutory or resident agent in country of incorporation	d Name and address (including corporate department, if applicable) of person (or persons) with custody of the books and records of the foreign corporation, and the location of such books and records, if different	

Schedule A Stock of the Foreign Corporation

(a) Description of each class of stock	(b) Number of shares issued and outstanding	
	(i) Beginning of annual accounting period	(ii) End of annual accounting period

Schedule C Income Statement (see instructions)

Important: Report all information in functional currency in accordance with U.S. GAAP. Also, report each amount in U.S. dollars translated from functional currency (using GAAP translation rules). However, if the functional currency is the U.S. dollar, complete only the U.S. Dollars column. See instructions for special rules for DASTM corporations.

		Functional Currency	U.S. Dollars
Income	1a Gross receipts or sales	1a	
	b Returns and allowances	1b	
	c Subtract line 1b from line 1a	1c	
	2 Cost of goods sold	2	
	3 Gross profit (subtract line 2 from line 1c)	3	
	4 Dividends	4	
	5 Interest	5	
	6a Gross rents	6a	
	b Gross royalties and license fees	6b	
	7 Net gain or (loss) on sale of capital assets	7	
Deductions	8a Foreign currency transaction gain or loss—unrealized	8a	
	b Foreign currency transaction gain or loss—realized	8b	
	9 Other income (attach statement)	9	
	10 Total income (add lines 3 through 9)	10	
	11 Compensation not deducted elsewhere	11	
	12a Rents	12a	
	b Royalties and license fees	12b	
	13 Interest	13	
	14 Depreciation not deducted elsewhere	14	
	15 Depletion	15	
Net Income	16 Taxes (exclude income tax expense (benefit))	16	
	17 Other deductions (attach statement—exclude income tax expense (benefit))	17	
	18 Total deductions (add lines 11 through 17)	18	
	19 Net income or (loss) before unusual or infrequently occurring items, and income tax expense (benefit) (subtract line 18 from line 10)	19	
	20 Unusual or infrequently occurring items	20	
	21a Income tax expense (benefit)—current	21a	
Other Comprehensive Income	b Income tax expense (benefit)—deferred	21b	
	22 Current year net income or (loss) per books (combine lines 19 through 21b)	22	
	23a Foreign currency translation adjustments	23a	
	b Other	23b	
	c Income tax expense (benefit) related to other comprehensive income	23c	
	24 Other comprehensive income (loss), net of tax (line 23a plus line 23b less line 23c)	24	

Schedule F Balance Sheet

Important: Report all amounts in U.S. dollars prepared and translated in accordance with U.S. GAAP. See instructions for an exception for DASTM corporations.

Assets		(a) Beginning of annual accounting period	(b) End of annual accounting period
1	Cash	1	
2a	Trade notes and accounts receivable	2a	
b	Less allowance for bad debts	2b	() ()
3	Derivatives	3	
4	Inventories	4	
5	Other current assets (attach statement)	5	
6	Loans to shareholders and other related persons	6	
7	Investment in subsidiaries (attach statement)	7	
8	Other investments (attach statement)	8	
9a	Buildings and other depreciable assets	9a	
b	Less accumulated depreciation	9b	() ()
10a	Depletable assets	10a	
b	Less accumulated depletion	10b	() ()
11	Land (net of any amortization)	11	
12	Intangible assets:		
a	Goodwill	12a	
b	Organization costs	12b	
c	Patents, trademarks, and other intangible assets	12c	
d	Less accumulated amortization for lines 12a, 12b, and 12c	12d	() ()
13	Other assets (attach statement)	13	
14	Total assets	14	
Liabilities and Shareholders' Equity			
15	Accounts payable	15	
16	Other current liabilities (attach statement)	16	
17	Derivatives	17	
18	Loans from shareholders and other related persons	18	
19	Other liabilities (attach statement)	19	
20	Capital stock:		
a	Preferred stock	20a	
b	Common stock	20b	
21	Paid-in or capital surplus (attach reconciliation)	21	
22	Retained earnings	22	
23	Less cost of treasury stock	23	() ()
24	Total liabilities and shareholders equity	24	

Schedule G Other Information

	Yes	No
1 During the tax year, did the foreign corporation own at least a 10% interest, directly or indirectly, in any foreign partnership? If "Yes," see the instructions for required statement.	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>
2 During the tax year, did the foreign corporation own an interest in any trust?	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>
3 During the tax year, did the foreign corporation own any foreign entities that were disregarded as separate from its owner under Regulations sections 301.7701-2 and 301.7701-3 or did the foreign corporation own any foreign branch (see instructions)? If "Yes," you are generally required to attach Form 8858 for each entity or branch (see instructions).	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>
4a During the tax year, did the filer pay or accrue any base erosion payment under section 59A(d) to the foreign corporation or did the filer have a base erosion tax benefit under section 59A(c)(2) with respect to a base erosion payment made or accrued to the foreign corporation (see instructions)? If "Yes," complete lines 4b and 4c.	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>
b Enter the total amount of the base erosion payments ▶ \$	<input checked="" type="checkbox"/>	
c Enter the total amount of the base erosion tax benefit ▶ \$	<input checked="" type="checkbox"/>	
5a During the tax year, did the foreign corporation pay or accrue any interest or royalty for which the deduction is not allowed under section 267A? If "Yes," complete line 5b.	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>
b Enter the total amount of the disallowed deductions (see instructions) ▶ \$	<input checked="" type="checkbox"/>	

Schedule G Other Information (continued)

	Yes	No
6a Is the filer of this Form 5471 claiming a foreign-derived intangible income deduction (under section 250) with respect to any amounts listed on Schedule M? If "Yes," complete lines 6b, 6c, and 6d.	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>
b Enter the amount of gross income derived from sales, leases, exchanges, or other dispositions (but not licenses) from transactions with the foreign corporation that the filer included in its computation of foreign-derived deduction eligible income (FDDEI) (see instructions) ▶ \$ _____	<input checked="" type="checkbox"/>	<input type="checkbox"/>
c Enter the amount of gross income derived from a license of property to the foreign corporation that the filer included in its computation of FDDEI (see instructions) ▶ \$ _____	<input checked="" type="checkbox"/>	<input type="checkbox"/>
d Enter the amount of gross income derived from services provided to the foreign corporation that the filer included in its computation of FDDEI (see instructions) ▶ \$ _____	<input checked="" type="checkbox"/>	<input type="checkbox"/>
7 During the tax year, was the foreign corporation a participant in any cost sharing arrangement?	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>
8 During the course of the tax year, did the foreign corporation become a participant in any cost sharing arrangement?	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>
9 If the answer to question 7 is "Yes," was the foreign corporation a participant in a cost sharing arrangement that was in effect before January 5, 2009?	<input type="checkbox"/>	<input type="checkbox"/>
10 If the answer to question 7 is "Yes," did a U.S. taxpayer make any platform contributions as defined under Regulations section 1.482-7(c) to that cost sharing arrangement during the taxable year?	<input type="checkbox"/>	<input type="checkbox"/>
11 If the answer to question 10 is "Yes," enter the present value of the platform contributions in U.S. dollars ▶ \$ _____		
12 If the answer to question 10 is "Yes," check the box for the method under Regulations section 1.482-7(g) used to determine the price of the platform contribution transaction(s):		
<input type="checkbox"/> Comparable uncontrolled transaction method	<input type="checkbox"/> Income method	<input type="checkbox"/> Acquisition price method
<input type="checkbox"/> Market capitalization method	<input type="checkbox"/> Residual profit split method	<input type="checkbox"/> Unspecified methods
13 From April 25, 2014, to December 31, 2017, did the foreign corporation purchase stock or securities of a shareholder of the foreign corporation for use in a triangular reorganization (within the meaning of Regulations section 1.358-6(b)(2))?	<input type="checkbox"/>	<input type="checkbox"/>
14a Did the foreign corporation receive any intangible property in a prior year or the current tax year for which the U.S. transferor is required to report a section 367(d) annual income inclusion for the taxable year? If "Yes," go to line 14b.	<input type="checkbox"/>	<input type="checkbox"/>
b Enter the amount of the earnings and profits reduction pursuant to section 367(d)(2)(B) for the taxable year ▶ \$ _____		
15 During the tax year, was the foreign corporation an expatriated foreign subsidiary under Regulations section 1.7874-12(a)(9)? If "Yes," see instructions and attach statement.	<input type="checkbox"/>	<input type="checkbox"/>
16 During the tax year, did the foreign corporation participate in any reportable transaction as defined in Regulations section 1.6011-4? If "Yes," attach Form(s) 8886 if required by Regulations section 1.6011-4(c)(3)(i)(G).	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>
17 During the tax year, did the foreign corporation pay or accrue any foreign tax that was disqualified for credit under section 901(m)?	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>
18 During the tax year, did the foreign corporation pay or accrue foreign taxes to which section 909 applies, or treat foreign taxes that were previously suspended under section 909 as no longer suspended?	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>
19 Did you answer "Yes" to any of the questions in the instructions for line 19? If "Yes," enter the corresponding code(s) from the instructions and attach statement (see instructions) ▶	<input type="checkbox"/>	<input type="checkbox"/>

Schedule I Summary of Shareholder's Income From Foreign Corporation (see instructions)

If item F on page 1 is completed, a separate Schedule I must be filed for each Category 4 or 5 filer for whom reporting is furnished on this Form 5471. This Schedule I is being completed for:

Name of U.S. shareholder ▶	Identifying number ▶		
1a Section 964(e)(4) Subpart F dividend income from the sale of stock of a lower-tier foreign corporation (see instructions)		1a	█
b Section 245A(e)(2) Subpart F income from hybrid dividends of tiered corporations (see instructions)		1b	█
c Other Subpart F income (enter the result from Worksheet A in the instructions)		1c	█
2 Earnings invested in U.S. property (enter the result from Worksheet B in the instructions).		2	█
3 Previously excluded export trade income withdrawn from investment in export trade assets (enter the result from Worksheet C in the instructions).		3	█
4 Factoring income		4	█
See instructions for reporting amounts on lines 1 through 4 on your income tax return.			
5 Dividends received (translated at spot rate on payment date under section 989(b)(1))		5	█
6 Exchange gain or (loss) on a distribution of previously taxed income		6	█
		Yes	No
• Was any income of the foreign corporation blocked?		█	█
• Did any such income become unblocked during the tax year (see section 964(b))?		█	█

If the answer to either question is "Yes," attach an explanation.

SCHEDULE E
(Form 5471)

(December 2018)
Department of the Treasury
Internal Revenue Service
Name of person filing Form 5471

Income, War Profits, and Excess Profits Taxes Paid or Accrued

▶ Attach to Form 5471.
▶ Go to www.irs.gov/Form5471 for instructions and the latest information.

OMB No. 1545-0123

Name of foreign corporation	Identifying number
Name of foreign corporation	Reference ID number (see instructions)
EIN (if any)	Reference ID number (see instructions)

a Separate Category (Enter code—see instructions.)

b If code 901j is entered on line a, enter the country code for the sanctioned country (see instructions)

Part I Taxes for Which a Foreign Tax Credit Is Allowed

1	(a) Name of Payor Entity	(b) EIN or Reference ID Number of Payor Entity	(c) Country or U.S. Possession to Which Tax Is Paid (Enter code—see instructions. Use a separate line for each.)	(d) Foreign Tax Year of Foreign Corporation to Which Tax Relates (Year/Month/Day)	(e) U.S. Tax Year of Foreign Corporation to Which Tax Relates (Year/Month/Day)
1					
2					
3					
4					
5					
6					
7					

1	(f) Income Subject to Tax in the Foreign Jurisdiction (see instructions)	(g) Currency in Which Tax Is Payable	(h) Conversion Rate to U.S. Dollars	(i) In U.S. Dollars (divide column (g) by column (h))	(j) In Functional Currency of Foreign Corporation
1					
2					
3					
4					
5					
6					
7					

8 Total (combine lines 1 through 7 of column (i)). Report amount on Schedule E-1, line 4

9 Total (combine lines 1 through 7 of column (j)). See instructions for Schedule H, line 2g

Part II Election

For tax years beginning after December 31, 2004, has an election been made under section 986(a)(1)(D) to translate taxes using the exchange rate on the date of payment?
 Yes No If "Yes," state date of election ▶

Part III Taxes for Which a Foreign Tax Credit Is Disallowed (Enter in functional currency of foreign corporation.)

1	(a) Name of Payor Entity	(b) EIN or Reference ID Number of Payor Entity	(c) Section 901(i)	(d) Section 907(k) and (l)	(e) Section 901(m)	(f) U.S. Taxes	(g) Other	(h) Total
1								
2								
3	In functional currency (combine lines 1 and 2)							
4	In U.S. dollars (translated at the average exchange rate, as defined in section 989(b)(3) and related regulations (see instructions))							

For Paperwork Reduction Act Notice, see instructions.

Schedule E-1 Taxes Paid, Accrued, or Deemed Paid on Accumulated Earnings and Profits (E&P) of Foreign Corporation

IMPORTANT: Enter amounts in U.S. dollars unless otherwise noted (see instructions).

Taxes related to:

	(a) Post-2017 E&P Not Previously Taxed (post-2017 section 959(c)(3) balance)	(b) Post-1986 Undistributed Earnings (post-1986 and pre-2018 section 959(c)(3) balance)	(c) Pre-1987 E&P Not Previously Taxed (pre-1987 section 959(c)(3) balance) (in functional currency)	(d) Hovering Deficit and Suspended Taxes
1a Balance at beginning of year (as reported in prior year Schedule E-1)				
b Beginning balance adjustments (attach statement)				
c Adjusted beginning balance (combine lines 1a and 1b)				
2 Adjustment for redetermination of prior year U.S. tax liability				
3a Taxes unsuspended under anti-splitter rules				
b Taxes suspended under anti-splitter rules				
4 Taxes reported on Schedule E, Part I, line 8, column (i)				
5a Taxes carried over in nonrecognition transactions				
b Taxes reclassified as related to hovering deficit after nonrecognition transaction				
6 Other adjustments (attach statement)				
7 Taxes paid or accrued on accumulated E&P (combine lines 1c through 6)				
8 Taxes deemed paid with respect to inclusions under section 951(a)(1) (see instructions)				
9 Taxes deemed paid with respect to inclusions under section 951A (see instructions)				
10 Taxes deemed paid with respect to actual distributions				
11 Taxes on amounts reclassified to section 959(c)(1) E&P from section 959(c)(2) E&P				
12 Other (attach statement)				
13 Taxes related to hovering deficit offset of undistributed post-transaction E&P				
14 Balance at beginning of next year (combine lines 7 through 13)				

(e) Taxes related to previously taxed E&P (see instructions)

	(i) Earnings Invested in U.S. Property (section 959(c)(1)(A))	(ii) Section 965(a) Inclusion (section 959(c)(1)(A))	(iii) Section 965(b)(4)(A) (section 959(c)(1)(A))	(iv) Section 951A Inclusion (section 959(c)(1)(A))	(v) Earnings Invested in Excess Passive Assets (section 959(c)(1)(B))	(vi) Subpart F Income (section 959(c)(2))	(vii) Section 965(a) Inclusion (section 959(c)(2))	(viii) Section 965(b)(4)(A) (section 959(c)(2))	(ix) Section 951A Inclusion (section 959(c)(2))
1a									
b									
c									
2									
3a									
b									
4									
5a									
b									
6									
7									
8									
9									
10									
11									
12									
13									
14									

**SCHEDULE H
(Form 5471)**

(December 2018)

Department of the Treasury
Internal Revenue Service

Current Earnings and Profits

▶ **Attach to Form 5471.**

▶ **Go to www.irs.gov/Form5471 for instructions and the latest information.**

OMB No. 1545-0123

Name of person filing Form 5471		Identifying number
Name of foreign corporation	EIN (if any)	Reference ID number (see instructions)
a Separate Category (Enter code—see instructions.) ▶		[Redacted]
b If code 901j is entered on line a, enter the country code for the sanctioned country (see instructions) ▶		[Redacted]

IMPORTANT: Enter the amounts on lines 1 through 5c in **functional** currency.

1 Current year net income or (loss) per foreign books of account		1	[Redacted]	
2 Net adjustments made to line 1 to determine current earnings and profits according to U.S. financial and tax accounting standards (see instructions):	Net Additions	Net Subtractions		
	a Capital gains or losses	2a		
	b Depreciation and amortization	2b		
	c Depletion	2c		
	d Investment or incentive allowance	2d		
	e Charges to statutory reserves	2e		
	f Inventory adjustments	2f		
	g Income taxes (see Schedule E, Part I, line 9, column (j))	2g		
	h Foreign currency gains or losses	2h		
	i Other (attach statement)	2i		
	3 Total net additions	3		
4 Total net subtractions	4			
5a Current earnings and profits (line 1 plus line 3 minus line 4)		5a	[Redacted]	
b DASTM gain or (loss) for foreign corporations that use DASTM (see instructions)		5b	[Redacted]	
c Combine lines 5a and 5b		5c	[Redacted]	
d Current earnings and profits in U.S. dollars (line 5c translated at the average exchange rate, as defined in section 989(b)(3) and the related regulations (see instructions))		5d	[Redacted]	
Enter exchange rate used for line 5d ▶			[Redacted]	

For Paperwork Reduction Act Notice, see instructions.

Cat. No. 71399W

Schedule H (Form 5471) (12-2018)

**SCHEDULE I-1
(Form 5471)**

(December 2018)

Department of the Treasury
Internal Revenue Service

Information for Global Intangible Low-Taxed Income

OMB No. 1545-0123

▶ **Attach to Form 5471.**

▶ **Go to www.irs.gov/Form5471 for instructions and the latest information.**

Name of person filing Form 5471				Identifying number			
Name of foreign corporation				EIN (if any)		Reference ID number (see instructions)	
Separate Category (enter code—see instructions) ▶				Functional Currency	Conversion Rate	U.S. Dollars	
1	Gross income		1				
2	Exclusions						
a	Effectively connected income	2a					
b	Subpart F income	2b					
c	High-tax exception income per section 954(b)(4)	2c					
d	Related party dividends	2d					
e	Foreign oil and gas extraction income	2e					
3	Total exclusions (total of lines 2a–2e)		3				
4	Gross income less total exclusions (line 1 minus line 3)		4				
5	Deductions properly allocable to amount on line 4		5				
6	Tested income (loss) (line 4 minus line 5) (see instructions for line 6)		6				
	Other Amounts (see instructions)						
7	Tested foreign income taxes		7				
8	Qualified business asset investment (QBAI)		8				
9	Interest expense		9				

For Paperwork Reduction Act Notice, see instructions.

Cat. No. 71400M

Schedule I-1 (Form 5471) (12-2018)

**SCHEDULE J
(Form 5471)**

(Rev. December 2018)

Department of the Treasury
Internal Revenue Service

Name of person filing Form 5471

Accumulated Earnings & Profits (E&P) of Controlled Foreign Corporation

▶ Attach to Form 5471.

▶ Go to www.irs.gov/Form5471 for instructions and the latest information.

OMB No. 1545-0123

Name of foreign corporation		EIN (if any)	Reference ID number (see instructions)
a Separate Category (Enter code—see instructions.) b If code 901j is entered on line a, enter the country code for the sanctioned country (see instructions)			Identifying number ▲ ▲

Part I Accumulated E&P of Controlled Foreign Corporation

Check the box if person filing return does not have all U.S. Shareholders' information to complete amount for columns (e)(ii)–(e)(iv) and (e)(vii)–(ix) (see instructions).

Important: Enter amounts in functional currency.

	(a) Post-2017 E&P Not Previously Taxed (post-2017 section 959(c)(3) balance)	(b) Post-1986 Undistributed Earnings (post-1986 and pre-2018 section 959(c)(3) balance)	(c) Pre-1987 E&P Not Previously Taxed (pre-1987 section 959(c)(3) balance)	(d) Hovering Deficit and Deduction for Suspended Taxes	(e) Previously Taxed E&P (see instructions) (f) Earnings Invested in U.S. Property (section 959(c)(1)(A))	(g) Section 965(a) Inclusion (section 959(c)(1)(A))
1a Balance at beginning of year (as reported on prior year Schedule J)						
1b Beginning balance adjustments (attach statement)						
1c Adjusted beginning balance (combine lines 1a and 1b)						
2a Reduction for taxes unsuspended under anti-splitter rules						
2b Disallowed deduction for taxes suspended under anti-splitter rules						
3 Current year E&P (or deficit in E&P)						
4 E&P attributable to distributions of previously taxed E&P from lower-tier foreign corporation						
5a E&P carried over in nonrecognition transaction						
5b Reclassify deficit in E&P as hovering deficit after nonrecognition transaction						
6 Other adjustments (attach statement)						
7 Total current and accumulated E&P (combine lines 1c through 6)						
8 Amounts reclassified to section 959(c)(2) E&P from section 959(c)(3) E&P						
9 Actual distributions						
10 Amounts reclassified to section 959(c)(1) E&P from section 959(c)(2) E&P						
11 Amounts included as earnings invested in U.S. property and reclassified to section 959(c)(1) E&P (see instructions)						
12 Other adjustments (attach statement)						
13 Hovering deficit offset of undistributed posttransaction E&P (see instructions)						
14 Balance at beginning of next year (combine lines 7 through 13)						

Part I Accumulated E&P of Controlled Foreign Corporation (continued)

		(e) Previously Taxed E&P (see instructions)							(f) Total Section 964(a) E&P (combine columns (a), (b), (c), and (e)(i) through (e)(ix))
	(iii) Section 965(b)(4)(A) (section 959(c)(1)(A))	(iv) Section 951A Inclusion (section 959(c)(1)(A))	(v) Earnings Invested in Excess Passive Assets (section 959(c)(1)(B))	(vi) Subpart F Income (section 959(c)(2))	(vii) Section 965(a) Inclusion (section 959(c)(2))	(viii) Section 965(b)(4)(A) (section 959(c)(2))	(ix) Section 951A Inclusion (section 959(c)(2))		
1a									
1b									
1c									
2a									
2b									
3									
4									
5a									
5b									
6									
7									
8									
9									
10									
11									
12									
13									
14									
Part II Nonpreviously Taxed E&P Subject to Recapture as Subpart F Income (section 952(c)(2))									

Enter amounts in functional currency.

- 1 Balance at beginning of year
- 2 Additions (amounts subject to future recapture)
- 3 Subtractions (amounts recaptured in current year)
- 4 Balance at end of year (combine lines 1 through 3)

**SCHEDULE M
(Form 5471)**

(Rev. December 2018)
Department of the Treasury
Internal Revenue Service

**Transactions Between Controlled Foreign Corporation
and Shareholders or Other Related Persons**

▶ Attach to Form 5471.

▶ Go to www.irs.gov/Form5471 for instructions and the latest information.

OMB No. 1545-0123

Name of person filing Form 5471		Identifying number
Name of foreign corporation	EIN (if any)	Reference ID number (see instructions)

Important: Complete a *separate* Schedule M for each controlled foreign corporation. Enter the totals for each type of transaction that occurred during the annual accounting period between the foreign corporation and the persons listed in columns (b) through (f). All amounts must be stated in U.S. dollars translated from functional currency at the average exchange rate for the foreign corporation's tax year. See instructions.

Enter the relevant functional currency and the exchange rate used throughout this schedule ▶

(a) Transactions of foreign corporation	(b) U.S. person filing this return	(c) Any domestic corporation or partnership controlled by U.S. person filing this return	(d) Any other foreign corporation or partnership controlled by U.S. person filing this return	(e) 10% or more U.S. shareholder of controlled foreign corporation (other than the U.S. person filing this return)	(f) 10% or more U.S. shareholder of any corporation controlling the foreign corporation
1 Sales of stock in trade (inventory)					
2 Sales of tangible property other than stock in trade					
3 Sales of property rights (patents, trademarks, etc.)					
4 Platform contribution transaction payments received					
5 Cost sharing transaction payments received					
6 Compensation received for technical, managerial, engineering, construction, or like services					
7 Commissions received					
8 Rents, royalties, and license fees received					
9 Hybrid dividends received (see instructions)					
10 Dividends received (exclude hybrid dividends, deemed distributions under subpart F, and distributions of previously taxed income)					
11 Interest received					
12 Premiums received for insurance or reinsurance					
13 Add lines 1 through 12					
14 Purchases of stock in trade (inventory)					
15 Purchases of tangible property other than stock in trade					
16 Purchases of property rights (patents, trademarks, etc.)					
17 Platform contribution transaction payments paid					
18 Cost sharing transaction payments paid					
19 Compensation paid for technical, managerial, engineering, construction, or like services					
20 Commissions paid					
21 Rents, royalties, and license fees paid					
22 Hybrid dividends paid (see instructions)					
23 Dividends paid (exclude hybrid dividends paid)					
24 Interest paid					
25 Premiums paid for insurance or reinsurance					
26 Add lines 14 through 25					
27 Accounts Payable					
28 Amounts borrowed (enter the maximum loan balance during the year)—see instructions					
29 Accounts Receivable					
30 Amounts loaned (enter the maximum loan balance during the year)—see instructions					

**SCHEDULE P
(Form 5471)**

(December 2018)

Department of the Treasury
Internal Revenue Service

Name of person filing Form 5471

Previously Taxed Earnings and Profits of U.S. Shareholder of Certain Foreign Corporations

OMB No. 1545-0128

▶ Attach to Form 5471.
▶ Go to www.irs.gov/Form5471 for instructions and the latest information.

Name of foreign corporation

EIN (if any)

Identifying number
Reference ID number (see instructions)

a Separate Category (Enter code — see instructions.)
b If code 901j is entered on line a, enter the country code for the sanctioned country (see instructions)

Previously Taxed E&P (see instructions)

	(a) Earnings Invested in U.S. Property (section 959(c)(1)(A))	(b) Section 965(a) Inclusion (section 959(c)(1)(A))	(c) Section 965(b)(4)(A) (section 959(c)(1)(A))	(d) Section 951A Inclusion (section 959(c)(1)(A))	(e) Earnings Invested in Excess Passive Assets (section 959(c)(1)(B))	(f) Subpart F Income (section 959(c)(2))	(g) Section 965(a) Inclusion (section 959(c)(2))	(h) Section 965(b)(4)(A) (section 959(c)(2))	(i) Section 951A Inclusion (section 959(c)(2))	(j) Total
1a Balance at beginning of year (see instructions)	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
1b Beginning balance adjustments (attach statement)	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
1c Adjusted beginning balance (combine lines 1a and 1b)	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
2 Reduction for taxes unsuspended under anti-splitter rules	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
3 E&P attributable to distributions of previously taxed E&P from lower-tier foreign corporation	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
4 E&P carried over in nonrecognition transaction	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
5 Other adjustments (attach statement)	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
6 Total current and accumulated E&P (combine lines 1c through 5)	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
7 Amounts reclassified to section 959(c)(2) E&P from section 959(c)(3) E&P										
8 Actual distributions of previously taxed income	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
9 Amounts reclassified to section 959(c)(1) E&P from section 959(c)(2) E&P	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>

For Paperwork Reduction Act Notice, see instructions.

Cat. No. 49203F

Schedule P (Form 5471) (12-2018)

Previously Taxed E&P (see instructions) (continued)

		(a) Earnings Invested in U.S. Property (section 959(c)(1)(A))	(b) Section 965(a) Inclusion (section 959(c)(1)(A))	(c) Section 965(b)(4)(A) (section 959(c)(1)(A))	(d) Section 951A Inclusion (section 959(c)(1)(A))	(e) Earnings Invested in Excess Passive Assets (section 959(c)(1)(B))	(f) Subpart F Income (section 959(c)(2))	(g) Section 965(a) Inclusion (section 959(c)(2))	(h) Section 965(b)(4)(A) (section 959(c)(2))	(i) Section 951A Inclusion (section 959(c)(2))	(j) Total
10	Important: Enter amounts in functional currency. Amounts included as earnings invested in U.S. property and reclassified to section 959(c)(1) E&P (see instructions)										
11	Other adjustments (attach statement)										
12	Balance at beginning of next year (combine lines 6 through 11)										

Information Return of a 25% Foreign-Owned U.S. Corporation or a Foreign Corporation Engaged in a U.S. Trade or Business (Under Sections 6038A and 6038C of the Internal Revenue Code)

OMB No. 1545-0123

► Go to www.irs.gov/Form5472 for instructions and the latest information.

Department of the Treasury
Internal Revenue Service

For tax year of the reporting corporation beginning _____, and ending _____
Note: Enter all information in English and money items in U.S. dollars.

Part I Reporting Corporation (see instructions). All reporting corporations must complete Part I.

1a Name of reporting corporation [REDACTED]		1b Employer identification number [REDACTED]
Number, street, and room or suite no. (if a P.O. box, see instructions)		1c Total assets \$ [REDACTED]
City or town, state, and ZIP code (if a foreign address, see instructions)		
1d Principal business activity ► [REDACTED]		1e Principal business activity code ► [REDACTED]
1f Total value of gross payments made or received reported on this Form 5472. See instructions. \$ [REDACTED]	1g Total number of Forms 5472 filed for the tax year [REDACTED]	1h Total value of gross payments made or received reported on all Forms 5472. See instructions. \$ [REDACTED]
1i Check here if this is a consolidated filing of Form 5472 ► <input type="checkbox"/>	1j Check here if this is the initial year for which the U.S. reporting corporation is filing a Form 5472 . . . ► <input type="checkbox"/>	1k Country of incorporation [REDACTED]
1l Country(ies) under whose laws the reporting corporation files an income tax return as a resident	1m Principal country(ies) where business is conducted [REDACTED]	
2 Check here if, at any time during the tax year, any foreign person owned, directly or indirectly, at least 50% of (a) the total voting power of all classes of the stock of the reporting corporation entitled to vote, or (b) the total value of all classes of stock of the reporting corporation ► <input type="checkbox"/>		
3 Check here if the reporting corporation is a foreign-owned domestic disregarded entity (foreign-owned U.S. DE) treated as a corporation for purposes of section 6038A. See instructions ► <input type="checkbox"/>		

Part II 25% Foreign Shareholder (see instructions)
Check here if any direct (or ultimate indirect) 25% foreign shareholder listed in Part II is a surrogate foreign corporation under section 7874(a)(2)(B). ►

1a Name and address of direct 25% foreign shareholder [REDACTED]		
1b(1) U.S. identifying number, if any	1b(2) Reference ID number (see instructions)	1b(3) Foreign taxpayer identification number (FTIN), if any (see instructions)
1c Principal country(ies) where business is conducted	1d Country of citizenship, organization, or incorporation	1e Country(ies) under whose laws the direct 25% foreign shareholder files an income tax return as a resident
2a Name and address of direct 25% foreign shareholder [REDACTED]		
2b(1) U.S. identifying number, if any	2b(2) Reference ID number (see instructions)	2b(3) FTIN, if any (see instructions)
2c Principal country(ies) where business is conducted	2d Country of citizenship, organization, or incorporation	2e Country(ies) under whose laws the direct 25% foreign shareholder files an income tax return as a resident
3a Name and address of ultimate indirect 25% foreign shareholder [REDACTED]		
3b(1) U.S. identifying number, if any	3b(2) Reference ID number (see instructions)	3b(3) FTIN, if any (see instructions)
3c Principal country(ies) where business is conducted	3d Country of citizenship, organization, or incorporation	3e Country(ies) under whose laws the ultimate indirect 25% foreign shareholder files an income tax return as a resident
4a Name and address of ultimate indirect 25% foreign shareholder [REDACTED]		
4b(1) U.S. identifying number, if any	4b(2) Reference ID number (see instructions)	4b(3) FTIN, if any (see instructions)
4c Principal country(ies) where business is conducted	4d Country of citizenship, organization, or incorporation	4e Country(ies) under whose laws the ultimate indirect 25% foreign shareholder files an income tax return as a resident

Part III Related Party (see instructions). All reporting corporations must complete this question and the rest of Part III.

Check applicable box: Is the related party a foreign person or U.S. person?

1a Name and address of related party
 [REDACTED]

1b(1) U.S. identifying number, if any [REDACTED] **1b(2)** Reference ID number (see instructions) [REDACTED] **1b(3)** FTIN, if any (see instructions) [REDACTED]

1c Principal business activity ▶ [REDACTED] **1d** Principal business activity code ▶ [REDACTED]

1e Relationship—Check boxes that apply: related to reporting corporation related to 25% foreign shareholder 5% foreign shareholder

1f Principal country(ies) where business is conducted [REDACTED] **1g** Country(ies) under whose laws the related party files an income tax return as a resident [REDACTED]

Part IV Monetary Transactions Between Reporting Corporations and Foreign Related Party (see instructions)

Caution: Part IV must be completed if the “foreign person” box is checked in the heading for Part III.

If estimates are used, check here.

1	Sales of stock in trade (inventory)	1	[REDACTED]
2	Sales of tangible property other than stock in trade	2	[REDACTED]
3	Platform contribution transaction payments received	3	[REDACTED]
4	Cost-sharing transaction payments received	4	[REDACTED]
5a	Rents received (for other than intangible property rights)	5a	[REDACTED]
b	Royalties received (for other than intangible property rights)	5b	[REDACTED]
6	Sales, leases, licenses, etc., of intangible property rights (for example, patents, trademarks, secret formulas)	6	[REDACTED]
7	Consideration received for technical, managerial, engineering, construction, scientific, or like services	7	[REDACTED]
8	Commissions received	8	[REDACTED]
9	Amounts borrowed (see instructions) a Beginning balance [REDACTED] b Ending balance or monthly average ▶	9b	[REDACTED]
10	Interest received	10	[REDACTED]
11	Premiums received for insurance or reinsurance	11	[REDACTED]
12	Other amounts received (see instructions)	12	[REDACTED]
13	Total. Combine amounts on lines 1 through 12	13	[REDACTED]
14	Purchases of stock in trade (inventory)	14	[REDACTED]
15	Purchases of tangible property other than stock in trade	15	[REDACTED]
16	Platform contribution transaction payments paid	16	[REDACTED]
17	Cost-sharing transaction payments paid	17	[REDACTED]
18a	Rents paid (for other than intangible property rights)	18a	[REDACTED]
b	Royalties paid (for other than intangible property rights)	18b	[REDACTED]
19	Purchases, leases, licenses, etc., of intangible property rights (for example, patents, trademarks, secret formulas)	19	[REDACTED]
20	Consideration paid for technical, managerial, engineering, construction, scientific, or like services	20	[REDACTED]
21	Commissions paid	21	[REDACTED]
22	Amounts loaned (see instructions) a Beginning balance [REDACTED] b Ending balance or monthly average ▶	22b	[REDACTED]
23	Interest paid	23	[REDACTED]
24	Premiums paid for insurance or reinsurance	24	[REDACTED]
25	Other amounts paid (see instructions)	25	[REDACTED]
26	Total. Combine amounts on lines 14 through 25	26	[REDACTED]

Part V Reportable Transactions of a Reporting Corporation That is a Foreign-Owned U.S. DE (see instructions)

Describe on an attached separate sheet any other transaction as defined by Regulations section 1.482-1(i)(7), such as amounts paid or received in connection with the formation, dissolution, acquisition, and disposition of the entity, including contributions to and distributions from the entity, and check here.

Part VI Nonmonetary and Less-Than-Full Consideration Transactions Between the Reporting Corporation and the Foreign Related Party (see instructions)

Describe these transactions on an attached separate sheet and check here.

Part VII Additional Information. All reporting corporations must complete Part VII.

- 1 Does the reporting corporation import goods from a foreign related party? Yes No
- 2a If "Yes," is the basis or inventory cost of the goods valued at greater than the customs value of the imported goods? Yes No
- b If "Yes," attach a statement explaining the reason or reasons for such difference.
- c If the answers to questions 1 and 2a are "Yes," were the documents used to support this treatment of the imported goods in existence and available in the United States at the time of filing Form 5472? Yes No
- 3 During the tax year, was the foreign parent corporation a participant in any cost-sharing arrangement? Yes No
- 4 During the course of the tax year, did the foreign parent corporation become a participant in any cost-sharing arrangement? Yes No
- 5a During the tax year, did the reporting corporation pay or accrue any interest or royalty, to the related party, for which the deduction is not allowed under section 267A? See instructions Yes No
- b If "Yes," enter the total amount of the disallowed deductions \$
- 6a Does the reporting corporation claim a foreign-derived intangible income (FDII) deduction (under section 250) with respect to amounts listed in Part IV? Yes No
- b If "Yes," enter the amount of gross income derived from sales, leases, exchanges, or other dispositions (but not licenses) of property to the foreign related party that the reporting corporation included in its computation of foreign-derived deduction eligible income (FDDEI). See instructions \$
- c If "Yes," enter the amount of gross income derived from a license of property to the foreign related party that the reporting corporation included in its computation of FDDEI. See instructions. \$
- d If "Yes," enter the amount of gross income derived from services provided to the foreign related party that the reporting corporation included in its computation of FDDEI. See instructions \$

Part VIII Base Erosion Payments and Base Erosion Tax Benefits Under Section 59A (see instructions)

- 1 Amounts defined as base erosion payments under section 59A(d) \$
- 2 Amount of base erosion tax benefits under section 59A(c)(2) \$
- 3 Amount of total qualified derivative payments as described in section 59A(h) made by the reporting corporation . . . \$
- 4 Reserved for future use

International Boycott Report

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

For tax year beginning _____, 20____,
and ending _____, 20____.
▶ **Controlled groups, see instructions.**

**Attachment
Sequence No. 123**

**Paper filers must file in
duplicate (see When and Where
to File in the instructions)**

Name _____ Identifying number _____

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

City or town, state, and ZIP code

Address of service center where your tax return is filed

Type of filer (check one):

- Individual
- Partnership
- Corporation
- Trust
- Estate
- Other

1 Individuals—Enter adjusted gross income from your tax return (see instructions)

2 Partnerships and corporations:

- a Partnerships**—Enter each partner’s name and identifying number.
- b Corporations**—Enter the name and employer identification number of each member of the controlled group (as defined in section 993(a)(3)). Do not list members included in the consolidated return; instead, attach a copy of Form 851. List all other members of the controlled group not included in the consolidated return.
If you list any corporations below or if you attach Form 851, you must designate a common tax year. Enter on line 4b the name and employer identification number of the corporation whose tax year is designated.

Name	Identifying number

If more space is needed, attach additional sheets and check this box

- c** Enter principal business activity code and description (see instructions)
- d** IC-DISCs—Enter principal product or service code and description (see instructions)

Code	Description

3 Partnerships—Each partnership filing Form 5713 must give the following information:

- a** Partnership’s total assets (see instructions)
- b** Partnership’s ordinary income (see instructions)

4 Corporations—Each corporation filing Form 5713 must give the following information:

- a** Type of form filed (Form 1120, 1120-FSC, 1120-IC-DISC, 1120-L, 1120-PC, etc.)
- b** Common tax year election (see instructions)
 - (1)** Name of corporation ▶ _____
 - (2)** Employer identification number _____
 - (3)** Common tax year beginning _____, 20____, and ending _____, 20____.
- c** Corporations filing this form enter:
 - (1)** Total assets (see instructions)
 - (2)** Taxable income before net operating loss and special deductions (see instructions)

5 Estates or trusts—Enter total income (Form 1041, page 1)

6 Enter the total amount (before reduction for boycott participation or cooperation) of the following tax benefits (see instructions):

- a** Foreign tax credit
- b** Deferral of earnings of controlled foreign corporations
- c** Deferral of IC-DISC income
- d** FSC exempt foreign trade income
- e** Foreign trade income qualifying for the extraterritorial income exclusion

**Please
Sign
Here**

Under penalties of perjury, I declare that I have examined this report, including accompanying schedules and statements, and to the best of my knowledge and belief, it is true, correct, and complete.

Signature _____ Date _____ Title _____

7a	Are you a U.S. shareholder (as defined in section 951(b)) of any foreign corporation (including a FSC that does not use the administrative pricing rules) that had operations reportable under section 999(a)?	Yes	No
b	If the answer to question 7a is "Yes," is any foreign corporation a controlled foreign corporation (as defined in section 957(a))?		
c	Do you own any stock of an IC-DISC?		
d	Do you claim any foreign tax credit?		
e	Do you control (within the meaning of section 304(c)) any corporation (other than a corporation included in this report) that has operations reportable under section 999(a)?		
	If "Yes," did that corporation participate in or cooperate with an international boycott at any time during its tax year that ends with or within your tax year?		
f	Are you controlled (within the meaning of section 304(c)) by any person (other than a person included in this report) who has operations reportable under section 999(a)?		
	If "Yes," did that person participate in or cooperate with an international boycott at any time during its tax year that ends with or within your tax year?		
g	Are you treated under section 671 as the owner of a trust that has reportable operations under section 999(a)?		
h	Are you a partner in a partnership that has reportable operations under section 999(a)?		
i	Are you a foreign sales corporation (FSC) (as defined in section 922(a), as in effect before its repeal)?		
j	Are you excluding extraterritorial income (defined in section 114(e), as in effect before its repeal) from gross income?		

Part I Operations in or Related to a Boycotting Country (see instructions)

8	Boycott of Israel —Did you have any operations in or related to any country (or with the government, a company, or a national of that country) associated in carrying out the boycott of Israel which is on the list maintained by the Secretary of the Treasury under section 999(a)(3)? (See Boycotting Countries in the instructions.)	Yes	No
	If "Yes," complete the following table. If more space is needed, attach additional sheets using the exact format and check this box <input type="checkbox"/>		

Name of country (1)	Identifying number of person having operations (2)	Principal business activity		IC-DISCs only—Enter product code (5)
		Code (3)	Description (4)	
a				
b				
c				
d				
e				
f				
g				
h				
i				
j				
k				
l				
m				
n				
o				

9 Nonlisted countries boycotting Israel— Did you have operations in any nonlisted country which you know or have reason to know requires participation in or cooperation with an international boycott directed against Israel?

Yes	No

If "Yes," complete the following table. If more space is needed, attach additional sheets using the exact format and check this box

Name of country (1)	Identifying number of person having operations (2)	Principal business activity		IC-DISCs only—Enter product code (5)
		Code (3)	Description (4)	
a				
b				
c				
d				
e				
f				
g				
h				

Yes	No

10 Boycotts other than the boycott of Israel—Did you have operations in any other country which you know or have reason to know requires participation in or cooperation with an international boycott other than the boycott of Israel?

If "Yes," complete the following table. If more space is needed, attach additional sheets using the exact format and check this box

Name of country (1)	Identifying number of person having operations (2)	Principal business activity		IC-DISCs only—Enter product code (5)
		Code (3)	Description (4)	
a				
b				
c				
d				
e				
f				
g				
h				

Yes	No

11 Were you requested to participate in or cooperate with an international boycott?
If "Yes," attach a copy (in English) of any and all such requests received during your tax year. If the request was in a form other than a written request, attach a separate sheet explaining the nature and form of any and all such requests. (See instructions.)

Yes	No

12 Did you participate in or cooperate with an international boycott?
If "Yes," attach a copy (in English) of any and all boycott clauses agreed to, and attach a general statement of the agreement. If the agreement was in a form other than a written agreement, attach a separate sheet explaining the nature and form of any and all such agreements. (See instructions.)

Yes	No

Note: If the answer to either question 11 or 12 is "Yes," you must complete the rest of Form 5713. If you answered "Yes" to question 12, you must complete Schedules A and C or B and C (Form 5713).

Part II Requests for and Acts of Participation in or Cooperation With an International Boycott	Requests		Agreements	
	Yes	No	Yes	No
13a Did you receive requests to enter into, or did you enter into, any agreement (see instructions):				
(1) As a condition of doing business directly or indirectly within a country or with the government, a company, or a national of a country to—				
(a) Refrain from doing business with or in a country which is the object of an international boycott or with the government, companies, or nationals of that country?				
(b) Refrain from doing business with any U.S. person engaged in trade in a country which is the object of an international boycott or with the government, companies, or nationals of that country?				
(c) Refrain from doing business with any company whose ownership or management is made up, in whole or in part, of individuals of a particular nationality, race, or religion, or to remove (or refrain from selecting) corporate directors who are individuals of a particular nationality, race, or religion?				
(d) Refrain from employing individuals of a particular nationality, race, or religion?				
(2) As a condition of the sale of a product to the government, a company, or a national of a country, to refrain from shipping or insuring products on a carrier owned, leased, or operated by a person who does not participate in or cooperate with an international boycott?				

b Requests and agreements—if the answer to any part of 13a is “Yes,” complete the following table. If more space is needed, attach additional sheets using the exact format and check this box

Name of country (1)	Identifying number of person receiving the request or having the agreement (2)	Principal business activity		IC-DISCs only—Enter product code (5)	Type of cooperation or participation			
		Code (3)	Description (4)		Number of requests		Number of agreements	
					Total (6)	Code (7)	Total (8)	Code (9)
a								
b								
c								
d								
e								
f								
g								
h								
i								
j								
k								
l								
m								
n								
o								
p								

Withholding agent's name, street address, city, state, and ZIP code		1 Date of transfer [REDACTED]	Statement of Withholding on Dispositions by Foreign Persons of U.S. Real Property Interests OMB No. 1545-0902	
		2 Federal income tax withheld [REDACTED]		
Withholding agent's federal identification number [REDACTED]	Identification number of foreign person subject to withholding (see instructions) [REDACTED]	3 Amount realized [REDACTED]	4 Gain recognized by foreign corporation [REDACTED]	Copy A For Internal Revenue Service Center For Privacy Act and Paperwork Reduction Act Notice, see the Instructions for Form 8288.
Name of person subject to withholding [REDACTED]		5 Description of property transferred [REDACTED]		
Foreign address (number, street, and apt. or suite no.) [REDACTED]		6 Person subject to withholding is: An individual [REDACTED] A corporation [REDACTED] Other (specify) ▶		
City, province or state, postal code, and country (not U.S.) [REDACTED]	7 Country code [REDACTED]	Mailing address of person subject to withholding (if different)		

Form **8288-A** (Rev. 4-2018)

Cat. No. 62261L

Attach Copies A and B to Form 8288

Department of the Treasury - Internal Revenue Service

**Foreign Partner's Information Statement
of Section 1446 Withholding Tax**

Department of the Treasury
Internal Revenue Service

► Go to www.irs.gov/Form8805 for instructions and the latest information.

Copy A for Internal Revenue Service
Attach to Form 8804.

For partnership's calendar year 2018, or tax year beginning , 2018, and ending , 20

1a Foreign partner's name	b U.S. identifying number	5a Name of partnership	b U.S. Employer Identification Number (EIN)
█	█		█
c Address (if a foreign address, see instructions)		c Address (if a foreign address, see instructions)	
█			
2 Account number assigned by partnership (if any)		6 Withholding agent's name. If partnership is also the withholding agent, enter "SAME" and do not complete line 7.	
3 Type of partner (specify—see instructions) ►			
4 Country code of partner (enter two-letter code; see instructions)		7 Withholding agent's U.S. EIN	
█		█	
8a Check if the partnership identified on line 5a owns an interest in one or more partnerships			
b Check if any of the partnership's effectively connected taxable income (ECTI) is exempt from U.S. tax for the partner identified on line 1a			
9 Partnership's ECTI allocable to partner for the tax year (see instructions)			9
10 Total tax credit allowed to partner under section 1446 (see instructions). Individual and corporate partners: Claim this amount as a credit against your U.S. income tax on Form 1040NR, 1120-F, etc.			10
█			█

Schedule T—Beneficiary Information (see instructions)

11a Name of beneficiary	c Address (if a foreign address, see instructions)
b U.S. identifying number of beneficiary	
12 Amount of ECTI on line 9 to be included in the beneficiary's gross income (see instructions)	
13 Amount of tax credit on line 10 that the beneficiary is entitled to claim on its return (see instructions)	

Entity Classification Election

▶ Information about Form 8832 and its instructions is at www.irs.gov/form8832.

Type or Print	Name of eligible entity making election [REDACTED]	Employer identification number [REDACTED]
	Number, street, and room or suite no. If a P.O. box, see instructions.	
	City or town, state, and ZIP code. If a foreign address, enter city, province or state, postal code and country. Follow the country's practice for entering the postal code. [REDACTED] [REDACTED]	

▶ Check if: [REDACTED] Address change [REDACTED] Late classification relief sought under Revenue Procedure 2009-41
 Relief for a late change of entity classification election sought under Revenue Procedure 2010-32

Part I Election Information

1 Type of election (see instructions):

- a** [REDACTED] Initial classification by a newly-formed entity. Skip lines 2a and 2b and go to line 3.
- b** [REDACTED] Change in current classification. Go to line 2a.

2a Has the eligible entity previously filed an entity election that had an effective date within the last 60 months?

- [REDACTED] **Yes.** Go to line 2b.
- [REDACTED] **No.** Skip line 2b and go to line 3.

2b Was the eligible entity's prior election an initial classification election by a newly formed entity that was effective on the date of formation?

- [REDACTED] **Yes.** Go to line 3.
- [REDACTED] **No.** Stop here. You generally are not currently eligible to make the election (see instructions).

3 Does the eligible entity have more than one owner?

- [REDACTED] **Yes.** You can elect to be classified as a partnership or an association taxable as a corporation. Skip line 4 and go to line 5.
- [REDACTED] **No.** You can elect to be classified as an association taxable as a corporation or to be disregarded as a separate entity. Go to line 4.

4 If the eligible entity has only one owner, provide the following information:

- a** Name of owner ▶ [REDACTED]
- b** Identifying number of owner ▶ [REDACTED]

5 If the eligible entity is owned by one or more affiliated corporations that file a consolidated return, provide the name and employer identification number of the parent corporation:

- a** Name of parent corporation ▶ [REDACTED]
- b** Employer identification number ▶ [REDACTED]

Country-by-Country Report

For reporting period beginning [redacted], 20 [redacted], and ending [redacted], 20 [redacted]

OMB No. 1545-2272

▶ Information about Form 8975 and its separate instructions is at www.irs.gov/form8975.

If this is an amended report, check here [redacted]

Enter the number of Schedules A (Form 8975) attached to this Form 8975 ▶ [redacted]

Part I Identification of Filer

1a Name of the reporting entity [redacted]

1b Reporting role code [redacted]

1c EIN [redacted]

2 Number, street, and room or suite no. (if P.O. box, see instructions) [redacted]

3a City or town [redacted]

3b State or province [redacted]

3c Country, and ZIP or foreign postal code [redacted]

Part II Additional Information

Enter any additional information related to the multinational enterprise group.

[redacted]

SCHEDULE A
(Form 8975)

(June 2017)

Department of the Treasury
Internal Revenue Service

Tax Jurisdiction and Constituent Entity Information

For reporting period beginning _____, 20____, and ending _____, 20____.
 ▶ A separate Schedule A (Form 8975) is to be completed for each tax jurisdiction of the multinational enterprise group.
 ▶ Information about Schedule A (Form 8975) and its separate instructions is at www.irs.gov/form8975.

OMB No. 1545-2272

Name of the reporting entity

ENI

Part I Tax Jurisdiction Information. All financial amounts must be stated in U.S. dollars. See instructions.

	1. Revenues			2. Profit (loss) before income tax	3. Income tax paid (on cash basis)	4. Income tax accrued – current year	5. Stated capital	6. Accumulated earnings	7. Number of employees	8. Tangible assets other than cash and cash equivalents
	(a) Unrelated party	(b) Related party	(c) Total							

Part II Constituent Entity Information

	1. Constituent entities resident in the tax jurisdiction	2. TIN	3. Tax jurisdiction of organization or incorporation if different from tax jurisdiction of residence	4. Main business activities	
				(a) Activity code	(b) If you entered the code for "Other" describe the business activity

Tax on Base Erosion Payments of Taxpayers With Substantial Gross Receipts

For tax year beginning _____, 20____, and ending _____, 20____

▶ Go to www.irs.gov/Form8991 for instructions and the latest information.
▶ See instructions.

Name █	Employer identification number █
---	---

Part I Applicable Taxpayer

Check box if this form is being filed by a taxpayer with which another taxpayer has been aggregated under section 59A(e)(3) . ▶ █
If the above box is checked, attach a statement listing the names and EINs of all separate taxpayers taken into account in the determination of "1 person" under section 59A(e)(3). █

	(a) First Preceding Tax Year	(b) Second Preceding Tax Year	(c) Third Preceding Tax Year
1a Gross receipts of the applicable taxpayer. See instructions	█	█	█
b Gross receipts from partnerships	█	█	█
c Gross receipts of all other persons treated as 1 person as the "applicable taxpayer" pursuant to section 59A(e)(3)	█	█	█
d Gross receipts. Combine lines 1a through 1c	█	█	█
e Gross receipts of first, second, and third preceding tax years. Combine columns (a), (b), and (c) of line 1d			
			1e █
f 3-year average annual gross receipts (Divide line 1e by 3.0)			
			1f █
g Is line 1f \$500 million or more? <input checked="" type="checkbox"/> Yes. Continue to line 2. <input type="checkbox"/> No. STOP here and attach this form to your tax return.			
2a Aggregate base erosion tax benefit (from Schedule A, line 14)			
b Aggregate amount of deductions allowable under Chapter 1 of the Internal Revenue Code			
c Other allowable deductions not included in line 2b above	2c █		
d Base erosion tax benefits resulting from reductions in insurance premiums reported on Schedule A, line 8, column a-2	2d █		
e Base erosion tax benefits resulting from reductions in gross receipts reported on Schedule A, line 10, column a-2	2e █		
f Add lines 2c through 2e			
			2f █
g Total deductions for amounts paid or accrued for services to which the exception under section 59A(d)(5) applies (from Schedule A, line 5b)	2g █		
h Qualified derivative payments excepted by section 59A(h)	2h █		
i Total deductions allowed under sections 172, 245A, and 250 for the tax year	2i █		
j Combine lines 2g through 2i			
			2j █
k Total Deductions. Subtract line 2j from the sum of line 2b and line 2f			
			2k █
l Base Erosion Percentage for purposes of section 59A(c)(4)(A). Divide line 2a by line 2k			
			2l █ %
m Is the taxpayer's base erosion percentage on line 2l 3% or higher (2% or higher for a bank or securities dealer)? <input checked="" type="checkbox"/> Yes. Continue to Part II. <input type="checkbox"/> No. STOP after completing Part I and Schedule A and attach this form to your tax return.			

Part II Modified Taxable Income (MTI)

3a Taxable income after net operating loss and special deductions	3a		
b Base erosion tax benefits for the tax year with respect to base erosion payments	3b		
c Base erosion percentage of the net operating loss deduction allowed under section 172 for the tax year. See instructions	3c		
d Modified Taxable Income. See instructions	3d		

Part III Regular Tax Liability Adjusted for Purposes of Computing Base Erosion Minimum Tax Amount

4a Regular tax liability	4a		
b Allowable credits, as adjusted (from Schedule B, line 7)	4b		
c Regular tax liability adjusted for purposes of computing Base Erosion Minimum Tax Amount. Subtract line 4b from line 4a	4c		

Part IV Computation of Base Erosion Minimum Tax Amount

5a Modified Taxable Income (from line 3d)	5a		
b Tax rate applicable for current tax year	5b		%
c Base Erosion Minimum Tax. Multiply line 5a by line 5b	5c		
d Regular tax liability adjusted for purposes of computing Base Erosion Minimum Tax Amount (from line 4c)	5d		
e Base Erosion Minimum Tax Amount. Subtract line 5d from line 5c. If zero or less, enter “-0-”	5e		

Schedule A Base Erosion Payments and Base Erosion Tax Benefits (see instructions)

Type of Base Erosion Payments	(Check all applicable boxes in columns (c), (d), and (e) below)						
	(a-1) Aggregate Base Erosion Payment for Purposes of Base Erosion Percentage	(a-2) Aggregate Base Erosion Tax Benefit for Purposes of Base Erosion Percentage	(b-1) Base Erosion Payment for Purposes of Modified Taxable Income	(b-2) Base Erosion Tax Benefit for Purposes of Modified Taxable Income	(c) Any 25% Owner of the Taxpayer	(d) Person Related Under Sections 267(b) or 707(b)(1) to the Taxpayer or any 25% Owner of the Taxpayer	(e) Any Person Related Within the Meaning of Section 482 to the Taxpayer
1 Reserved for future use							
2 Reserved for future use							
3 Purchase or creations of property rights for intangibles (patents, trademarks, etc.)							
4 Rents, royalties, and license fees							
5a Compensation/consideration paid for services NOT excepted by section 59A(d)(5)							
b Compensation/consideration paid for services excepted by section 59A(d)(5) \$ <input type="text"/>							
6 Interest expense							
7 Payments for the purchase of tangible personal property							
8 Premiums and/or other considerations paid or accrued for insurance and reinsurance as covered by section 59A(d)(3) and section 59A(c)(2)(A)(iii)							

Schedule A Base Erosion Payments and Base Erosion Tax Benefits (see instructions) (continued from page 3)

	(Check all applicable boxes in columns (c), (d), and (e) below)						
	(a-1) Aggregate Base Erosion Payment for Purposes of Base Erosion Percentage	(a-2) Aggregate Base Erosion Tax Benefit for Purposes of Base Erosion Percentage	(b-1) Base Erosion Payment for Purposes of Modified Taxable Income	(b-2) Base Erosion Tax Benefit for Purposes of Modified Taxable Income	(c) Any 25% Owner of the Taxpayer	(d) Person Related Under Sections 267(b) or 707(b)(1) to the Taxpayer or any 25% Owner of the Taxpayer	(e) Any Person Related Within the Meaning of Section 482 to the Taxpayer
Type of Base Erosion Payments							
9a Nonqualified derivative payments							
b Qualified derivative payments excepted by section 59A(h) \$ _____							
10 Payments reducing gross receipts made to surrogate foreign corporation							
11 Other payments—specify							
12 Combine lines 3 through 11							
13 Base erosion tax benefits related to payments reported on lines 3 through 11, on which tax is imposed by section 871 or 881, with respect to which tax has been withheld under section 1441 or 1442 at 30% statutory withholding tax rate							
14 Total base erosion tax benefits for purposes of computing base erosion percentage. Subtract line 13, column (a-2) from line 12, column (a-2). Enter on Part I, line 2a							
15 Portion of base erosion tax benefits reported on lines 3 through 11, on which tax is imposed by section 871 or 881, with respect to which tax has been withheld under section 1441 or 1442 at reduced withholding rate pursuant to income tax treaty. Multiply ratio of percentage withheld divided by 30% times tax benefit. See instructions							
16 Total base erosion tax benefits for purposes of determining MTI. Subtract the sum of line 13, column (b-2); and line 15, column (b-2) from line 12, column (b-2). Enter this amount on Part II, line 3b							

Schedule B Credits Reducing Regular Tax Liability in Computing Base Erosion Minimum Tax Amount (BEMTA)

Part I Credits Allowed Against Regular Tax (see instructions)

1	Total credits allowed in current year. Enter the amount from Form 1120, Schedule J, Part I, line 6; or the applicable line of your return		1	
2	Credits for increasing research activities from line 1c of all Parts III of Form 3800	2		
3	Total allowed credit for increasing research activities for current year. Enter the amount of research credit reported in Form 3800, Part II, line 38. See instructions		3	
4	Enter smaller of Schedule B, Part II, line 11 or Part III, line 16		4	
5	Limitation of applicable section 38 credits. Multiply line 4 by 80% (0.80)		5	
6	Adjustments to allowed credits. Add lines 3 and 5		6	
7	Credits allowed against regular tax in computing BEMTA. Subtract line 6 from line 1. Enter here and on Form 8991, line 4b		7	

Part II Applicable section 38 credits

(Only complete Parts II and III if you have allowed applicable section 38 credits.)

8	Low income housing credit from lines 1d and 4d of all Parts III of Form 3800	8		
9	Renewable electricity production credit but only to extent of the renewable electricity under section 45(a) from lines 1f and 4e of all Parts III of Form 3800	9		
10	Investment credit but only to extent of energy credit property under section 48 from line 4a of all Parts III of Form 3800	10		
11	Total allowed applicable section 38 credits for current year. Enter the amount of applicable credits reported in Form 3800, Part II, line 38. See instructions		11	

Part III BEMTA determined without adjustment for applicable section 38 credits

12	Base erosion minimum tax (Form 8991, line 5c)	12	
13	Regular tax liability (Form 8991, line 4a)	13	
14	Subtract Schedule B, Part I, line 3 from line 1	14	
15	Regular tax adjusted for credits that offset BEMTA. Subtract line 14 from line 13	15	
16	Base erosion minimum tax determined without adjustment for applicable section 38 credits. Subtract line 15 from line 12; if zero or less, enter -0-.	16	

U.S. Shareholder Calculation of Global Intangible Low-Taxed Income (GILTI)

▶ Go to www.irs.gov/Form8992 for instructions and the latest information.

Name of person filing this return [REDACTED]	A Identifying number [REDACTED]
Name of U.S. shareholder [REDACTED]	B Identifying number [REDACTED]

Part I Net Controlled Foreign Corporation (CFC) Tested Income (see instructions)		
1 Sum of Pro Rata Share of Net Tested Income (total from Form 8992–Schedule A, line 1, column (e))	1	[REDACTED]
2 Sum of Pro Rata Share of Net Tested Loss (total from Form 8992–Schedule A, line 1, column (f))	2	([REDACTED])
3 Net CFC Tested Income (combine line 1 and line 2) (if zero or negative, stop here)	3	[REDACTED]

Part II Calculation of Global Intangible Low-Taxed Income (GILTI)			
1 Net CFC Tested Income (from Part I, line 3)			[REDACTED]
2a Pro Rata Share of QBAI multiplied by 10% (total from Form 8992–Schedule A, line 1, column (g))	2a	[REDACTED]	
	2b	[REDACTED]	
c Net Deemed Tangible Income Return (DTIR) (subtract line 2b from line 2a) (if zero or less, enter -0-here)	2c		[REDACTED]
3 GILTI (subtract line 2c from line 1) (see instructions)	3		[REDACTED]

**Section 250 Deduction for Foreign-Derived Intangible Income (FDII)
 and Global Intangible Low-Taxed Income (GILTI)**

OMB No. 1545-0123

► Go to www.irs.gov/Form8993 for instructions and the latest information.

Attachment
 Sequence No. **933**

Name of person filing this return	Identifying number
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Part I Determining Deduction Eligible Income (DEI) (see instructions)

1	Gross Income				
2	Exclusions				
a	Income included under section 951(a)(1)	2a			
b	Income included under section 951A (from Form 8992, Part II, line 3)	2b			
c	Financial Services Income	2c			
d	CFC Dividends	2d			
e	Domestic Oil and Gas Extraction Income	2e			
f	Foreign Branch Income	2f			
3	Total Exclusions (add lines 2a through 2f)			3	
4	Gross Income less Total Exclusions (subtract line 3 from line 1)			4	
5	Deductions properly allocable to the amount on line 4			5	
6	Deduction Eligible Income (DEI) (subtract line 5 from line 4)			6	

Part II Determining Deemed Intangible Income (DII) (see instructions)

1	DEI (from Part I, line 6, above)				
2	Deemed Tangible Income Return (10% of QBAI)			2	
3	Deemed Intangible Income (DII) (subtract line 2 from line 1)			3	

Part III Determining Foreign Derived Ratio (see instructions)

1a	DEI derived from sales, leases, exchanges, or other dispositions (but not licenses) of property to a foreign person for a foreign use (see instructions)	1a			
b	DEI derived from a license of property to a foreign person for a foreign use (see instructions)	1b			
c	DEI derived from services provided to a person or with respect to property located outside of the United States (see instructions)	1c			
2	Foreign Derived Deduction Eligible Income (FDDEI) (add lines 1a through 1c)			2	
3	Deduction Eligible Income (DEI) (from Part I, line 6, above)			3	
4	Foreign Derived Ratio (FDDEI / DEI) (divide line 2 by line 3)			4	

Part IV Determining FDII and/or GILTI Deduction (see instructions)

1	Deemed Intangible Income (DII) (from Part II, line 3)				
2	Foreign Derived Ratio (from Part III, line 4)			2	
3a	FDII (multiply line 1 by line 2)			3a	
b	Global Intangible Low-Taxed Income (GILTI) Inclusion (see instructions for line 3b)			3b	
c	Total FDII and GILTI (add lines 3a and 3b)			3c	
4	Taxable Income (see instructions for line 4)			4	
5	Excess FDII and GILTI over Taxable Income (subtract line 4 from line 3c). If zero or less, enter -0- here and on lines 6 and 7			5	
6	FDII Reduction (divide line 3a by line 3c; multiply by line 5)			6	
7	GILTI Reduction (subtract line 6 from line 5)			7	
8	FDII Deduction (see instructions for line 8). (Enter here and on Form 1120, Schedule C; see instructions for information on other tax forms)			8	
9	GILTI Deduction (see instructions for line 9). (Enter here and on Form 1120, Schedule C; see instructions for information on other tax forms)			9	

