

2011 Estimated Data Line Counts Individual Income Tax Returns

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This 2011 Statistics of Income (SOI) estimated data line counts indicates the **estimates** of frequencies of the entries on the lines of the forms and schedules filed with individual tax returns as shown on the 2011 Individual SOI Complete Report weighted file. It is based on returns filed in Processing Year 2012 that were sampled statistically and then weighted to estimate the entire 2011 Tax Year.

Variations of the three basic forms: 1040, 1040A, and 1040EZ, include electronically filed returns. The form variations were categorized into the basic forms according to the data reported on the return. For example, if a return was filed electronically and its characteristics indicate that it would otherwise have been filed on paper as a 1040 or 1040A, and then it would be classified as such statistically.

2011 Complete Report estimates:

145,370,240	Total, all individual returns filed
84,189,061	1040 returns
38,598,005	1040A returns
22,583,173	1040EZ returns

Estimates of returns filed electronically:

118,920,586	Total, all individual returns filed
66,003,531	1040 returns
34,207,257	1040A returns
18,709,798	1040EZ returns

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Amount..... pg 119	Amount..... pg 165
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Returns..... pg 122	Returns..... pg 166
Amount..... pg 123	Amount..... pg 167
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Returns..... pg 126	Returns..... pg 168
Amount..... pg 127	Amount..... pg 169
Form 4952	Form 8615
Returns..... pg 128	Returns..... pg 172
Amount..... pg 129	Amount..... pg 173
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Returns..... pg 136	Returns..... pg 184
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Returns..... pg 144	Returns..... pg 190
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* New Form for Tax Year 2011 Edition

This publication was prepared by Michael Parisi, Justin Bryan and Adrian Dungan, economists with the Individual Returns Analysis Section.

Totals for Forms and Schedules from Estimated Data Line Counts for Tax Year 2011

	Total	Electronically Filed	
All returns filed	145,370,240	118,920,586	
Form 982, Reduction of Tax Attributes	464,425	372,064	
Form 1040	84,189,061	66,003,531	
Form 1040A	38,598,005	34,207,257	
Form 1040EZ	22,583,173	18,709,798	
Schedule A, Itemized Deductions	46,901,143	39,049,542	
Schedule B, Interest & Ordinary Dividends	20,547,306	16,315,212	
Schedule C, Profit or Loss From Business (Sole Proprietorship)	26,104,095	20,541,947	
Schedule C-EZ, Net Profit From Business (Sole Proprietorship)	4,629,950	3,693,408	tabulated within Schedule C total
Schedule D, Capital Gains and Losses	20,795,742	17,098,217	
Schedule E, Supplemental Income and Loss	18,429,080	14,990,358	
Schedule EIC, Earned Income Credit	21,025,573	19,348,649	
Schedule F, Profit or Loss From Farming	1,940,515	1,650,966	
Schedule R, Credit for the Elderly or Disabled	124,621	88,541	
Schedule SE, Self-Employment Tax	19,728,392	15,565,310	
Form 1116, Foreign Tax Credit	3,924,240	3,266,011	
Form 2106, Employee Business Expenses	8,709,898	7,366,725	
Form 2106-EZ, Unreimbursed Employee Business Expenses	4,595,325	3,918,294	
Form 2439, Undistributed Long-Term Capital Gains	148,364	147,833	
Form 2441, Child and Dependent Care Expenses	7,126,329	6,453,422	
Form 2555, Foreign Earned Income	488,141	198,582	
Form 2555-EZ, Foreign Earned Income Exclusion	113,300	27,726	tabulated within Form 2555 total
Form 3468, Investment Credit	12,648	9,021	
Form 3800, General Business Credit	738,094	616,542	
Form 3903, Moving Expenses	1,086,065	954,149	
Form 4136, Credit for Federal Tax Paid on Fuels	481,731	435,472	
Form 4562, Depreciation and Amortization	11,737,219	9,850,960	
Form 4684, Casualties and Thefts	367,022	302,982	
Form 4797, Sales of Business Property	2,944,607	2,460,209	
Form 4835, Farm Rental Income and Expenses	594,208	498,749	
Form 4952, Investment Interest Expense Deduction	1,877,088	1,519,663	
Form 4972, Tax on Lump-Sum Distributions	9,895	8,018	
Form 5329, Additional Taxes on Qualified Plans (including IRAs)	2,204,937	1,875,571	
Form 5405, First-Time Homebuyer Credit and Repayment of the Credit	202,437	152,547	
Form 5695, Residential Energy Credits	3,885,773	3,380,936	
Form 5884, Work Opportunity Credit	29,846	21,820	
Form 5884B, New Hire Retention Credit	5,101	3,793	
Form 6251, Alternative Minimum Tax-Individuals	10,166,173	8,580,284	
Form 6252, Installment Sale Income	661,292	556,658	
Form 6781, Gains and Losses From Section 1256 Contracts	656,345	516,614	
Form 8283, Noncash Charitable Contributions	7,486,832	6,381,470	
Form 8396, Mortgage Interest Credit	55,137	50,131	
Form 8582, Passive Activity Loss Limitations	6,477,313	5,407,299	
Form 8586, Low-Income Housing Credit	34,338	29,498	
Form 8606, Nondeductible IRAs	2,242,652	1,862,279	
Form 8615, Tax for Certain Children Who Have Investment Income	273,657	227,250	
Form 8801, Credit for Prior Year Minimum Tax	1,153,369	942,945	
Form 8812, Additional Child Tax Credit	21,226,694	18,638,543	
Form 8814, Parents' Election To Report Child's Interest and Dividends	147,825	125,786	
Form 8824, Like-Kind Exchanges	170,268	146,060	
Form 8829, Expenses for Business Use of Your Home	3,949,815	3,227,771	
Form 8834, Qualified Plug-in Electric and Electric Vehicle Credit	3,262	3,052	
Form 8835, Renewable Elec., Refined Coal, and Indian Coal Prod. Credit	1,157	600	
Form 8839, Qualified Adoption Expenses	49,707	0	
Form 8844, Empowerment Zone and Renewal Community Emp. Credit	19,907	13,991	
Form 8846, Credit for Employer SS and Medicare Taxes Paid on Emp. Tips	33,600	23,995	
Form 8853, Archer MSAs and Long-Term Care Insurance Contracts	139,049	103,400	
Form 8863, Education Credits (American Opportunity and Lifetime Learn)	15,674,491	14,011,249	
Form 8864, Biodiesel and Renewable Diesel Fuels Credit	5,638	4,869	
Form 8880, Credit for Qualified Retirement Savings Contributions	6,936,285	6,213,478	
Form 8885, Health Coverage Tax Credit	19,943	14,268	
Form 8889, Health Savings Accounts	4,367,012	3,844,677	
Form 8903, Domestic Production Activities Deduction	775,623	680,289	
Form 8910, Alternative Motor Vehicle Credit	9,422	6,240	
Form 8911, Alternative Fuel Vehicle Refueling Property Credit	9,165	8,092	
Form 8917, Tuition and Fees Deduction	1,944,003	1,643,579	
Form 8936, Qualified Plug-in Electric Drive Motor Vehicle Credit	15,008	14,435	
Form 8941, Credit for Small Employer Health Insurance Premiums	112,538	98,689	

Limitations and Guidelines for The 2011 Data Line Counts

Since the line counts used in this package are obtained from the Tax Year 2011 Individual SOI Complete Report File, they are subject to the same limitations as the data that are included in the Complete Report File. These limitations are derived from the fact that these data are statistically sampled, meaning that the line counts included in this package are **estimates** based on samples, and should not be mistaken for actual counts of the entire population. While most forms and items are present often enough to provide accurate estimates, some less popular items **should be used with a high degree of caution**. All line items with a sample count fewer than 10 have been removed.

The sample used in this study is one of a large number of samples that could have been selected using the same sample design. The estimates calculated from these different samples would vary. The sample estimate and an estimate of its standard error permit the construction of interval estimates with prescribed confidence that the interval includes the population value. Shown below are 95 percent confidence intervals for selected Form 1040 items: (For example, the population value of number of returns for salaries and wages, with 95 percent confidence, is between 119,301,935 and 119,817,477). These confidence intervals correspond to the estimates for all Individual Income Tax Returns filed for Tax Year 2011.

95 Percent Confidence Intervals for Number of Returns for Selected Items on all Form 1040's

Item	Line number on 1040	95% confidence interval	
Salaries and wages	7	(119,301,935	, 119,817,477)
Taxable interest	8a	(51,761,327	, 52,373,641)
Tax-exempt interest	8b	(5,873,285	, 6,103,331)
Ordinary dividends	9a	(27,522,932	, 28,001,778)
Taxable refunds of state & local taxes	10	(21,885,936	, 22,345,412)
Alimony received	11	(397,179	, 476,271)
Capital gain distributions	13 (margin write in)	(1,803,245	, 1,961,139)
Total taxable IRA distributions	15b	(12,815,107	, 13,202,667)
Total pension and annuities	16a	(28,719,910	, 29,242,500)
Taxable pension and annuities	16b	(26,500,189	, 27,014,141)
Unemployment compensation	19	(12,967,045	, 13,374,925)
Social security benefits	20a	(25,584,021	, 26,090,431)
Taxable social security benefits	20b	(16,577,878	, 16,992,404)
Net operating loss	21 (margin write in)	(1,179,251	, 1,278,987)
Educator expenses	23	(3,709,540	, 3,938,902)
IRA deduction	32	(2,470,891	, 2,654,737)

Limitations and Guidelines for 2010 Data Line Counts

95 Percent Confidence Intervals for Number of Returns for Selected Items on all Form 1040's--Continued

Item	Line number on 1040	95% confidence interval		
Student loan interest deduction	33	(9,866,654	,	10,237,044)
Tuition and fees deduction	34	(1,849,007	,	2,017,235)
Moving expenses	26	(968,632	,	1,088,374)
One-half of self-employment tax	27	(18,111,820	,	18,405,272)
Self-employed health insurance deduction	29	(3,752,947	,	3,941,459)
Keogh and self-employed SEP and SIMPLE plans	28	(879,746	,	954,526)
Penalty on early withdrawal of savings	30	(887,280	,	1,001,290)
Alimony paid	31a	(542,360	,	624,462)
Total adjustments	36	(35,424,402	,	35,941,950)
Adjusted gross income (amount in thousands)	37	(8,359,370,989	,	8,388,914,965)
Total standard deduction	40	(96,335,251	,	96,903,373)
Additional standard deduction	40 (margin write in)	(13,006,872	,	13,416,004)
Total itemized deductions	40	(46,021,626	,	46,566,042)
Taxable income	43	(108,372,640	,	108,926,318)
Income tax before credits	44	(107,386,603	,	107,935,243)

Forms whose line entries have weak estimates (implying a returns sampled count less than 50) are listed below.

Form 4972
Form 8910
Form 8911

Description of the Sample For the Estimated Data Line Counts

This section describes the sample design and selection, the method of estimation, the sampling variability of the estimates, and the methodology of computing confidence intervals.

Domain of Study

The statistics in this report are estimates from a probability sample of unaudited Individual Income Tax Returns, Forms 1040, 1040A, and 1040EZ (including electronic returns) filed by U.S. citizens and residents during Calendar Year 2012.

All returns processed during 2012 were subjected to sampling except tentative and amended returns. Tentative returns were not subjected to sampling because the revised returns may have been sampled later, while amended returns were excluded because the original returns had already been subjected to sampling. A small percentage of returns were not identified as tentative or amended until after sampling. These returns, along with those that contained no income information, were excluded in calculating estimates.

The estimates in this report are intended to represent all returns filed for Tax Year 2011. While most of the returns processed during Calendar Year 2012 were for Tax Year 2011, the remaining returns were mostly for prior years, and a few for non-calendar years ending during 2010

and 2011. Returns for prior years were used in place of 2011 returns received and processed after December 31, 2012. This was done based on the assumption that the characteristics of returns due, but not yet processed, can best be represented by the returns for previous income years that were processed in 2012.

Sample Design and Selection

The sample design is a stratified probability sample, in which the population of tax returns is classified into subpopulations, called strata, and a sample is randomly selected independently from each stratum. Strata are defined by:

1. Nontaxable (including no alternative minimum tax) with adjusted gross income or expanded income of \$200,000 or more.
2. High business receipts of \$50,000,000 or more.
3. Presence or absence of special Forms or Schedules (Form 2555, Form 1116, Form 1040 Schedule C, and Form 1040 Schedule F).
4. Indexed positive or negative income. Sixty variables are used to derive positive and negative incomes. These positive and negative income classes are deflated using the Chain-Type

Description of the Sample

- Price Index for the Gross Domestic Product to represent a base year of 1991.
5. Potential usefulness of the return for tax policy modeling. Thirty-two variables are used to determine how useful the return is for tax modeling purposes.

Tax data processed to the IRS Individual Master File at the Enterprise Computing Center at Martinsburg during Calendar Year 2012 were used to assign each taxpayer’s record to the appropriate stratum and to determine whether or not the record should be included in the sample. Records are selected for the sample either if they possess certain combinations of the four ending digits of the social security number, or if their ending five digits of an eleven-digit number generated by a mathematical transformation of the SSN is less than or equal to the stratum sampling rate times 100,000.

Data Capture and Cleaning

Data capture for the SOI sample begins with the designation of a sample of administrative records. While the sample was being selected, the process was continually monitored for sample selection and data collection errors. In addition, a small subsample of returns was selected and independently reviewed, analyzed, and processed for a quality evaluation.

The administrative data and controlling information for each record designated for this sample

was loaded onto an online database at the Cincinnati Submission Processing Center. Computer data for the selected administrative records were then used to identify inconsistencies, questionable values, and missing values as well as any additional variables that an editor needed to extract for each record. The editors use a hardcopy of the taxpayer’s return to enter the required information onto the online system.

After the completion of service center review, data were further validated, tested, and balanced. Adjustments and imputations for selected fields based on prior year data and other available information were used to make each record internally consistent. Finally, prior to publication, all statistics and tables were reviewed for accuracy and reasonableness in light of provisions of the tax law, taxpayer reporting variations and limitations, economic conditions, and comparability with other statistical series.

Some returns designated for the sample were not available for SOI processing because other areas of IRS needed the return at the same time. For Tax Year 2011, 0.024 percent of the sample returns were unavailable.

Method of Estimation

Weights were obtained by dividing the population count of returns in a stratum by the number of sample returns for that stratum. The weights were adjusted to correct for misclassified returns. These weights were applied to the sample data to produce all of the estimates in this report.

NUMBER OF RETURNS FILED FOR SELECTED LINES

Form 1040	Department of the Treasury—Internal Revenue Service (99)	2011	OMB No. 1545-0074	IRS Use Only—Do not write or staple in this space.
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For the year Jan. 1–Dec. 31, 2011, or other tax year beginning , 2011, ending , 20		See separate instructions.
Your first name and initial Total of all returns filed = 145,370,240	Last name Electronically Filed Returns = 118,920,586	Your social security number
If a joint return, spouse's first name and initial 1040 = 84,189,061	Last name	Spouse's social security number
Home address (number and street). If you have a P.O. box, see instructions. 1040A = 38,598,005		Apt. no. ▲ Make sure the SSN(s) above and on line 6c are correct.
City, town or post office, state, and ZIP code. If you have a foreign address, also complete spaces below (see instructions). 1040EZ = 22,583,173		Presidential Election Campaign Y = * 4,517,723 Y = ** 6,756,082
Foreign country name	Foreign province/county	de If you are a U.S. resident, you must check one of the following boxes. If you are a nonresident alien, you must check the box for "You". <input type="checkbox"/> You <input type="checkbox"/> Spouse

Filing Status

67,294,506 ☐ 1 **Single** 22,061,944 ☐ Head of household (with qualifying person). (See instructions.) If the qualifying person is a child, the child's name here. ▶

53,353,614 ☐ 2 **Married filing jointly (even if only one had income)**

Check only one box. 2,591,000 ☐ 3 **Married filing separately. Enter spouse's SSN above and full name here. ▶** 69,176 ☐ Qualifying widow(er) with dependent child Ret. = =136,585,712

Exemptions

6a ☐ **Yourself.** If someone can claim you as a dependent, **do not** check box 6a. Ret. = =136,585,712

b ☐ **Spouse** 53,374,653

c Dependents:

(1) First name	Last name	(2) Dependents' social security number	Number of Returns	Number of Exempt.	Child under age 17 or child tax credit instructions
CHILDREN AT HOME			47,334,047	83,816,622	36,161,229
CHILDREN AWAY FROM HOME			463,250	576,143	23,657,152
PARENTS			2,852,074	3,430,765	8,945,973
OTHER DEPENDENTS			7,438,886	11,521,925	2,604,549

If more than four dependents, see instructions and check here ▶ ☐

d Total number of exemptions claimed Returns = See 6a Exemptions = 289,305,821

Boxes checked on 6a and 6b

No. of children on 6c who:

- lived with you
- did not live with you due to death or separation (see instructions)

Dependents on 6c not entered above

Add numbers on lines above ▶

Income

7 Wages, salaries, tips, etc. Attach Form(s) W-2 7 119,559,706

8a Taxable interest. Attach Schedule B if required 8a 52,067,484

b Tax-exempt interest. Do not include on line 7b 5,988,308

9a Ordinary dividends. Attach Schedule B if required 9a 27,762,355

b Qualified dividends 9b 25,154,875

10 Taxable refunds, credits, or offsets of state and local income taxes 10 22,115,674

11 Alimony received 11 436,725

12 Business income or (loss). Attach Schedule C or C-EZ. 12 22,917,874

13 Capital gain or (loss). Attach Schedule D if required. If not required, check here ▶ ☐ 13 20,271,889

14 Other gains or (losses). Attach Form 4797 14 1,976,199

15a IRA distributions 15a 13,729,093 b Taxable amount 15b 13,008,887

16a Pensions and annuities 16a 28,981,205 b Taxable amount 16b 26,757,165

17 Rental real estate, royalties, partnerships, S corporations, trusts, etc. Attach Schedule E 17 16,767,783

18 Farm income or (loss). Attach Schedule F 18 1,867,208

19 Unemployment compensation 19 13,170,985

20a Social security benefits 20a 25,837,226 b Taxable amount 20b 16,785,141

21 Other income. List type and amount 21 6,508,046

22 Combine the amounts in the far right column for lines 7 through 21. This is your **total income** ▶ 22 144,763,632

Adjusted Gross Income

23 Educator expenses 23 3,824,221

24 Certain business expenses of reservists, performing artists, and fee-basis government officials. Attach Form 2106 or 2106-EZ 24 147,661

25 Health savings account deduction. Attach Form 8889 25 1,019,297

26 Moving expenses. Attach Form 3903 26 1,028,503

27 Deductible part of self-employment tax. Attach Schedule SE 27 18,258,546

28 Self-employed SEP, SIMPLE, and qualified plans 28 917,136

29 Self-employed health insurance deduction 29 3,847,203

30 Penalty on early withdrawal of savings 30 944,285

31a Alimony paid b Recipient's SSN ▶ 583,379 31a 583,411

32 IRA deduction 32 2,562,814

33 Student loan interest deduction 33 10,051,849

34 Tuition and fees. Attach Form 8917 34 1,933,121

35 Domestic production activities deduction. Attach Form 8903 35 637,859

36 Add lines 23 through 35 36 35,683,176

37 Subtract line 36 from line 22. This is your **adjusted gross income** ▶ 37 145,370,240

21. Net oper. loss= 1,229,118

21. Stock options= 3,309

21. Cancel. of debt= 699,605

21. For. earn. inc. ex= 445,276

21. Gambling inc.= 1,903,153

21. Taxable HSA = 317,328

36. Archer MSA Ded.= 7,460

36. Housing ded.= 5,531

36. Other adj.= 153,280

Form 1040 Department of the Treasury—Internal Revenue Service (99) U.S. Individual Income Tax Return 2011 OMB No. 1545-0074 IRS Use Only—Do not write or staple in this space.	
For the year Jan. 1–Dec. 31, 2011, or other tax year beginning , 2011, ending , 20	
See separate instructions.	
Your first name and initial Total of all returns filed = 145,370,240	Last name Electronically Filed Returns = 118,920,586
Your social security number	
If a joint return, spouse's first name and initial 1040 = 84,189,061	Last name Spouse's social security number
Home address (number and street). If you have a P.O. box, see instructions. 1040A = 38,598,005	
Apt. no.	
City, town or post office, state, and ZIP code. If you have a foreign address, also complete spaces below (see instructions). 1040EZ = 22,583,173	
Foreign country name	
Foreign province/county	
Foreign postal code	
▲ Make sure the SSN(s) above and on line 6c are correct.	
Presidential Election Campaign Check here if you, or your spouse if filing jointly, want \$3 to go to this fund. Checking a box below will not change your tax or refund. <input type="checkbox"/> You <input type="checkbox"/> Spouse	

Filing Status	1 <input type="checkbox"/> Single	4 <input type="checkbox"/> Head of household (with qualifying person). (See instructions.) If the qualifying person is a child but not your dependent, enter this child's name here. ▶
Check only one box.	2 <input type="checkbox"/> Married filing jointly (even if only one had income)	5 <input type="checkbox"/> Qualifying widow(er) with dependent child
	3 <input type="checkbox"/> Married filing separately. Enter spouse's SSN above and full name here. ▶	

Exemptions	6a <input type="checkbox"/> Yourself. If someone can claim you as a dependent, do not check box 6a	Boxes checked on 6a and 6b No. of children on 6c who: • lived with you • did not live with you due to divorce or separation (see instructions) Dependents on 6c not entered above Add numbers on lines above ▶
	b <input type="checkbox"/> Spouse	
	c Dependents:	
	(1) First name Last name (2) Dependent social security number (3) Dependent's relationship to you (4) <input checked="" type="checkbox"/> if child under age 17 qualifying for child tax credit (see instructions)	
If more than four dependents, see instructions and check here ▶ <input type="checkbox"/>		
	d Total number of exemptions claimed	

Income	7 Wages, salaries, tips, etc. Attach Form(s) W-2	7 6,055,389,434
	8a Taxable interest. Attach Schedule B if required	8a 120,111,673
	b Tax-exempt interest. Do not include on line 8a 8b 72,995,406	
	9a Ordinary dividends. Attach Schedule B if required	9a 194,609,806
	b Qualified dividends 9b 142,015,345	
	10 Taxable refund, credits, or offset of state and local income taxes	10 27,532,751
	11 Amount received	11 8,777,349
	12 Business income or (loss). Attach Schedule C or C-EZ . 13.Cap. Gain Dist. = 1,777,581	12 282,969,817
	13 Capital gain or (loss). Attach Schedule D if required. If not required, check here ▶ <input type="checkbox"/>	13 375,259,557
	14 Other gains or (losses). Attach Form 4797	14 -14,450,438
	15a IRA distributions . 15a 263,218,671 b Taxable amount	15b 217,319,190
	16a Pensions and annuities . 16a 910,731,872 b Taxable amount	16b 581,180,358
	17 Rental real estate, royalties, partnerships, S corporations, trusts, etc. Attach Schedule E	17 486,015,954
	18 Farm income or (loss). Attach Schedule F	18 -9,602,224
	19 Unemployment compensation	19 92,383,693
	20a Social security benefits . 20a 490,699,539 b Taxable amount	20b 201,612,206
	21 Other income. List type and amount	21 34,051,972
	22 Combine the amounts in the far right column for lines 7 through 21. This is your total income ▶	22 8,498,486,227

Adjusted Gross Income	23 Educator expenses	23 962,429	21. Net oper. loss= 169,083,520
	24 Certain business expenses of reservists, performing artists, and fee-basis government officials. Attach Form 2106 or 2106-EZ	24 518,417	21. Stock options= 139,591
	25 Health savings account deduction. Attach Form 8889	25 3,078,052	21. Cancel. of debt= 13,796,728
	26 Moving expenses. Attach Form 3903	26 2,930,988	21. For. earn. inc. ex= 28,061,251
	27 Deductible part of self-employment tax. Attach Schedule SE	27 26,022,975	21. Gambling inc.= 26,515,292
	28 Self-employed SEP, SIMPLE, and qualified plans	28 19,483,818	21. Taxable HSA = 380,299
	29 Self-employed health insurance deduction	29 24,543,691	
	30 Penalty on early withdrawal of savings	30 461,169	
	31a Alimony paid b Recipient's SSN ▶	31a 10,665,311	
	32 IRA deduction	32 11,043,873	
	33 Student loan interest deduction	33 9,673,065	
	34 Tuition and fees. Attach Form 8917	34 4,310,353	
	35 Domestic production activities deduction. Attach Form 8903	35 8,994,778	
	36 Add lines 23 through 35	36 124,343,250	36. Archer MSA Ded.= 11,644
	37 Subtract line 36 from line 22. This is your adjusted gross income ▶	37 8,374,142,977	36. Housing ded.= 99,010
			36. Other adj.= 1,543,678

Form 1040 (2011)

39a A = 21,522,936

B = 8,555,379

C = 293,652

D = 87,007

Page 2

Tax and Credits

Standard Deduction for—

• People who check any box on line 39a or 39b or who can be claimed as a dependent, see instructions.
• All others:
Single or Married filing separately, \$5,800
Married filing jointly or Qualifying widow(er), \$11,600
Head of household, \$8,500

38	Amount from line 37 (adjusted gross income)	38	
39a	Check <input type="checkbox"/> A You were born before January 2, 1947, <input type="checkbox"/> B Spouse was born before January 2, 1947, <input type="checkbox"/> C Blind, <input type="checkbox"/> D Blind. Total boxes checked 39a		Basic Stand. Ded. = 96,619,312 Add. Stand. Ded. = 13,211,438 Stand. = 96,619,312 Itemized = 46,293,834
b	If your spouse itemizes on a separate return or you were a dual-status alien, check here 39b	729,696	
40	Itemized deductions (from Schedule A) or your standard deduction (see left margin)	40	
41	Subtract line 40 from line 38	41	126,697,521
42	Exemptions. Multiply \$3,700 by the number on line 6d.	42	136,589,711
43	Taxable income. Subtract line 42 from line 41. If line 42 is more than line 41, enter -0-	43	108,649,479
44	Tax (see instructions). Check if any from: <input type="checkbox"/> Form(s) 8814 <input type="checkbox"/> Form 4972 <input type="checkbox"/> 962 election	44	107,626,808
45	Alternative minimum tax (see instructions). Attach Form 6251	45	4,248,183
46	Add lines 44 and 45	46	107,660,923
47	Foreign tax credit. Attach Form 1116 if required	47	6,904,440
48	Credit for child and dependent care expenses. Attach Form 2441	48	6,332,814
49	Education credits from Form 8863, line 23	49	12,054,606
50	Retirement savings contributions credit. Attach Form 8880	50	6,394,950
51	Child tax credit (see instructions)	51	23,136,250
52	Residential energy credits. Attach Form 5695	52	3,642,988
53	Other credits from Form: <input type="checkbox"/> 3800 <input type="checkbox"/> 8801 <input type="checkbox"/> 8801 <input type="checkbox"/> 8801	53	
54	Add lines 47 through 53. These are your total credits	54	46,290,170
55	Subtract line 54 from line 46. If line 54 is more than line 46, enter -0-	55	95,020,390
56	Self-employment tax. Attach Schedule SE	56	18,258,546
57	Unreported social security and Medicare tax from Form: <input type="checkbox"/> 4137 <input type="checkbox"/> 8919	57	a= 111,713 b= 40,721
58	Additional tax on IRAs, other qualified retirement plans, etc. Attach Form 5329 if required	58	5,706,635
59a	Household employment taxes from Schedule H	59a	206,322
b	First-time homebuyer credit repayment. Attach Form 5405 if required	59b	716,559
60	Other taxes. Enter code(s) from instructions Recapture Tax = 5,018	60	Other Taxes = 1,100,498
61	Add lines 55 through 60. This is your total tax	61	104,361,703

Other Taxes

Payments

If you have a qualifying child, attach Schedule EIC.

62	Federal income tax withheld from Forms W-2 and 1099	62	126,350,376
63	2011 estimated tax payments and amount applied from 2010 return	63	9,259,317
64a	Earned income credit (EIC)	64a	27,911,726
b	Nontaxable combat pay election 64b	17,029	
65	Additional child tax credit. Attach Form 8812	65	21,151,049
66	American opportunity credit from Form 8863, line 14	66	12,823,967
67	First-time homebuyer credit from Form 5405, line 10	67	16,209
68	Amount paid with request for extension to file	68	1,572,291
69	Excess social security and tier 1 RRTA tax withheld	69	1,347,372
70	Credit for federal tax on fuels. Attach Form 4136	70	481,731
71	Credits from Form: <input type="checkbox"/> 2439 <input type="checkbox"/> 8839 <input type="checkbox"/> 8801 <input type="checkbox"/> 8801 <input type="checkbox"/> 8885	71	
72	Add lines 62, 63, 64a, and 65 through 71. These are your total payments	72	136,966,083
73	If line 72 is more than line 61, subtract line 61 from line 72. This is the amount you overpaid	73	116,360,446
74a	Amount on line 73 you want refunded to you. If Form 8888 is attached, check here <input type="checkbox"/>	74a	113,343,755
b	Routing number 71,568,078	c	Type: <input type="checkbox"/> Checking <input type="checkbox"/> Savings
75	Amount of line 73 you want applied to your 2012 estimated tax	75	4,041,409
76	Amount you owe. Subtract line 72 from line 61. For details on how to pay, see instructions	76	23,664,786
77	Estimated tax penalty (see instructions)	77	6,702,687

Refund

Direct deposit? See instructions.

Amount You Owe

Third Party Designee

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

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

Sign Here

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

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

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

Paid Preparer Use Only

Print/Type preparer's name 81,451,611	Preparer's signature	Date	Check <input type="checkbox"/> if self-employed	PTIN
Firm's name	Firm's EIN	Phone no.		
Firm's address				

2011 ESTIMATED DATA LINE COUNTS - (ALL FIGURES ARE ESTIMATES BASED ON SAMPLES)
AMOUNTS OF SELECTED LINES FILED (IN THOUSANDS OF DOLLARS)

17

Form 1040 (2011)

Page **2**

Tax and Credits

38 Amount from line 37 (adjusted gross income) **38**

39a Check ☒ **A** You were born before January 2, 1947, ☐ **C** Blind. ☐ **B** Spouse was born before January 2, 1947, ☐ **D** Blind. **Total boxes checked ▶ 39a**

b If your spouse itemizes on a separate return or you were a dual-status alien, check here ▶ **39b** 422,143

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

41 Subtract line 40 from line 38 **41** 6,648,195,824

42 **Exemptions.** Multiply \$3,700 by the number on line 6d. **42** 1,069,958,084

43 **Taxable income.** Subtract line 42 from line 41. If line 42 is more than line 41, enter -0- **43** 5,746,218,265

44 **Tax** (see instructions). Check if any from: **a** ☐ Form(s) 8814 **b** ☐ Form 4972 **c** ☐ 962 election **44** 1,088,572,999

45 **Alternative minimum tax** (see instructions). Attach Form 6251 **45** 30,479,041

46 Add lines 44 and 45 **46** 1,119,093,724

47 Foreign tax credit. Attach Form 1116 if required **47** 16,451,128

48 Credit for child and dependent care expenses. Attach Form 2441 **48** 3,425,529

49 Education credits from Form 8863, line 23 **49** 12,366,511

50 Retirement savings contributions credit. Attach Form 8880 **50** 1,117,627

51 Child tax credit (see instructions) **51** 28,088,766

52 Residential energy credits. Attach Form 5695 **52** 1,676,001

53 Other credits from Form: **a** ☐ 3800 **b** ☐ 8801 **c** ☐ **53**

54 Add lines 47 through 53. These are your **total credits** **54** 66,285,656

55 Subtract line 54 from line 46. If line 54 is more than line 46, enter -0- **55** 1,052,808,067

Other Taxes

56 Self-employment tax. Attach Schedule SE **56** 46,282,362

57 Unreported social security and Medicare tax from Form: **a** ☐ 4137 **b** ☐ 8919 **57** a= 17,586 b= 15,020

58 Additional tax on IRAs, other qualified retirement plans, etc. Attach Form 5329 if required **58** 5,699,151

59a Household employment taxes from Schedule H **59a** 943,171

b First-time homebuyer credit repayment. Attach Form 5405 if required **59b** 447,098

60 Other taxes. Enter code(s) from instructions **60** Other Taxes = 452,325

61 Add lines 55 through 60. This is your **total tax** **61** 1,106,695,572

Payments

62 Federal income tax withheld from Forms W-2 and 1099 **62** 970,608,529

63 2011 estimated tax payments and amount applied from 2010 return **63** 232,953,108

64a **Earned income credit (EIC)** **64a** 62,906,161

b Nontaxable combat pay election **64b** 189,123

65 Additional child tax credit. Attach Form 8812 **65** 28,584,836

66 American opportunity credit from Form 8863, line 14 **66** 11,516,924

67 First-time homebuyer credit from Form 5405, line 10 **67** 117,834

68 Amount paid with request for extension to file **68** 64,241,359

69 Excess social security and tier 1 RRA tax withheld **69** 1,618,095

70 Credit for federal tax on fuels. Attach Form 4136 **70** 354,812

71 Credits from Form: **a** ☐ 2439 **b** ☐ 8839 **c** ☐ 8801 **d** ☐ 8885 **71**

72 Add lines 62, 63, 64a, and 65 through 71. These are your **total payments** **72** 1,376,712,517

73 If line 72 is more than line 61, subtract line 61 from line 72. This is the amount you **overpaid** **73** 374,769,348

74a Amount of line 73 you want **refunded to you**. If Form 8888 is attached, check here **74a** 324,966,809

Refund

b Routing number 71,568,078 **c** Type: ☐ Checking ☐ Savings

d Account number

75 Amount of line 73 you want **applied to your 2012 estimated tax** **75** 49,802,539

76 **Amount you owe.** Subtract line 72 from line 61. For details on how to pay, see instructions **76** 105,520,550

77 Estimated tax penalty (see instructions) **77** 768.147

Third Party Designee

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

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

Sign Here

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.

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

Paid Preparer Use Only

Print/Type preparer's name 68,596,071	Preparer's signature	Date	Check <input type="checkbox"/> if self-employed	PTIN
Firm's name ▶	Firm's EIN ▶			
Firm's address ▶	Phone no.			

* Entry for this line is greater than zero, but too small to report

Form **1040** (2011)

NUMBER OF RETURNS FILED FOR SELECTED LINES

Form	1040	Department of the Treasury—Internal Revenue Service (99)	2011	OMB No. 1545-0074	IRS Use Only—Do not write or staple in this space.
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For the year Jan. 1–Dec. 31, 2011, or other tax year beginning _____, 2011, ending _____, 20		See separate instructions.
Your first name and initial Total 1040 ONLY returns filed = 84,189,061	Last name	Your social security number
If a joint return, spouse's first name and initial Electronically filed forms 1040 Only = 66,003,531	Last name	Spouse's social security number
Home address (number and street). If you have a P.O. box, see instructions.		Apt. no. ▲ Make sure the SSN(s) above and on line 6c are correct.
City, town or post office, state, and ZIP code. If you have a foreign address, also complete spaces below (see instructions).		Presidential Election Campaign Y = * 2,853,532 Y = ** 5,948,742

Foreign country name	Foreign province/county	de
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Filing Status

30,802,500 1 ☐ Single 9,734,349 1 ☐ Head of household (with qualifying person). (See instructions.) If the qualifying person is a child, the child's name here. ▶

41,840,738 2 ☐ Married filing jointly (even if only one had income)

Check only one box. 1,769,241 3 ☐ Married filing separately. Enter spouse's SSN above and full name here. ▶ 42,233 1 ☐ Qualifying widow(er) with dependent child Ret. = 82,273,259

Exemptions

6a ☐ Yourself. If someone can claim you as a dependent, do not check box 6a. Ret. = 82,273,259

b ☐ Spouse 41,855,802 Number of

(1) First name Last name	(2) Dependent's social security	Number of Returns	(4) ✓ if child under age 17 (qualifying for child tax credit)	Exempt.	Ret.
CHILDREN AT HOME		30,070,640		54,296,812	20,988,415
CHILDREN AWAY FROM HOME		318,584		411,582	14,694,355
PARENTS		1,670,136		2,018,687	5,435,906
OTHER DEPENDENTS		3,160,614		4,533,691	1,518,222

d Total number of exemptions claimed Returns = See 6a Exemptions = 185,389,833

Boxes checked on 6a and 6b

No. of children on 6c who:

- lived with you
- did not live with you due to death or separation (see instructions)

Dependents on 6c not entered above

Add numbers on lines above ▶

Income

7 Wages, salaries, tips, etc. Attach Form(s) W-2			7	64,114,329
8a Taxable interest. Attach Schedule B if required			8a	42,165,044
b Tax-exempt interest. Do not include on line 8a	8b	5,824,292		
9a Ordinary dividends. Attach Schedule B if required			9a	24,934,106
9b Qualified dividends	9b	22,792,098		
10 Taxable refunds, credits, or offsets of state and local income taxes			10	22,115,674
11 Alimony received			11	436,725
12 Business income or (loss). Attach Schedule C or C-EZ. 13.Cap. Gain Dist. = 1,506,688			12	22,917,874
13 Capital gain or (loss). Attach Schedule D if required. If not required, check here ▶ <input type="checkbox"/>			13	20,271,889
14 Other gains or (losses). Attach Form 4797			14	1,976,199
15a IRA distributions	15a	11,595,180	b Taxable amount	15b 10,966,459
16a Pensions and annuities	16a	23,040,151	b Taxable amount	16b 21,109,637
17 Rental real estate, royalties, partnerships, S corporations, trusts, etc. Attach Schedule E			17	16,767,783
18 Farm income or (loss). Attach Schedule F			18	1,867,208
19 Unemployment compensation			19	7,036,291
20a Social security benefits	20a	18,582,381	b Taxable amount	20b 13,392,250
21 Other income. List type and amount			21	5,482,210
22 Combine the amounts in the far right column for lines 7 through 21. This is your total income ▶			22	83,982,436

Adjusted Gross Income

23 Educator expenses	23	3,116,586		
24 Certain business expenses of reservists, performing artists, and fee-basis government officials. Attach Form 2106 or 2106-EZ	24	147,661		
25 Health savings account deduction. Attach Form 8889	25	1,019,297		
26 Moving expenses. Attach Form 3903	26	1,028,503		
27 Deductible part of self-employment tax. Attach Schedule SE	27	18,258,546		
28 Self-employed SEP, SIMPLE, and qualified plans	28	917,136		
29 Self-employed health insurance deduction	29	3,847,203		
30 Penalty on early withdrawal of savings	30	944,285		
31a Alimony paid b Recipient's SSN ▶	31a	583,411		
32 IRA deduction	32	2,181,227		
33 Student loan interest deduction	33	6,396,148		
34 Tuition and fees. Attach Form 8917	34	1,312,576		
35 Domestic production activities deduction. Attach Form 8903	35	637,859		
36 Add lines 23 through 35	36	30,756,634		
37 Subtract line 36 from line 22. This is your adjusted gross income ▶	37	84,189,061		

21. Net oper. loss= 1,229,118
21. Stock options= 3,309
21. Cancel. of debt= 699,605
21. For. earn. inc. ex= 445,276
21. Gambling inc.= 1,903,153
21. Taxable HSA = 317,328

36. Archer MSA Ded.= 7,460
36. Housing ded.= 5,531
36. Other adj.= 153,280

AMOUNTS OF SELECTED LINES FILED (IN THOUSANDS OF DOLLARS)

Form	1040	Department of the Treasury—Internal Revenue Service (99)	2011	OMB No. 1545-0074	IRS Use Only—Do not write or staple in this space.																									
For the year Jan. 1–Dec. 31, 2011, or other tax year beginning _____, 2011, ending _____, 20																														
Your first name and initial		Last name		Total 1040 ONLY returns filed = 84,189,061 See separate instructions.																										
If a joint return, spouse's first name and initial		Last name		Your social security number																										
		Electronically filed forms 1040 Only = 66,003,651		Spouse's social security number																										
Home address (number and street). If you have a P.O. box, see instructions.				Apt. no.	▲ Make sure the SSN(s) above and on line 6c are correct.																									
City, town or post office, state, and ZIP code. If you have a foreign address, also complete spaces below (see instructions).				Presidential Election Campaign Check here if you, or your spouse if filing jointly, want \$3 to go to this fund. Checking a box below will not change your tax or refund. <input type="checkbox"/> You <input type="checkbox"/> Spouse																										
Foreign country name		Foreign province/county		Foreign postal code																										
Filing Status																														
1 <input type="checkbox"/> Single 2 <input type="checkbox"/> Married filing jointly (even if only one had income) 3 <input type="checkbox"/> Married filing separately. Enter spouse's SSN above and full name here. ▶ 4 <input type="checkbox"/> Head of household (with qualifying person). (See instructions.) If the qualifying person is a child but not your dependent, enter this child's name here. ▶ 5 <input type="checkbox"/> Qualifying widow(er) with dependent child																														
Exemptions																														
6a <input type="checkbox"/> Yourself. If someone can claim you as a dependent, do not check box 6a b <input type="checkbox"/> Spouse																														
<table border="1" style="width:100%; border-collapse: collapse;"> <thead> <tr> <th colspan="2">c Dependents:</th> <th>(2) Dependent's social security number</th> <th>(3) Dependent's relationship to you</th> <th>(4) ✓ if child under age 17 qualifying for child tax credit (see instructions)</th> </tr> </thead> <tbody> <tr> <td>(1) First name</td> <td>Last name</td> <td></td> <td></td> <td><input type="checkbox"/></td> </tr> <tr> <td></td> <td></td> <td></td> <td></td> <td><input type="checkbox"/></td> </tr> <tr> <td></td> <td></td> <td></td> <td></td> <td><input type="checkbox"/></td> </tr> <tr> <td></td> <td></td> <td></td> <td></td> <td><input type="checkbox"/></td> </tr> </tbody> </table>						c Dependents:		(2) Dependent's social security number	(3) Dependent's relationship to you	(4) ✓ if child under age 17 qualifying for child tax credit (see instructions)	(1) First name	Last name			<input type="checkbox"/>					<input type="checkbox"/>					<input type="checkbox"/>					<input type="checkbox"/>
c Dependents:		(2) Dependent's social security number	(3) Dependent's relationship to you	(4) ✓ if child under age 17 qualifying for child tax credit (see instructions)																										
(1) First name	Last name			<input type="checkbox"/>																										
				<input type="checkbox"/>																										
				<input type="checkbox"/>																										
				<input type="checkbox"/>																										
If more than four dependents, see instructions and check here ▶ <input type="checkbox"/>																														
d Total number of exemptions claimed																														
Income																														
7 Wages, salaries, tips, etc. Attach Form(s) W-2																														
8a Taxable interest. Attach Schedule D if required																														
b Tax-exempt interest. Do not include on line 8a																														
8b 72,512,789																														
9a Ordinary dividends. Attach Schedule B if required																														
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b Taxable amount																														
15b 200,038,570																														
16a Pensions and annuities 794,128,745																														
b Taxable amount																														
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20a Social security benefits 370,335,152																														
b Taxable amount																														
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28 Self-employed SEP, SIMPLE, and qualified plans																														
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30 Penalty on early withdrawal of savings																														
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21. Net oper. loss= 169,083,520 21. Stock options= 139,591 21. Cancel. of debt= 13,796,728 21. For. earn. inc. ex= 28,061,251 21. Gambling inc.= 26,515,292 21. Taxable HSA = 380,299 36. Archer MSA Ded.= 11,644 36. Housing ded.= 99,010 36. Other adj.= 1,543,678																														

NUMBER OF RETURNS FILED FOR SELECTED LINES

Form 1040 (2011)

39a A = 11,437,662

B = 6,619,977

C = 191,001

D = 61,105

Page **2****Tax and Credits**

38	Amount from line 37 (adjusted gross income)	38	
39a	Check <input type="checkbox"/> A You were born before January 2, 1947, <input type="checkbox"/> C Blind. <input type="checkbox"/> B Spouse was born before January 2, 1947, <input type="checkbox"/> D Blind. Total boxes checked 39a		Basic Stand. Ded. = 35,894,892 Add. Stand. Ded. = 7,288,676 Stand = 35,894,892 Itemized = 46,293,834
b	If your spouse itemizes on a separate return or you were a dual-status alien, check here 39b	727,706	
40	Itemized deductions (from Schedule A) or your standard deduction (see left margin)	40	
41	Subtract line 40 from line 38	41	75,543,595
42	Exemptions. Multiply \$3,700 by the number on line 6d.	42	82,273,258
43	Taxable income. Subtract line 42 from line 41. If line 42 is more than line 41, enter -0-	43	67,760,073
44	Tax (see instructions). Check if any from: a <input type="checkbox"/> Form(s) 8814 b <input type="checkbox"/> Form 4972 c <input type="checkbox"/> 962 election	44	66,936,272
45	Alternative minimum tax (see instructions). Attach Form 6251	45	4,244,224
46	Add lines 44 and 45	46	66,970,387
47	Foreign tax credit. Attach Form 1116 if required	47	6,904,440
48	Credit for child and dependent care expenses. Attach Form 2441	48	4,533,881
49	Education credits from Form 8863, line 23	49	7,192,787
50	Retirement savings contributions credit. Attach Form 8880	50	2,842,575
51	Child tax credit (see instructions)	51	14,529,652
52	Residential energy credits. Attach Form 5695	52	3,642,988
53	Other credits from Form: a <input type="checkbox"/> 3800 b <input type="checkbox"/> 8801 c <input type="checkbox"/>	53	
54	Add lines 47 through 53. These are your total credits	54	30,895,847
55	Subtract line 54 from line 46. If line 54 is more than line 46, enter -0-	55	61,749,942
56	Self-employment tax. Attach Schedule SE	56	18,258,546
57	Unreported social security and Medicare tax from Form: a <input type="checkbox"/> 4137 b <input type="checkbox"/> 8919	57	a = 111,713 b = 40,721
58	Additional tax on IRAs, other qualified retirement plans, etc. Attach Form 5329 if required	58	5,706,635
59a	Household employment taxes from Schedule H	59a	206,322
b	First-time homebuyer credit repayment. Attach Form 5405 if required	59b	716,559
60	Other taxes. Enter code(s) from instructions. Recapture Tax = 5,018	60	Other Taxes = 1,100,498
61	Add lines 55 through 60. This is your total tax	61	71,087,231

Other Taxes**Payments**

If you have a qualifying child, attach Schedule EIC.

62	Federal income tax withheld from Forms W-2 and 1099	62	69,384,750
63	2011 estimated tax payments and amount applied from 2010 return	63	8,821,385
64a	Earned income credit (EIC)	64a	11,028,129
b	Nontaxable combat pay election 64b 7,057		
65	Additional child tax credit. Attach Form 8812	65	8,821,540
66	American opportunity credit from Form 8863, line 14	66	7,144,497
67	First-time homebuyer credit from Form 5405, line 10	67	16,209
68	Amount paid with request for extension to file	68	1,546,069
69	Excess social security and tier 1 RRTA tax withheld	69	1,341,039
70	Credit for federal tax on fuels. Attach Form 4136	70	481,731
71	Credits from Form: a <input type="checkbox"/> 2439 b <input type="checkbox"/> 8839 c <input type="checkbox"/> 8801 d <input type="checkbox"/> 8885	71	
72	Add lines 62, 63, 64a, and 65 through 71. These are your total payments	72	77,783,632
73	If line 72 is more than line 61, subtract line 61 from line 72. This is the amount you overpaid	73	60,608,982
74a	Amount of line 73 you want refunded to you . If Form 8888 is attached, check here <input type="checkbox"/>	74a	57,710,570
b	Routing number 71,568,078 c Type: <input type="checkbox"/> Checking <input type="checkbox"/> Savings		
d	Account number		
75	Amount of line 73 you want applied to your 2012 estimated tax	75	3,887,970
76	Amount you owe. Subtract line 72 from line 61. For details on how to pay, see instructions	76	19,764,082
77	Estimated tax penalty (see instructions)	77	6,121,574

Refund

Direct deposit? See instructions.

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

Designee's name

Phone no.

Personal identification number (PIN)

Sign Here

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.

Your signature

Date

Your occupation

Daytime phone number

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

Date

Spouse's occupation

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

Paid Preparer Use Only

Print/Type preparer's name

Preparer's signature

Date

Check ☐ if self-employed

PTIN

Firm's name

Firm's EIN

Firm's address

Phone no.

**2011 ESTIMATED DATA LINE COUNTS - (ALL FIGURES ARE ESTIMATES BASED ON SAMPLES)
AMOUNTS OF SELECTED LINES FILED (IN THOUSANDS OF DOLLARS)**

21

Form 1040 (2011)

Page **2**

Tax and Credits	38	Amount from line 37 (adjusted gross income)	38	
	39a	Check <input type="checkbox"/> You were born before January 2, 1947, <input type="checkbox"/> Blind. } Total boxes if: <input type="checkbox"/> Spouse was born before January 2, 1947, <input type="checkbox"/> Blind. } checked ▶ 39a		Basic Stand. Ded. = 304,792,088 Add. Stand. Ded. = 12,855,244
Standard Deduction for—	b	If your spouse itemizes on a separate return or you were a dual-status alien, check here ▶ 39b	39b	727,706
• People who check any box on line 39a or 39b or who can be claimed as a dependent, see instructions.	40	Itemized deductions (from Schedule A) or your standard deduction (see left margin)	40	
• All others: Single or Married filing separately, \$5,800	41	Subtract line 40 from line 38	41	5,565,920,907
Married filing jointly or Qualifying widow(er), \$11,600	42	Exemptions. Multiply \$3,700 by the number on line 6d.	42	685,575,855
Head of household, \$8,500	43	Taxable income. Subtract line 42 from line 41. If line 42 is more than line 41, enter -0-	43	4,967,474,086
	44	Tax (see instructions). Check if any from: a <input type="checkbox"/> Form(s) 8814 b <input type="checkbox"/> Form 4972 c <input type="checkbox"/> 962 election	44	984,332,325
	45	Alternative minimum tax (see instructions). Attach Form 6251	45	30,476,201
	46	Add lines 44 and 45	46	1,014,850,209
	47	Foreign tax credit. Attach Form 1116 if required	47	16,451,128
	48	Credit for child and dependent care expenses. Attach Form 2441	48	2,440,371
	49	Education credits from Form 8863, line 23	49	8,322,085
	50	Retirement savings contributions credit. Attach Form 8880	50	545,726
	51	Child tax credit (see instructions)	51	19,584,161
	52	Residential energy credits. Attach Form 5695	52	1,676,001
	53	Other credits from Form: a <input type="checkbox"/> 3800 b <input type="checkbox"/> 8801 c <input type="checkbox"/>	53	
	54	Add lines 47 through 53. These are your total credits	54	52,166,885
	55	Subtract line 54 from line 46. If line 54 is more than line 46, enter -0-	55	962,683,324
Other Taxes	56	Self-employment tax. Attach Schedule SE	56	46,282,362
	57	Unreported social security and Medicare tax from Form: a <input type="checkbox"/> 4137 b <input type="checkbox"/> 8919	57	a= 17,586 b= 15,020
	58	Additional tax on IRAs, other qualified retirement plans, etc. Attach Form 5329 if required	58	5,699,151
	59a	Household employment taxes from Schedule H	59a	943,171
	b	First-time homebuyer credit repayment. Attach Form 5405 if required	59b	447,098
	60	Other taxes. Enter code(s) from instructions. Recapture Tax = 14,218	60	Other Taxes = 452,325
	61	Add lines 55 through 60. This is your total tax	61	1,016,566,021
Payments	62	Federal income tax withheld from Forms W-2 and 1099	62	818,593,766
	63	2011 estimated tax payments and amount applied from 2010 return	63	231,837,940
	64a	Earned income credit (EIC)	64a	25,443,956
	b	Nontaxable combat pay election 64b 45,307		
	65	Additional child tax credit. Attach Form 8812	65	11,971,571
	66	American opportunity credit from Form 8863, line 14	66	6,660,261
	67	First-time homebuyer credit from Form 5405, line 10	67	117,834
	68	Amount paid with request for extension to file	68	64,225,341
	69	Excess social security and tier 1 RRT tax withheld	69	1,615,864
	70	Credit for federal tax on fuels. Attach Form 4136	70	354,812
	71	Credits from Form: a <input type="checkbox"/> 2439 b <input type="checkbox"/> 8839 c <input type="checkbox"/> 8801 d <input type="checkbox"/> 8885	71	
	72	Add lines 62, 63, 64a, and 65 through 71. These are your total payments	72	1,164,386,832
	73	If line 72 is more than line 61, subtract line 61 from line 72. This is the amount you overpaid	73	249,049,242
	74a	Amount of line 73 you want refunded to you . If Form 8888 is attached, check here ▶ <input type="checkbox"/>	74a	199,362,779
Direct deposit? See instructions.	b	Routing number 71,568,078 ▶ c Type: <input type="checkbox"/> Checking <input type="checkbox"/> Savings		
	d	Account number		
	75	Amount of line 73 you want applied to your 2012 estimated tax ▶ 75 49,686,463		
Amount You Owe	76	Amount you owe. Subtract line 72 from line 61. For details on how to pay, see instructions ▶	76	101,976,931
	77	Estimated tax penalty (see instructions)	77	748,499

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

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

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

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

* Data not shown because of the small number of sample returns on which it is based.

Form **1040** (2011)

NUMBER OF RETURNS FILED FOR SELECTED LINES

Form 1040		Department of the Treasury—Internal Revenue Service (99)		2011		OMB No. 1545-0074		IRS Use Only—Do not write or staple in this space.	
For the year Jan. 1–Dec. 31, 2011, or other tax year beginning , 2011, ending , 20						See separate instructions.			
Your first name and initial Electronically Filed Returns = 118,920,586				Last name		Your social security number			
If a joint return, spouse's first name and initial 1040's E-filed = 66,003,531				Last name		Spouse's social security number			
Home address (number and street). If you have a P.O. box, see instructions. 1040A's E-filed = 34,207,257						Apt. no.		▲ Make sure the SSN(s) above and on line 6c are correct.	
City, town or post office, state, and ZIP code. If you have a foreign address, also complete spaces below (see instructions). 1040EZ's E-filed = 18,709,798						Presidential Election Campaign			
Foreign country name				Foreign province/county		de		Y = * 3,542,032 Y = ** 5,308,972	
Filing Status				19,133,387		Head of household (with qualifying person). (See instructions.) If the qualifying person is a child's name here. ▶		Qualifying widow(er) with dependent child	
Check only one box.				1,790,530		Ret. = 112,080,205		Exempt = 156,131,670	
Exemptions				44,045,734		Ret. = 40,911,060		Exempt = 72,598,475	
6a Yourself. If someone can claim you as a dependent, do not check box 6a				Ret. = 112,080,205		Boxes checked on 6a and 6b		No. of children on 6c who:	
b Spouse				44,051,466		Ret. = 373,185		• lived with you	
c Dependents:				(2) Dependents		Number of Exempt =		• did not live with you due to death or separation (see instructions)	
(1) First name Last name				social security		Number of Returns		Dependents on 6c not entered above	
CHILDREN AT HOME						40,911,060		Add numbers on lines above ▶	
CHILDREN AWAY FROM HOME						373,185			
PARENTS						2,283,978			
OTHER DEPENDENTS						6,248,719			
d Total number of exemptions claimed				Returns = See 6a		Exemptions = 240,973,348			
Income				7		99,801,600			
8a Taxable interest. Attach Schedule B if required				8a		41,869,265			
b Tax-exempt interest. Do not include on line 8a				8b		4,854,407			
9a Ordinary dividends. Attach Schedule B if required				9a		22,466,191			
b Qualified dividends				9b		20,780,244			
10 Taxable refunds, credits, or offsets of state and local income taxes				10		18,907,115			
11 Alimony received				11		358,899			
12 Business income or (loss). Attach Schedule C or C-EZ				12		18,020,159			
13 Capital gain or (loss). Attach Schedule D if required. If not required, check here ▶				13		16,677,066			
14 Other gains or (losses). Attach Form 4797				14		1,655,384			
15a IRA distributions				15a		10,785,222		b Taxable amount	
16a Pension and annuities				16a		22,854,726		b Taxable amount	
17 Rental real estate, royalties, partnerships, S corporations, trusts, etc. Attach Schedule E				17		13,531,496			
18 Farm income or (loss). Attach Schedule F				18		1,590,001			
19 Unemployment compensation				19		11,075,988			
20a Social security benefits				20a		20,013,809		b Taxable amount	
21 Other income. List type and amount				21		5,238,342			
22 Combine the amounts in the far right column for lines 7 through 21. This is your total income ▶				22		118,610,585			
Adjusted Gross Income				23		3,255,806		21. Net oper. loss=	
24 Certain business expenses of reservists, performing artists, and fee-basis government officials. Attach Form 2106 or 2106-EZ				24		124,371		21. Stock options=	
25 Health savings account deduction. Attach Form 8889				25		848,407		21. Cancel. of debt=	
26 Moving expenses. Attach Form 3903				26		887,581		21. For. earn. inc. ex=	
27 Deductible part of self-employment tax. Attach Schedule SE				27		14,350,440		21. Gambling inc.=	
28 Self-employed SEP, SIMPLE, and qualified plans				28		738,748		21. Taxable HSA =	
29 Self-employed health insurance deduction				29		3,098,471			
30 Penalty on early withdrawal of savings				30		768,813			
31a Alimony paid b Recipient's SSN ▶				31a		465,693			
32 IRA deduction				32		2,095,061			
33 Student loan interest deduction				33		8,983,300			
34 Tuition and fees. Attach Form 8917				34		1,639,564			
35 Domestic production activities deduction. Attach Form 8903				35		558,058			
36 Add lines 23 through 35				36		29,454,577		36. Archer MSA Ded.=	
37 Subtract line 36 from line 22. This is your adjusted gross income ▶				37		118,920,586		36. Housing ded.=	
								36. Other adj.=	

Form 1040 Department of the Treasury—Internal Revenue Service (99) U.S. Individual Income Tax Return 2011 OMB No. 1545-0074 IRS Use Only—Do not write or staple in this space.	
For the year Jan. 1–Dec. 31, 2011, or other tax year beginning , 2011, ending , 20	
Your first name and initial Electronically Filed Returns = 118,920,586	Last name
If a joint return, spouse's first name and initial 1040's E-filed = 66,003,531	Last name
Home address (number and street). If you have a P.O. box, see instructions. 1040A's E-filed = 34,207,257	Apt. no.
City, town or post office, state, and ZIP code. If you have a foreign address, also complete spaces below (see instructions). 1040EZ's E-filed = 18,709,798	
Foreign country name	Foreign province/county
Foreign postal code	

Filing Status	1 <input type="checkbox"/> Single	4 <input type="checkbox"/> Head of household (with qualifying person). (See instructions.) If the qualifying person is a child but not your dependent, enter this child's name here. ▶
Check only one box.	2 <input type="checkbox"/> Married filing jointly (even if only one had income)	5 <input type="checkbox"/> Qualifying widow(er) with dependent child
	3 <input type="checkbox"/> Married filing separately. Enter spouse's SSN above and full name here. ▶	

Exemptions	6a <input type="checkbox"/> Yourself. If someone can claim you as a dependent, do not check box 6a	Boxes checked on 6a and 6b No. of children on 6c who: • lived with you • did not live with you due to divorce or separation (see instructions) Dependents on 6c not entered above Add numbers on lines above ▶
	b <input type="checkbox"/> Spouse	
	c Dependents:	
	(1) First name Last name (2) Dependent's social security number (3) Dependent's relationship to you (4) <input checked="" type="checkbox"/> if child under age 17 qualifying for child tax credit (see instructions)	
If more than four dependents, see instructions and check here ▶ <input type="checkbox"/>		
	d Total number of exemptions claimed	

Income	7 Wages, salaries, tips, etc. Attach Form(s) W-2	7 5,069,478,799
	8a Taxable interest. Attach Schedule B if required	8a 81,684,873
	b Tax-exempt interest. Do not include on line 8a	8b 55,477,357
	9a Ordinary dividends. Attach Schedule B if required	9a 136,712,748
	b Qualified dividends	9b 98,455,116
	10 Taxable refunds, credits, or offsets on state and local income taxes	10 22,090,615
	11 Alimony received	11 7,485,405
	12 Business income or (loss). Attach Schedule C or C-EZ . 13.Cap. Gain Dist. = 1,359,987	12 214,730,817
	13 Capital gain or (loss). Attach Schedule D if required. If not required, check here ▶ <input type="checkbox"/>	13 247,491,364
	14 Other gains or (losses). Attach Form 4797	14 -11,639,766
	15a IRA distributions 15a 205,722,510 b Taxable amount	15b 170,226,456
	16 Pensions and annuities 16a 719,831,283 b Taxable amount	16b 444,185,170
	17 Rental real estate, royalties, partnerships, S corporations, trusts, etc. Attach Schedule E	17 383,597,546
	18 Farm income or (loss). Attach Schedule F	18 -7,357,718
	19 Unemployment compensation	19 75,946,504
	20a Social security benefits 20a 380,829,061 b Taxable amount	20b 156,593,305
	21 Other income. List type and amount	21 24,823,563
	22 Combine the amounts in the far right column for lines 7 through 21. This is your total income ▶	22 6,920,968,632

Adjusted Gross Income	23 Educator expenses	23 816,161	21 Net oper. loss= 112,837,945
	24 Certain business expenses of reservists, performing artists, and fee-basis government officials. Attach Form 2106 or 2106-EZ	24 418,045	21 Stock options= 107,329
	25 Health savings account deduction. Attach Form 8889	25 2,544,342	21 Cancel. of debt= 9,387,372
	26 Moving expenses. Attach Form 3903	26 2,508,574	21 For. earn. inc. ex= 12,190,646
	27 Deductible part of self-employment tax. Attach Schedule SE	27 19,877,493	21 Gambling inc.= 18,870,580
	28 Self-employed SEP, SIMPLE, and qualified plans	28 15,603,887	21 Taxable HSA = 329,604
	29 Self-employed health insurance deduction	29 20,066,052	
	30 Penalty on early withdrawal of savings	30 295,541	
	31a Alimony paid b Recipient's SSN ▶ 397,555	31a 8,608,199	
	32 IRA deduction	32 8,885,324	
	33 Student loan interest deduction	33 8,645,002	
	34 Tuition and fees. Attach Form 8917	34 3,629,048	
	35 Domestic production activities deduction. Attach Form 8903	35 6,966,985	
	36 Add lines 23 through 35	36 100,075,095	
	37 Subtract line 36 from line 22. This is your adjusted gross income ▶	37 118,920,586	

NUMBER OF RETURNS FILED FOR SELECTED LINES

Form 1040 (2011)

39a A = 16,383,756

B = 6,492,071

C = 229,795

D = 67,571

Page 2

Tax and Credits

38	Amount from line 37 (adjusted gross income)	38	
39a	Check <input type="checkbox"/> A You were born before January 2, 1947, <input type="checkbox"/> C Blind. <input type="checkbox"/> B Spouse was born before January 2, 1947, <input type="checkbox"/> D Blind. Total boxes checked <input type="checkbox"/> 39a		Basic Stand. Ded. = 78,632,496 Add. Stand. Ded. = 9,943,364 Stand = 78,632,496 Itemized = 38,603,124
b	If your spouse itemizes on a separate return or you were a dual-status alien, check here <input type="checkbox"/> 39b 531,869		
40	Itemized deductions (from Schedule A) or your standard deduction (see left margin)	40	104,890,606
41	Subtract line 40 from line 38	41	112,082,216
42	Exemptions. Multiply \$3,700 by the number on line 6d.	42	89,837,312
43	Taxable income. Subtract line 42 from line 41. If line 42 is more than line 41, enter -0-	43	89,010,250
44	Tax (see instructions). Check if any from: <input type="checkbox"/> a Form(s) 8814 <input type="checkbox"/> b Form 4972 <input type="checkbox"/> c 962 election	44	3,522,353
45	Alternative minimum tax (see instructions). Attach Form 6251	45	89,035,354
46	Add lines 44 and 45	46	
47	Foreign tax credit. Attach Form 1116 if required	47	5,696,010
48	Credit for child and dependent care expenses. Attach Form 2441	48	5,741,756
49	Education credits from Form 8863, line 23	49	10,747,770
50	Retirement savings contributions credit. Attach Form 8880	50	5,752,233
51	Child tax credit (see instructions)	51	20,283,598
52	Residential energy credits. Attach Form 5695	52	3,151,639
53	Other credits from Form: <input type="checkbox"/> a 3800 <input type="checkbox"/> b 8801 <input type="checkbox"/> c	53	
54	Add lines 47 through 53. These are your total credits	54	40,291,252
55	Subtract line 54 from line 46. If line 54 is more than line 46, enter -0-	55	77,900,701
56	Self-employment tax. Attach Schedule SE	56	14,350,440
57	Unreported social security and Medicare tax from Form: <input type="checkbox"/> a 4137 <input type="checkbox"/> b 8919	57	a= 95,963 b= 25,774
58	Additional tax on IRAs, other qualified retirement plans, etc. Attach Form 5329 if required	58	4,865,689
59a	Household employment taxes from Schedule H	59a	140,833
b	First-time homebuyer credit repayment. Attach Form 5405 if required	59b	619,540
60	Other taxes. Enter code(s) from instructions	60	Other Taxes = 964,925
61	Add lines 55 through 60. This is your total tax	61	85,393,579

Other Taxes

Payments

If you have a qualifying child, attach Schedule EIC.

62	Federal income tax withheld from Forms W-2 and 1099	62	105,448,975
63	2011 estimated tax payments and amount applied from 2010 return	63	7,204,892
64a	Earned income credit (EIC)	64a	24,899,516
b	Nontaxable combat pay election <input type="checkbox"/> 64b 13,485		
65	Additional child tax credit. Attach Form 8812	65	18,604,472
66	American opportunity credit from Form 8863, line 14	66	11,486,475
67	First-time homebuyer credit from Form 5405, line 10	67	0
68	Amount paid with request for extension to file	68	1,102,487
69	Excess social security and tier 1 RRTA tax withheld	69	1,131,795
70	Credit for federal tax on fuels. Attach Form 4136	70	435,472
71	Credits from Form: <input type="checkbox"/> a 2439 <input type="checkbox"/> b 8839 <input type="checkbox"/> c 8801 <input type="checkbox"/> d 8885	71	
72	Add lines 62, 63, 64a, and 65 through 71. These are your total payments	72	113,435,272
73	If line 72 is more than line 61, subtract line 61 from line 72. This is the amount you overpaid	73	98,608,279
74a	Amount of line 73 you want refunded to you . If Form 8888 is attached, check here <input type="checkbox"/>	74a	96,225,659
b	Routing number <input type="checkbox"/> 74b 71,568,078 <input type="checkbox"/> c Type: <input type="checkbox"/> Checking <input type="checkbox"/> Savings		
d	Account number		
75	Amount of line 73 you want applied to your 2012 estimated tax	75	3,157,204
76	Amount you owe. Subtract line 72 from line 61. For details on how to pay, see instructions	76	16,808,351
77	Estimated tax penalty (see instructions)	77	4,979,829

Refund

Direct deposit? See instructions.

Amount You Owe

Third Party Designee

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

Designee's name

Phone no.

Personal identification number (PIN)

Sign Here

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.

Your signature

Date

Your occupation

Daytime phone number

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

Date

Spouse's occupation

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

Paid Preparer Use Only

Print/Type preparer's name

Preparer's signature

Date

Check ☐ if self-employed

PTIN

Firm's name

Firm's EIN

Firm's address

Phone no.

**2011 ESTIMATED DATA LINE COUNTS - (ALL FIGURES ARE ESTIMATES BASED ON SAMPLES)
AMOUNTS OF SELECTED LINES FILED (IN THOUSANDS OF DOLLARS)**

25

Form 1040 (2011)

Page **2**

Tax and Credits

38 Amount from line 37 (adjusted gross income) **38**

39a Check ☐ **You** were born before January 2, 1947, ☒ **Blind.** } **Total boxes**
if: ☐ **Spouse** was born before January 2, 1947, ☐ **Blind.** } **checked ▶ 39a**

Basic Stand. Ded. = 611,025,277
Add. Stand. Ded. = 17,085,244
Stand. = 628,110,521
Itemized = 979,972,470

Standard Deduction for—

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

• All others:
Single or Married filing separately, \$5,800

Married filing jointly or Qualifying widow(er), \$11,600
Head of household, \$8,500

b If your spouse itemizes on a separate return or you were a dual-status alien, check here ▶ **39b** 422,143

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

41 Subtract line 40 from line 38 **41** 5,391,137,875

42 **Exemptions.** Multiply \$3,700 by the number on line 6d. **42** 891,598,927

43 **Taxable income.** Subtract line 42 from line 41. If line 42 is more than line 41, enter -0- **43** 4,634,120,823

44 **Tax** (see instructions). Check if any from: **a** ☐ Form(s) 8814 **b** ☐ Form 4972 **c** ☐ 962 election **44** 869,379,620

45 **Alternative minimum tax** (see instructions). Attach Form 6251 **45** 23,681,548

46 Add lines 44 and 45 **46** 893,102,248

47 Foreign tax credit. Attach Form 1116 if required **47** 7,524,141

48 Credit for child and dependent care expenses. Attach Form 2441 **48** 3,095,324

49 Education credits from Form 8863, line 23 **49** 10,994,716

50 Retirement savings contributions credit. Attach Form 8880 **50** 1,001,145

51 Child tax credit (see instructions) **51** 24,821,043

52 Residential energy credits. Attach Form 5695 **52** 1,392,248

53 Other credits from Form: **a** ☐ 3800 **b** ☐ 8801 **c** ☐ **53**

54 Add lines 47 through 53. These are your **total credits** **54** 51,297,845

55 Subtract line 54 from line 46. If line 54 is more than line 46, enter -0- **55** 841,804,403

53a F3800= 1,864,035
53b F8801= 454,126
53c other= 4,050
53c AMV= 9,866
53c Sch R= 13,425
53c F8834= 673
53c F8911= 1,786
53c F8859= *
53c F8936= 72,367
53c F8396= 48,900

Other Taxes

56 Self-employment tax. Attach Schedule SE **56** 35,081,221

57 Unreported social security and Medicare tax from Form: **a** ☐ 4137 **b** ☐ 8919 **57** a= 13,936 b= 9,508

58 Additional tax on IRAs, other qualified retirement plans, etc. Attach Form 5329 if required **58** 4,586,419

59a Household employment taxes from Schedule H **59a** 597,404

b First-time homebuyer credit repayment. Attach Form 5405 if required **59b** 383,637

60 Other taxes. Enter code(s) from instructions **60** Other Taxes = 321,978

61 Add lines 55 through 60. This is your **total tax** **61** 882,800,903

Payments

If you have a qualifying child, attach Schedule EIC.

62 Federal income tax withheld from Forms W-2 and 1099 **62** 812,978,715

63 2011 estimated tax payments and amount applied from 2010 return **63** 169,424,126

64a **Earned income credit (EIC)** **64a** 57,973,925

b Nontaxable combat pay election **64b** 157,115

65 Additional child tax credit. Attach Form 8802 **65** 24,617,935

66 American opportunity credit from Form 8863, line 14 **66** 10,338,544

67 First-time homebuyer credit from Form 5405, line 10 **67** 0

68 Amount paid with request for extension to file **68** 42,315,218

69 Excess social security and tier 1 RRTA tax withheld **69** 1,343,784

70 Credit for federal tax on fuels. Attach Form 4136 **70** 336,892

71 Credits from Form: **a** ☐ 2439 **b** ☐ 8839 **c** ☐ 8801 **d** ☐ 8885 **71**

72 Add lines 62, 63, 64a, and 65 through 71. These are your **total payments** **72** 1,121,136,222

71a F2439= 1,278,278
71b F8839= 0
71c F8801= 482,712
71d F8885= 36,537

Other Payments: 671

Refund

73 If line 72 is more than line 61, subtract line 61 from line 72. This is the amount you **overpaid** **73** 317,316,950

74a Amount of line 73 you want **refunded to you**. If Form 8888 is attached, check here **74a** 284,774,655

Direct deposit? See instructions.

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

d Account number

75 Amount of line 73 you want **applied to your 2012 estimated tax** **75** 32,542,295

Amount You Owe

76 **Amount you owe.** Subtract line 72 from line 61. For details on how to pay, see instructions **76** 79,527,337

77 Estimated tax penalty (see instructions) **77** 545,706

Third Party Designee

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

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

Sign Here

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.

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

Paid Preparer Use Only

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

* Data not shown because of the small number of sample returns on which it is based.

Form **1040** (2011)

Form

Department of the Treasury—Internal Revenue Service

1040A

U.S. Individual Income Tax Return (99)

2011

IRS Use Only—Do not write or staple in this space.

Your first name and initial	Last name	OMB No. 1545-0074
	Total Forms Filed = 38,598,005	Your social security number
If a joint return, spouse's first name and initial	Last name	Spouse's social security number
	Total Forms Filed Electronically = 34,207,257	

Home address (number and street). If you have a P.O. box, see instructions.	Apt. no.	▲ Make sure the SSN(s) above and on line 6c are correct.
---	----------	--

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

Foreign country name	Foreign province/county	Foreign postal code	jointly, want \$3 to go to this fund. Checking a box below will not change your tax or
			Y = * 886.891 Y = ** 717.679

Filing status Check only one box.	15,157,712	1	<input type="checkbox"/> Single	12,327,595	4	<input type="checkbox"/> Head of household (with qualifying person). (See instructions.) If the qualifying person is a child but not your dependent, enter this child's name here. ▶
	10,263,996	2	<input type="checkbox"/> Married filing jointly (even if only one had income)			
	821,759	3	<input type="checkbox"/> Married filing separately. Enter spouse's SSN above and full name here. ▶	26,942	5	<input type="checkbox"/> Qualifying widow(er) with dependent child (see instructions)

Exemptions 6a ☐ **Yourself.** If someone can claim you as a dependent, **do not** check box 6a. 38,598,005 } **Boxes** Exem. = 48,249
checked on
6a and 6b

b	<input type="checkbox"/> Spouse	10,270,965		No. of children	17,000
----------	---------------------------------	------------	--	-----------------	--------

<p>If more than six dependents, see instructions.</p>	c Dependents:		(2) Dependents' social security number	(3) Dependents' relationship to you	(4) <input checked="" type="checkbox"/> if child under age 17 qualifying for child tax credit (see instructions)	<p>on 6c who:</p> <ul style="list-style-type: none"> • lived with you • did not live with you due to divorce or separation (see instructions) <p>Dependents on 6c not entered above</p>
	(1) First name	Last name				
	CHILDREN AT HOME		17,263,407	29,519,810	15,172,814	
	CHILDREN AWAY FROM HOME		144,666	164,561	8,962,797	
	PARENTS		1,181,939	1,412,078	3,510,067	
	OTHER DEPENDENTS		4,278,272	6,988,234	1,086,326	
					<input type="checkbox"/>	
				<input type="checkbox"/>		

Returns = See 6a		Add numbers on lines above ►	<div style="border: 1px solid black; width: 40px; height: 40px; display: flex; align-items: center; justify-content: center;">1</div>
d Total number of exemptions claimed.	Exemptions = 86,334,567		

Income				
7	Wages, salaries, tips, etc. Attach Form(s) W-2.	7	33,355,434	

Attach Form(s) W-2	8a Taxable interest. Attach Schedule B if required.	8a	7,623,259
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b	Tax-exempt interest. Do not	include on line 8a.	8b	164,016	
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attach Form(s)	9a Ordinary dividends. Attach Schedule B if required.	9a	2,828,248
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1099-R if tax	b Qualified dividends (see instructions).	9b	2,362,776	
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was	10	Capital gain distributions (see instructions).	10	375,504
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withheld.	11a IRA	11b Taxable amount
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If you did not	distributions.	11a	2,133,914	(see instructions).	11b	2,042,428
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get a W-2, see instructions.	12a Pensions and	12b Taxable amount
	10 5,041.954	10 5,047.588

annuities.	12a	5,941,054	(see instructions).	12b	5,647,528
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Enclose, but do not attach, any	Other Income =	699,515
12	Unemployment compensation and Alaska Permanent Fund dividends	1,080,786

13	Unemployment compensation and Alaska Permanent Fund dividends.	13	4,089,780
14a	Social security:	14b	Taxable amount

14a	Social security benefits	14a	7 254 846	14b	Taxable amount (see instructions)	14b	3 392 891
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benefits.	14a	1,251,515	(see instructions).	14b	3,552,551
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15	Add lines 7 through 14b (far right column). This is your total income .	15	38,202.009
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Adjusted		
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Adjusted gross	16	Educator expenses (see instructions).	16	707.635
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gross income	16	IRA deduction (see instructions).	17	381,587
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18	Student loan interest deduction (see instructions).	18	3.655.701
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[illegible]

19	Tuition and fees. Attach Form 8917.	19	620,545
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20	Add lines 16 through 19. These are your total adjustments .	20	4,926,542	
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[illegible]

21	Subtract line 20 from line 15. This is your adjusted gross income .	21	38,598,005
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For Disclosure, Privacy Act, and Paperwork Reduction Act Notice, see separate instructions. Cat. No. 11327A Form **1040A** (2011)

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

Form
1040A Department of the Treasury—Internal Revenue Service
U.S. Individual Income Tax Return (99) **2011** IRS Use Only—Do not write or staple in this space.

Your first name and initial		Last name		OMB No. 1545-0074	
		Total Forms Filed = 38,598,005		Your social security number	
If a joint return, spouse's first name and initial		Last name		Spouse's social security number	
		Total Forms Filed Electronically = 34,207,257			
Home address (number and street). If you have a P.O. box, see instructions.				Apt. no.	▲ Make sure the SSN(s) above and on line 6c are correct.
City, town or post office, state, and ZIP code. If you have a foreign address, also complete spaces below (see instructions).				Presidential Election Campaign	
Foreign country name		Foreign province/county		Foreign postal code	
				Check here if you, or your spouse if filing jointly, want \$3 to go to this fund. Checking a box below will not change your tax or refund. <input type="checkbox"/> You <input type="checkbox"/> Spouse	

Filing status Check only one box.

1 ☐ Single

2 ☐ Married filing jointly (even if only one had income)

3 ☐ Married filing separately. Enter spouse's SSN above and full name here. ▶

4 ☐ Head of household (with qualifying person). (See instructions.) If the qualifying person is a child but not your dependent, enter this child's name here. ▶

5 ☐ Qualifying widow(er) with dependent child (see instructions)

Exemptions

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

b ☐ Spouse

c **Dependents:**

(1) First name	Last name	(2) Dependent's social security number	(3) Dependent's relationship to you	(4) <input checked="" type="checkbox"/> if child under age 17 qualifying for child tax credit (see instructions)
				<input type="checkbox"/>
				<input type="checkbox"/>
				<input type="checkbox"/>
				<input type="checkbox"/>
				<input type="checkbox"/>
				<input type="checkbox"/>

If more than six dependents, see instructions.

d Total number of exemptions claimed.

Boxes checked on 6a and 6b

No. of children on 6c who:

- lived with you
- did not live with you due to divorce or separation (see instructions)

Dependents on 6c not entered above

Add numbers on lines above ▶

Income

7 Wages, salaries, tips, etc. Attach Form(s) W-2. 7 908,729,233

8a Taxable interest. Attach Schedule B if required. 8a 5,545,623

b Tax-exempt interest. **Do not** include on line 8a. 8b 482,617

9a Ordinary dividends. Attach Schedule B if required. 9a 7,860,846

b Qualified dividends (see instructions). 9b 5,794,637

10 Capital gain distributions (see instructions). 10 467,601

11a IRA distributions. 11a 19,492,844

11b Taxable amount (see instructions). 11b 17,280,620

12a Pensions and annuities. 12a 116,603,127

12b Taxable amount (see instructions). 12b 94,886,918

Other Income = 2,040,246

13 Unemployment compensation and Alaska Permanent Fund dividends. 13 26,393,212

14a Social security benefits. 14a 120,364,387

14b Taxable amount (see instructions). 14b 26,016,307

15 Add lines 7 through 14b (far right column). This is your **total income**. ▶ 15 1,089,220,605

Adjusted gross income

16 Educator expenses (see instructions). 16 169,481

17 IRA deduction (see instructions). 17 1,053,214

18 Student loan interest deduction (see instructions). 18 3,541,487

19 Tuition and fees. Attach Form 8917. 19 1,527,144

20 Add lines 16 through 19. These are your **total adjustments**. 20 6,291,327

21 Subtract line 20 from line 15. This is your **adjusted gross income**. ▶ 21 1,082,929,278

Form 1040A (2011)

Page 2

Tax, credits, and payments	22	Enter the amount from line 21 (adjusted gross income).	22		
	23a	Check <input type="checkbox"/> You were born before January 2, 1947, <input type="checkbox"/> Blind } Total boxes if: <input type="checkbox"/> Spouse was born before January 2, 1947, <input type="checkbox"/> Blind } checked ▶ 23a <input type="checkbox"/>			
	b	If you are married filing separately and your spouse itemizes deductions, check here ▶ 23b <input type="checkbox"/>			
	24	Enter your standard deduction . Tot. Std. Ded.= 322,415,508 2 Add. Std. Ded.= 9,908,041			
	25	Subtract line 24 from line 22. If line 24 is more than line 22, enter -0-.	25	774,400,625	
	26	Exemptions. Multiply \$3,700 by the number on line 6d.	26	319,354,714	
	27	Subtract line 26 from line 25. If line 26 is more than line 25, enter -0-. This is your taxable income .	27	524,123,380	
	28	Tax , including any alternative minimum tax (see instructions).	28	69,112,517	
	29	Credit for child and dependent care expenses. Attach Form 2441.	29	985,158	
	30	Credit for the elderly or the disabled. Attach Schedule R.	30	12,682	
Standard Deduction for— • People who check any box on line 23a or 23b or who can be claimed as a dependent, see instructions. • All others: Single or Married filing separately, \$5,800 Married filing jointly or Qualifying widow(er), \$11,600 Head of household, \$8,500	31	Education credits from Form 8863, line 23.	31	4,044,426	
	32	Retirement savings contributions credit. Attach Form 8880.	32	571,900	
	33	Child tax credit (see instructions).	33	8,504,605	
	34	Add lines 29 through 33. These are your total credits .	34	14,118,771	
	35	Subtract line 34 from line 28. If line 34 is more than line 28, enter -0-. This is your total tax .	35	54,996,586	
	36	Federal income tax withheld from Forms W-2 and 1099.	36	100,760,518	
	37	2011 estimated tax payments and amount applied from 2010 return.	37	1,115,168	
	38a	Earned income credit (EIC).	38a	36,731,592	
	b	Nontaxable combat pay election.	38b	143,816	
	39	Additional child tax credit. Attach Form 8812.	39	16,613,265	Excess FICA withheld= 2,230
If you have a qualifying child, attach Schedule EIC.	40	American opportunity credit from Form 8863, line 14.	40	4,856,663	Extension Request= 10,928
	41	Add lines 36, 37, 38a, 39, and 40. These are your total payments .	41	160,221,577	
	42	If line 41 is more than line 35, subtract line 35 from line 41. This is the amount you overpaid .	42	107,992,197	
	43a	Amount of line 42 you want refunded to you . If Form 8888 is attached, check here ▶ <input type="checkbox"/> 43a	43a	107,876,121	
	b	Routing number <input type="text"/> ▶ c Type: <input type="checkbox"/> Checking <input type="checkbox"/> Savings			
	d	Account number <input type="text"/>			
	44	Amount of line 42 you want applied to your 2012 estimated tax .	44	116,076	
	45	Amount you owe. Subtract line 41 from line 35. For details on how to pay, see instructions.	45	2,791,661	
	46	Estimated tax penalty (see instructions).	46	19,648	
	Refund				
Direct deposit? See instructions and fill in 43b, 43c, and 43d or Form 8888.					
Amount you owe					
Third party designee	Do you want to allow another person to discuss this return with the IRS (see instructions)? <input type="checkbox"/> Yes . Complete the following. <input type="checkbox"/> No				
	Designee's name ▶	Phone no. ▶	Personal identification number (PIN) ▶ <input type="text"/>		
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 accurately list all amounts and sources of income I received during the tax year. Declaration of preparer (other than the taxpayer) is based on all information of which the preparer has any knowledge.				
	Your signature	Date	Your occupation	Daytime phone number	
Joint return? See page 13. Keep a copy for your records.	Spouse's signature. If a joint return, both must sign.		Date	Spouse's occupation	If the IRS sent you an Identity Protection PIN, enter it here (see inst.)
	Print/type preparer's name		Preparer's signature	Date	Check <input type="checkbox"/> if self-employed PTIN
Paid preparer use only	Firm's name ▶		Firm's EIN ▶		
	Firm's address ▶		Phone no.		

NUMBER OF RETURNS FILED FOR SELECTED LINES

Department of the Treasury—Internal Revenue Service

Form

1040EZ**Income Tax Return for Single and
Joint Filers With No Dependents** (99)**2011**

OMB No. 1545-0074

Your first name and initial		Last name		Your social security number	
		Total Forms Filed = 22,583,173			
If a joint return, spouse's first name and initial		Last name		Spouse's social security number	
		Total Forms Filed Electronically = 18,709,798			
Home address (number and street). If you have a P.O. box, see instructions.				Apt. no.	▲ Make sure the SSN(s) above are correct.
City, town or post office, state, and ZIP code. If you have a foreign address, also complete spaces below (see instructions).				Presidential Election Campaign	
Single = 21,334,294 Joint = 1,248,879				Check here if you, or your spouse if filing jointly, want \$3 to go to this fund. Checking	
Foreign country name		Foreign province/county		Foreign postal code	
				Y = * 777,299 Y = ** 89,661	

Income**Attach
Form(s) W-2
here.**Enclose, but do
not attach, any
payment.

1	Wages, salaries, and tips. This should be shown in box 1 of your Form(s) W-2. Attach your Form(s) W-2.	1	22,089,943
Tax exempt interest = 0			
2	Taxable interest. If the total is over \$1,500, you cannot use Form 1040EZ.	2	2,279,181
Other Net Income or Loss = 326,321			
3	Unemployment compensation and Alaska Permanent Fund dividends (see instructions).	3	2,044,907
4	Add lines 1, 2, and 3. This is your adjusted gross income .	4	22,583,173
5	If someone can claim you (or your spouse if a joint return) as a dependent, check the applicable box(es) below and enter the amount from the worksheet on back. <input type="checkbox"/> You <input type="checkbox"/> Spouse You boxes checked = 6,249,639 If no one can claim you (or your spouse if a joint return), enter \$9,500 if single or \$19,000 if married filing jointly . See back for explanation.	5	22,579,187
6	Subtract line 5 from line 4. If line 5 is larger than line 4, enter -0-. This is your taxable income .	6	15,064,651
7	Federal income tax withheld from Form(s) W-2 and 1099.	7	21,851,110
8a	Earned income credit (EIC) (see instructions).	8a	2,736,960
b	Nontaxable combat pay election.	8b	0
		F4868 payment =	6,969
9	Add lines 7 and 8a. These are your total payments and credits .	9	22,093,738
10	Tax. Use the amount on line 6 above to find your tax in the tax table in the instructions. Then, enter the tax from the table on this line.	10	15,059,672
11a	If line 9 is larger than line 10, subtract line 10 from line 9. This is your refund . If Form 8888 is attached, check here <input type="checkbox"/>	11a	20,930,301
b	Routing number	c	Type: <input type="checkbox"/> Checking <input type="checkbox"/> Savings
d	Account number		
12	If line 10 is larger than line 9, subtract line 9 from line 10. This is the amount you owe . For details on how to pay, see instructions.	12	1,299,370

**Payments,
Credits,
and Tax****Refund**Have it directly
deposited! See
instructions and
fill in 11b, 11c,
and 11d or
Form 8888.**Amount
You Owe****Third Party
Designee**Do you want to allow another person to discuss this return with the IRS (see instructions)? ☐ **Yes**. Complete below. ☐ **No**

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

**Sign
Here**

Under penalties of perjury, I declare that I have examined this return and, to the best of my knowledge and belief, it is true, correct, and accurately lists all amounts and sources of income I received during the tax year. Declaration of preparer (other than the taxpayer) is based on all information of which the preparer has any knowledge.

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

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

**Paid
Preparer
Use Only**

Print/Type preparer's name 9,228,567	Preparer's signature	Date	Check <input type="checkbox"/> if self-employed	PTIN
Firm's name	Firm's EIN	Phone no.		
Firm's address				

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

Cat. No. 11329W


Form **1040EZ** (2011)

Department of the Treasury—Internal Revenue Service

Form

1040EZ**Income Tax Return for Single and
Joint Filers With No Dependents** (99)**2011**

OMB No. 1545-0074

Your first name and initial		Last name		Total Forms Filed = 22,583,173		Your social security number	
If a joint return, spouse's first name and initial		Last name		Total Forms Filed Electronically = 18,709,798		Spouse's social security number	
Home address (number and street). If you have a P.O. box, see instructions.				Apt. no.		 Make sure the SSN(s) above are correct.	
City, town or post office, state, and ZIP code. If you have a foreign address, also complete spaces below (see instructions).						Presidential Election Campaign Check here if you, or your spouse if filing jointly, want \$3 to go to this fund. Checking a box below will not change your tax or refund. <input type="checkbox"/> You <input type="checkbox"/> Spouse	
Foreign country name		Foreign province/county		Foreign postal code			

Income**Attach
Form(s) W-2
here.**Enclose, but do
not attach, any
payment.

1	Wages, salaries, and tips. This should be shown in box 1 of your Form(s) W-2. Attach your Form(s) W-2.	1	416,782,437	
Tax exempt interest = 0				
2	Taxable interest. If the total is over \$1,500, you cannot use Form 1040EZ.	2	262,492	
Other Net Income or Loss = 1,101,940				
3	Unemployment compensation and Alaska Permanent Fund dividends (see instructions).	3	11,939,085	
4	Add lines 1, 2, and 3. This is your adjusted gross income .	4	430,085,954	
5	If someone can claim you (or your spouse if a joint return) as a dependent, check the applicable box(es) below and enter the amount from the worksheet on back. <input type="checkbox"/> You <input type="checkbox"/> Spouse You boxes checked = 6,249,639 If no one can claim you (or your spouse if a joint return), enter \$9,500 if single , \$19,000 if married filing jointly . See back for explanation.	5	128,575,733	Total Exemptions = 13,641,206
6	Subtract line 5 from line 4. If line 5 is larger than line 4, enter -0-. This is your taxable income .	6	254,620,799	
7	Federal income tax withheld from Form(s) W-2 and 1099.	7	51,254,245	
8a	Earned income credit (EIC) (see instructions).	8a	730,614	
b	Nontaxable combat pay election.	8b	0	F4868 payment = 5,090
9	Add lines 7 and 8a. These are your total payments and credits .	9	52,104,108	Excess FICA / RRTA = 0
10	Tax. Use the amount on line 6 above to find your tax in the tax table in the instructions. Then, enter the tax from the table on this line.	10	35,128,157	
11a	If line 9 is larger than line 10, subtract line 10 from line 9. This is your refund . If Form 8888 is attached, check here <input type="checkbox"/>	11a	17,727,908	
b	Routing number	c	Type: <input type="checkbox"/> Checking <input type="checkbox"/> Savings	
d	Account number			
12	If line 10 is larger than line 9, subtract line 9 from line 10. This is the amount you owe . For details on how to pay, see instructions.	12	751,958	

**Payments,
Credits,
and Tax****Refund**Have it directly
deposited! See
instructions and
fill in 11b, 11c,
and 11d or
Form 8888.**Amount
You Owe****Third Party
Designee**Do you want to allow another person to discuss this return with the IRS (see instructions)? ☐ **Yes**. Complete below. ☐ **No**Designee's name Phone no. Personal identification number (PIN) **Sign
Here**

Under penalties of perjury, I declare that I have examined this return and, to the best of my knowledge and belief, it is true, correct, and accurately lists all amounts and sources of income I received during the tax year. Declaration of preparer (other than the taxpayer) is based on all information of which the preparer has any knowledge.

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

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

**Paid
Preparer
Use Only**

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

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

Cat. No. 11329W

Form **1040EZ** (2011)

**SCHEDULE A
(Form 1040)****Itemized Deductions**

OMB No. 1545-0074

2011Attachment
Sequence No. **07**Department of the Treasury
Internal Revenue Service (99)▶ **Attach to Form 1040.**▶ **See Instructions for Schedule A (Form 1040).**

Name(s) shown on Form 1040

Total Schedules Filed = 46,901,143

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	10,382,599	
	2 Enter amount from Form 1040, line 38 2			
	3 Multiply line 2 by 7.5% (.075)	3	10,379,747	
	4 Subtract line 3 from line 1. If line 3 is more than line 1, enter -0-			4 10,382,599
Taxes You Paid	5 State and local (check only one box): a <input type="checkbox"/> Income taxes, or } Income Taxes = 33,715,607 b <input type="checkbox"/> General sales taxes } General Sales Taxes = 10,876,156	5	44,591,763	
	6 Real estate taxes (see instructions)	6	40,138,213	
	7 Personal property taxes	7	19,943,550	
	8 Other taxes. List type and amount ▶	8	2,626,148	
	9 Add lines 5 through 8			9 45,952,640
	10 Home mortgage interest and points reported to you on Form 1098	10	35,473,245	
	11 Home mortgage interest not reported to you on Form 1098. If paid to the person from whom you bought the home, see instructions and show that person's name, identifying no., and address ▶	11	1,141,911	
	12 Points not reported to you on Form 1098. See instructions for special rules	12	2,674,846	
13 Mortgage insurance premiums (see instructions)	13	4,479,962		
14 Investment interest. Attach Form 4952 if required. (See instructions.)	14	1,498,817		
15 Add lines 10 through 14			15 36,506,737	
Gifts to Charity	16 Gifts by cash or check. If you made any gift of \$250 or more, see instructions.	16	34,558,271	
	17 Other than by cash or check. If any gift of \$250 or more, see instructions. You must attach Form 8283 if over \$500	17	22,541,678	
	18 Carryover from prior year	18	578,889	
	19 Add lines 16 through 18 Capital Gains Deduction Limitation = 26,713			19 37,789,956
Casualty and Theft Losses	20 Casualty or theft loss(es). Attach Form 4684. (See instructions.)			20 140,717
Job Expenses and Certain Miscellaneous Deductions	21 Unreimbursed employee expenses—job travel, union dues, job education, etc. Attach Form 2106 or 2106-EZ if required. (See instructions.) ▶	21	14,730,817	
	22 Tax preparation fees	22	22,113,572	
	23 Other expenses—investment, safe deposit box, etc. List type and amount ▶	23	7,895,963	
	24 Add lines 21 through 23	24	28,694,320	
	25 Enter amount from Form 1040, line 38 25			
	26 Multiply line 25 by 2% (.02)	26	28,692,778	
	27 Subtract line 26 from line 24. If line 26 is more than line 24, enter -0-			27 11,870,811
Other Miscellaneous Deductions	28 Other—from list in instructions. List type and amount ▶ Gambling Loss Deduction = 934,552 Other than Gambling Deduction = 395,417 Property Income, Casualty, & Theft Deduction = 17,741			28 1,333,012
	29 Add the amounts in the far right column for lines 4 through 28. Also, enter this amount on Form 1040, line 40			29 46,293,834
Total Itemized Deductions	30 If you elect to itemize deductions even though they are less than your standard deduction, check here 125,207. ▶ <input type="checkbox"/>			

AMOUNTS OF SELECTED LINES FILED (IN THOUSANDS OF DOLLARS)

SCHEDULE A
(Form 1040)**Itemized Deductions**

OMB No. 1545-0074

2011Attachment
Sequence No. **07**Department of the Treasury
Internal Revenue Service (99)▶ **Attach to Form 1040.**▶ **See Instructions for Schedule A (Form 1040).**

Name(s) shown on Form 1040

Total Schedules Filed = 46,901,143

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	129,126,252	
	2	Enter amount from Form 1040, line 38 2			
	3	Multiply line 2 by 7.5% (.075)	3	44,252,846	
	4	Subtract line 3 from line 1. If line 3 is more than line 1, enter -0-	4	84,873,406	
Taxes You Paid	5 State and local (check only one box):				
	a <input type="checkbox"/> Income taxes, or } Income Taxes = 265,999,282.		5	281,976,799	
	b <input type="checkbox"/> General sales taxes } General Sales Taxes = 15,977,517				
	6	Real estate taxes (see instructions)	6	172,950,301	
	7	Personal property taxes	7	8,339,350	
	8	Other taxes. List type and amount ▶	8	1,852,097	
	9	Add lines 5 through 8	9	465,127,769	
	Interest You Paid Note. Your mortgage interest deduction may be limited (see instructions).	10	Home mortgage interest and points reported to you on Form 1098	10	357,843,874
11		Home mortgage interest not reported to you on Form 1098. If paid to the person from whom you bought the home, see instructions and show that person's name, identifying no., and address ▶	11	6,452,530	
12		Points not reported to you on Form 1098. See instructions for special rules	12	1,362,693	
13		Mortgage insurance premiums (see instructions)	13	5,354,709	
14		Investment interest. Attach Form 4952 if required. (See instructions.)	14	12,551,293	
15		Add lines 10 through 14	15	383,565,099	
Gifts to Charity If you made a gift and got a benefit for it, see instructions.		16	Gifts by cash or check. If you made any gift of \$250 or more, see instructions.	16	138,608,769
	17	Other than by cash or check. If any gift of \$250 or more, see instructions. You must attach Form 8283 if over \$500	17	43,639,867	
	18	Carryover from prior year	18	33,293,336	
	19	Add lines 16 through 18	19	174,474,029	
Casualty and Theft Losses	20	Casualty or theft loss(es). Attach Form 4684. (See instructions.)	20	3,180,912	
Job Expenses and Certain Miscellaneous Deductions	21	Unreimbursed employee expenses—job travel, union dues, job education, etc. Attach Form 2106 or 2106-EZ if required. (See instructions.) ▶	21	76,857,890	
	22	Tax preparation fees	22	6,982,040	
	23	Other expenses—investment, safe deposit box, etc. List type and amount ▶	23	38,224,411	
	24	Add lines 21 through 23	24	122,064,341	
	25	Enter amount from Form 1040, line 38 25			
	26	Multiply line 25 by 2% (.02)	26	74,794,130	
	27	Subtract line 26 from line 24. If line 26 is more than line 24, enter -0-	27	86,494,396	
Other Miscellaneous Deductions	28	Other—from list in instructions. List type and amount ▶ Gambling Loss Deduction = 17,573,396 Other than Gambling Deduction = 2,294,400 Property Income, Casualty & Theft Deduction = 943,836	28	20,811,631	
	29	Add the amounts in the far right column for lines 4 through 28. Also, enter this amount on Form 1040, line 40	29	1,218,496,717	
Total Itemized Deductions	30	If you elect to itemize deductions even though they are less than your standard deduction, check here ▶ <input type="checkbox"/>			

SCHEDULE B
(Form 1040A or 1040)

Department of the Treasury
Internal Revenue Service (99)

Name(s) shown on return

Interest and Ordinary Dividends

▶ **Attach to Form 1040A or 1040.**

► See instructions on back.

OMB No. 1545-0074

2011
Attachment
Sequence No. 08

Total Schedules Filed = 20,547,306

<p>Your social security number</p>

Part I

Interest

1 List name of payer. If any interest is from a seller-financed mortgage and the buyer used the property as a personal residence, see instructions on back and list this interest first. Also, show that buyer's social security number and address ►
F1040 = 18,641,401 F1040A = 1,905,905

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

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

The component parts of line 2 are as follows:

F1040 = 17,012,537 F1040A = 1,533,468

2	Add the amounts on line 1	
3	Excludable interest on series EE and I U.S. savings bonds issued after 1989. Attach Form 8815	
4	Subtract line 3 from line 2. Enter the result here and on Form 1040A, or Form 1040, line 8a	▶

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

Part II

Ordinary Dividends

(See instructions on back and the instructions for Form 1040A, or Form 1040, line 9a.)

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

5 List name of payer ▶ _____

The component parts of line 6 are as follows:
F1040 = 13,669,158 F1040A = 920,381

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

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

Part III Foreign Accounts and Trusts

(See
instructions on
back.)

7a At any time during 2011, 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 Form TD F 90-22.1 to report that financial interest or signature authority? See Form TD F 90-22.1 and its instructions for filing requirements and exceptions to those requirements Yes = 587,438

b If you are required to file Form TD F 90-22.1, enter the name of the foreign country where the financial account is located ►

8 During 2011, did you receive a distribution from, or were you the grantor of, or transferor to, a foreign trust? If "Yes," you may have to file Form 3520. See instructions on back Yes = 68,134

Yes	No

NUMBER OF RETURNS FILED FOR SELECTED LINES

SCHEDULE C
(Form 1040)Department of the Treasury
Internal Revenue Service (99)**Profit or Loss From Business**

(Sole Proprietorship)

OMB No. 1545-0074

2011Attachment
Sequence No. **09****► For information on Schedule C and its instructions, go to www.irs.gov/schedulec**
► Attach to Form 1040, 1040NR, or 1041; partnerships generally must file Form 1065.

Name of proprietor

Total Schedules Filed = 26,104,095

Includes 4,629,950 Schedule C-EZ's

Social security number (SSN)

A Principal business or profession, including product or service (see instructions)**B** Enter code from instructions

► 23,426,681

C Business name. If no separate business name, leave blank.**D** Employer ID number (EIN), (see instr.)

3,642,217

E Business address (including suite or room no.) ►

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

F Accounting method: **(1)** ☐ Cash **(2)** ☐ Accrual **(3)** ☐ Other (specify) ►**G** Did you "materially participate" in the operation of this business during 2011? If "No," see instructions for limit on losses ☐ Yes ☐ No**H** If you started or acquired this business during 2011, check here Boxes Checked = 1,872,598 ☐**I** Did you make any payments in 2011 that would require you to file Form(s) 1099? (see instructions) ☐ Yes ☐ No**J** If "Yes," did you or will you file all required Forms 1099? ☐ Yes ☐ No**Part I Income**

1a Merchant card and third party payments. For 2011, enter -0-	1a			
b Gross receipts or sales not entered on line 1a (see instructions)	1b	20,948,531		
c Income reported to you on Form W-2 if the "Statutory Employee" box on that form was checked. Caution. See instr. before completing this line	1c	0		
d Total gross receipts. Add lines 1a through 1c	1d	22,172,036		
2 Returns and allowances plus any other adjustments (see instructions)	2	694,163		
3 Subtract line 2 from line 1d	3	22,179,191		
4 Cost of goods sold (from line 42)	4	4,214,099		
5 Gross profit. Subtract line 4 from line 3	5	22,198,899		
6 Other income, including federal and state gasoline or fuel tax credit or refund (see instructions)	6	1,059,509		
7 Gross income. Add lines 5 and 6	7	22,460,639		

Part II Expenses

Enter expenses for business use of your home only on line 30.

8 Advertising	8	5,734,749			18 Office expense (see instructions)	18	7,188,743		
9 Car and truck expenses (see instructions)	9	11,501,078			19 Pension and profit-sharing plans	19	108,028		
10 Commissions and fees	10	940,836			20 Rent or lease (see instructions):				
11 Contract labor (see instructions)	11	2,029,355			a Vehicles, machinery, and equipment	20a	1,698,176		
12 Depletion	12	77,914			b Other business property	20b	3,030,780		
13 Depreciation and section 179 expense deduction (not included in Part III) (see instructions)	13	6,088,574			21 Repairs and maintenance	21	4,408,799		
14 Employee benefit programs (other than on line 19)	14	263,392			22 Supplies (not included in Part III)	22	9,281,221		
15 Insurance (other than health)	15	5,581,848			23 Taxes and licenses	23	6,098,475		
16 Interest:					24 Travel, meals, and entertainment:				
a Mortgage (paid to banks, etc.)	16a	532,295			a Travel	24a	4,249,594		
b Other	16b	1,473,719			b Deductible meals and entertainment (see instructions)	24b	6,178,889		
17 Legal and professional services	17	7,210,377			25 Utilities	25	10,330,278		
28 Total expenses before expenses for business use of home. Add lines 8 through 27a	28	19,956,180			26 Wages (less employment credits)	26	1,109,487		
29 Tentative profit or (loss). Subtract line 28 from line 7	29	23,188,739			27a Other expenses (from line 48)	27a	11,673,899		
30 Expenses for business use of your home. Attach Form 8829 . Do not report such expenses elsewhere	30	3,303,265			b Reserved for future use	27b			
31 Net profit or (loss). Subtract line 30 from line 29.	31	22,917,874							

• If a profit, enter on both **Form 1040, line 12** (or **Form 1040NR, line 13**) and on **Schedule SE, line 2**.
If you entered an amount on line 1c, see instr. Estates and trusts, enter on **Form 1041, line 3**.

• If a loss, you **must** go to line 32.

32 If you have a loss, check the box that describes your investment in this activity (see instructions).

- If you checked 32a, enter the loss on both **Form 1040, line 12**, (or **Form 1040NR, line 13**) and on **Schedule SE, line 2**. If you entered an amount on line 1c, see the instructions for line 31. Estates and trusts, enter on **Form 1041, line 3**. nondeductible loss (+)/suspended loss carryover (-)
- If you checked 32b, you **must** attach **Form 6198**. Your loss may be limited. 152,562

Total Boxes Checked = 5,464,188

32a ☐ All investment is at risk.**32b** ☐ Some investment is not at risk.

SCHEDULE C
(Form 1040)Department of the Treasury
Internal Revenue Service (99)**Profit or Loss From Business**

(Sole Proprietorship)

► For information on Schedule C and its instructions, go to www.irs.gov/schedulec
► Attach to Form 1040, 1040NR, or 1041; partnerships generally must file Form 1065.

OMB No. 1545-0074

2011
Attachment
Sequence No. **09**

Name of proprietor

Total Schedules Filed = 26,104,095

Includes 4,629,950 Schedule C-EZ's

Social security number (SSN)

A Principal business or profession, including product or service (see instructions)**B** Enter code from instructions**C** Business name. If no separate business name, leave blank.**D** Employer ID number (EIN), (see instr.)**E** Business address (including suite or room no.) ►

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

F Accounting method: **(1)** ☐ Cash **(2)** ☐ Accrual **(3)** ☐ Other (specify) ►**G** Did you "materially participate" in the operation of this business during 2011? If "No," see instructions for limit on losses ☐ Yes ☐ No**H** If you started or acquired this business during 2011, check here ☐**I** Did you make any payments in 2011 that would require you to file Form(s) 1099? (see instructions) ☐ Yes ☐ No**J** If "Yes," did you or will you file all required Forms 1099? ☐ Yes ☐ No**Part I Income**

1a Merchant card and third party payments. For 2011, enter -0-	1a				
b Gross receipts or sales not entered on line 1a (see instructions)	1b	1,160,973,951			
c Income reported to you on Form W-2 if the "Statutory Employee" box on that form was checked. Caution. See instr. before completing this line	1c	0			
d Total gross receipts. Add lines 1a through 1c	1d	1,248,963,111			
2 Returns and allowances plus any other adjustments (see instructions)	2	7,440,906			
3 Subtract line 2 from line 1d	3	1,241,522,205			
4 Cost of goods sold (from line 42)	4	388,954,312			
5 Gross profit. Subtract line 4 from line 3	5	852,567,893			
6 Other income, including federal and state gasoline or fuel tax credit or refund (see instructions)	6	19,594,493			
7 Gross income. Add lines 5 and 6	7	872,162,386			

Part II Expenses

Enter expenses for business use of your home only on line 30.

8	Advertising	8	13,389,524	18	Office expense (see instructions)	18	11,614,104		
9	Car and truck expenses (see instructions)	9	83,653,504	19	Pension and profit-sharing plans	19	1,055,113		
10	Commissions and fees	10	12,757,444	20	Rent or lease (see instructions):				
11	Contract labor (see instructions)	11	37,628,875	a	Vehicles, machinery, and equipment	20a	8,418,122		
12	Depletion	12	1,001,915	b	Other business property	20b	34,556,834		
13	Depreciation and section 179 expense deduction (not included in Part III) (see instructions)	13	35,578,194	21	Repairs and maintenance	21	15,695,632		
14	Employee benefit programs (other than on line 19)	14	2,960,120	22	Supplies (not included in Part III)	22	32,169,216		
15	Insurance (other than health)	15	16,625,418	23	Taxes and licenses	23	17,767,507		
16	Interest:			24	Travel, meals, and entertainment:				
a	Mortgage (paid to banks, etc.)	16a	4,356,597	a	Travel	24a	12,629,389		
b	Other	16b	5,863,232	b	Deductible meals and entertainment (see instructions)	24b	8,432,313		
17	Legal and professional services	17	10,840,085	25	Utilities	25	26,884,399		
28	Total expenses before expenses for business use of home. Add lines 8 through 27a						28	580,140,844	
29	Tentative profit or (loss). Subtract line 28 from line 7						29	292,021,542	
30	Expenses for business use of your home. Attach Form 8829 . Do not report such expenses elsewhere						30	9,987,555	
31	Net profit or (loss). Subtract line 30 from line 29.								
	• If a profit, enter on both Form 1040, line 12 (or Form 1040NR, line 13) and on Schedule SE, line 2 . If you entered an amount on line 1c, see instr. Estates and trusts, enter on Form 1041, line 3 .						31	282,969,817	
	• If a loss, you must go to line 32.								
32	If you have a loss, check the box that describes your investment in this activity (see instructions).								
	• If you checked 32a, enter the loss on both Form 1040, line 12 , (or Form 1040NR, line 13) and on Schedule SE, line 2 . If you entered an amount on line 1c, see the instructions for line 31. Estates and trusts, enter on Form 1041, line 3 . nondeductible loss (+)/suspended loss carryover (-)						32a	<input type="checkbox"/> All investment is at risk.	
	• If you checked 32b, you must attach Form 6198 . Your loss may be limited.						32b	<input type="checkbox"/> Some investment is not at risk.	
	935,830								

33	Method(s) used to value closing inventory: a <input type="checkbox"/> Cost b <input type="checkbox"/> Lower of cost or market c <input type="checkbox"/> Other (attach explanation)		
34	Was there any change in determining quantities, costs, or valuations between opening and closing inventory? If "Yes," attach explanation	<input type="checkbox"/> Yes <input type="checkbox"/> No	
35	Inventory at beginning of year. If different from last year's closing inventory, attach explanation	35	39,520,942
36	Purchases less cost of items withdrawn for personal use	36	250,217,919
37	Cost of labor. Do not include any amounts paid to yourself	37	29,716,382
38	Materials and supplies	38	49,734,460
39	Other costs	39	58,986,596
40	Add lines 35 through 39	40	
41	Inventory at end of year	41	39,221,986
42	Cost of goods sold. Subtract line 41 from line 40. Enter the result here and on line 4	42	

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

44 Of the total number of miles you drove your vehicle during 2011, enter the number of miles you used your vehicle for:

a Business _____ **b** Commuting (see instructions) _____ **c** Other _____

45 Was your vehicle available for personal use during off-duty hours? ☐ **Yes** ☐ **No**

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

47a Do you have evidence to support your deduction? ☐ **Yes** ☐ **No**

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

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

SCHEDULE C-EZ
(Form 1040)

Department of the Treasury
Internal Revenue Service (99)

Name of proprietor

Net Profit From Business

(Sole Proprietorship)

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

OMB No. 1545-0074

2011

Attachment
Sequence No. 09A

Total Schedules Filed = 4,629,950

Data is tabulated with the Schedule C's

Social security number (SSN)

Part I General Information

You May Use
Schedule C-EZ
Instead of
Schedule C
Only If You:

- Had business expenses of \$5,000 or less.
- Use the cash method of accounting.
- Did not have an inventory at any time during the year.
- Did not have a net loss from your business.
- Had only one business as either a sole proprietor, qualified joint venture, or statutory employee.
- Did not receive any credit card or similar payments that included amounts that are not includible in your income (see instructions for line 1a).

And You:

- Had no employees during the year.
- Are not required to file Form 4562, Depreciation and Amortization, for this business. See the instructions for Schedule C, line 13, to find out if you must file.
- Do not deduct expenses for business use of your home.
- Do not have prior year unallowed passive activity losses from this business.

A Principal business or profession, including product or service

B Enter business code (see page 2)

C Business name. If no separate business name, leave blank.

D Enter your EIN (see page 2)

E Business address (including suite or room no.). Address not required if same as on page 1 of your tax return.

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

F Did you make any payments in 2011 that would require you to file Form(s) 1099? (see the Schedule C instructions)

☐ Yes ☐ No

G If "Yes," did you or will you file all required Forms 1099?

☐ Yes ☐ No

Part II Figure Your Net Profit

1a	Merchant card and third party payments. For 2011, enter -0-	1a			
b	Gross receipts or sales not entered on line 1a (see instructions)	1b			
c	Income reported to you on Form W-2 if the "Statutory Employee" box on that form was checked. Caution. See Schedule C instructions before completing this line	1c			
d	Total of lines 1a, 1b, and 1c. If any adjustments to line 1a, you must use Schedule C (see instructions)	1d			
2	Total expenses (see page 2). If more than \$5,000, you must use Schedule C	2			
3	Net profit. Subtract line 2 from line 1d. If less than zero, you must use Schedule C. Enter on both Form 1040, line 12, and Schedule SE, line 2, or on Form 1040NR, line 13 and Schedule SE, line 2 (see instructions). (If you entered an amount on line 1c, do not report the amount from line 1c on Schedule SE, line 2.) Estates and trusts, enter on Form 1041, line 3	3			

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

- 4 When did you place your vehicle in service for business purposes? (month, day, year) ►
- 5 Of the total number of miles you drove your vehicle during 2011, enter the number of miles you used your vehicle for:
- a Business b Commuting (see page 2) c Other
- 6 Was your vehicle available for personal use during off-duty hours? ☐ Yes ☐ No
- 7 Do you (or your spouse) have another vehicle available for personal use? ☐ Yes ☐ No
- 8a Do you have evidence to support your deduction? ☐ Yes ☐ No
- b If "Yes," is the evidence written? ☐ Yes ☐ No

AMOUNTS OF SELECTED LINES FILED (IN THOUSANDS OF DOLLARS)

SCHEDULE C-EZ
(Form 1040)**Net Profit From Business**

(Sole Proprietorship)

OMB No. 1545-0074

2011Attachment
Sequence No. **09A**Department of the Treasury
Internal Revenue Service (99)

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

Name of proprietor

Social security number (SSN)

Total Schedules Filed = 4,629,950

Data is tabulated with the Schedule C's

Part I General Information**You May Use
Schedule C-EZ
Instead of
Schedule C
Only If You:**

- Had business expenses of \$5,000 or less.
- Use the cash method of accounting.
- Did not have an inventory at any time during the year.
- Did not have a net loss from your business.
- Had only one business as either a sole proprietor, qualified joint venture, or statutory employee.
- Did not receive any credit card or similar payments that included amounts that are not includible in your income (see instructions for line 1a).

And You:

- Had no employees during the year.
- Are not required to file **Form 4562**, Depreciation and Amortization, for this business. See the instructions for Schedule C, line 13, to find out if you must file.
- Do not deduct expenses for business use of your home.
- Do not have prior year unallowed passive activity losses from this business.

A Principal business or profession, including product or service**B** Enter business code (see page 2)**C** Business name. If no separate business name, leave blank.**D** Enter your EIN (see page 2)**E** Business address (including suite or room no.). Address not required if same as on page 1 of your tax return.

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

F Did you make any payments in 2011 that would require you to file Form(s) 1099? (see the Schedule C instructions)☐ **Yes** ☐ **No****G** If "Yes," did you or will you file all required Forms 1099?☐ **Yes** ☐ **No****Part II** Figure Your Net Profit

1a Merchant card and third party payments. For 2011, enter -0-	1a		
b Gross receipts or sales not entered on line 1a (see instructions)	1b		
c Income reported to you on Form W-2 if the "Statutory Employee" box on that form was checked. Caution. See Schedule C instructions before completing this line	1c		
d Total of lines 1a, 1b, and 1c. If any adjustments to line 1a, you must use Schedule C (see instructions)	1d		
2 Total expenses (see page 2). If more than \$5,000, you must use Schedule C	2		
3 Net profit. Subtract line 2 from line 1d. If less than zero, you must use Schedule C. Enter on both Form 1040, line 12 , and Schedule SE, line 2 , or on Form 1040NR, line 13 and Schedule SE, line 2 (see instructions). (If you entered an amount on line 1c, do not report the amount from line 1c on Schedule SE, line 2.) Estates and trusts, enter on Form 1041, line 3	3		

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

- 4** When did you place your vehicle in service for business purposes? (month, day, year) ►
- 5** Of the total number of miles you drove your vehicle during 2011, enter the number of miles you used your vehicle for:
- a** Business **b** Commuting (see page 2) **c** Other
- 6** Was your vehicle available for personal use during off-duty hours? ☐ **Yes** ☐ **No**
- 7** Do you (or your spouse) have another vehicle available for personal use? ☐ **Yes** ☐ **No**
- 8a** Do you have evidence to support your deduction? ☐ **Yes** ☐ **No**
- b** If "Yes," is the evidence written? ☐ **Yes** ☐ **No**

**SCHEDULE D
(Form 1040)**

Department of the Treasury
Internal Revenue Service (99)

Capital Gains and Losses

► **Attach to Form 1040 or Form 1040NR.** ► **See Instructions for Schedule D (Form 1040).**
► **Use Form 8949 to list your transactions for lines 1, 2, 3, 8, 9, and 10.**

OMB No. 1545-0074

2011
Attachment
Sequence No. **12**

Name(s) shown on return

Your social security number

Total Schedules Filed = 20,795,742

Total Sales Reported with Form 1099 = 15,444,619

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

Complete Form 8949 before completing line 1, 2, or 3.

This form may be easier to complete if you round off cents to whole dollars.

	(e) Sales price from Form(s) 8949, line 2, column (e)	(f) Cost or other basis from Form(s) 8949, line 2, column (f)	(g) Adjustments to gain or loss from Form(s) 8949, line 2, column (g)	(h) Gain or (loss) Combine columns (e), (f), and (g)
1 Short-term totals from all Forms 8949 with box A checked in Part I	4,933,733	(4,848,868)	585,537	4,772,556
2 Short-term totals from all Forms 8949 with box B checked in Part I	4,726,668	(4,509,844)	429,373	4,494,756
3 Short-term totals from all Forms 8949 with box C checked in Part I	983,013	(955,530)	133,742	967,715
4 Short-term gain from Form 6252 and short-term gain or (loss) from Forms 4684, 6781, and 8824			4	680,226
5 Net short-term gain or (loss) from partnerships, S corporations, estates, and trusts from Schedule(s) K-1			5	1,230,767
6 Short-term capital loss carryover. Enter the amount, if any, from line 8 of your Capital Loss Carryover Worksheet in the instructions			6	(3,248,493)
7 Net short-term capital gain or (loss). Combine lines 1 through 6 in column (h). If you have any long-term capital gains or losses, go to Part II below. Otherwise, go to Part III on the back			7	11,262,910

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

Complete Form 8949 before completing line 8, 9, or 10.

This form may be easier to complete if you round off cents to whole dollars.

	(e) Sales price from Form(s) 8949, line 4, column (e)	(f) Cost or other basis from Form(s) 8949, line 4, column (f)	(g) Adjustments to gain or loss from Form(s) 8949, line 4, column (g)	(h) Gain or (loss) Combine columns (e), (f), and (g)
8 Long-term totals from all Forms 8949 with box A checked in Part II	4,331,216	(4,239,200)	237,273	4,150,156
9 Long-term totals from all Forms 8949 with box B checked in Part II	6,966,122	(6,670,004)	351,497	6,706,411
10 Long-term totals from all Forms 8949 with box C checked in Part II	1,699,449	(1,617,523)	283,206	1,635,260
11 Gain from Form 4797, Part I; long-term gain from Forms 2439 and 6252; and long-term gain or (loss) from Forms 4684, 6781, and 8824			11	2,402,537
12 Net long-term gain or (loss) from partnerships, S corporations, estates, and trusts from Schedule(s) K-1			12	2,011,739
13 Capital gain distributions. See the instructions			13	6,976,863
14 Long-term capital loss carryover. Enter the amount, if any, from line 13 of your Capital Loss Carryover Worksheet in the instructions			14	(7,724,534)
15 Net long-term capital gain or (loss). Combine lines 8 through 14 in column (h). Then go to Part III on the back			15	18,033,537

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

Cat. No. 11338H

Schedule D (Form 1040) 2011

SCHEDULE D
(Form 1040)Department of the Treasury
Internal Revenue Service (99)**Capital Gains and Losses**

OMB No. 1545-0074

2011
Attachment
Sequence No. **12**▶ **Attach to Form 1040 or Form 1040NR.** ▶ **See Instructions for Schedule D (Form 1040).**
▶ **Use Form 8949 to list your transactions for lines 1, 2, 3, 8, 9, and 10.**

Name(s) shown on return

Your social security number

Total Schedules Filed = 20,795,742

Total Sales Reported with Form 1099 = 15,444,619

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

Complete Form 8949 before completing line 1, 2, or 3.

This form may be easier to complete if you round off cents to whole dollars.

	(e) Sales price from Form(s) 8949, line 2, column (e)	(f) Cost or other basis from Form(s) 8949, line 2, column (f)	(g) Adjustments to gain or loss from Form(s) 8949, line 2, column (g)	(h) Gain or (loss) Combine columns (e), (f), and (g)
1 Short-term totals from all Forms 8949 with box A checked in Part I	1,390,639,830	(1,439,361,336)	30,743,281	-17,992,512
2 Short-term totals from all Forms 8949 with box B checked in Part I	1,126,824,292	(1,138,793,160)	8,586,524	-3,438,052
3 Short-term totals from all Forms 8949 with box C checked in Part I	267,198,756	(268,997,567)	2,977,878	-5,324,225
4 Short-term gain from Form 6252 and short-term gain or (loss) from Forms 4684, 6781, and 8824			4	2,696,498
5 Net short-term gain or (loss) from partnerships, S corporations, estates, and trusts from Schedule(s) K-1			5	6,657,776
6 Short-term capital loss carryover. Enter the amount, if any, from line 8 of your Capital Loss Carryover Worksheet in the instructions			6	(216,190,361)
7 Net short-term capital gain or (loss). Combine lines 1 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	-233,680,783

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

Complete Form 8949 before completing line 8, 9, or 10.

This form may be easier to complete if you round off cents to whole dollars.

	(e) Sales price from Form(s) 8949, line 4, column (e)	(f) Cost or other basis from Form(s) 8949, line 4, column (f)	(g) Adjustments to gain or loss from Form(s) 8949, line 4, column (g)	(h) Gain or (loss) Combine columns (e), (f), and (g)
8 Long-term totals from all Forms 8949 with box A checked in Part II	335,002,512	(321,352,382)	-6,619	13,671,025
9 Long-term totals from all Forms 8949 with box B checked in Part II	787,380,552	(699,884,397)	-205,891	86,257,133
10 Long-term totals from all Forms 8949 with box C checked in Part II	258,230,688	(211,310,974)	-8,811,348	38,110,161
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	121,917,074
12 Net long-term gain or (loss) from partnerships, S corporations, estates, and trusts from Schedule(s) K-1			12	122,938,345
13 Capital gain distributions. See the instructions			13	12,393,420
14 Long-term capital loss carryover. Enter the amount, if any, from line 13 of your Capital Loss Carryover Worksheet in the instructions			14	(392,695,369)
15 Net long-term capital gain or (loss). Combine lines 8 through 14 in column (h). Then go to Part III on the back			15	5,262,718

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

Cat. No. 11338H

Schedule D (Form 1040) 2011

Part III Summary

16	Combine lines 7 and 15 and enter the result	16	20,271,888
	<ul style="list-style-type: none"> • If line 16 is a gain, enter the amount from line 16 on Form 1040, line 13, or Form 1040NR, line 14. Then go to line 17 below. • If line 16 is a loss, skip lines 17 through 20 below. Then go to line 21. Also be sure to complete line 22. • If line 16 is zero, skip lines 17 through 21 below and enter -0- on Form 1040, line 13, or Form 1040NR, line 14. Then go to line 22. 		
17	Are lines 15 and 16 both gains? <input type="checkbox"/> Yes. Go to line 18. <input type="checkbox"/> No. Skip lines 18 through 21, and go to line 22.		
18	Enter the amount, if any, from line 7 of the 28% Rate Gain Worksheet in the instructions . . . ▶	18	221,127
19	Enter the amount, if any, from line 18 of the Unrecaptured Section 1250 Gain Worksheet in the instructions ▶	19	527,933
20	Are lines 18 and 19 both zero or blank? <input type="checkbox"/> Yes. Complete Form 1040 through line 43, or Form 1040NR through line 41. Then complete the Qualified Dividends and Capital Gain Tax Worksheet in the instructions for Form 1040, line 44 (or in the instructions for Form 1040NR, line 42). Do not complete lines 21 and 22 below. <input type="checkbox"/> No. Complete Form 1040 through line 43, or Form 1040NR through line 41. Then complete the Schedule D Tax Worksheet in the instructions. Do not complete lines 21 and 22 below.		
21	If line 16 is a loss, enter here and on Form 1040, line 13, or Form 1040NR, line 14, the smaller of: <div style="display: flex; align-items: center;"> <div style="margin-right: 10px;"> <ul style="list-style-type: none"> • The loss on line 16 or • (\$3,000), or if married filing separately, (\$1,500) </div> <div style="font-size: 3em; margin-right: 10px;">}</div> <div> </div> </div>	21	()
	Note. When figuring which amount is smaller, treat both amounts as positive numbers.		
22	Do you have qualified dividends on Form 1040, line 9b, or Form 1040NR, line 10b? <input type="checkbox"/> Yes. Complete Form 1040 through line 43, or Form 1040NR through line 41. Then complete the Qualified Dividends and Capital Gain Tax Worksheet in the instructions for Form 1040, line 44 (or in the instructions for Form 1040NR, line 42). <input type="checkbox"/> No. Complete the rest of Form 1040 or Form 1040NR.		

2011 ESTIMATED DATA LINE COUNTS - (ALL FIGURES ARE ESTIMATES BASED ON SAMPLES)
AMOUNTS OF SELECTED LINES FILED (IN THOUSANDS OF DOLLARS)

45

Schedule D (Form 1040) 2011

Page **2**

Part III Summary

16	Combine lines 7 and 15 and enter the result	16	-228,421,023
<ul style="list-style-type: none"> • If line 16 is a gain, enter the amount from line 16 on Form 1040, line 13, or Form 1040NR, line 14. Then go to line 17 below. • If line 16 is a loss, skip lines 17 through 20 below. Then go to line 21. Also be sure to complete line 22. • If line 16 is zero, skip lines 17 through 21 below and enter -0- on Form 1040, line 13, or Form 1040NR, line 14. Then go to line 22. 			
17	Are lines 15 and 16 both gains? <input type="checkbox"/> Yes. Go to line 18. <input type="checkbox"/> No. Skip lines 18 through 21, and go to line 22.		
18	Enter the amount, if any, from line 7 of the 28% Rate Gain Worksheet in the instructions . . . ▶	18	4,212,035
19	Enter the amount, if any, from line 18 of the Unrecaptured Section 1250 Gain Worksheet in the instructions ▶	19	10,910,336
20	Are lines 18 and 19 both zero or blank? <input type="checkbox"/> Yes. Complete Form 1040 through line 43, or Form 1040NR through line 41. Then complete the Qualified Dividends and Capital Gain Tax Worksheet in the instructions for Form 1040, line 44 (or in the instructions for Form 1040NR, line 42). Do not complete lines 21 and 22 below. <input type="checkbox"/> No. Complete Form 1040 through line 43, or Form 1040NR through line 41. Then complete the Schedule D Tax Worksheet in the instructions. Do not complete lines 21 and 22 below.		
21	If line 16 is a loss, enter here and on Form 1040, line 13, or Form 1040NR, line 14, the smaller of: <div style="display: flex; align-items: center;"> <ul style="list-style-type: none"> • The loss on line 16 or • (\$3,000), or if married filing separately, (\$1,500) <div style="font-size: 3em; margin: 0 10px;">}</div> <div style="border-bottom: 1px solid black; flex-grow: 1;"></div> </div> <p>Note. When figuring which amount is smaller, treat both amounts as positive numbers.</p>	21	()
22	Do you have qualified dividends on Form 1040, line 9b, or Form 1040NR, line 10b? <input type="checkbox"/> Yes. Complete Form 1040 through line 43, or Form 1040NR through line 41. Then complete the Qualified Dividends and Capital Gain Tax Worksheet in the instructions for Form 1040, line 44 (or in the instructions for Form 1040NR, line 42). <input type="checkbox"/> No. Complete the rest of Form 1040 or Form 1040NR.		

Schedule D (Form 1040) 2011

NUMBER OF RETURNS FILED FOR SELECTED LINES

SCHEDULE E
(Form 1040)**Supplemental Income and Loss**(From rental real estate, royalties, partnerships,
S corporations, estates, trusts, REMICs, etc.)

OMB No. 1545-0074

2011Attachment
Sequence No. **13**Department of the Treasury
Internal Revenue Service (99)
Name(s) shown on return

▶ Attach to Form 1040, 1040NR, or Form 1041. ▶ See separate instructions.

Your social security number

Total Schedules Filed = 18,429,080

A Did you make any payments in 2011 that would require you to file Form(s) 1099? (see instructions)☐ Yes ☐ No**B** If "Yes," did you or will you file all required Forms 1099?☐ Yes ☐ No**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.**Caution.** For each rental property listed on line 1, check the box in the last column only if you owned that property as a member of a qualified joint venture (QJV) reporting income not subject to self-employment tax.

1	Physical address of each property—street, city, state, zip	Type—from list below	2	For each rental real estate property listed, report the number of days rented at fair rental value and days with personal use. See instructions.	Fair Rental Days	Personal Use Days	QJV
A	Number of RENTALS = 10,586,986 Total # of Rental Properties = 17,321,049		A				
B	Number of ROYALTIES = 1,995,246 Total # of Royalties = 2,972,500		B				
C			C				

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			
		A	B	C	
3a	Merchant card and third party payments. For 2011, enter -0-	RENT	ROYALTY		
b	Payments not reported to you on line 3a	9,350,522	1,615,866		
4	Total not including amounts on line 3a that are not income (see instructions)				

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	677,465			
14	Repairs.	14				
15	Supplies	15				
16	Taxes	16	8,606,690			
17	Utilities.	17				
18	Depreciation expense or depletion	18	8,015,131	710,314		
19	Other (list) ▶	19				
20	Total expenses. Add lines 5 through 19	20	9,918,438	1,173,256		
21	Subtract line 20 from line 4. 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	(10,264,172)	(1,731,811)	(5,533,929)	
23a	Total of all amounts reported on line 3a for all rental properties	23a	103,175			
b	Total of all amounts reported on line 3a for all royalty properties	23b	12,804			
c	Total of all amounts reported on line 4 for all rental properties	23c	9,876,137			
d	Total of all amounts reported on line 4 for all royalty properties	23d	1,738,563			
e	Total of all amounts reported on line 12 for all properties	23e	5,449,749			
f	Total of all amounts reported on line 18 for all properties	23f	8,596,411			
g	Total of all amounts reported on line 20 for all properties	23g	10,820,052			
24	Income. Add positive amounts shown on line 21. Do not include any losses	24			6,688,863	
25	Losses. Add royalty losses from line 21 and rental real estate losses from line 22. Enter total losses here	25	(5,867,461)			
26	Total rental real estate and royalty income or (loss). Combine lines 24 and 25. Enter the result here. If Parts II, III, IV, and line 40 on page 2 do not apply to you, also enter this amount on Form 1040, line 17, or Form 1040NR, line 18. Otherwise, include this amount in the total on line 41 on page 2	26			10,633,064	

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

Cat. No. 11344L

Schedule E (Form 1040) 2011

nondeductible rental loss

1,587,323

suspended loss carryover

774,021

AMOUNTS OF SELECTED LINES FILED (IN THOUSANDS OF DOLLARS)

SCHEDULE E
(Form 1040)**Supplemental Income and Loss**(From rental real estate, royalties, partnerships,
S corporations, estates, trusts, REMICs, etc.)

OMB No. 1545-0074

2011Attachment
Sequence No. **13**Department of the Treasury
Internal Revenue Service (99)

▶ Attach to Form 1040, 1040NR, or Form 1041. ▶ See separate instructions.

Name(s) shown on return

Your social security number

Total Schedules Filed = 18,429,080

A Did you make any payments in 2011 that would require you to file Form(s) 1099? (see instructions)☐ Yes ☐ No**B** If "Yes," did you or will you file all required Forms 1099?☐ Yes ☐ No**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.**Caution.** For each rental property listed on line 1, check the box in the last column only if you owned that property as a member of a qualified joint venture (QJV) reporting income not subject to self-employment tax.

1	Physical address of each property—street, city, state, zip	Type—from list below	2	For each rental real estate property listed, report the number of days rented at fair rental value and days with personal use. See instructions.	Fair Rental Days	Personal Use Days	QJV
A			A				
B			B				
C			C				

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					
		A		B		C	
3a	Merchant card and third party payments. For 2011, enter -0-	3a	RENT		ROYALTY		
b	Payments not reported to you on line 3a	3b	271,168,473		28,811,320		
4	Total not including amounts on line 3a that are not income (see instructions)	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	7,363,800				
14	Repairs.	14					
15	Supplies	15					
16	Taxes	16	40,221,942				
17	Utilities.	17					
18	Depreciation expense or depletion	18	70,810,422		2,998,080		
19	Other (list) ▶	19					
20	Total expenses. Add lines 5 through 19	20	280,583,351		7,659,542		
21	Subtract line 20 from line 4. 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	(3,154,679)	(21,998,911)	(52,474,191)
23a	Total of all amounts reported on line 3a for all rental properties	23a	1,487,540				
b	Total of all amounts reported on line 3a for all royalty properties	23b	98,780				
c	Total of all amounts reported on line 4 for all rental properties	23c	283,731,013				
d	Total of all amounts reported on line 4 for all royalty properties	23d	29,658,453				
e	Total of all amounts reported on line 12 for all properties	23e	66,635,514				
f	Total of all amounts reported on line 18 for all properties	23f	73,810,182				
g	Total of all amounts reported on line 20 for all properties	23g	288,243,012				
24	Income. Add positive amounts shown on line 21. Do not include any losses	24	99,257,544				
25	Losses. Add royalty losses from line 21 and rental real estate losses from line 22. Enter total losses here	25	(63,081,243)			
26	Total rental real estate and royalty income or (loss). Combine lines 24 and 25. Enter the result here. If Parts II, III, IV, and line 40 on page 2 do not apply to you, also enter this amount on Form 1040, line 17, or Form 1040NR, line 18. Otherwise, include this amount in the total on line 41 on page 2	26	36,176,301				

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

Cat. No. 11344L

Schedule E (Form 1040) 2011

nondeductible rental loss 21,061,320

suspended loss carryover 10,038,610

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

Your social security number

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

Part II Income or Loss From Partnerships and S Corporations **Note.** If you report a loss from an at-risk activity for which any amount is not at risk, you must check the box in column (e) on line 28 and attach Form 6198. See instructions.

27 Are you reporting any loss not allowed in a prior year due to the at-risk 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. 9,879,513 ☐ Yes ☐ No

28	(a) Name	(b) Enter P for partnership; S for S corporation	(c) Check if foreign partnership	(d) Employer identification number	(e) Check if any amount is not at risk
A	Number of PARTNERSHIPS	5,837,823	<input type="checkbox"/>		9,036,215 <input type="checkbox"/>
B			<input type="checkbox"/>		<input type="checkbox"/>
C	Number of S-CORPS	4,634,567	<input type="checkbox"/>	14,326	281,095 <input type="checkbox"/>
D			<input type="checkbox"/>		<input type="checkbox"/>

Passive Income and Loss				Nonpassive Income and Loss						
(f) Passive loss allowed (attach Form 8582 if required)			(g) Passive income from Schedule K-1		(h) Nonpassive loss from Schedule K-1		(i) Section 179 expense deduction from Form 4562		(j) Nonpassive income from Schedule K-1	
A	PARTNERSHIPS		PARTNERSHIPS		PARTNERSHIPS		PARTNERSHIPS		PARTNERSHIPS	
B	1,328,650		1,679,964		1,562,188		296,630		1,881,924	
C	S-CORPS		S-CORPS		S-CORPS		S-CORPS		S-CORPS	
D	216,698		576,148		1,445,377		786,354		2,722,740	
29a	Totals		2,133,752						4,343,884	
b	Totals	1,469,749			2,838,217		1,062,709			
30	Add columns (g) and (j) of line 29a							30	5,852,817	
31	Add columns (f), (h), and (i) of line 29b							31	(4,658,646)
32	Total partnership and S corporation income or (loss). Combine lines 30 and 31. Enter the result here and include in the total on line 41 below							32	8,081,874	

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				314,303							308,019			
b		Totals	58,555					41,782								
35											Add columns (d) and (f) of line 34a			35	560,026	
36											Add columns (c) and (e) of line 34b			36	(96,565)
37											Total estate and trust income or (loss). Combine lines 35 and 36. Enter the result here and include in the total on line 41 below			37	602,942	

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		
			184		11,931				
39	Combine columns (d) and (e) only. Enter the result here and include in the total on line 41 below						39	17,189	

Part V Summary

40	Net farm rental income or (loss) from Form 4835. Also, complete line 42 below					40	543,740
41	Total income or (loss). Combine lines 26, 32, 37, 39, and 40. Enter the result here and on Form 1040, line 17, or Form 1040NR, line 18 ▶					41	16,767,784
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 U; and Schedule K-1 (Form 1041), line 14, code F (see instructions)					42	738,049
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	381,071

2011 ESTIMATED DATA LINE COUNTS - (ALL FIGURES ARE ESTIMATES BASED ON SAMPLES)
AMOUNTS OF SELECTED LINES FILED (IN THOUSANDS OF DOLLARS)

49

Schedule E (Form 1040) 2011

Attachment Sequence No. **13**

Page **2**

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

Your social security number

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

Part II Income or Loss From Partnerships and S Corporations **Note.** If you report a loss from an at-risk activity for which any amount is **not** at risk, you **must** check the box in column (e) on line 28 and attach **Form 6198**. See instructions.

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

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

Passive Income and Loss				Nonpassive Income and Loss					
(f) Passive loss allowed (attach Form 8582 if required)		(g) Passive income from Schedule K-1		(h) Nonpassive loss from Schedule K-1		(i) Section 179 expense deduction from Form 4562		(j) Nonpassive income from Schedule K-1	
A	PARTNERSHIPS		PARTNERSHIPS		PARTNERSHIPS		PARTNERSHIPS		PARTNERSHIPS
B	29,122,532		71,423,935		83,696,819		4,888,060		217,440,288
C	S-CORPS		S-CORPS		S-CORPS		S-CORPS		S-CORPS
D	6,580,908		45,074,487		62,554,505		17,575,080		295,863,090
29a	Totals		116,498,421						513,303,379
b	Totals	35,703,440			146,251,324		22,463,140		
30	Add columns (g) and (i) of line 29a							30	629,801,800
31	Add columns (f), (h), and (i) of line 29b							31	(204,417,903
32	Total partnership and S corporation income or (loss). Combine lines 30 and 31. Enter the result here and include in the total on line 41 below							32	425,383,897

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			12,048,988				11,216,815		
b	Totals	1,152,357				2,506,393				
35	Add columns (d) and (f) of line 34a							35	23,265,802	
36	Add columns (c) and (e) of line 34b							36	(3,658,750	
37	Total estate and trust income or (loss). Combine lines 35 and 36. Enter the result here and include in the total on line 41 below							37	19,607,052	

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

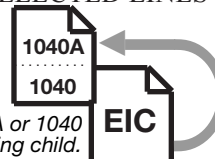
38	(a) Name	(b) Employer identification number	(c) Excess inclusion from Schedules Q, line 2c (see instructions)		(d) Taxable income (net loss) from Schedules Q, line 1b		(e) Income from Schedules Q, line 3b		
			331		7,560				
39	Combine columns (d) and (e) only. Enter the result here and include in the total on line 41 below						39	77,507	

Part V Summary

40	Net farm rental income or (loss) from Form 4835 . Also, complete line 42 below	40	4,771,198
41	Total income or (loss). Combine lines 26, 32, 37, 39, and 40. Enter the result here and on Form 1040, line 17, or Form 1040NR, line 18 ▶	41	486,015,955
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 U; and Schedule K-1 (Form 1041), line 14, code F (see instructions) . . .	42	95,238,195
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	2,858,136

SCHEDULE EIC
(Form 1040A or 1040)**Earned Income Credit**

Qualifying Child Information

Complete and attach to Form 1040A or 1040
only if you have a qualifying child.

OMB No. 1545-0074

2011Attachment
Sequence No. **43**Department of the Treasury
Internal Revenue Service (99)

Name(s) shown on return

Total Schedules Filed = 21,025,573

Your social security number

Before you begin:

- See the instructions for Form 1040A, lines 38a and 38b, or Form 1040, lines 64a and 64b, to make sure that **(a)** you can take the EIC, and **(b)** you have a qualifying child.
- Be sure the child's name on line 1 and social security number (SSN) on line 2 agree with the child's social security card. Otherwise, at the time we process your return, we may reduce or disallow your EIC. If the name or SSN on the child's social security card is not correct, call the Social Security Administration at 1-800-772-1213.



- If you take the EIC even though you are not eligible, you may not be allowed to take the credit for up to 10 years. See page 2 for details.
- It will take us longer to process your return and issue your refund if you do not fill in all lines that apply for each qualifying child.

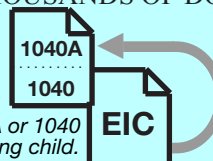
Qualifying Child Information**Child 1****Child 2****Child 3**

	Child 1	Child 2	Child 3
1 Child's name If you have more than three qualifying children, you only have to list three to get the maximum credit.	First name Last name	First name Last name	First name Last name
2 Child's SSN The child must have an SSN as defined in the instructions for Form 1040A, lines 38a and 38b, or Form 1040, lines 64a and 64b, unless the child was born and died in 2011. If your child was born and died in 2011 and did not have an SSN, enter "Died" on this line and attach a copy of the child's birth certificate, death certificate, or hospital medical records.	21,024,567	10,930,696	3,433,400
3 Child's year of birth	Year 21,025,573 <i>If born after 1992 and the child was younger than you (or your spouse, if filing jointly), skip lines 4a and 4b; go to line 5.</i>	Year 10,931,702 <i>If born after 1992 and the child was younger than you (or your spouse, if filing jointly), skip lines 4a and 4b; go to line 5.</i>	Year 3,433,400 <i>If born after 1992 and the child was younger than you (or your spouse, if filing jointly), skip lines 4a and 4b; go to line 5.</i>
4a Was the child under age 24 at the end of 2011, a student, and younger than you (or your spouse, if filing jointly)?	<input type="checkbox"/> Yes. <input type="checkbox"/> No. 1,458,945 <i>Go to line 5. Go to line 4b.</i>	<input type="checkbox"/> Yes. <input type="checkbox"/> No. 568,117 <i>Go to line 5. Go to line 4b.</i>	<input type="checkbox"/> Yes. <input type="checkbox"/> No. 197,106 <i>Go to line 5. Go to line 4b.</i>
b Was the child permanently and totally disabled during any part of 2011?	<input type="checkbox"/> Yes. <input type="checkbox"/> No. Go to 565,844 The child is not a qualifying child.	<input type="checkbox"/> Yes. <input type="checkbox"/> No. Go to 200,377 The child is not a qualifying child.	<input type="checkbox"/> Yes. <input type="checkbox"/> No. Go to 54,112 The child is not a qualifying child.
5 Child's relationship to you (for example, son, daughter, grandchild, niece, nephew, foster child, etc.)	21,025,573	10,931,702	3,433,400
6 Number of months child lived with you in the United States during 2011 • If the child lived with you for more than half of 2011 but less than 7 months, enter "7." • If the child was born or died in 2011 and your home was the child's home for the entire time he or she was alive during 2011, enter "12."	21,024,600 _____ months Do not enter more than 12 months.	10,930,729 _____ months Do not enter more than 12 months.	3,432,394 _____ months Do not enter more than 12 months.

AMOUNTS OF SELECTED LINES FILED (IN THOUSANDS OF DOLLARS)

SCHEDULE EIC
(Form 1040A or 1040)**Earned Income Credit**

Qualifying Child Information

Complete and attach to Form 1040A or 1040
only if you have a qualifying child.

OMB No. 1545-0074

2011

Attachment
Sequence No. **43**Department of the Treasury
Internal Revenue Service (99)

Name(s) shown on return

Total Schedules Filed = 21,025,573

Your social security number

Before you begin:

- See the instructions for Form 1040A, lines 38a and 38b, or Form 1040, lines 64a and 64b, to make sure that **(a)** you can take the EIC, and **(b)** you have a qualifying child.
- Be sure the child's name on line 1 and social security number (SSN) on line 2 agree with the child's social security card. Otherwise, at the time we process your return, we may reduce or disallow your EIC. If the name or SSN on the child's social security card is not correct, call the Social Security Administration at 1-800-772-1213.



- If you take the EIC even though you are not eligible, you may not be allowed to take the credit for up to 10 years. See page 2 for details.
- It will take us longer to process your return and issue your refund if you do not fill in all lines that apply for each qualifying child.

Qualifying Child Information**Child 1****Child 2****Child 3**

	First name	Last name	First name	Last name	First name	Last name
1 Child's name If you have more than three qualifying children, you only have to list three to get the maximum credit.						
2 Child's SSN The child must have an SSN as defined in the instructions for Form 1040A, lines 38a and 38b, or Form 1040, lines 64a and 64b, unless the child was born and died in 2011. If your child was born and died in 2011 and did not have an SSN, enter "Died" on this line and attach a copy of the child's birth certificate, death certificate, or hospital medical records.						
3 Child's year of birth	Year _____ <i>If born after 1992 and the child was younger than you (or your spouse, if filing jointly), skip lines 4a and 4b; go to line 5.</i>		Year _____ <i>If born after 1992 and the child was younger than you (or your spouse, if filing jointly), skip lines 4a and 4b; go to line 5.</i>		Year _____ <i>If born after 1992 and the child was younger than you (or your spouse, if filing jointly), skip lines 4a and 4b; go to line 5.</i>	
4a Was the child under age 24 at the end of 2011, a student, and younger than you (or your spouse, if filing jointly)?	<input type="checkbox"/> Yes. <input type="checkbox"/> No. <i>Go to line 5. Go to line 4b.</i>		<input type="checkbox"/> Yes. <input type="checkbox"/> No. <i>Go to line 5. Go to line 4b.</i>		<input type="checkbox"/> Yes. <input type="checkbox"/> No. <i>Go to line 5. Go to line 4b.</i>	
b Was the child permanently and totally disabled during any part of 2011?	<input type="checkbox"/> Yes. <input type="checkbox"/> No. <i>Go to line 5. The child is not a qualifying child.</i>		<input type="checkbox"/> Yes. <input type="checkbox"/> No. <i>Go to line 5. The child is not a qualifying child.</i>		<input type="checkbox"/> Yes. <input type="checkbox"/> No. <i>Go to line 5. The child is not a qualifying child.</i>	
5 Child's relationship to you (for example, son, daughter, grandchild, niece, nephew, foster child, etc.)						
6 Number of months child lived with you in the United States during 2011 • If the child lived with you for more than half of 2011 but less than 7 months, enter "7." • If the child was born or died in 2011 and your home was the child's home for the entire time he or she was alive during 2011, enter "12."	_____ months <i>Do not enter more than 12 months.</i>		_____ months <i>Do not enter more than 12 months.</i>		_____ months <i>Do not enter more than 12 months.</i>	

SCHEDULE F
(Form 1040)Department of the Treasury
Internal Revenue Service (99)▶ **Attach to Form 1040, Form 1040NR, Form 1041, Form 1065, or Form 1065-B.**
▶ **See Instructions for Schedule F (Form 1040).**

OMB No. 1545-0074

2011Attachment
Sequence No. **14**

Name of proprietor

Total Schedules Filed = 1,940,515

Social security number (SSN)

A Principal crop or activity**B** Enter code from Part IV

▶ 1,842,141

C Accounting method:☐ Cash ☐ Accrual**D** Employer ID number (EIN), (see instr)

134,135

E Did you "materially participate" in the operation of this business during 2011? If "No," see instructions for limit on passive losses. ☐ Yes ☐ No**F** Did you make any payments in 2011 that would require you to file Form(s) 1099 (see instructions) ☐ Yes ☐ No**G** If "Yes," did you or will you file all required Forms 1099? ☐ Yes ☐ No**Part I Farm Income—Cash Method.** Complete Parts I and II (Accrual method. Complete Parts II and III, and Part I, line 9.)

1a Specified sales of livestock and other resale items (see instructions)	1a				
b Sales of livestock and other resale items not reported on line 1a	1b	400,964			
c Total of lines 1a and 1b (see instructions)	1c	406,614			
d Cost or other basis of livestock or other items reported on line 1c	1d	244,597			
e Subtract line 1d from line 1c	1e	422,685			
2a Specified sales of products you raised (see instructions)	2a				
b Sales of products you raised not reported on line 2a	2b	1,038,333			
3a Cooperative distributions (Form(s) 1099-PATR)	3a	**444,112		3b Taxable amount	3b
4a Agricultural program payments (see instructions)	4a	**629,468		4b Taxable amount	4b
5a Commodity Credit Corporation (CCC) loans reported under election				5a	**7,723
b CCC loans forfeited	5b	**2,840		5c Taxable amount	5c
6 Crop insurance proceeds and federal crop disaster payments (see instructions)					
a Amount received in 2011	6a	140,671		6b Taxable amount	6b
c If election to defer to 2012 is attached, check here <input type="checkbox"/>	6d	Amount deferred from 2010			
7a Specified custom hire (machine work) income (see instructions)	7a				
b Custom hire income not reported on line 7a	7b	**181,127			
8a Specified other income (see instructions)	8a				
b Other income not reported on line 8a (see instructions)	8b	**570,848			
9 Gross income. Add amounts in the right column (lines 1e, 2a, 2b, 3b, 4b, 5a, 5c, 6b, 6d, 7a, 7b, 8a, and 8b). If you use the accrual method, enter the amount from Part III, line 50 (see instructions)	9	1,641,453			

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	546,926		23 Pension and profit-sharing plans	23	3,153	
11 Chemicals	11	494,653		24 Rent or lease (see instructions):			
12 Conservation expenses (see instructions)	12	27,631		a Vehicles, machinery, equipment	24a		
13 Custom hire (machine work)	13	469,790		b Other (land, animals, etc.)	24b		
14 Depreciation and section 179 expense (see instructions)	14	1,445,343		25 Repairs and maintenance	25	1,292,627	
15 Employee benefit programs other than on line 23	15	33,106		26 Seeds and plants	26	640,079	
16 Feed	16	1,018,205		27 Storage and warehousing	27		
17 Fertilizers and lime	17	698,802		28 Supplies	28	1,149,340	
18 Freight and trucking	18			29 Taxes	29	1,069,773	
19 Gasoline, fuel, and oil	19	1,182,007		30 Utilities	30		
20 Insurance (other than health)	20	E95390 0		31 Veterinary, breeding, and medicine	31		
21 Interest:				32 Other expenses (specify):			
a Mortgage (paid to banks, etc.)	21a	377,552		a _____	32a		
b Other	21b	474,783		b _____	32b		
22 Labor hired (less employment credits)	22	336,250		c _____	32c		
				d _____	32d		
				e _____	32e		
				f _____	32f		

33 **Total expenses.** Add lines 10 through 32f. If line 32f is negative, see instructions ▶ **33** 1,839,199**34** **Net farm profit or (loss).** Subtract line 33 from line 9 **Total of all unmarked expenses =** 1,595,047 **34** 1,867,209

If a profit, stop here and see instructions for where to report. If a loss, complete lines 35 and 36. Nondeductible Loss (+) / Suspended Carryover (-)

35 Did you receive an applicable subsidy in 2011? (see instructions) = 10,837 ☐ Yes ☐ No**36** Check the box that describes your investment in this activity and see instructions for where to report your loss.**a** ☐ All investment is at risk. **b** ☐ Some investment is not at risk.

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

Cat. No. 11346H

Schedule F (Form 1040) 2011

**Denotes that the line item is the addition of both cash and accrual methods of accounting.

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

37a	Specified sales of livestock, produce, grains, and other products (see instructions)	37a		
b	Sales of livestock, produce, grains, and other products not reported on line 37a	37b		
38a	Cooperative distributions (Form(s) 1099-PATR)	38a	**444,112	38b Taxable amount
		38b	**437,616	
39a	Agricultural program payments	39a	**629,468	39b Taxable amount
		39b	**619,295	
40	Commodity Credit Corporation (CCC) loans:			
a	CCC loans reported under election	40a	**7,723	
b	CCC loans forfeited	40b	**2,840	40c Taxable amount
		40c	**1,508	
41	Crop insurance proceeds	41	**127,322	
42a	Specified custom hire (machine work) income from merchant card or third party payments (see instructions)	42a		
b	Other custom hire income not reported on line 42a	42b	**181,127	
43a	Specified other income (see instructions)	43a		
b	Other income not reported on line 43a	43b	**570,848	
44	Add amounts in the right column for lines 37a through 43b (lines 37a, 37b, 38b, 39b, 40a, 40c, 41, 42a, 42b, 43a, and 43b)	44	7,788	
45	Inventory of livestock, produce, grains, and other products at beginning of the year. Do not include sales reported on Form 4797	45		
46	Cost of livestock, produce, grains, and other products purchased during the year	46		
47	Add lines 45 and 46	47		
48	Inventory of livestock, produce, grains, and other products at end of year	48		
49	Cost of livestock, produce, grains, and other products sold. Subtract line 48 from line 47*	49		
50	Gross income. Subtract line 49 from line 44. Enter the result here and on Part I, line 9	50	8,790	

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

Part IV Principal Agricultural Activity Codes

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

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

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

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

Crop Production

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

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

Animal Production

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

Forestry and Logging

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

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

37a	Specified sales of livestock, produce, grains, and other products (see instructions)	37a		
b	Sales of livestock, produce, grains, and other products not reported on line 37a	37b		
38a	Cooperative distributions (Form(s) 1099-PATR)	38a	**18,196,713	38b Taxable amount
39a	Agricultural program payments	39a	**5,159,136	39b Taxable amount
40	Commodity Credit Corporation (CCC) loans:			
a	CCC loans reported under election	40a	**549,088	
b	CCC loans forfeited	40b	**81,804	40c Taxable amount
41	Crop insurance proceeds	41	**4,514,748	
42a	Specified custom hire (machine work) income from merchant card or third party payments (see instructions)	42a		
b	Other custom hire income not reported on line 42a	42b	**4,642,465	
43a	Specified other income (see instructions)	43a		
b	Other income not reported on line 43a	43b	**9,491,571	
44	Add amounts in the right column for lines 37a through 43b (lines 37a, 37b, 38b, 39b, 40a, 40c, 41, 42a, 42b, 43a, and 43b)	44	5,375,680	
45	Inventory of livestock, produce, grains, and other products at beginning of the year. Do not include sales reported on Form 4797	45		
46	Cost of livestock, produce, grains, and other products purchased during the year	46		
47	Add lines 45 and 46	47		
48	Inventory of livestock, produce, grains, and other products at end of year	48		
49	Cost of livestock, produce, grains, and other products sold. Subtract line 48 from line 47*	49		
50	Gross income. Subtract line 49 from line 44. Enter the result here and on Part I, line 9	50	1,811,496	

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

Part IV Principal Agricultural Activity Codes

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

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

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

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

Crop Production

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

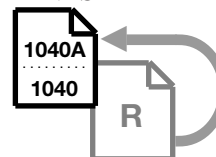
- 111300 Fruit and tree nut farming
- 111400 Greenhouse, nursery, and floriculture production
- 111900 Other crop farming

Animal Production

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

Forestry and Logging

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

**Schedule R
(Form 1040A
or 1040)****Credit for the Elderly or the Disabled***Complete and attach to Form 1040A or 1040.*

OMB No. 1545-0074

2011Attachment
Sequence No. **16**Department of the Treasury
Internal Revenue Service (99)

Name(s) shown on Form 1040A or 1040

Total Schedules Filed = 124,621

Your social security number

You may be able to take this credit and reduce your tax if by the end of 2011:

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

But you must also meet other tests. See instructions.



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

Part I Check the Box for Your Filing Status and Age**If your filing status is:****And by the end of 2011:****Check only one box:**Single,
Head of household, or
Qualifying widow(er)**1** You were 65 or older **1** ☐**2** You were under 65 and you retired on permanent and total disability . . . **2** ☐**3** Both spouses were 65 or older **3** ☐**4** Both spouses were under 65, but only one spouse retired on permanent and total disability **4** ☐Married filing
jointly**5** Both spouses were under 65, and both retired on permanent and total disability **5** ☐**6** One spouse was 65 or older, and the other spouse was under 65 and retired on permanent and total disability **6** ☐**7** One spouse was 65 or older, and the other spouse was under 65 and **not** retired on permanent and total disability **7** ☐Married filing
separately**8** You were 65 or older and you lived apart from your spouse for all of 2011 . . **8** ☐**9** You were under 65, you retired on permanent and total disability, and you lived apart from your spouse for all of 2011 **9** ☐**Did you check
box 1, 3, 7, or
8?****Yes**

Skip Part II and complete Part III on the back.

No

Complete Parts II and III.

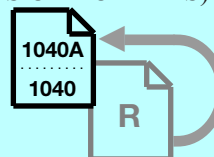
Part II Statement of Permanent and Total Disability (Complete **only** if you checked box 2, 4, 5, 6, or 9 above.)**If: 1** You filed a physician's statement for this disability for 1983 or an earlier year, or you filed or got a statement for tax years after 1983 and your physician signed line B on the statement, **and****2** Due to your continued disabled condition, you were unable to engage in any substantial gainful activity in 2011, check this box ☐

- If you checked this box, you do not have to get another statement for 2011.

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

Schedule R
(Form 1040A
or 1040)Department of the Treasury
Internal Revenue Service (99)

Name(s) shown on Form 1040A or 1040

Credit for the Elderly or the Disabled*Complete and attach to Form 1040A or 1040.*

OMB No. 1545-0074

2011Attachment
Sequence No. **16**

Your social security number

Total Schedules Filed = 124,621

You may be able to take this credit and reduce your tax if by the end of 2011:

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

But you must also meet other tests. See instructions.



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

Part I Check the Box for Your Filing Status and Age**If your filing status is:****And by the end of 2011:****Check only one box:**Single,
Head of household, or
Qualifying widow(er)**1** You were 65 or older **1** ☐**2** You were under 65 and you retired on permanent and total disability . . . **2** ☐**3** Both spouses were 65 or older **3** ☐**4** Both spouses were under 65, but only one spouse retired on permanent and total disability **4** ☐Married filing
jointly**5** Both spouses were under 65, and both retired on permanent and total disability **5** ☐**6** One spouse was 65 or older, and the other spouse was under 65 and retired on permanent and total disability **6** ☐**7** One spouse was 65 or older, and the other spouse was under 65 and **not** retired on permanent and total disability **7** ☐Married filing
separately**8** You were 65 or older and you lived apart from your spouse for all of 2011 . . **8** ☐**9** You were under 65, you retired on permanent and total disability, and you lived apart from your spouse for all of 2011 **9** ☐**Did you check
box 1, 3, 7, or
8?****Yes**

Skip Part II and complete Part III on the back.

No

Complete Parts II and III.

Part II Statement of Permanent and Total Disability (Complete **only** if you checked box 2, 4, 5, 6, or 9 above.)**If: 1** You filed a physician's statement for this disability for 1983 or an earlier year, or you filed or got a statement for tax years after 1983 and your physician signed line B on the statement, **and****2** Due to your continued disabled condition, you were unable to engage in any substantial gainful activity in 2011, check this box ☐

- If you checked this box, you do not have to get another statement for 2011.

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

Part III Figure Your Credit

10	If you checked (in Part I):	Enter:			
	Box 1, 2, 4, or 7	\$5,000	}	10	
	Box 3, 5, or 6	\$7,500			
	Box 8 or 9	\$3,750			
	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	124,621	
13	Enter the following pensions, annuities, or disability income that you (and your spouse if filing jointly) received in 2011.				
a	Nontaxable part of social security benefits and nontaxable part of railroad retirement benefits treated as social security (see instructions).	13a	13,431		
b	Nontaxable veterans' pensions and any other pension, annuity, or disability benefit that is excluded from income under any other provision of law (see instructions).	13b	*		
c	Add lines 13a and 13b. (Even though these income items are not taxable, they must be included here to figure your credit.) If you did not receive any of the types of nontaxable income listed on line 13a or 13b, enter -0- on line 13c	13c	13,432		
14	Enter the amount from Form 1040A, line 22, or Form 1040, line 38	14			
15	If you checked (in Part I):	Enter:			
	Box 1 or 2	\$7,500	}	15	
	Box 3, 4, 5, 6, or 7	\$10,000			
	Box 8 or 9	\$5,000			
16	Subtract line 15 from line 14. If zero or less, enter -0-	16	121,052		
17	Enter one-half of line 16	17	121,052		
18	Add lines 13c and 17	18	122,323		
19	Subtract line 18 from line 12. If zero or less, stop ; you cannot take the credit. Otherwise, go to line 20	19	115,005		
20	Multiply line 19 by 15% (.15).	20			
21	Tax liability limit. Enter the amount from the Credit Limit Worksheet in the instructions	21			
22	Credit for the elderly or the disabled. Enter the smaller of line 20 or line 21. Also enter this amount on Form 1040A, line 30, or include on Form 1040, line 53 (check box c and enter "Sch R" on the line next to that box)	22	111,863		

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	
	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): • 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	635,090
13	Enter the following pensions, annuities, or disability income that you (and your spouse if filing jointly) received in 2011.				
a	Nontaxable part of social security benefits and nontaxable part of railroad retirement benefits treated as social security (see instructions).	13a	88,513		
b	Nontaxable veterans' pensions and any other pension, annuity, or disability benefit that is excluded from income under any other provision of law (see instructions).	13b	*		
c	Add lines 13a and 13b. (Even though these income items are not taxable, they must be included here to figure your credit.) If you did not receive any of the types of nontaxable income listed on line 13a or 13b, enter -0- on line 13c	13c	88,513		
14	Enter the amount from Form 1040A, line 22, or Form 1040, line 38	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	15			
16	Subtract line 15 from line 14. If zero or less, enter -0-	16	1,063,758		
17	Enter one-half of line 16	17	531,909		
18	Add lines 13c and 17	18			620,421
19	Subtract line 18 from line 12. If zero or less, stop ; you cannot take the credit. Otherwise, go to line 20	19			182,291
20	Multiply line 19 by 15% (.15).	20			
21	Tax liability limit. Enter the amount from the Credit Limit Worksheet in the instructions	21			
22	Credit for the elderly or the disabled. Enter the smaller of line 20 or line 21. Also enter this amount on Form 1040A, line 30, or include on Form 1040, line 53 (check box c and enter "Sch R" on the line next to that box)	22			16,165

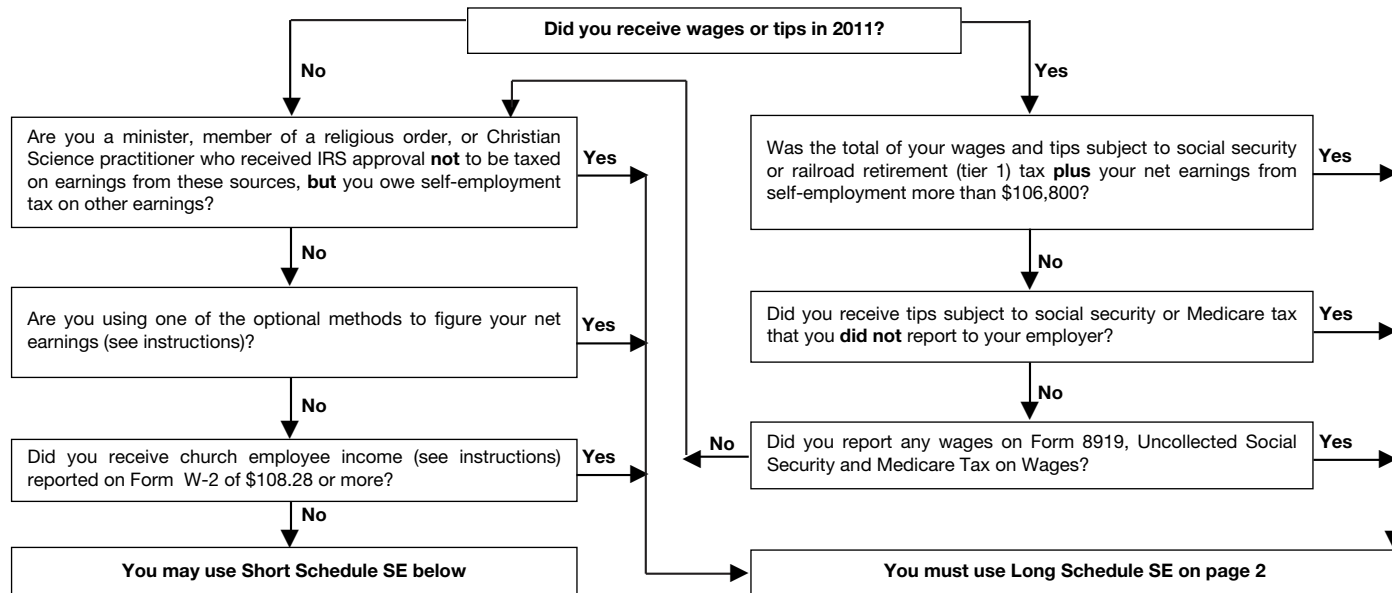
* Data not shown because of the small number of sample returns on which it is based.

SCHEDULE SE
(Form 1040)**Self-Employment Tax**

OMB No. 1545-0074

2011
Attachment
Sequence No. **17**Department of the Treasury
Internal Revenue Service (99)▶ **Attach to Form 1040 or Form 1040NR.**▶ **See separate instructions.**Name of person with **self-employment** income (as shown on Form 1040)Social security number of person
with **self-employment** income ▶

Total Schedules Filed = 19,728,392

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
- 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 Y
- 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
- 3** Combine lines 1a, 1b, and 2
- 4** Multiply line 3 by 92.35% (.9235). If less than \$400, you do not owe self-employment tax; **do not** file this schedule unless you have an amount on line 1b ▶
- Note.** If line 4 is less than \$400 due to Conservation Reserve Program payments on line 1b, see instructions.
- 5 Self-employment tax.** If the amount on line 4 is:
- \$106,800 or less, multiply line 4 by 13.3% (.133). Enter the result here and on **Form 1040, line 56**, or **Form 1040NR, line 54**
 - More than \$106,800, multiply line 4 by 2.9% (.029). Then, add \$11,107.20 to the result. Enter the total here and on **Form 1040, line 56**, or **Form 1040NR, line 54**
- 6 Deduction for employer-equivalent portion of self-employment tax.** If the amount on line 5 is:
- \$14,204.40 or less, multiply line 5 by 57.51% (.5751)
 - More than \$14,204.40, multiply line 5 by 50% (.50) and add \$1,067 to the result. Enter the result here and on **Form 1040, line 27**, or **Form 1040NR, line 27**

1a	704,678	
1b	(19,161)	
2	18,036,468	
3		
4	18,473,259	
5	18,258,546	
6		

**SCHEDULE SE
(Form 1040)**

Self-Employment Tax

OMB No. 1545-0074

2011
Attachment
Sequence No. **17**

Department of the Treasury
Internal Revenue Service (99)

► **Attach to Form 1040 or Form 1040NR.**

► **See separate instructions.**

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

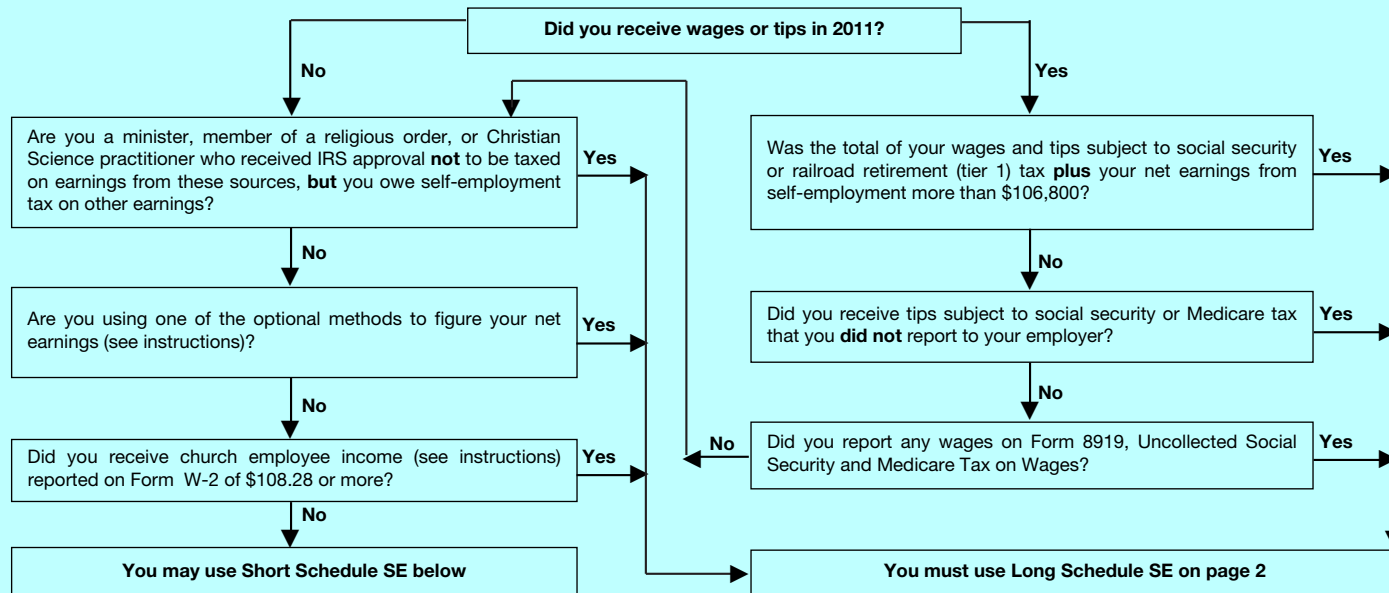
Social security number of person
with **self-employment** income ►

Total Schedules Filed = 19,728,392

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	15,286,823	
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 Y	1b	(144,853)	
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	509,164,393	
3	Combine lines 1a, 1b, and 2	3		
4	Multiply line 3 by 92.35% (.9235). If less than \$400, you do not owe self-employment tax; do not file this schedule unless you have an amount on line 1b ► Note. If line 4 is less than \$400 due to Conservation Reserve Program payments on line 1b, see instructions.	4	483,579,673	
5	Self-employment tax. If the amount on line 4 is: • \$106,800 or less, multiply line 4 by 13.3% (.133). Enter the result here and on Form 1040, line 56 , or Form 1040NR, line 54 • More than \$106,800, multiply line 4 by 2.9% (.029). Then, add \$11,107.20 to the result. Enter the total here and on Form 1040, line 56 , or Form 1040NR, line 54	5	46,282,362	
6	Deduction for employer-equivalent portion of self-employment tax. If the amount on line 5 is: • \$14,204.40 or less, multiply line 5 by 57.51% (.5751) • More than \$14,204.40, multiply line 5 by 50% (.50) and add \$1,067 to the result. Enter the result here and on Form 1040, line 27 , or Form 1040NR, line 27	6		

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

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)	1a	704,678	
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 Y	1b	(19,161)	
2 Net profit or (loss) from Schedule C, line 31; Schedule C-EZ, line 3; Schedule K-1 (Form 1065), box 14, code A (other than farming); and Schedule K-1 (Form 1065-B), box 9, code J1. Ministers and members of religious orders, see instructions for types of income to report on this line. See instructions for other income to report. Note. Skip this line if you use the nonfarm optional method (see instructions)	2	18,036,468	
3 Combine lines 1a, 1b, and 2	3		
4a If line 3 is more than zero, multiply line 3 by 92.35% (.9235). Otherwise, enter amount from line 3. Note. If line 4a is less than \$400 due to Conservation Reserve Program payments on line 1b, see instructions.	4a	18,473,259	
b If you elect one or both of the optional methods, enter the total of lines 15 and 17 here	4b		
c Combine lines 4a and 4b. If less than \$400, stop ; you do not owe self-employment tax. Exception. If less than \$400 and you had church employee income , enter -0- and continue ►	4c	18,237,518	
5a Enter your church employee income from Form W-2. See instructions for definition of church employee income	5a	38,557	
b Multiply line 5a by 92.35% (.9235). If less than \$100, enter -0-	5b		
6 Add lines 4c and 5b	6	18,258,546	
7 Maximum amount of combined wages and self-employment earnings subject to social security tax or the 4.2% portion of the 5.65% railroad retirement (tier 1) tax for 2011	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 \$106,800 or more, skip lines 8b through 10, and go to line 11	8a	1,792,366	
b Unreported tips subject to social security tax (from Form 4137, line 10)	8b	13,220	
c Wages subject to social security tax (from Form 8919, line 10)	8c	2,257	
d Add lines 8a, 8b, and 8c	8d	1,795,806	
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 10.4% (.104)	10	17,606,988	
11 Multiply line 6 by 2.9% (.029)	11	18,258,546	
12 Self-employment tax. Add lines 10 and 11. Enter here and on Form 1040, line 56, or Form 1040NR, line 54	12	18,258,546	
13 Deduction for employer-equivalent portion of self-employment tax. Add the two following amounts. • 59.6% (.596) of line 10. • One-half of line 11. Enter the result here and on Form 1040, line 27, or Form 1040NR, line 27	13		

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

Farm Optional Method. You may use this method **only** if (a) your gross farm income¹ was not more than \$6,720, or (b) your net farm profits² were less than \$4,851.

14 Maximum income for optional methods	14		
15 Enter the smaller of: two-thirds (² / ₃) of gross farm income ¹ (not less than zero) or \$4,480. Also include this amount on line 4b above	15	18,955	

Nonfarm Optional Method. You may use this method **only** if (a) your net nonfarm profits³ were less than \$4,851 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	14,880	

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 1d; Sch. K-1 (Form 1065), box 14, code C; and Sch. K-1 (Form 1065-B), box 9, code J2.

2011 ESTIMATED DATA LINE COUNTS - (ALL FIGURES ARE ESTIMATES BASED ON SAMPLES)
AMOUNTS OF SELECTED LINES FILED (IN THOUSANDS OF DOLLARS)

63

Schedule SE (Form 1040) 2011

Attachment Sequence No. **17**

Page **2**

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

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)	1a	15,286,823	
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 Y	1b	(144,853)	
2 Net profit or (loss) from Schedule C, line 31; Schedule C-EZ, line 3; Schedule K-1 (Form 1065), box 14, code A (other than farming); and Schedule K-1 (Form 1065-B), box 9, code J1. Ministers and members of religious orders, see instructions for types of income to report on this line. See instructions for other income to report. Note. Skip this line if you use the nonfarm optional method (see instructions)	2	509,164,393	
3 Combine lines 1a, 1b, and 2	3		
4a If line 3 is more than zero, multiply line 3 by 92.35% (.9235). Otherwise, enter amount from line 3 Note. If line 4a is less than \$400 due to Conservation Reserve Program payments on line 1b, see instructions.	4a	483,579,673	
b If you elect one or both of the optional methods, enter the total of lines 15 and 17 here	4b		
c Combine lines 4a and 4b. If less than \$400, stop ; you do not owe self-employment tax. Exception. If less than \$400 and you had church employee income , enter -0- and continue ►	4c	486,134,896	
5a Enter your church employee income from Form W-2. See instructions for definition of church employee income	5a	899,165	
b Multiply line 5a by 92.35% (.9235). If less than \$100, enter -0-	5b		
6 Add lines 4c and 5b	6	486,965,254	
7 Maximum amount of combined wages and self-employment earnings subject to social security tax or the 4.2% portion of the 5.65% railroad retirement (tier 1) tax for 2011	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 \$106,800 or more, skip lines 8b through 10, and go to line 11	8a	114,809,076	
b Unreported tips subject to social security tax (from Form 4137, line 10)	8b	48,199	
c Wages subject to social security tax (from Form 8919, line 10)	8c	30,769	
d Add lines 8a, 8b, and 8c	8d	114,888,044	
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 10.4% (.104)	10	32,159,912	
11 Multiply line 6 by 2.9% (.029)	11	14,121,926	
12 Self-employment tax. Add lines 10 and 11. Enter here and on Form 1040, line 56, or Form 1040NR, line 54	12	46,282,362	
13 Deduction for employer-equivalent portion of self-employment tax. Add the two following amounts. • 59.6% (.596) of line 10. • One-half of line 11. Enter the result here and on Form 1040, line 27, or Form 1040NR, line 27	13		

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

Farm Optional Method. You may use this method only if (a) your gross farm income ¹ was not more than \$6,720, or (b) your net farm profits ² were less than \$4,851.		
14 Maximum income for optional methods	14	
15 Enter the smaller of: two-thirds (² / ₃) of gross farm income ¹ (not less than zero) or \$4,480. Also include this amount on line 4b above	15	81,980
Nonfarm Optional Method. You may use this method only if (a) your net nonfarm profits ³ were less than \$4,851 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	55,266

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 1d; Sch. K-1 (Form 1065), box 14, code C; and Sch. K-1 (Form 1065-B), box 9, code J2.

Form **982**(Rev. February 2011)
Department of the Treasury
Internal Revenue Service**Reduction of Tax Attributes Due to Discharge of
Indebtedness (and Section 1082 Basis Adjustment)**

OMB No. 1545-0046

Attachment
Sequence No. **94**

▶ Attach this form to your income tax return.

Name shown on return

Total Forms Filed = 464,425

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 | 49,870 | <input type="checkbox"/> |
| b Discharge of indebtedness to the extent insolvent (not in a title 11 case) | 174,247 | <input type="checkbox"/> |
| c Discharge of qualified farm indebtedness | * | <input type="checkbox"/> |
| d Discharge of qualified real property business indebtedness | 19,859 | <input type="checkbox"/> |
| e Discharge of qualified principal residence indebtedness | 242,853 | <input type="checkbox"/> |
- 2 Total amount of discharged indebtedness excluded from gross income **2** 464,425
- 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 | |
| 5 That you elect under section 108(b)(5) to apply first to reduce the basis (under section 1017) of depreciable property | 5 | |
| 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 | |
| 7 Applied to reduce any general business credit carryover to or from the tax year of the discharge | 7 | |
| 8 Applied to reduce any minimum tax credit as of the beginning of the tax year immediately after the tax year of the discharge | 8 | |
| 9 Applied to reduce any net capital loss for the tax year of the discharge, including any capital loss carryovers to the tax year of the discharge | 9 | |
| 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 | |
| b Applied to reduce the basis of your principal residence. <i>Enter amount here ONLY if line 1e is checked</i> | 10b | 95,658 |
| 11 For a discharge of qualified farm indebtedness applied to reduce the basis of: | | |
| a Depreciable property used or held for use in a trade or business or for the production of income if not reduced on line 5 | 11a | |
| b Land used or held for use in a trade or business of farming | 11b | |
| c Other property used or held for use in a trade or business or for the production of income | 11c | |
| 12 Applied to reduce any passive activity loss and credit carryovers from the tax year of the discharge | 12 | |
| 13 Applied to reduce any foreign tax credit carryover to or from the tax year of the discharge | 13 | |

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

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

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

(State of incorporation)

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

AMOUNTS OF SELECTED LINES FILED (IN THOUSANDS OF DOLLARS)

Form **982**(Rev. February 2011)
Department of the Treasury
Internal Revenue Service**Reduction of Tax Attributes Due to Discharge of
Indebtedness (and Section 1082 Basis Adjustment)**

OMB No. 1545-0046

Attachment
Sequence No. **94**

▶ Attach this form to your income tax return.

Name shown on return

Total Forms Filed = 464,425

Identifying number

Part I General Information (see instructions)

- 1 Amount excluded is due to (check applicable box(es)):
- a Discharge of indebtedness in a title 11 case ☐
- b Discharge of indebtedness to the extent insolvent (not in a title 11 case) ☐
- c Discharge of qualified farm indebtedness ☐
- d Discharge of qualified real property business indebtedness ☐
- e Discharge of qualified principal residence indebtedness ☐
- 2 Total amount of discharged indebtedness excluded from gross income **2** 57,130,699
- 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**
- 5 That you elect under section 108(b)(5) to apply first to reduce the basis (under section 1017) of depreciable property **5**
- 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**
- 7 Applied to reduce any general business credit carryover to or from the tax year of the discharge **7**
- 8 Applied to reduce any minimum tax credit as of the beginning of the tax year immediately after the tax year of the discharge **8**
- 9 Applied to reduce any net capital loss for the tax year of the discharge, including any capital loss carryovers to the tax year of the discharge **9**
- 10a Applied to reduce the basis of nondepreciable and depreciable property if not reduced on line 5. *DO NOT use in the case of discharge of qualified farm indebtedness* **10a**
- b Applied to reduce the basis of your principal residence. *Enter amount here ONLY if line 1e is checked* **10b** 12,919,425
- 11 For a discharge of qualified farm indebtedness applied to reduce the basis of:
- a Depreciable property used or held for use in a trade or business or for the production of income if not reduced on line 5 **11a**
- b Land used or held for use in a trade or business of farming **11b**
- c Other property used or held for use in a trade or business or for the production of income **11c**
- 12 Applied to reduce any passive activity loss and credit carryovers from the tax year of the discharge **12**
- 13 Applied to reduce any foreign tax credit carryover to or from the tax year of the discharge **13**

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

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

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

(State of incorporation)

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

Form

1116Department of the Treasury
Internal Revenue Service (99)**Foreign Tax Credit**

(Individual, Estate, or Trust)

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

▶ See separate instructions.

OMB No. 1545-0121

2011Attachment
Sequence No. **19**

Name

Total Forms Filed = 3,924,240

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** Passive category income☐ **c** Section 901(j) income☐ **e** Lump-sum distributions☐ **b** General category income☐ **d** Certain income re-sourced by treaty**f** 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)**

		Foreign Country or U.S. Possession			Total (Add cols. A, B, and C.)
		A	B	C	
g	Enter the name of the foreign country or U.S. possession ▶				
1a	Gross income from sources within country shown above and of the type checked above (see instructions): ----- -----				
					1a 3,577,861
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 worksheet on page 14 of the instructions)				
b	Other interest expense				
5	Losses from foreign sources				
6	Add lines 2, 3g, 4a, 4b, and 5				6 3,445,904
7	Subtract line 6 from line 1a. Enter the result here and on line 15, page 2 ▶				7 3,585,942

Part II Foreign Taxes Paid or Accrued (see instructions)

Country	Credit is claimed for taxes (you must check one) (h) <input type="checkbox"/> Paid (i) <input type="checkbox"/> Accrued	Foreign taxes paid or accrued								
		In foreign currency				In U.S. dollars				
		Taxes withheld at source on:			(n) Other foreign taxes paid or accrued	Taxes withheld at source on:			(r) Other foreign taxes paid or accrued	(s) Total foreign taxes paid or accrued (add cols. (o) through (r))
		(j) Date paid or accrued	(k) Dividends	(l) Rents and royalties		(m) Interest	(o) Dividends	(p) Rents and royalties		
A										
B										
C										
8	Add lines A through C, column (s). Enter the total here and on line 9, page 2 ▶									8 3,370,442

For Paperwork Reduction Act Notice, see instructions.

Cat. No. 11440U

Form **1116** (2011)

AMOUNTS OF SELECTED LINES FILED (IN THOUSANDS OF DOLLARS)

Form **1116**Department of the Treasury
Internal Revenue Service (99)**Foreign Tax Credit**

(Individual, Estate, or Trust)

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

▶ See separate instructions.

OMB No. 1545-0121

2011
Attachment
Sequence No. **19**

Name _____ Total Form Filed = 3,924,240 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** ☐ Passive category income **c** ☐ Section 901(j) income **e** ☐ Lump-sum distributions
b ☐ General category income **d** ☐ Certain income re-sourced by treaty

f 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)**

		Foreign Country or U.S. Possession			Total (Add cols. A, B, and C.)
		A	B	C	
g	Enter the name of the foreign country or U.S. possession ▶				
1a	Gross income from sources within country shown above and of the type checked above (see instructions): _____				
					1a 170,217,489
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 worksheet on page 14 of the instructions)				
b	Other interest expense				
5	Losses from foreign sources				
6	Add lines 2, 3g, 4a, 4b, and 5				6 70,871,495
7	Subtract line 6 from line 1a. Enter the result here and on line 15, page 2 ▶				7 99,345,993

Part II Foreign Taxes Paid or Accrued (see instructions)

Country	Credit is claimed for taxes (you must check one) (h) <input type="checkbox"/> Paid (i) <input type="checkbox"/> Accrued	Foreign taxes paid or accrued								
		In foreign currency				In U.S. dollars				
		Taxes withheld at source on:			(n) Other foreign taxes paid or accrued	Taxes withheld at source on:			(r) Other foreign taxes paid or accrued	(s) Total foreign taxes paid or accrued (add cols. (o) through (r))
		(j) Date paid or accrued	(k) Dividends	(l) Rents and royalties		(m) Interest	(o) Dividends	(p) Rents and royalties		
A										
B										
C										
8	Add lines A through C, column (s). Enter the total here and on line 9, page 2 ▶									8 22,044,590

For Paperwork Reduction Act Notice, see instructions.

Cat. No. 11440U

Form **1116** (2011)

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	3,370,442		
10	Carryback or carryover (attach detailed computation)	10			
11	Add lines 9 and 10	11			
12	Reduction in foreign taxes (see instructions)	12	(88,752)		
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		3,756,720	
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	156,320		
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	3,513,088		
18	Individuals: Enter the amount from Form 1040, line 41, or Form 1040NR, line 39. Estates and trusts: Enter your taxable income without the deduction for your exemption	18			
	Caution: If you figured your tax using the lower rates on qualified dividends or capital gains, see instructions.				
19	Divide line 17 by line 18. If line 17 is more than line 18, enter "1"	19			
20	Individuals: Enter the amount from Form 1040, line 44. If you are a nonresident alien, enter the amount from Form 1040NR, line 42. Estates and trusts: Enter the amount from Form 1041, Schedule G, line 1a, or the total of Form 990-T, lines 36 and 37	20			
	Caution: If you are completing line 20 for separate category e (lump-sum distributions), see instructions.				
21	Multiply line 20 by line 19 (maximum amount of credit)	21		2,893,669	
22	Enter the smaller of line 14 or line 21. If this is the only Form 1116 you are filing, skip lines 23 through 27 and enter this amount on line 28. Otherwise, complete the appropriate line in Part IV (see instructions)	22		2,759,955	

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

23	Credit for taxes on passive category income	23			
24	Credit for taxes on general category income	24			
25	Credit for taxes on certain income re-sourced by treaty	25			
26	Credit for taxes on lump-sum distributions	26			
27	Add lines 23 through 26	27		2,758,319	
28	Enter the smaller of line 20 or line 27	28		2,758,316	
29	Reduction of credit for international boycott operations. See instructions for line 12	29		1,080	
30	Subtract line 29 from line 28. This is your foreign tax credit . Enter here and on Form 1040, line 47; Form 1040NR, line 45; Form 1041, Schedule G, line 2a; or Form 990-T, line 40a	30		2,763,506	

2011 ESTIMATED DATA LINE COUNTS - (ALL FIGURES ARE ESTIMATES BASED ON SAMPLES)
AMOUNTS OF SELECTED LINES FILED (IN THOUSANDS OF DOLLARS)

69

Form 1116 (2011)

Page **2**

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	22,044,590		
10	Carryback or carryover (attach detailed computation)	10			
11	Add lines 9 and 10	11			
12	Reduction in foreign taxes (see instructions)	12	(1,974,123)		
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			33,849,920
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	-13,157,555		
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	86,131,262		
18	Individuals: Enter the amount from Form 1040, line 41, or Form 1040NR, line 39. Estates and trusts: Enter your taxable income without the deduction for your exemption	18			
	Caution: If you figured your tax using the lower rates on qualified dividends or capital gains, see instructions.				
19	Divide line 17 by line 18. If line 17 is more than line 18, enter "1"	19			
20	Individuals: Enter the amount from Form 1040, line 44. If you are a nonresident alien, enter the amount from Form 1040NR, line 42. Estates and trusts: Enter the amount from Form 1041, Schedule G, line 1a, or the total of Form 990-T, lines 36 and 37	20			
	Caution: If you are completing line 20 for separate category e (lump-sum distributions), see instructions.				
21	Multiply line 20 by line 19 (maximum amount of credit)	21			24,927,488
22	Enter the smaller of line 14 or line 21. If this is the only Form 1116 you are filing, skip lines 23 through 27 and enter this amount on line 28. Otherwise, complete the appropriate line in Part IV (see instructions) ▶	22			16,178,494

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

23	Credit for taxes on passive category income	23			
24	Credit for taxes on general category income	24			
25	Credit for taxes on certain income re-sourced by treaty	25			
26	Credit for taxes on lump-sum distributions	26			
27	Add lines 23 through 26	27			16,180,505
28	Enter the smaller of line 20 or line 27	28			16,158,073
29	Reduction of credit for international boycott operations. See instructions for line 12	29			1,894
30	Subtract line 29 from line 28. This is your foreign tax credit . Enter here and on Form 1040, line 47; Form 1040NR, line 45; Form 1041, Schedule G, line 2a; or Form 990-T, line 40a ▶	30			16,163,073

Form **1116** (2011)

Form **2106****Employee Business Expenses**

OMB No. 1545-0074

Department of the Treasury
Internal Revenue Service (99)▶ See separate instructions.
▶ Attach to Form 1040 or Form 1040NR.**2011**
Attachment
Sequence No. **129**

Your name

Total Forms Filed = 8,709,898 Includes 4,595,325 F2106EZ's

Occupation in which you incurred expenses

Social security number

Part I Employee Business Expenses and Reimbursements**Step 1 Enter Your Expenses**

	Column A Other Than Meals and Entertainment			Column B Meals and Entertainment		
1 Vehicle expense from line 22 or line 29. (Rural mail carriers: See instructions.)	1	4,803,158				
2 Parking fees, tolls, and transportation, including train, bus, etc., that did not involve overnight travel or commuting to and from work	2	1,904,994				
3 Travel expense while away from home overnight, including lodging, airplane, car rental, etc. Do not include meals and entertainment	3	1,783,460				
4 Business expenses not included on lines 1 through 3. Do not include meals and entertainment	4	5,381,474				
5 Meals and entertainment expenses (see instructions)	5				2,917,280	
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	7,751,162				

Note: If you were not reimbursed for any expenses in Step 1, skip line 7 and enter the amount from line 6 on line 8.**Step 2 Enter Reimbursements Received From Your Employer for Expenses Listed in Step 1**

7 Enter reimbursements received from your employer that were not reported to you in box 1 of Form W-2. Include any reimbursements reported under code "L" in box 12 of your Form W-2 (see instructions).	7	447,928			211,873	
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Step 3 Figure Expenses To Deduct on Schedule A (Form 1040 or Form 1040NR)

8 Subtract line 7 from line 6. If zero or less, enter -0-. However, if line 7 is greater than line 6 in Column A, report the excess as income on Form 1040, line 7 (or on Form 1040NR, line 8)	8	7,718,544			2,891,050	
Note: If both columns of line 8 are zero, you cannot deduct employee business expenses. Stop here and attach Form 2106 to your return.						
9 In Column A, enter the amount from line 8. In Column B, multiply line 8 by 50% (.50). (Employees subject to Department of Transportation (DOT) hours of service limits: Multiply meal expenses incurred while away from home on business by 80% (.80) instead of 50%. For details, see instructions.)	9				2,891,050	
10 Add the amounts on line 9 of both columns and enter the total here. Also, enter the total on Schedule A (Form 1040), line 21 (or on Schedule A (Form 1040NR), line 7). (Armed Forces reservists, qualified performing artists, fee-basis state or local government officials, and individuals with disabilities: See the instructions for special rules on where to enter the total.) ▶	10				7,893,078	

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

Cat. No. 11700N

Form **2106** (2011)

Form **2106**Department of the Treasury
Internal Revenue Service (99)**Employee Business Expenses**▶ See separate instructions.
▶ Attach to Form 1040 or Form 1040NR.

OMB No. 1545-0074

2011Attachment
Sequence No. **129**

Your name

Total Forms Filed = 8,709,898 Includes 4,595,325 F2106EZ's

Occupation in which you incurred expenses

Social security number

Part I Employee Business Expenses and Reimbursements**Step 1 Enter Your Expenses**

	Column A Other Than Meals and Entertainment			Column B Meals and Entertainment		
1 Vehicle expense from line 22 or line 29. (Rural mail carriers: See instructions.)	1	31,444,048				
2 Parking fees, tolls, and transportation, including train, bus, etc., that did not involve overnight travel or commuting to and from work	2	1,797,223				
3 Travel expense while away from home overnight, including lodging, airplane, car rental, etc. Do not include meals and entertainment	3	4,907,245				
4 Business expenses not included on lines 1 through 3. Do not include meals and entertainment	4	16,838,722				
5 Meals and entertainment expenses (see instructions)	5				10,355,787	
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	54,987,237				

Note: If you were not reimbursed for any expenses in Step 1, skip line 7 and enter the amount from line 6 on line 8.**Step 2 Enter Reimbursements Received From Your Employer for Expenses Listed in Step 1**

7 Enter reimbursements received from your employer that were not reported to you in box 1 of Form W-2. Include any reimbursements reported under code "L" in box 12 of your Form W-2 (see instructions).	7	2,356,797			734,191	
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Step 3 Figure Expenses To Deduct on Schedule A (Form 1040 or Form 1040NR)

8 Subtract line 7 from line 6. If zero or less, enter -0-. However, if line 7 is greater than line 6 in Column A, report the excess as income on Form 1040, line 7 (or on Form 1040NR, line 8)	8	52,699,510			9,663,589	
Note: If both columns of line 8 are zero, you cannot deduct employee business expenses. Stop here and attach Form 2106 to your return.						
9 In Column A, enter the amount from line 8. In Column B, multiply line 8 by 50% (.50). (Employees subject to Department of Transportation (DOT) hours of service limits: Multiply meal expenses incurred while away from home on business by 80% (.80) instead of 50%. For details, see instructions.)	9				5,852,909	
10 Add the amounts on line 9 of both columns and enter the total here. Also, enter the total on Schedule A (Form 1040), line 21 (or on Schedule A (Form 1040NR), line 7). (Armed Forces reservists, qualified performing artists, fee-basis state or local government officials, and individuals with disabilities: See the instructions for special rules on where to enter the total.) ▶	10				58,552,419	

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

Cat. No. 11700N

Form **2106** (2011)

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 2011	12 miles	miles
13	Business miles included on line 12	13 miles	miles
14	Percent of business use. Divide line 13 by line 12	14 %	%
15	Average daily roundtrip commuting distance	15 miles	miles
16	Commuting miles included on line 12	16 miles	miles
17	Other miles. Add lines 13 and 16 and subtract the total from line 12	17 miles	miles
18	Was your vehicle available for personal use during off-duty hours?	<input type="checkbox"/> Yes <input type="checkbox"/> No	<input type="checkbox"/> Yes <input type="checkbox"/> No
19	Do you (or your spouse) have another vehicle available for personal use?	<input type="checkbox"/> Yes <input type="checkbox"/> No	<input type="checkbox"/> Yes <input type="checkbox"/> No
20	Do you have evidence to support your deduction?	<input type="checkbox"/> Yes <input type="checkbox"/> No	<input type="checkbox"/> Yes <input type="checkbox"/> No
21	If "Yes," is the evidence written?	<input type="checkbox"/> Yes <input type="checkbox"/> No	<input type="checkbox"/> Yes <input type="checkbox"/> No

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

22	Multiply line 13 by 51¢ (.51) for miles driven before July 1, 2011, and by 55.5¢ (.555) for miles driven after June 30, 2011. Add the amounts, then enter the result here and on line 1.	22 4,134,022
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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	29 463,246	

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	

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 2011	12 miles	miles
13	Business miles included on line 12	13 miles	miles
14	Percent of business use. Divide line 13 by line 12	14 %	%
15	Average daily roundtrip commuting distance	15 miles	miles
16	Commuting miles included on line 12	16 miles	miles
17	Other miles. Add lines 13 and 16 and subtract the total from line 12	17 miles	miles
18	Was your vehicle available for personal use during off-duty hours?	<input type="checkbox"/> Yes <input type="checkbox"/> No	<input type="checkbox"/> Yes <input type="checkbox"/> No
19	Do you (or your spouse) have another vehicle available for personal use?	<input type="checkbox"/> Yes <input type="checkbox"/> No	<input type="checkbox"/> Yes <input type="checkbox"/> No
20	Do you have evidence to support your deduction?	<input type="checkbox"/> Yes <input type="checkbox"/> No	<input type="checkbox"/> Yes <input type="checkbox"/> No
21	If "Yes," is the evidence written?	<input type="checkbox"/> Yes <input type="checkbox"/> No	<input type="checkbox"/> Yes <input type="checkbox"/> No

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

22	Multiply line 13 by 51¢ (.51) for miles driven before July 1, 2011, and by 55.5¢ (.555) for miles driven after June 30, 2011. Add the amounts, then enter the result here and on line 1.	22	26,756,940
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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	2,856,127

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	

Form **2106-EZ**Department of the Treasury
Internal Revenue Service (99)**Unreimbursed Employee Business Expenses**

OMB No. 1545-0074

2011Attachment
Sequence No. **129A**▶ **Attach to Form 1040 or Form 1040NR.**

Your name

Total Forms Filed = 4,595,325

Occupation in which you incurred expenses

Social security number

You Can Use This Form Only if All of the Following Apply.

- You are an employee deducting ordinary and necessary expenses attributable to your job. An ordinary expense is one that is common and accepted in your field of trade, business, or profession. A necessary expense is one that is helpful and appropriate for your business. An expense does not have to be required to be considered necessary.
- You **do not** get reimbursed by your employer for any expenses (amounts your employer included in box 1 of your Form W-2 are not considered reimbursements for this purpose).
- If you are claiming vehicle expense, you are using the standard mileage rate for 2011.

Caution: You can use the standard mileage rate for 2011 **only if:** (a) you owned the vehicle and used the standard mileage rate for the first year you placed the vehicle in service, **or** (b) you leased the vehicle and used the standard mileage rate for the portion of the lease period after 1997.

Part I Figure Your Expenses

1	Complete Part II. Multiply line 8a by 51¢ (.51) for miles driven before July 1, 2011, and by 55.5¢ (.555) for miles driven after June 30, 2011. Add the amounts, then enter the result here . . .	1		
2	Parking fees, tolls, and transportation, including train, bus, etc., that did not involve overnight travel or commuting to and from work	2		
3	Travel expense while away from home overnight, including lodging, airplane, car rental, etc. Do not include meals and entertainment	3		
4	Business expenses not included on lines 1 through 3. Do not include meals and entertainment	4		
5	Meals and entertainment expenses: \$ _____ × 50% (.50). (Employees subject to Department of Transportation (DOT) hours of service limits: Multiply meal expenses incurred while away from home on business by 80% (.80) instead of 50%. For details, see instructions.)	5		
6	Total expenses. Add lines 1 through 5. Enter here and on Schedule A (Form 1040), line 21 (or on Schedule A (Form 1040NR), line 7). (Armed Forces reservists, fee-basis state or local government officials, qualified performing artists, and individuals with disabilities: See the instructions for special rules on where to enter this amount.)	6		

Part II Information on Your Vehicle. Complete this part **only** if you are claiming vehicle expense on line 1.

7 When did you place your vehicle in service for business use? (month, day, year) ▶ _____ / _____ / _____

8 Of the total number of miles you drove your vehicle during 2011, enter the number of miles you used your vehicle for:

a Business _____ b Commuting (see instructions) _____ c Other _____

9 Was your vehicle available for personal use during off-duty hours? ☐ Yes ☐ No

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

11a Do you have evidence to support your deduction? ☐ Yes ☐ No

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

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

Cat. No. 20604Q

Form **2106-EZ** (2011)

Form **2106-EZ**Department of the Treasury
Internal Revenue Service (99)**Unreimbursed Employee Business Expenses**▶ **Attach to Form 1040 or Form 1040NR.**

OMB No. 1545-0074

2011Attachment
Sequence No. **129A**

Your name

Total Forms Filed = 4,595,325

Occupation in which you incurred expenses

Social security number

You Can Use This Form Only if All of the Following Apply.

- You are an employee deducting ordinary and necessary expenses attributable to your job. An ordinary expense is one that is common and accepted in your field of trade, business, or profession. A necessary expense is one that is helpful and appropriate for your business. An expense does not have to be required to be considered necessary.
- You **do not** get reimbursed by your employer for any expenses (amounts your employer included in box 1 of your Form W-2 are not considered reimbursements for this purpose).
- If you are claiming vehicle expense, you are using the standard mileage rate for 2011.

Caution: You can use the standard mileage rate for 2011 **only if:** (a) you owned the vehicle and used the standard mileage rate for the first year you placed the vehicle in service, **or** (b) you leased the vehicle and used the standard mileage rate for the portion of the lease period after 1997.

Part I Figure Your Expenses

1	Complete Part II. Multiply line 8a by 51¢ (.51) for miles driven before July 1, 2011, and by 55.5¢ (.555) for miles driven after June 30, 2011. Add the amounts, then enter the result here	1		
2	Parking fees, tolls, and transportation, including train, bus, etc., that did not involve overnight travel or commuting to and from work	2		
3	Travel expense while away from home overnight, including lodging, airplane, car rental, etc. Do not include meals and entertainment	3		
4	Business expenses not included on lines 1 through 3. Do not include meals and entertainment	4		
5	Meals and entertainment expenses: \$ _____ × 50% (.50). (Employees subject to Department of Transportation (DOT) hours of service limits: Multiply meal expenses incurred while away from home on business by 80% (.80) instead of 50%. For details, see instructions.)	5		
6	Total expenses. Add lines 1 through 5. Enter here and on Schedule A (Form 1040), line 21 (or on Schedule A (Form 1040NR), line 7). (Armed Forces reservists, fee-basis state or local government officials, qualified performing artists, and individuals with disabilities: See the instructions for special rules on where to enter this amount.)	6		

Part II Information on Your Vehicle. Complete this part **only** if you are claiming vehicle expense on line 1.

7	When did you place your vehicle in service for business use? (month, day, year) ▶ _____ / _____ / _____
8	Of the total number of miles you drove your vehicle during 2011, enter the number of miles you used your vehicle for: a Business _____ b Commuting (see instructions) _____ c Other _____
9	Was your vehicle available for personal use during off-duty hours? <input type="checkbox"/> Yes <input type="checkbox"/> No
10	Do you (or your spouse) have another vehicle available for personal use? <input type="checkbox"/> Yes <input type="checkbox"/> No
11a	Do you have evidence to support your deduction? <input type="checkbox"/> Yes <input type="checkbox"/> No
b	If "Yes," is the evidence written? <input type="checkbox"/> Yes <input type="checkbox"/> No

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

Cat. No. 20604Q

Form **2106-EZ** (2011)

Department of the Treasury - Internal Revenue Service

2011 ESTIMATED DATA LINE COUNTS - (ALL FIGURES ARE ESTIMATES BASED ON SAMPLES)
NUMBER OF RETURNS FILED FOR SELECTED LINES

Name, address, and ZIP code of RIC or REIT	OMB No. 1545-0145 2011 Form 2439	Notice to Shareholder of Undistributed Long-Term Capital Gains For calendar year 2011, or other tax year of the regulated investment company (RIC) or the real estate investment trust (REIT) beginning _____, 2011, and ending _____, 20 _____	
Total Forms Filed = 148,364			
Identification number of RIC or REIT	1a Total undistributed long-term capital gains 4,110,054		Copy A Attach to Form 1120-RIC or Form 1120-REIT
Shareholder's identifying number	1b Unrecaptured section 1250 gain 305,574		
Shareholder's name, address, and ZIP code	1c Section 1202 gain *	1d Collectibles (28%) gain 163,786	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 1,255,289		

Form **2439**

Cat. No. 11858E

Department of the Treasury - Internal Revenue Service

* Data not shown because of the small number of sample returns on which it is based.

2011 ESTIMATED DATA LINE COUNTS - (ALL FIGURES ARE ESTIMATES BASED ON SAMPLES)
AMOUNTS OF SELECTED LINES FILED (IN THOUSANDS OF DOLLARS)

Form

2441**Child and Dependent Care Expenses**1040
1040A
1040NR

2441

OMB No. 1545-0074

2011Attachment
Sequence No. **21**Department of the Treasury
Internal Revenue Service (99)▶ **Attach to Form 1040, Form 1040A, or Form 1040NR.**▶ **See separate instructions.**

Name(s) shown on return

Total Forms Filed = 7,126,329

Your social security number

Part I Persons or Organizations Who Provided the Care—You must complete this part.

(If you have more than two care providers, see the instructions.)

1 (a) Care provider's name	(b) Address (number, street, apt. no., city, state, and ZIP code)	(c) Identifying number (SSN or EIN)	(d) Amount paid (see instructions)
			7,032,754

Did you receive
dependent care benefits?

No

Yes

Complete only Part II below.

Complete Part III on the back next.

Caution. If the care was provided in your home, you may owe employment taxes. If you do, you cannot file Form 1040A. For details, see the instructions for Form 1040, line 59a, or Form 1040NR, line 58a.**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 2011 for the person listed in column (a)
First	Last		
		6,980,782	6,881,609
		2,394,389	2,339,034

3 Add the amounts in column (c) of line 2. **Do not** enter more than \$3,000 for one qualifying person or \$6,000 for two or more persons. If you completed Part III, enter the amount from line 31**3**

6,624,667

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

7,068,187

5 If married filing jointly, enter your spouse's earned income (if your spouse was a student or was disabled, see the instructions); **all others**, enter the amount from line 4**5**

4,415,811

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

6,587,802

7 Enter the amount from Form 1040, line 38; Form 1040A, line 22; or Form 1040NR, line 37.**7****8** Enter on line 8 the decimal amount shown below that applies to the amount on line 7

If line 7 is:

Over	But not over	Decimal amount is
------	--------------	-------------------

\$0—15,000 .35

15,000—17,000 .34

17,000—19,000 .33

19,000—21,000 .32

21,000—23,000 .31

23,000—25,000 .30

25,000—27,000 .29

27,000—29,000 .28

If line 7 is:

Over	But not over	Decimal amount is
------	--------------	-------------------

\$29,000—31,000 .27

31,000—33,000 .26

33,000—35,000 .25

35,000—37,000 .24

37,000—39,000 .23

39,000—41,000 .22

41,000—43,000 .21

43,000—No limit .20

8

7,057,596 X .

9 Multiply line 6 by the decimal amount on line 8. If you paid 2010 expenses in 2011, see the instructions**9**

6,587,501

10 Tax liability limit. Enter the amount from the Credit Limit Worksheet in the instructions.**10****11** **Credit for child and dependent care expenses.** Enter the **smaller** of line 9 or line 10 here and on Form 1040, line 48; Form 1040A, line 29; or Form 1040NR, line 46**11**

6,332,814

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

Cat. No. 11862M

Form **2441** (2011)

Form **2441****Child and Dependent Care Expenses**Department of the Treasury
Internal Revenue Service (99)

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

▶ See separate instructions.

1040
1040A
1040NR

2441

OMB No. 1545-0074

2011Attachment
Sequence No. **21**

Name(s) shown on return

Total Forms Filed = 7,126,329

Your social security number

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

1 (a) Care provider's name	(b) Address (number, street, apt. no., city, state, and ZIP code)	(c) Identifying number (SSN or EIN)	(d) Amount paid (see instructions)
			32,861,194

Did you receive
dependent care benefits?

No

Yes

Complete only Part II below.

Complete Part III on the back next.

Caution. If the care was provided in your home, you may owe employment taxes. If you do, you cannot file Form 1040A. For details, see the instructions for Form 1040, line 59a, or Form 1040NR, line 58a.**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 2011 for the person listed in column (a)	
First	Last			
			22,685,952	
			7,499,600	

3 Add the amounts in column (c) of line 2. **Do not** enter more than \$3,000 for one qualifying person or \$6,000 for two or more persons. If you completed Part III, enter the amount from line 31**3**

17,770,654

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

427,177,880

5 If married filing jointly, enter your spouse's earned income (if your spouse was a student or was disabled, see the instructions); **all others**, enter the amount from line 4**5**

212,847,944

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

17,433,690

7 Enter the amount from Form 1040, line 38; Form 1040A, line 22; or Form 1040NR, line 37.**7****8** Enter on line 8 the decimal amount shown below that applies to the amount on line 7

If line 7 is:

Over	But not over	Decimal amount is
\$0—15,000		.35
15,000—17,000		.34
17,000—19,000		.33
19,000—21,000		.32
21,000—23,000		.31
23,000—25,000		.30
25,000—27,000		.29
27,000—29,000		.28

If line 7 is:

Over	But not over	Decimal amount is
\$29,000—31,000		.27
31,000—33,000		.26
33,000—35,000		.25
35,000—37,000		.24
37,000—39,000		.23
39,000—41,000		.22
41,000—43,000		.21
43,000—No limit		.20

8

0 X .

9 Multiply line 6 by the decimal amount on line 8. If you paid 2010 expenses in 2011, see the instructions**9**

3,856,222

10 Tax liability limit. Enter the amount from the Credit Limit Worksheet in the instructions.**10****11** **Credit for child and dependent care expenses.** Enter the **smaller** of line 9 or line 10 here and on Form 1040, line 48; Form 1040A, line 29; or Form 1040NR, line 46**11**

3,425,529

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

Cat. No. 11862M

Form **2441** (2011)

Part III Dependent Care Benefits

12	Enter the total amount of dependent care benefits you received in 2011. Amounts you received as an employee should be shown in box 10 of your Form(s) W-2. Do not include amounts reported as wages in box 1 of Form(s) W-2. If you were self-employed or a partner, include amounts you received under a dependent care assistance program from your sole proprietorship or partnership	12	1,229,620	
13	Enter the amount, if any, you carried over from 2010 and used in 2011 during the grace period. See instructions	13	9,933	
14	Enter the amount, if any, you forfeited or carried forward to 2012. See instructions	14	(65,338)
15	Combine lines 12 through 14. See instructions	15		
16	Enter the total amount of qualified expenses incurred in 2011 for the care of the qualifying person(s)	16	1,201,160	
17	Enter the smaller of line 15 or 16	17		
18	Enter your earned income . See instructions	18	7,068,187	
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 your spouse was a student or was disabled, see the instructions for line 5). If married filing separately, see instructions. All others, enter the amount from line 18. 	19	4,415,811	
20	Enter the smallest of line 17, 18, or 19	20		
21	Enter \$5,000 (\$2,500 if married filing separately and you were required to enter your spouse's earned income on line 19).	21		
22	Is any amount on line 12 from your sole proprietorship or partnership? (Form 1040A filers go to line 25.) <input type="checkbox"/> No. Enter -0-. <input type="checkbox"/> Yes. Enter the amount here	22	2,047	
23	Subtract line 22 from line 15	23		
24	Deductible benefits. Enter the smallest of line 20, 21, or 22. Also, include this amount on the appropriate line(s) of your return. See instructions	24	*	
25	Excluded benefits. Form 1040 and 1040NR filers: If you checked "No" on line 22, enter the smaller of line 20 or 21. Otherwise, subtract line 24 from the smaller of line 20 or line 21. If zero or less, enter -0-. Form 1040A filers: Enter the smaller of line 20 or line 21	25	1,058,513	
26	Taxable benefits. Form 1040 and 1040NR filers: Subtract line 25 from line 23. If zero or less, enter -0-. Also, include this amount on Form 1040, line 7; or Form 1040NR, line 8. On the dotted line next to Form 1040, line 7; or Form 1040NR, line 8, enter "DCB." Form 1040A filers: Subtract line 25 from line 15. Also, include this amount on Form 1040A, line 7. In the space to the left of line 7, enter "DCB".	26	245,476	

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

27	Enter \$3,000 (\$6,000 if two or more qualifying persons)	27		
28	Form 1040 and 1040NR filers: Add lines 24 and 25. Form 1040A filers: Enter the amount from line 25	28	1,058,670	
29	Subtract line 28 from line 27. If zero or less, stop . You cannot take the credit. Exception. If you paid 2010 expenses in 2011, see the instructions for line 9	29		
30	Complete line 2 on the front of this form. Do not include in column (c) any benefits shown on line 28 above. Then, add the amounts in column (c) and enter the total here.	30		
31	Enter the smaller of line 29 or 30. Also, enter this amount on line 3 on the front of this form and complete lines 4 through 11	31	6,624,667	

Part III Dependent Care Benefits

12	Enter the total amount of dependent care benefits you received in 2011. Amounts you received as an employee should be shown in box 10 of your Form(s) W-2. Do not include amounts reported as wages in box 1 of Form(s) W-2. If you were self-employed or a partner, include amounts you received under a dependent care assistance program from your sole proprietorship or partnership	12	4,231,470	
13	Enter the amount, if any, you carried over from 2010 and used in 2011 during the grace period. See instructions	13	11,085	
14	Enter the amount, if any, you forfeited or carried forward to 2012. See instructions	14	(100,104)
15	Combine lines 12 through 14. See instructions	15		
16	Enter the total amount of qualified expenses incurred in 2011 for the care of the qualifying person(s)	16	9,363,574	
17	Enter the smaller of line 15 or 16	17		
18	Enter your earned income . See instructions	18	427,177,880	
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 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	212,847,944	
20	Enter the smallest of line 17, 18, or 19	20		
21	Enter \$5,000 (\$2,500 if married filing separately and you were required to enter your spouse's earned income on line 19).	21		
22	Is any amount on line 12 from your sole proprietorship or partnership? (Form 1040A filers go to line 25.) <input type="checkbox"/> No. Enter -0-. <input type="checkbox"/> Yes. Enter the amount here	22	3,709	
23	Subtract line 22 from line 15	23		
24	Deductible benefits. Enter the smallest of line 20, 21, or 22. Also, include this amount on the appropriate line(s) of your return. See instructions	24	*	
25	Excluded benefits. Form 1040 and 1040NR filers: If you checked "No" on line 22, enter the smaller of line 20 or 21. Otherwise, subtract line 24 from the smaller of line 20 or line 21. If zero or less, enter -0-. Form 1040A filers: Enter the smaller of line 20 or line 21	25	3,650,567	
26	Taxable benefits. Form 1040 and 1040NR filers: Subtract line 25 from line 23. If zero or less, enter -0-. Also, include this amount on Form 1040, line 7; or Form 1040NR, line 8. On the dotted line next to Form 1040, line 7; or Form 1040NR, line 8, enter "DCB." Form 1040A filers: Subtract line 25 from line 15. Also, include this amount on Form 1040A, line 7. In the space to the left of line 7, enter "DCB".	26	488,177	

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

27	Enter \$3,000 (\$6,000 if two or more qualifying persons)	27		
28	Form 1040 and 1040NR filers: Add lines 24 and 25. Form 1040A filers: Enter the amount from line 25	28	3,652,034	
29	Subtract line 28 from line 27. If zero or less, stop . You cannot take the credit. Exception. If you paid 2010 expenses in 2011, see the instructions for line 9	29		
30	Complete line 2 on the front of this form. Do not include in column (c) any benefits shown on line 28 above. Then, add the amounts in column (c) and enter the total here.	30		
31	Enter the smaller of line 29 or 30. Also, enter this amount on line 3 on the front of this form and complete lines 4 through 11	31	17,770,654	

Form **2555**Department of the Treasury
Internal Revenue Service**Foreign Earned Income**

▶ See separate instructions. ▶ Attach to Form 1040.

OMB No. 1545-0074

2011
Attachment
Sequence No. **34****For Use by U.S. Citizens and Resident Aliens Only**

Name shown on Form 1040

Total Forms Filed = 488,141 Includes 113,300 Form 2555-EZ's

Your social security number

Part I General Information**1** Your foreign address (including country) _____**2** Your occupation _____**3** Employer's name ▶ _____**4a** Employer's U.S. address ▶ _____**b** Employer's foreign address ▶ _____**5** Employer is (check any that apply): ▶**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, after 1981, you filed Form 2555 or Form 2555-EZ, enter the last year you filed the form. ▶ _____**b** If you did not file Form 2555 or 2555-EZ after 1981 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 does not apply, enter "NA." If you do not 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 are not 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 do not qualify as a bona fide resident. Do not 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. **Do not** 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. ▶ _____

Form **2555**Department of the Treasury
Internal Revenue Service**Foreign Earned Income**

▶ See separate instructions. ▶ Attach to Form 1040.

OMB No. 1545-0074

2011
Attachment
Sequence No. **34****For Use by U.S. Citizens and Resident Aliens Only**

Name shown on Form 1040

Total Forms Filed = 488,141 Includes 113,300 Form 2555-EZ's

Your social security number

Part I General Information**1** Your foreign address (including country)**2** Your occupation**3** Employer's name ▶**4a** Employer's U.S. address ▶**b** Employer's foreign address ▶**5** Employer is (check any that apply):**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, after 1981, you filed Form 2555 or Form 2555-EZ, enter the last year you filed the form. ▶**b** If you did not file Form 2555 or 2555-EZ after 1981 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 does not apply, enter "NA." If you do not 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 are not 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 do not qualify as a bona fide resident. Do not 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. **Do not** 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 did not 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." **Do not** 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 2011 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. **Do not** 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 2011, no matter when you performed the service.

2011 Foreign Earned Income				Amount (in U.S. dollars)	
19	Total wages, salaries, bonuses, commissions, etc.	19	337,633		
20	Allowable share of income for personal services performed (see instructions):				
a	In a business (including farming) or profession	20a	27,881		
b	In a partnership. List partnership's name and address and type of income. ►	20b	2,556		
21	Noncash income (market value of property or facilities furnished by employer—attach statement showing how it was determined):				
a	Home (lodging)	21a	9,727		
b	Meals	21b	1,286		
c	Car	21c	3,641		
d	Other property or facilities. List type and amount. ►	21d	1,463		
22	Allowances, reimbursements, or expenses paid on your behalf for services you performed:				
a	Cost of living and overseas differential	22a	12,245		
b	Family	22b	1,645		
c	Education	22c	6,829		
d	Home leave	22d	10,765		
e	Quarters	22e	21,271		
f	For any other purpose. List type and amount. ►	22f	33,139		
g	Add lines 22a through 22f	22g	44,771		
23	Other foreign earned income. List type and amount. ►	23	22,259		
24	Add lines 19 through 21d, line 22g, and line 23	24	345,185		
25	Total amount of meals and lodging included on line 24 that is excludable (see instructions)	25	2,576		
26	Subtract line 25 from line 24. Enter the result here and on line 27 on page 3. This is your 2011 foreign earned income	26	447,334		

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 did not 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." **Do not** 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 2011 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. **Do not** 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 2011, no matter when you performed the service.

2011 Foreign Earned Income			Amount (in U.S. dollars)	
19	Total wages, salaries, bonuses, commissions, etc.		19	38,527,972
20	Allowable share of income for personal services performed (see instructions):			
a	In a business (including farming) or profession		20a	1,979,879
b	In a partnership. List partnership's name and address and type of income. ▶ _____		20b	1,448,735
21	Noncash income (market value of property or facilities furnished by employer—attach statement showing how it was determined):			
a	Home (lodging)		21a	133,052
b	Meals		21b	7,508
c	Car		21c	27,419
d	Other property or facilities. List type and amount. ▶ _____		21d	14,910
22	Allowances, reimbursements, or expenses paid on your behalf for services you performed:			
a	Cost of living and overseas differential	22a 330,013		
b	Family	22b 11,083		
c	Education	22c 216,978		
d	Home leave	22d 111,937		
e	Quarters	22e 1,000,238		
f	For any other purpose. List type and amount. ▶ _____	22f 3,556,657		
g	Add lines 22a through 22f		22g	5,226,743
23	Other foreign earned income. List type and amount. ▶ _____		23	2,643,482
24	Add lines 19 through 21d, line 22g, and line 23		24	49,208,205
25	Total amount of meals and lodging included on line 24 that is excludable (see instructions)		25	31,850
26	Subtract line 25 from line 24. Enter the result here and on line 27 on page 3. This is your 2011 foreign earned income ▶		26	54,244,533

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	98,527	
29a	Enter location where housing expenses incurred (see instructions) ▶			
b	Enter limit on housing expenses (see instructions)	29b	105,850	
30	Enter the smaller of line 28 or line 29b	30	97,898	
31	Number of days in your qualifying period that fall within your 2011 tax year (see instructions)	31		days
32	Multiply \$40.72 by the number of days on line 31. If 365 is entered on line 31, enter \$14,864.00 here	32	115,419	
33	Subtract line 32 from line 30. If the result is zero or less, do not complete the rest of this part or any of Part IX	33	115,386	
34	Enter employer-provided amounts (see instructions)	34	71,152	
35	Divide line 34 by line 27. Enter the result as a decimal (rounded to at least three places), but do not enter more than "1.000"	35	x	.
36	Housing exclusion. Multiply line 33 by line 35. Enter the result but do not enter more than the amount on line 34. Also, complete Part VIII ▶	36	71,138	

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.

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 2011 tax year (see the instructions for line 31).	38		days
39	• If line 38 and the number of days in your 2011 tax year (usually 365) are the same, enter "1.000." • Otherwise, divide line 38 by the number of days in your 2011 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	447,395	
41	Subtract line 36 from line 27	41	345,060	
42	Foreign earned income exclusion. Enter the smaller of line 40 or line 41. Also, complete Part VIII ▶	42	445,887	

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

43	Add lines 36 and 42	43	344,164	
44	Deductions allowed in figuring your adjusted gross income (Form 1040, line 37) that are allocable to the excluded income. See instructions and attach computation	44	29,552	
45	Subtract line 44 from line 43. Enter the result here and in parentheses on Form 1040, line 21. Next to the amount enter "Form 2555." On Form 1040, subtract this amount from your income to arrive at total income on Form 1040, line 22	45	359,362	

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	5.531	
47	Subtract line 43 from line 27	47	5.531	
48	Enter the smaller of line 46 or line 47	48	5.531	
	Note: If line 47 is more than line 48 and you could not deduct all of your 2010 housing deduction because of the 2010 limit, use the worksheet on page 4 of the instructions to figure the amount to enter on line 49. Otherwise, go to line 50.			
49	Housing deduction carryover from 2010 (from worksheet on page 4 of the instructions)	49	*	
50	Housing deduction. Add lines 48 and 49. Enter the total here and on Form 1040 to the left of line 36. Next to the amount on Form 1040, enter "Form 2555." Add it to the total adjustments reported on that line ▶	50	5.531	

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	3,748,007	
29a	Enter location where housing expenses incurred (see instructions) ▶			
b	Enter limit on housing expenses (see instructions)	29b	5,071,664	
30	Enter the smaller of line 28 or line 29b	30	2,864,168	
31	Number of days in your qualifying period that fall within your 2011 tax year (see instructions)	31		days
32	Multiply \$40.72 by the number of days on line 31. If 365 is entered on line 31, enter \$14,864.00 here	32	1,605,900	
33	Subtract line 32 from line 30. If the result is zero or less, do not complete the rest of this part or any of Part IX	33	1,259,147	
34	Enter employer-provided amounts (see instructions)	34	18,724,514	
35	Divide line 34 by line 27. Enter the result as a decimal (rounded to at least three places), but do not enter more than "1.000"	35	×	.
36	Housing exclusion. Multiply line 33 by line 35. Enter the result but do not enter more than the amount on line 34. Also, complete Part VIII ▶	36	1,578,263	

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.

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 2011 tax year (see the instructions for line 31).	38		days
39	• If line 38 and the number of days in your 2011 tax year (usually 365) are the same, enter "1.000." • Otherwise, divide line 38 by the number of days in your 2011 tax year and enter the result as a decimal (rounded to at least three places). }	39	×	.
40	Multiply line 37 by line 39	40	41,579,628	
41	Subtract line 36 from line 27	41	47,598,092	
42	Foreign earned income exclusion. Enter the smaller of line 40 or line 41. Also, complete Part VIII ▶	42	28,344,312	

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

43	Add lines 36 and 42	43	25,051,162	
44	Deductions allowed in figuring your adjusted gross income (Form 1040, line 37) that are allocable to the excluded income. See instructions and attach computation	44	288,114	
45	Subtract line 44 from line 43. Enter the result here and in parentheses on Form 1040, line 21. Next to the amount enter "Form 2555." On Form 1040, subtract this amount from your income to arrive at total income on Form 1040, line 22	45	25,507,765	

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	100,477	
47	Subtract line 43 from line 27	47	1,502,632	
48	Enter the smaller of line 46 or line 47	48	97,998	
	Note: If line 47 is more than line 48 and you could not deduct all of your 2010 housing deduction because of the 2010 limit, use the worksheet on page 4 of the instructions to figure the amount to enter on line 49. Otherwise, go to line 50.			
49	Housing deduction carryover from 2010 (from worksheet on page 4 of the instructions)	49	*	
50	Housing deduction. Add lines 48 and 49. Enter the total here and on Form 1040 to the left of line 36. Next to the amount on Form 1040, enter "Form 2555." Add it to the total adjustments reported on that line ▶	50	99,010	

Form **2555-EZ**Department of the Treasury
Internal Revenue Service (99)**Foreign Earned Income Exclusion**

OMB No. 1545-0074

2011
Attachment
Sequence No. **34A**

▶ See separate instructions. ▶ Attach to Form 1040.

Name shown on Form 1040

Total Forms Filed = 133,300 Data is tabulated with Form 2555

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 \$92,900 or less.
- Are filing a calendar year return that covers a 12-month period.

And You:

- Do not have self-employment income.
- Do not have business/moving expenses.
- Do not 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 page 2 of the 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 **do not** 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—
 { 2011 or
 any other period of 12 months in a row starting or ending in 2011? } ☐ Yes ☐ No
- If you answered "Yes," you meet this test. Fill in line 2b and then go to line 3.
 - If you answered "No," you **do not** meet this test. You **cannot** 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 **cannot** take the exclusion. **Do not** file this form.

Part II**General Information**

4 Your foreign address (including country)		5 Your occupation
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 filed Form 2555 or 2555-EZ after 1981, enter the last year you filed the form. ▶ _____ b If you did not file Form 2555 or 2555-EZ after 1981, check here <input type="checkbox"/> and go to line 11a now. 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 2011 and date(s) established. ▶ _____ b Of what country are you a citizen/national? ▶ _____		

Form **2555-EZ**Department of the Treasury
Internal Revenue Service (99)**Foreign Earned Income Exclusion**

▶ See separate instructions. ▶ Attach to Form 1040.

OMB No. 1545-0074

2011
Attachment
Sequence No. **34A**

Name shown on Form 1040

Total Forms Filed = 133,300 Data is tabulated with Form 2555

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 \$92,900 or less.
- Are filing a calendar year return that covers a 12-month period.

And You:

- Do not have self-employment income.
- Do not have business/moving expenses.
- Do not 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 page 2 of the 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 **do not** 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—
{ 2011 or
any other period of 12 months in a row starting or ending in 2011? } ☐ Yes ☐ No
- If you answered "Yes," you meet this test. Fill in line 2b and then go to line 3.
 - If you answered "No," you **do not** meet this test. You **cannot** 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 **cannot** take the exclusion. **Do not** file this form.

Part II General Information**4** Your foreign address (including country)**5** Your occupation**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 ☐
- b A foreign business ☐
- c Other (specify) ▶ _____ ☐

10a If you filed Form 2555 or 2555-EZ after 1981, enter the last year you filed the form. ▶ _____

- b If you did not file Form 2555 or 2555-EZ after 1981, check here ☐ and go to line 11a now.
- c Have you ever revoked the foreign earned income exclusion? ☐ Yes ☐ No
- d If you answered "Yes," enter the tax year for which the revocation was effective. ▶ _____

11a List your tax home(s) during 2011 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 2011.

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		
14	Enter the number of days in your qualifying period that fall within 2011	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 2011 (see instructions). Be sure to include this amount on Form 1040, line 7	17		
18	Foreign earned income exclusion. Enter the smaller of line 16 or line 17 here and in parentheses on Form 1040, line 21 . Next to the amount enter "2555-EZ." On Form 1040, subtract this amount from your income to arrive at total income on Form 1040, line 22 ►	18		

Part III Days Present in the United States— Complete this part if you were in the United States or its possessions during 2011.

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		
14	Enter the number of days in your qualifying period that fall within 2011 .	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 2011 (see instructions). Be sure to include this amount on Form 1040, line 7	17		
18	Foreign earned income exclusion. Enter the smaller of line 16 or line 17 here and in parentheses on Form 1040, line 21 . Next to the amount enter "2555-EZ." On Form 1040, subtract this amount from your income to arrive at total income on Form 1040, line 22 ►	18		

Form

3468**Investment Credit**

OMB No. 1545-0155

2011Attachment
Sequence No. **174**Department of the Treasury
Internal Revenue Service (99)

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

Name(s) shown on return

Total Forms Filed = 12,648

Identifying number

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

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

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

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

5 Qualifying advanced coal project credit (see instructions):			
a Qualified investment in integrated gasification combined cycle property placed in service during the tax year for projects described in section 48A(d)(3)(B)(i) \$ _____ × 20% (.20)	5a		
b Qualified investment in advanced coal-based generation technology property placed in service during the tax year for projects described in section 48A(d)(3)(B)(ii) \$ _____ × 15% (.15)	5b		
c Qualified investment in advanced coal-based generation technology property placed in service during the tax year for projects described in section 48A(d)(3)(B)(iii) \$ _____ × 30% (.30)	5c		
d Total. Add lines 5a, 5b, and 5c	5d	2,865	
6 Qualifying gasification project credit (see instructions):			
a Qualified investment in qualified gasification property placed in service during the tax year for which credits were allocated or reallocated after October 3, 2008, and that includes equipment that separates and sequesters at least 75% of the project's carbon dioxide emissions \$ _____ × 30% (.30)	6a		
b Qualified investment in property other than in a above placed in service during the tax year \$ _____ × 20% (.20)	6b		
c Total. Add lines 6a and 6b	6c	1,774	
7 Qualifying advanced energy project credit (see instructions): Qualified investment in advanced energy project property placed in service during the tax year \$ _____ × 30% (.30)		7	4,010
8 Qualifying therapeutic discovery project credit (see instructions): Qualified investment in a qualifying therapeutic discovery project \$ _____ × 50% (.50)		8	*
9 Enter the applicable unused investment credit from cooperatives (see instructions)		9	*
10 Add lines 5d, 6c, 7, 8, and 9. Report this amount on Form 3800, line 1a		10	4,960

Part III Rehabilitation Credit and Energy Credit

11 Rehabilitation credit (see instructions for requirements that must be met):			
a Check this box if you are electing under section 47(d)(5) to take your qualified rehabilitation expenditures into account for the tax year in which paid (or, for self-rehabilitated property, when capitalized). See instructions. Note. This election applies to the current tax year and to all later tax years. You may not revoke this election without IRS consent ► <input type="checkbox"/>			
b Enter the dates on which the 24- or 60-month measuring period begins _____ and ends _____			
c Enter the adjusted basis of the building as of the beginning date above (or the first day of your holding period, if later) \$ _____			
d Enter the amount of the qualified rehabilitation expenditures incurred, or treated as incurred, during the period on line 11b above \$ _____ Enter the amount of qualified rehabilitation expenditures and multiply by the percentage shown:			
e Pre-1936 buildings located in the Gulf Opportunity Zone \$ _____ × 13% (.13)	11e	*	
f Pre-1936 buildings affected by a Midwestern disaster \$ _____ × 13% (.13)	11f	*	
g Other pre-1936 buildings \$ _____ × 10% (.10)	11g	678	
h Certified historic structures located in the Gulf Opportunity Zone \$ _____ × 26% (.26)	11h	*	

For Paperwork Reduction Act Notice, see separate instructions.

Cat. No. 12276E

Form **3468** (2011)

* Data not shown because of the small number of sample returns on which it is based.

Form **3468**Department of the Treasury
Internal Revenue Service (99)
Name(s) shown on return**Investment Credit**

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

OMB No. 1545-0155

2011
Attachment
Sequence No. **174**

Total Forms Filed = 12,648

Identifying number

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

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

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

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

5	Qualifying advanced coal project credit (see instructions):			
a	Qualified investment in integrated gasification combined cycle property placed in service during the tax year for projects described in section 48A(d)(3)(B)(i) \$ _____ × 20% (.20)	5a		
b	Qualified investment in advanced coal-based generation technology property placed in service during the tax year for projects described in section 48A(d)(3)(B)(ii) \$ _____ × 15% (.15)	5b		
c	Qualified investment in advanced coal-based generation technology property placed in service during the tax year for projects described in section 48A(d)(3)(B)(iii) \$ _____ × 30% (.30)	5c		
d	Total. Add lines 5a, 5b, and 5c	5d	3,847	
6	Qualifying gasification project credit (see instructions):			
a	Qualified investment in qualified gasification property placed in service during the tax year for which credits were allocated or reallocated after October 3, 2008, and that includes equipment that separates and sequesters at least 75% of the project's carbon dioxide emissions \$ _____ × 30% (.30)	6a		
b	Qualified investment in property other than in a above placed in service during the tax year \$ _____ × 20% (.20)	6b		
c	Total. Add lines 6a and 6b	6c	2,846	
7	Qualifying advanced energy project credit (see instructions): Qualified investment in advanced energy project property placed in service during the tax year \$ _____ × 30% (.30)	7	5,244	
8	Qualifying therapeutic discovery project credit (see instructions): Qualified investment in a qualifying therapeutic discovery project \$ _____ × 50% (.50)	8	*	
9	Enter the applicable unused investment credit from cooperatives (see instructions)	9	*	
10	Add lines 5d, 6c, 7, 8, and 9. Report this amount on Form 3800, line 1a	10	12,316	

Part III Rehabilitation Credit and Energy Credit

11	Rehabilitation credit (see instructions for requirements that must be met):			
a	Check this box if you are electing under section 47(d)(5) to take your qualified rehabilitation expenditures into account for the tax year in which paid (or, for self-rehabilitated property, when capitalized). See instructions. Note. This election applies to the current tax year and to all later tax years. You may not revoke this election without IRS consent ► <input type="checkbox"/>			
b	Enter the dates on which the 24- or 60-month measuring period begins _____ and ends _____			
c	Enter the adjusted basis of the building as of the beginning date above (or the first day of your holding period, if later) \$ _____			
d	Enter the amount of the qualified rehabilitation expenditures incurred, or treated as incurred, during the period on line 11b above \$ _____ Enter the amount of qualified rehabilitation expenditures and multiply by the percentage shown:			
e	Pre-1936 buildings located in the Gulf Opportunity Zone \$ _____ × 13% (.13)	11e	*	
f	Pre-1936 buildings affected by a Midwestern disaster \$ _____ × 13% (.13)	11f	*	
g	Other pre-1936 buildings \$ _____ × 10% (.10)	11g	21,089	
h	Certified historic structures located in the Gulf Opportunity Zone \$ _____ × 26% (.26)	11h	*	

For Paperwork Reduction Act Notice, see separate instructions.

Cat. No. 12276E

Form **3468** (2011)

* Data not shown because of the small number of sample returns on which it is based.

Part III Rehabilitation Credit and Energy Credit (continued)

i	Certified historic structures affected by a Midwestern disaster	\$ _____ × 26% (.26)	11i	*	
j	Other certified historic structures	\$ _____ × 20% (.20)	11j	1,979	
For properties identified on lines 11h, 11i, or 11j, complete lines 11k and 11l.					
k	Enter the assigned NPS project number or the pass-through entity's employer identification number (see instructions)				
l	Enter the date that the NPS approved the Request for Certification of Completed Work (see instructions)				
m	Rehabilitation credit from an electing large partnership (Schedule K-1 (Form 1065-B), box 9) . .		11m	0	
12	Energy credit:				
a	Basis of property using geothermal energy or solar energy (acquired before January 1, 2006, and the basis attributable to construction, reconstruction, or erection by the taxpayer before January 1, 2006) placed in service during the tax year (see instructions) \$ _____ × 10% (.10)		12a	960	
b	Basis of property using solar illumination or solar energy placed in service during the tax year that was acquired after December 31, 2005, and the basis attributable to construction, reconstruction, or erection by the taxpayer after December 31, 2005 (see instructions) \$ _____ × 30% (.30)		12b	1,779	
Qualified fuel cell property (see instructions):					
c	Basis of property placed in service during the tax year that was acquired after December 31, 2005, and before October 4, 2008, and the basis attributable to construction, reconstruction, or erection by the taxpayer after December 31, 2005, and before October 4, 2008 \$ _____ × 30% (.30)		12c		
d	Applicable kilowatt capacity of property on line 12c (see instructions) ► _____ × \$1,000		12d		
e	Enter the lesser of line 12c or line 12d		12e	*	
f	Basis of property placed in service during the tax year that was acquired after October 3, 2008, and the basis attributable to construction, reconstruction, or erection by the taxpayer after October 3, 2008 \$ _____ × 30% (.30)		12f		
g	Applicable kilowatt capacity of property on line 12f (see instructions) ► _____ × \$3,000		12g		
h	Enter the lesser of line 12f or line 12g		12h	*	
Qualified microturbine property (see instructions):					
i	Basis of property placed in service during the tax year that was acquired after December 31, 2005, and the basis attributable to construction, reconstruction, or erection by the taxpayer after December 31, 2005 \$ _____ × 10% (.10)		12i		
j	Kilowatt capacity of property on line 12i ► _____ × \$200		12j		
k	Enter the lesser of line 12i or line 12j		12k	0	

2011 ESTIMATED DATA LINE COUNTS - (ALL FIGURES ARE ESTIMATES BASED ON SAMPLES)
AMOUNTS OF SELECTED LINES FILED (IN THOUSANDS OF DOLLARS)

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Form 3468 (2011)

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Part III Rehabilitation Credit and Energy Credit (continued)

i	Certified historic structures affected by a Midwestern disaster	\$ _____ × 26% (.26)	11i	*	
j	Other certified historic structures	\$ _____ × 20% (.20)	11j	98,513	
For properties identified on lines 11h, 11i, or 11j, complete lines 11k and 11l.					
k	Enter the assigned NPS project number or the pass-through entity's employer identification number (see instructions)				
l	Enter the date that the NPS approved the Request for Certification of Completed Work (see instructions)				
m	Rehabilitation credit from an electing large partnership (Schedule K-1 (Form 1065-B), box 9) . .		11m	0	
12	Energy credit:				
a	Basis of property using geothermal energy or solar energy (acquired before January 1, 2006, and the basis attributable to construction, reconstruction, or erection by the taxpayer before January 1, 2006) placed in service during the tax year (see instructions)				
		\$ _____ × 10% (.10)	12a	60,059	
b	Basis of property using solar illumination or solar energy placed in service during the tax year that was acquired after December 31, 2005, and the basis attributable to construction, reconstruction, or erection by the taxpayer after December 31, 2005 (see instructions)				
		\$ _____ × 30% (.30)	12b	70,866	
Qualified fuel cell property (see instructions):					
c	Basis of property placed in service during the tax year that was acquired after December 31, 2005, and before October 4, 2008, and the basis attributable to construction, reconstruction, or erection by the taxpayer after December 31, 2005, and before October 4, 2008				
		\$ _____ × 30% (.30)	12c		
d	Applicable kilowatt capacity of property on line 12c (see instructions) ► _____ × \$1,000		12d		
e	Enter the lesser of line 12c or line 12d		12e	*	
f	Basis of property placed in service during the tax year that was acquired after October 3, 2008, and the basis attributable to construction, reconstruction, or erection by the taxpayer after October 3, 2008				
		\$ _____ × 30% (.30)	12f		
g	Applicable kilowatt capacity of property on line 12f (see instructions) ► _____ × \$3,000		12g		
h	Enter the lesser of line 12f or line 12g		12h	*	
Qualified microturbine property (see instructions):					
i	Basis of property placed in service during the tax year that was acquired after December 31, 2005, and the basis attributable to construction, reconstruction, or erection by the taxpayer after December 31, 2005				
		\$ _____ × 10% (.10)	12i		
j	Kilowatt capacity of property on line 12i ► _____ × \$200		12j		
k	Enter the lesser of line 12i or line 12j		12k	0	

Form **3468** (2011)

* Data not shown because of the small number of sample returns on which it is based.

Part III Rehabilitation Credit and Energy Credit (continued)

Combined heat and power system property (see instructions): Caution. You cannot claim this credit if the electrical capacity of the property is more than 50 megawatts or 67,000 horsepower.			
l	Basis of property placed in service during the tax year that was acquired after October 3, 2008, and the basis attributable to construction, reconstruction, or erection by the taxpayer after October 3, 2008 \$ _____ × 10% (.10)	12l	
m	If the electrical capacity of the property is measured in: • Megawatts, divide 15 by the megawatt capacity. Enter 1.0 if the capacity is 15 megawatts or less. • Horsepower, divide 20,000 by the horsepower. Enter 1.0 if the capacity is 20,000 horsepower or less	12m	
n	Multiply line 12l by line 12m	12n	*
Qualified small wind energy property (see instructions):			
o	Basis of property placed in service during the tax year that was acquired after October 3, 2008, and before January 1, 2009, and the basis attributable to the construction, reconstruction, or erection by the taxpayer after October 3, 2008, and before January 1, 2009 \$ _____ × 30% (.30)	12o	
p	Enter the smaller of line 12o or \$4,000	12p	*
q	Basis of property placed in service during the tax year that was acquired after December 31, 2008, and the basis attributable to construction, reconstruction, or erection by the taxpayer after December 31, 2008 \$ _____ × 30% (.30)	12q	*
Geothermal heat pump systems (see instructions):			
r	Basis of property placed in service during the tax year that was acquired after October 3, 2008, and the basis attributable to construction, reconstruction, or erection by the taxpayer after October 3, 2008 \$ _____ × 10% (.10)	12r	2,152
Qualified investment credit facility property (see instructions):			
s	Basis of property placed in service during the tax year . . . \$ _____ × 30% (.30)	12s	*
13	Enter the applicable unused investment credit from cooperatives (see instructions)	13	*
14	Add lines 11e through 11j, 11m, 12a, 12b, 12e, 12h, 12k, 12n, 12p, 12q, 12r, 12s, and 13. Report this amount on Form 3800, line 4a	14	7,641

Form **3468** (2011)

* Data not shown because of the small number of sample returns on which it is based.

Part III Rehabilitation Credit and Energy Credit (continued)

Combined heat and power system property (see instructions): Caution. You cannot claim this credit if the electrical capacity of the property is more than 50 megawatts or 67,000 horsepower.			
l	Basis of property placed in service during the tax year that was acquired after October 3, 2008, and the basis attributable to construction, reconstruction, or erection by the taxpayer after October 3, 2008 \$ _____ × 10% (.10)	12l	
m	If the electrical capacity of the property is measured in: • Megawatts, divide 15 by the megawatt capacity. Enter 1.0 if the capacity is 15 megawatts or less. • Horsepower, divide 20,000 by the horsepower. Enter 1.0 if the capacity is 20,000 horsepower or less	12m	.
n	Multiply line 12l by line 12m	12n	*
Qualified small wind energy property (see instructions):			
o	Basis of property placed in service during the tax year that was acquired after October 3, 2008, and before January 1, 2009, and the basis attributable to the construction, reconstruction, or erection by the taxpayer after October 3, 2008, and before January 1, 2009 \$ _____ × 30% (.30)	12o	
p	Enter the smaller of line 12o or \$4,000	12p	*
q	Basis of property placed in service during the tax year that was acquired after December 31, 2008, and the basis attributable to construction, reconstruction, or erection by the taxpayer after December 31, 2008 \$ _____ × 30% (.30)	12q	*
Geothermal heat pump systems (see instructions):			
r	Basis of property placed in service during the tax year that was acquired after October 3, 2008, and the basis attributable to construction, reconstruction, or erection by the taxpayer after October 3, 2008 \$ _____ × 10% (.10)	12r	4,108
Qualified investment credit facility property (see instructions):			
s	Basis of property placed in service during the tax year . . . \$ _____ × 30% (.30)	12s	*
13	Enter the applicable unused investment credit from cooperatives (see instructions)	13	*
14	Add lines 11e through 11j, 11m, 12a, 12b, 12e, 12h, 12k, 12n, 12p, 12q, 12r, 12s, and 13. Report this amount on Form 3800, line 4a	14	310,277

* Data not shown because of the small number of sample returns on which it is based.

Form **3800****General Business Credit**

OMB No. 1545-0895

Department of the Treasury
Internal Revenue Service (99)

▶ See separate instructions.

▶ Attach to your tax return.

2011
Attachment
Sequence No. **22**

Name(s) shown on return

Total Forms Filed = 738,094

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	150,373	
2	Passive activity credits from line 2 of all Parts III with box B checked	2	92,024	
3	Enter the applicable passive activity credits allowed for 2011 (see instructions)	3	62,559	
4	Carryforward of general business credit to 2011. Enter the amount from line 2 of Part III with box C checked. See instructions for schedule to attach	4	127,348	
5	Carryback of general business credit from 2012. 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	309,015	

Part II Allowable Credit

7	Regular tax before credits: • Individuals. Enter the amount from Form 1040, line 44, or Form 1040NR, line 42 . • Corporations. Enter the amount from Form 1120, Schedule J, Part I, line 2; or the applicable line of your return • Estates and trusts. Enter the sum of the amounts from Form 1041, Schedule G, lines 1a and 1b; or the amount from the applicable line of your return	7		
8	Alternative minimum tax: • Individuals. Enter the amount from Form 6251, line 35 • Corporations. Enter the amount from Form 4626, line 14 • Estates and trusts. Enter the amount from Schedule I (Form 1041), line 56	8	236,816	
9	Add lines 7 and 8	9		
10a	Foreign tax credit	10a		
b	Personal credits from Form 1040 or 1040NR (see instructions)	10b	147,525	
c	Add lines 10a and 10b	10c	362,105	
11	Net income tax. Subtract line 10c from line 9. If zero, skip lines 12 through 15 and enter -0- on line 16a	11	644,244	
12	Net regular tax. Subtract line 10c from line 7. If zero or less, enter -0-	12	639,947	
13	Enter 25% (.25) of the excess, if any, of line 12 over \$25,000 (see instructions)	13	339,006	
14	Tentative minimum tax: • Individuals. Enter the amount from Form 6251, line 33 • Corporations. Enter the amount from Form 4626, line 12 • Estates and trusts. Enter the amount from Schedule I (Form 1041), line 54	14	536,083	
15	Enter the greater of line 13 or line 14	15	536,953	
16a	Subtract line 15 from line 11. If zero or less, enter -0-	16a	398,674	
b	For a corporation electing to accelerate the research credit, enter the bonus depreciation amount attributable to the research credit (see instructions)	16b		
c	Add lines 16a and 16b	16c		
17a	Enter the smaller of line 6 or line 16c C corporations: See the line 17a instructions if there has been an ownership change, acquisition, or reorganization.	17a		
b	Enter the smaller of line 6 or line 16a. If you made an entry on line 16b, go to line 17c; otherwise, skip line 17c (see instructions)	17b	152,684	
c	Subtract line 17b from line 17a. This is the refundable amount for a corporation electing to accelerate the research credit. Include this amount on Form 1120, Schedule J, Part II, line 19c (or the applicable line of your return)	17c		

Form **3800**Department of the Treasury
Internal Revenue Service (99)

Name(s) shown on return

General Business Credit

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

OMB No. 1545-0895

2011
Attachment
Sequence No. **22**

Total Forms Filed = 738,094

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	776,701	
2	Passive activity credits from line 2 of all Parts III with box B checked 2 130,532			
3	Enter the applicable passive activity credits allowed for 2011 (see instructions)	3	156,071	
4	Carryforward of general business credit to 2011. Enter the amount from line 2 of Part III with box C checked. See instructions for schedule to attach	4	2,970,936	
5	Carryback of general business credit from 2012. 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	3,903,587	

Part II Allowable Credit

7	Regular tax before credits: • Individuals. Enter the amount from Form 1040, line 44, or Form 1040NR, line 42 . • Corporations. Enter the amount from Form 1120, Schedule J, Part I, line 2; or the applicable line of your return • Estates and trusts. Enter the sum of the amounts from Form 1041, Schedule G, lines 1a and 1b; or the amount from the applicable line of your return	7		
8	Alternative minimum tax: • Individuals. Enter the amount from Form 6251, line 35 • Corporations. Enter the amount from Form 4626, line 14 • Estates and trusts. Enter the amount from Schedule I (Form 1041), line 56	8	4,719,663	
9	Add lines 7 and 8	9		
10a	Foreign tax credit	10a		
b	Personal credits from Form 1040 or 1040NR (see instructions)	10b	250,687	
c	Add lines 10a and 10b	10c	3,574,271	
11	Net income tax. Subtract line 10c from line 9. If zero, skip lines 12 through 15 and enter -0- on line 16a	11	95,544,604	
12	Net regular tax. Subtract line 10c from line 7. If zero or less, enter -0-	12	90,828,391	
13	Enter 25% (.25) of the excess, if any, of line 12 over \$25,000 (see instructions)	13	19,871,345	
14	Tentative minimum tax: • Individuals. Enter the amount from Form 6251, line 33 • Corporations. Enter the amount from Form 4626, line 12 • Estates and trusts. Enter the amount from Schedule I (Form 1041), line 54	14	88,803,349	
15	Enter the greater of line 13 or line 14	15	88,831,514	
16a	Subtract line 15 from line 11. If zero or less, enter -0-	16a	6,809,985	
b	For a corporation electing to accelerate the research credit, enter the bonus depreciation amount attributable to the research credit (see instructions)	16b		
c	Add lines 16a and 16b	16c		
17a	Enter the smaller of line 6 or line 16c C corporations: See the line 17a instructions if there has been an ownership change, acquisition, or reorganization.	17a		
b	Enter the smaller of line 6 or line 16a. If you made an entry on line 16b, go to line 17c; otherwise, skip line 17c (see instructions)	17b	600,195	
c	Subtract line 17b from line 17a. This is the refundable amount for a corporation electing to accelerate the research credit. Include this amount on Form 1120, Schedule J, Part II, line 19c (or the applicable line of your return)	17c		

Part II Allowable Credit (Continued)**Note.** If you are not required to report any amounts on lines 22 or 24 below, skip lines 18 through 25 and enter -0- on line 26.

18	Multiply line 14 by 75% (.75) (see instructions)	18	42,620	
19	Enter the greater of line 13 or line 18	19	42,674	
20	Subtract line 19 from line 11. If zero or less, enter -0-	20	52,538	
21	Subtract line 17b from line 20. If zero or less, enter -0-	21	52,408	
22	Combine the amounts from line 3 of all Parts III with box A, C, or D checked	22	16,753	
23	Passive activity credit from line 3 of all Parts III with box B checked	23	4,860	
24	Enter the applicable passive activity credit allowed for 2011 (see instructions)	24	2,100	
25	Add lines 22 and 24	25	19,849	
26	Empowerment zone and renewal community employment credit allowed. Enter the smaller of line 21 or line 25	26	16,150	
27	Subtract line 13 from line 11. If zero or less, enter -0-	27	644,243	
28	Add lines 17b and 26	28	165,076	
29	Subtract line 28 from line 27. If zero or less, enter -0-	29	629,405	
30	Enter the general business credit from line 5 of all Parts III with box A checked	30	185,330	
31	Enter the total eligible small business credit from line 6 of all Parts III with box E checked	31	108,483	
32	Passive activity credits from line 5 of all Parts III with box B checked and line 6 of all Parts III with box F checked	32	129,477	
33	Enter the applicable passive activity credits allowed for 2011 (see instructions)	33	77,838	
34	Carryforward of business credit to 2011. 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 schedule to attach	34	58,603	
35	Carryback of business credit from 2012. Enter the amount from line 5 of Part III with box D checked and line 6 of Part III with box H checked (see instructions)	35		
36	Add lines 30, 31, 33, 34, and 35	36	386,682	
37	Enter the smaller of line 29 or line 36	37	342,687	
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. Form 1040, line 53, or Form 1040NR, line 50 • Corporations. Form 1120, Schedule J, Part I, line 5c • Estates and trusts. Form 1041, Schedule G, line 2b 	38	487,030	

2011 ESTIMATED DATA LINE COUNTS - (ALL FIGURES ARE ESTIMATES BASED ON SAMPLES)
AMOUNTS OF SELECTED LINES FILED (IN THOUSANDS OF DOLLARS)

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Form 3800 (2011)

Page **2**

Part II Allowable Credit (Continued)

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

18	Multiply line 14 by 75% (.75) (see instructions)	18	10,629,915	
19	Enter the greater of line 13 or line 18	19	10,629,507	
20	Subtract line 19 from line 11. If zero or less, enter -0-	20	4,569,861	
21	Subtract line 17b from line 20. If zero or less, enter -0-	21	4,432,723	
22	Combine the amounts from line 3 of all Parts III with box A, C, or D checked	22	105,836	
23	Passive activity credit from line 3 of all Parts III with box B checked	23	5,383	
24	Enter the applicable passive activity credit allowed for 2011 (see instructions)	24	3,754	
25	Add lines 22 and 24	25	128,927	
26	Empowerment zone and renewal community employment credit allowed. Enter the smaller of line 21 or line 25	26	41,627	
27	Subtract line 13 from line 11. If zero or less, enter -0-	27	75,673,054	
28	Add lines 17b and 26	28	641,822	
29	Subtract line 28 from line 27. If zero or less, enter -0-	29	75,031,232	
30	Enter the general business credit from line 5 of all Parts III with box A checked	30	946,633	
31	Enter the total eligible small business credit from line 6 of all Parts III with box E checked	31	734,752	
32	Passive activity credits from line 5 of all Parts III with box B checked and line 6 of all Parts III with box F checked	32	481,153	
33	Enter the applicable passive activity credits allowed for 2011 (see instructions)	33	256,282	
34	Carryforward of business credit to 2011. 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 schedule to attach	34	1,110,061	
35	Carryback of business credit from 2012. Enter the amount from line 5 of Part III with box D checked and line 6 of Part III with box H checked (see instructions)	35		
36	Add lines 30, 31, 33, 34, and 35	36	3,043,277	
37	Enter the smaller of line 29 or line 36	37	1,737,069	
38	Credit allowed for the current year. Add lines 28 and 37. Report the amount from line 38 (if smaller than the sum of Part I, line 6, and Part II, lines 25 and 36, see instructions) as indicated below or on the applicable line of your return: • Individuals. Form 1040, line 53, or Form 1040NR, line 50 • Corporations. Form 1120, Schedule J, Part I, line 5c • Estates and trusts. Form 1041, Schedule G, line 2b	38	2,406,661	

Form **3800** (2011)

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** ☐ Eligible Small Business Credit From a Non-Passive Activity
B ☐ General Business Credit From a Passive Activity **F** ☐ Eligible Small Business Credit From a Passive Activity
C ☐ General Business Credit Carryforwards **G** ☐ Eligible Small Business Credit Carryforwards
D ☐ General Business Credit Carrybacks **H** ☐ Eligible Small Business Credit Carrybacks
I If you are filing more than one Part III with box A, B, E, or F checked, complete and attach first an additional Part III combining amounts from all Parts III with box A, B, E, or F checked. Check here if this is the consolidated Part III . 126,205 . . . ☐

(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)	1a	26,513	
b	Reserved for future use	1b		
c	Increasing research activities (Form 6765)	1c	74,902	
d	Low-income housing (Form 8586, Part I only)	1d	49,070	
e	Disabled access (Form 8826) (do not enter more than \$5,000 in column (c) of Parts III with box A, B, E, or F checked, combined)	1e	9,988	
f	Renewable electricity, refined coal, and Indian coal production (Form 8835)	1f	5,242	
g	Indian employment (Form 8845)	1g	11,440	
h	Orphan drug (Form 8820)	1h	1,082	
i	New markets (Form 8874)	1i	900	
j	Small employer pension plan startup costs (Form 8881) (do not enter more than \$500 in column (c) of Parts III with box A, B, E, or F checked, combined)	1j	4,583	
k	Employer-provided child care facilities and services (Form 8882)	1k	12,560	
l	Biodiesel and renewable diesel fuels (attach Form 8864)	1l	6,129	
m	Low sulfur diesel fuel production (Form 8896)	1m	558	
n	Distilled spirits (Form 8906)	1n	129	
o	Nonconventional source fuel (Form 8907)	1o	11,197	
p	Energy efficient home (Form 8908)	1p	6,115	
q	Energy efficient appliance (Form 8909)	1q	773	
r	Alternative motor vehicle (Form 8910)	1r	5,306	
s	Alternative fuel vehicle refueling property (Form 8911)	1s	3,223	
t	Reserved for future use	1t		
u	Mine rescue team training (Form 8923)	1u	17	
v	Agricultural chemicals security (Form 8931) (do not enter more than \$2 million in column (c) of Parts III with box A, B, E, or F checked, combined)	1v	158	
w	Employer differential wage payments (Form 8932)	1w	352	
x	Carbon dioxide sequestration (Form 8933)	1x	*	
y	Qualified plug-in electric drive motor vehicle (Form 8936)	1y	1,530	
z	Qualified plug-in electric vehicle (Form 8834, Part I only)	1z	227	
aa	New hire retention (Form 5884-B)	1aa	107,651	
bb	General credits from an electing large partnership (Schedule K-1 (Form 1065-B))	1bb	4,124	
zz	Other	1zz	23,420	
2	Add lines 1a through 1zz and enter here	2		
3	Enter the amount from Form 8844	3	31,030	
4a	Investment (Form 3468, Part III) (attach Form 3468)	4a	10,645	
b	Work opportunity (Form 5884)	4b		
c	Alcohol and cellulosic biofuel fuels (Form 6478)	4c	18,543	
d	Low-income housing (Form 8586, Part II)	4d	8,114	
e	Renewable electricity, refined coal, and Indian coal production (Form 8835)	4e	1,629	
f	Employer social security and Medicare taxes paid on certain employee tips (Form 8846)	4f	84,733	
g	Qualified railroad track maintenance (Form 8900)	4g	343	
h	Small employer health insurance premiums (Form 8941)	4h	186,400	
i	Reserved for future use	4i		
j	Reserved for future use	4j		
z	Other	4z	10,358	
5	Add lines 4a through 4z and enter here	5		
6	Add lines 2, 3, and 5	6		

* Data not shown because of the small number of sample returns on which it is based.

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

I If you are filing more than one Part III with box A, B, E, or F checked, complete and attach first an additional Part III combining amounts from all Parts III with box A, B, E, or F checked. Check here if this is the consolidated Part III . . . 0 . . . ☐

(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)	1a	409,399	
b	Reserved for future use	1b		
c	Increasing research activities (Form 6765)	1c	1,040,613	
d	Low-income housing (Form 8586, Part I only)	1d	342,661	
e	Disabled access (Form 8826) (do not enter more than \$5,000 in column (c) of Parts III with box A, B, E, or F checked, combined)	1e	37,818	
f	Renewable electricity, refined coal, and Indian coal production (Form 8835)	1f	31,396	
g	Indian employment (Form 8845)	1g	94,639	
h	Orphan drug (Form 8820)	1h	7,556	
i	New markets (Form 8874)	1i	11,339	
j	Small employer pension plan startup costs (Form 8881) (do not enter more than \$500 in column (c) of Parts III with box A, B, E, or F checked, combined)	1j	1,990	
k	Employer-provided child care facilities and services (Form 8882)	1k	11,353	
l	Biodiesel and renewable diesel fuels (attach Form 8864)	1l	14,768	
m	Low sulfur diesel fuel production (Form 8896)	1m	52,582	
n	Distilled spirits (Form 8906)	1n	5,790	
o	Nonconventional source fuel (Form 8907)	1o	53,668	
p	Energy efficient home (Form 8908)	1p	150,321	
q	Energy efficient appliance (Form 8909)	1q	2,130	
r	Alternative motor vehicle (Form 8910)	1r	30,781	
s	Alternative fuel vehicle refueling property (Form 8911)	1s	7,301	
t	Reserved for future use	1t		
u	Mine rescue team training (Form 8923)	1u	75	
v	Agricultural chemicals security (Form 8931) (do not enter more than \$2 million in column (c) of Parts III with box A, B, E, or F checked, combined)	1v	1,423	
w	Employer differential wage payments (Form 8932)	1w	194	
x	Carbon dioxide sequestration (Form 8933)	1x	*	
y	Qualified plug-in electric drive motor vehicle (Form 8936)	1y	5,481	
z	Qualified plug-in electric vehicle (Form 8834, Part I only)	1z	761	
aa	New hire retention (Form 5884-B)	1aa	173,593	
bb	General credits from an electing large partnership (Schedule K-1 (Form 1065-B))	1bb	11,270	
zz	Other	1zz	716,155	
2	Add lines 1a through 1zz and enter here	2		
3	Enter the amount from Form 8844	3	130,205	
4a	Investment (Form 3468, Part III) (attach Form 3468)	4a	477,612	
b	Work opportunity (Form 5884)	4b		
c	Alcohol and cellulosic biofuel fuels (Form 6478)	4c	106,843	
d	Low-income housing (Form 8586, Part II)	4d	46,585	
e	Renewable electricity, refined coal, and Indian coal production (Form 8835)	4e	47,840	
f	Employer social security and Medicare taxes paid on certain employee tips (Form 8846)	4f	805,448	
g	Qualified railroad track maintenance (Form 8900)	4g	207,530	
h	Small employer health insurance premiums (Form 8941)	4h	330,904	
i	Reserved for future use	4i		
j	Reserved for future use	4j		
z	Other	4z	112,212	
5	Add lines 4a through 4z and enter here	5		
6	Add lines 2, 3, and 5	6		

* Data not shown because of the small number of sample returns on which it is based.

Form **3903**Department of the Treasury
Internal Revenue Service (99)**Moving Expenses**► **Attach to Form 1040 or Form 1040NR.**

OMB No. 1545-0074

2011
Attachment
Sequence No. **170**

Name(s) shown on return

Total Forms Filed = 1,086,065

Your social security number

Before you begin:

- ✓ See the **Distance Test** and **Time Test** in the instructions to find out if you can deduct your moving expenses.
- ✓ See **Members of the Armed Forces** in the instructions, if applicable.

1	Transportation and storage of household goods and personal effects (see instructions)	1	918,892	
2	Travel (including lodging) from your old home to your new home (see instructions). Do not include the cost of meals	2	854,243	
3	Add lines 1 and 2	3	1,047,391	
4	Enter the total amount your employer paid you for the expenses listed on lines 1 and 2 that is not included in box 1 of your Form W-2 (wages). This amount should be shown in box 12 of your Form W-2 with code P	4	168,318	
5	Is line 3 more than line 4? <input type="checkbox"/> No. You cannot deduct your moving expenses. If line 3 is less than line 4, subtract line 3 from line 4 and include the result on Form 1040, line 7, or Form 1040NR, line 8. <input type="checkbox"/> Yes. Subtract line 4 from line 3. Enter the result here and on Form 1040, line 26, or Form 1040NR, line 26. This is your moving expense deduction	5	1,009,710	

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

Cat. No. 12490K

Form **3903** (2011)

Form **3903**Department of the Treasury
Internal Revenue Service (99)**Moving Expenses**► **Attach to Form 1040 or Form 1040NR.**

OMB No. 1545-0074

2011
Attachment
Sequence No. **170**

Name(s) shown on return

Total Forms Filed = 1,086,065

Your social security number

Before you begin: ✓ See the **Distance Test** and **Time Test** in the instructions to find out if you can deduct your moving expenses.
✓ See **Members of the Armed Forces** in the instructions, if applicable.

1	Transportation and storage of household goods and personal effects (see instructions)	1	2,307,736	
2	Travel (including lodging) from your old home to your new home (see instructions). Do not include the cost of meals	2	917,254	
3	Add lines 1 and 2	3	3,224,990	
4	Enter the total amount your employer paid you for the expenses listed on lines 1 and 2 that is not included in box 1 of your Form W-2 (wages). This amount should be shown in box 12 of your Form W-2 with code P	4	369,589	
5	Is line 3 more than line 4? <input type="checkbox"/> No. You cannot deduct your moving expenses. If line 3 is less than line 4, subtract line 3 from line 4 and include the result on Form 1040, line 7, or Form 1040NR, line 8. <input type="checkbox"/> Yes. Subtract line 4 from line 3. Enter the result here and on Form 1040, line 26, or Form 1040NR, line 26. This is your moving expense deduction	5	2,901,124	

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

Cat. No. 12490K

Form **3903** (2011)

Form **4136****Credit for Federal Tax Paid on Fuels**

OMB No. 1545-0162

2011Attachment
Sequence No. **23**Department of the Treasury
Internal Revenue Service (99)

► See the separate instructions.

► For information about Form 4136 and its instructions, go to www.irs.gov/form4136.

Name (as shown on your income tax return)

Taxpayer identification number

Data on this form reflects only Form 1040 filers, not business or fiduciary filers

Total Forms Filed = 481,731

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

1 Nontaxable Use of Gasoline

Note. CRN is credit reference number.

	(a) Type of use	(b) Rate	(c) Gallons	(d) Amount of credit	(e) CRN
a	Off-highway business use			\$ 450,832	
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)			\$ 771	
b	Other nontaxable use (see Caution above line 1)			1,398	
c	Exported			0	
d	LUST tax on aviation fuels used in foreign trade			0	

*See instructions for possible rate changes.

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			\$ 46,034	
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			\$ 10,776	
b	Use on a farm for farming purposes				
c	Use in certain intercity and local buses (see Caution above line 1)			1,005	
d	Exported			0	
e	Nontaxable use taxed at \$.044			0	
f	Nontaxable use taxed at \$.219			*	

For Paperwork Reduction Act Notice, see the separate instructions.

Cat. No. 12625R

Form **4136** (2011)

* Data not shown because of the small number of sample returns on which it is based.

Form **4136****Credit for Federal Tax Paid on Fuels**

OMB No. 1545-0162

2011Attachment
Sequence No. **23**Department of the Treasury
Internal Revenue Service (99)

► See the separate instructions.

► For information about Form 4136 and its instructions, go to www.irs.gov/form4136.

Name (as shown on your income tax return)

Taxpayer identification number

Data on this form reflects only Form 1040 filers, not business or fiduciary filers

Total Forms Filed = 481,731

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

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

	(a) Type of use	(b) Rate	(c) Gallons	(d) Amount of credit	(e) CRN
a	Off-highway business use			\$ 324,236	
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)			\$ 404	
b	Other nontaxable use (see Caution above line 1)			836	
c	Exported			0	
d	LUST tax on aviation fuels used in foreign trade			0	

*See instructions for possible rate changes.

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			\$ 18,175	
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			\$ 7,037	
b	Use on a farm for farming purposes				
c	Use in certain intercity and local buses (see Caution above line 1)			54	
d	Exported			0	
e	Nontaxable use taxed at \$.044			0	
f	Nontaxable use taxed at \$.219			*	

For Paperwork Reduction Act Notice, see the separate instructions.

Cat. No. 12625R

Form **4136** (2011)

* Data not shown because of the small number of sample returns on which it is based.

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

	(a) Type of use	(b) Rate	(c) Gallons	(d) Amount of credit	(e) CRN
a	Kerosene used in commercial aviation (other than foreign trade) taxed at \$.244			\$ 40	
b	Kerosene used in commercial aviation (other than foreign trade) taxed at \$.219*			54	
c	Nontaxable use (other than use by state or local government) taxed at \$.244			10,776	
d	Nontaxable use (other than use by state or local government) taxed at \$.219*			*	
e	LUST tax on aviation fuels used in foreign trade			0	

*See instructions for possible rate changes.

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			\$ 46,034	
b Use in certain intercity and local buses			*	

7 Sales by Registered Ultimate Vendors of Undyed Kerosene (Other Than Kerosene For Use in Aviation)**Registration No. ►**

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

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

	(b) Rate	(c) Gallons	(d) Amount of credit	(e) CRN
a Use by a state or local government			\$ 10,776	
b Sales from a blocked pump				
c Use in certain intercity and local buses			1,005	

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*			\$ 54	
b	Use in commercial aviation (other than foreign trade) taxed at \$.244			40	
c	Nonexempt use in noncommercial aviation			*	
d	Other nontaxable uses taxed at \$.244			10,776	
e	Other nontaxable uses taxed at \$.219*			*	
f	LUST tax on aviation fuels used in foreign trade			0	

*See instructions for possible rate changes.

* Data not shown because of the small number of sample returns on which it is based.

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

	(a) Type of use	(b) Rate	(c) Gallons	(d) Amount of credit	(e) CRN
a	Kerosene used in commercial aviation (other than foreign trade) taxed at \$.244			\$ 185	
b	Kerosene used in commercial aviation (other than foreign trade) taxed at \$.219*			954	
c	Nontaxable use (other than use by state or local government) taxed at \$.244			7,037	
d	Nontaxable use (other than use by state or local government) taxed at \$.219*			*	
e	LUST tax on aviation fuels used in foreign trade			0	

*See instructions for possible rate changes.

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			\$ 18,175	
b Use in certain intercity and local buses			*	

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

Registration No. ►

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

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

	(b) Rate	(c) Gallons	(d) Amount of credit	(e) CRN
a Use by a state or local government			\$ 7,037	
b Sales from a blocked pump				
c Use in certain intercity and local buses			54	

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*			\$ 954	
b	Use in commercial aviation (other than foreign trade) taxed at \$.244			185	
c	Nonexempt use in noncommercial aviation			*	
d	Other nontaxable uses taxed at \$.244			7,037	
e	Other nontaxable uses taxed at \$.219*			*	
f	LUST tax on aviation fuels used in foreign trade			0	

*See instructions for possible rate changes.

9 Alcohol Fuel Mixture Credit**Registration No. ►**

Claimant produced an alcohol fuel mixture by mixing taxable fuel with alcohol. The alcohol fuel mixture was sold by the claimant to any person for use as a fuel or was used as a fuel by the claimant.

	(b) Rate	(c) Gallons of alcohol	(d) Amount of credit	(e) CRN
a Alcohol fuel mixtures containing ethanol			\$ *	
b Alcohol fuel mixtures containing alcohol (other than ethanol)			0	

* These credits were scheduled to expire December 31, 2011

10 Biodiesel or Renewable Diesel Mixture Credit**Registration No. ►**

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

	(b) Rate	(c) Gallons of biodiesel or renewable diesel	(d) Amount of credit	(e) CRN
a Biodiesel (other than agri-biodiesel) mixtures			\$ *	
b Agri-biodiesel mixtures			*	
c Renewable diesel mixtures			0	

* These credits were scheduled to expire December 31, 2011

11 Nontaxable Use of Alternative Fuel

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

	(a) Type of use	(b) Rate	(c) Gallons or gasoline gallon equivalents (GGE)	(d) Amount of credit	(e) CRN
a Liquefied petroleum gas (LPG)				\$ 419	
b "P Series" fuels				*	
c Compressed natural gas (CNG) (GGE = 126.67 cu. ft.)				*	
d Liquefied hydrogen				0	
e Any liquid fuel derived from coal (including peat) through the Fischer-Tropsch process				0	
f Liquid fuel derived from biomass				0	
g Liquefied natural gas (LNG)				*	
h Liquefied gas derived from biomass				0	

12 Alternative Fuel Credit and Alternative Fuel Mixture Credit**Registration No. ►**

	(b) Rate	(c) Gallons or gasoline gallon equivalents (GGE)	(d) Amount of credit	(e) CRN
a Liquefied petroleum gas (LPG)			\$ 2,124	
b "P Series" fuels			*	
c Compressed natural gas (CNG) (GGE = 121 cu. ft.)			*	
d Liquefied hydrogen			0	
e Any liquid fuel derived from coal (including peat) through the Fischer-Tropsch process			0	
f Liquid fuel derived from biomass			0	
g Liquefied natural gas (LNG)			*	
h Liquefied gas derived from biomass			0	
i Compressed gas derived from biomass (GGE = 121 cu. ft.)			0	

* These credits were scheduled to expire December 31, 2011.

Form **4136** (2011)

* Data not shown because of the small number of sample returns on which it is based.

9 Alcohol Fuel Mixture Credit

Registration No. ►

Claimant produced an alcohol fuel mixture by mixing taxable fuel with alcohol. The alcohol fuel mixture was sold by the claimant to any person for use as a fuel or was used as a fuel by the claimant.

	(b) Rate	(c) Gallons of alcohol	(d) Amount of credit	(e) CRN
a Alcohol fuel mixtures containing ethanol			\$ *	
b Alcohol fuel mixtures containing alcohol (other than ethanol)			0	

* These credits were scheduled to expire December 31, 2011

10 Biodiesel or Renewable Diesel Mixture Credit

Registration No. ►

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

	(b) Rate	(c) Gallons of biodiesel or renewable diesel	(d) Amount of credit	(e) CRN
a Biodiesel (other than agri-biodiesel) mixtures			\$ *	
b Agri-biodiesel mixtures			*	
c Renewable diesel mixtures			0	

* These credits were scheduled to expire December 31, 2011

11 Nontaxable Use of Alternative Fuel

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

	(a) Type of use	(b) Rate	(c) Gallons or gasoline gallon equivalents (GGE)	(d) Amount of credit	(e) CRN
a Liquefied petroleum gas (LPG)				\$ 313	
b "P Series" fuels				*	
c Compressed natural gas (CNG) (GGE = 126.67 cu. ft.)				*	
d Liquefied hydrogen				0	
e Any liquid fuel derived from coal (including peat) through the Fischer-Tropsch process				0	
f Liquid fuel derived from biomass				0	
g Liquefied natural gas (LNG)				*	
h Liquefied gas derived from biomass				0	

12 Alternative Fuel Credit and Alternative Fuel Mixture Credit

Registration No. ►

	(b) Rate	(c) Gallons or gasoline gallon equivalents (GGE)	(d) Amount of credit	(e) CRN
a Liquefied petroleum gas (LPG)			\$ 2,103	
b "P Series" fuels			*	
c Compressed natural gas (CNG) (GGE = 121 cu. ft.)			*	
d Liquefied hydrogen			0	
e Any liquid fuel derived from coal (including peat) through the Fischer-Tropsch process			0	
f Liquid fuel derived from biomass			0	
g Liquefied natural gas (LNG)			*	
h Liquefied gas derived from biomass			0	
i Compressed gas derived from biomass (GGE = 121 cu. ft.)			0	

* These credits were scheduled to expire December 31, 2011.

Form **4136** (2011)

* Data not shown because of the small number of sample returns on which it is based.

13 Registered Credit Card Issuers**Registration No. ►**

	(b) Rate	(c) Gallons	(d) Amount of credit	(e) CRN
a Diesel fuel sold for the exclusive use of a state or local government			\$ 46.034	
b Kerosene sold for the exclusive use of a state or local government			10.776	
c Kerosene for use in aviation sold for the exclusive use of a state or local government taxed at \$.219*			*	

*See instructions for possible rate changes.

14 Nontaxable Use of a Diesel-Water Fuel Emulsion**Caution.** There is a reduced credit rate for use in certain intercity and local buses (type of use 5) (see instructions).

	(a) Type of use	(b) Rate	(c) Gallons	(d) Amount of credit	(e) CRN
a Nontaxable use				\$ *	
b Exported				0	

15 Diesel-Water Fuel Emulsion Blending**Registration No. ►**

	(b) Rate	(c) Gallons	(d) Amount of credit	(e) CRN
Blender credit			\$ 0	

16 Exported Dyed Fuels and Exported Gasoline Blendstocks

	(b) Rate	(c) Gallons	(d) Amount of credit	(e) CRN
a Exported dyed diesel fuel and exported gasoline blendstocks taxed at \$.001			\$ 0	
b Exported dyed kerosene			0	

17 Total income tax credit claimed. Add lines 1 through 16, column (d). Enter here and on Form 1040, line 70; Form 1120, Schedule J, line 19b; Form 1120S, line 23c; Form 1041, line 24g; or the proper line of other returns. ►**17** \$ 481,731Form **4136** (2011)

* Data not shown because of the small number of sample returns on which it is based.

13 Registered Credit Card Issuers

Registration No. ►

	(b) Rate	(c) Gallons	(d) Amount of credit	(e) CRN
a Diesel fuel sold for the exclusive use of a state or local government			\$ 18,175	
b Kerosene sold for the exclusive use of a state or local government			7,037	
c Kerosene for use in aviation sold for the exclusive use of a state or local government taxed at \$.219*			*	

*See instructions for possible rate changes.

14 Nontaxable Use of a Diesel-Water Fuel Emulsion

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

	(a) Type of use	(b) Rate	(c) Gallons	(d) Amount of credit	(e) CRN
a Nontaxable use				\$ *	
b Exported				0	

15 Diesel-Water Fuel Emulsion Blending

Registration No. ►

	(b) Rate	(c) Gallons	(d) Amount of credit	(e) CRN
Blender credit			\$ 0	

16 Exported Dyed Fuels and Exported Gasoline Blendstocks

	(b) Rate	(c) Gallons	(d) Amount of credit	(e) CRN
a Exported dyed diesel fuel and exported gasoline blendstocks taxed at \$.001			\$ 0	
b Exported dyed kerosene			0	

17 Total income tax credit claimed. Add lines 1 through 16, column (d). Enter here and on Form 1040, line 70; Form 1120, Schedule J, line 19b; Form 1120S, line 23c; Form 1041, line 24g; or the proper line of other returns. ►

17 \$ 354,812

Form **4136** (2011)

* Data not shown because of the small number of sample returns on which it is based.

Form **4562**Department of the Treasury
Internal Revenue Service (99)**Depreciation and Amortization**
(Including Information on Listed Property)

OMB No. 1545-0172

2011
Attachment
Sequence No. **179**

▶ See separate instructions.

▶ Attach to your tax return.

Name(s) shown on return

Total Forms Filed = 11,737,219

Business or activity to which this form relates

Identifying number

Part I Election To Expense Certain Property Under Section 179**Note:** If you have any listed property, complete Part V before you complete Part I.

1	Maximum amount (see instructions)	1	
2	Total cost of section 179 property placed in service (see instructions)	2	2,448,953
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	3,903,066
6	(a) Description of property	(b) Cost (business use only)	(c) Elected cost
7	Listed property. Enter the amount from line 29	7	239,251
8	Total elected cost of section 179 property. Add amounts in column (c), lines 6 and 7	8	3,560,431
9	Tentative deduction. Enter the smaller of line 5 or line 8	9	3,560,420
10	Carryover of disallowed deduction from line 13 of your 2010 Form 4562	10	226,324
11	Business income limitation. Enter the smaller of business income (not less than zero) or line 5 (see instructions)	11	3,703,935
12	Section 179 expense deduction. Add lines 9 and 10, but do not enter more than line 11	12	3,546,859
13	Carryover of disallowed deduction to 2012. Add lines 9 and 10, less line 12 ▶	13	

Note: Do not use Part II or Part III below for listed property. Instead, use Part V.**Part II Special Depreciation Allowance and Other Depreciation (Do not include listed property.)** (See instructions.)

14	Special depreciation allowance for qualified property (other than listed property) placed in service during the tax year (see instructions)	14	1,865,062
15	Property subject to section 168(f)(1) election	15	860
16	Other depreciation (including ACRS)	16	942,987

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

17	MACRS deductions for assets placed in service in tax years beginning before 2011	17	6,119,198
18	If you are electing to group any assets placed in service during the tax year into one or more general asset accounts, check here <input type="checkbox"/> Boxes Checked = 8,770 ▶ <input type="checkbox"/>		

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

(a) Classification of property	(b) Month and year placed in service	(c) Basis for depreciation (business/investment use only—see instructions)	(d) Recovery period	(e) Convention	(f) Method	(g) Depreciation deduction
19a 3-year property		86,225				86,223
b 5-year property		868,264				866,934
c 7-year property		788,613				788,455
d 10-year property		95,514				95,501
e 15-year property		175,543				175,479
f 20-year property		46,361				46,347
g 25-year property		4,870				4,861
h Residential rental property		1,237,190				1,234,480
undetermined type		359				359
i Nonresidential real property		550,697				549,513
Total GDS cost		3,195,150				3,190,620

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

20a Class life		22,345				22,345
b 12-year		900				900
c 40-year		8,336				8,336

Part IV Summary (See instructions.)

Total ADS Cost = 30,793

Total ADS Deduction = 30,793

21	Listed property. Enter amount from line 28	21	2,435,552
22	Total. Add amounts from line 12, lines 14 through 17, lines 19 and 20 in column (g), and line 21. Enter here and on the appropriate lines of your return. Partnerships and S corporations—see instructions	22	11,479,471
23	For assets shown above and placed in service during the current year, enter the portion of the basis attributable to section 263A costs	23	*

For Paperwork Reduction Act Notice, see separate instructions.

Cat. No. 12906N

Form **4562** (2011)

* Data not shown because of the small number of sample returns on which it is based.

Form **4562**Department of the Treasury
Internal Revenue Service (99)**Depreciation and Amortization**
(Including Information on Listed Property)

▶ See separate instructions.

▶ Attach to your tax return.

OMB No. 1545-0172

2011
Attachment
Sequence No. **179**

Name(s) shown on return

Total Forms Filed = 11,737,219

Business or activity to which this form relates

Identifying number

Part I Election To Expense Certain Property Under Section 179**Note:** If you have any listed property, complete Part V before you complete Part I.

1	Maximum amount (see instructions)	1	
2	Total cost of section 179 property placed in service (see instructions)	2	40,065,788
3	Threshold cost of section 179 property before reduction in limitation (see instructions)	3	
4	Reduction in limitation. Subtract line 3 from line 2. If zero or less, enter -0-	4	
5	Dollar limitation for tax year. Subtract line 4 from line 1. If zero or less, enter -0-. If married filing separately, see instructions	5	1,925,725,433
6	(a) Description of property	(b) Cost (business use only)	(c) Elected cost
7	Listed property. Enter the amount from line 29	7	1,340,174
8	Total elected cost of section 179 property. Add amounts in column (c), lines 6 and 7	8	44,991,432
9	Tentative deduction. Enter the smaller of line 5 or line 8	9	44,973,925
10	Carryover of disallowed deduction from line 13 of your 2010 Form 4562	10	2,284,831
11	Business income limitation. Enter the smaller of business income (not less than zero) or line 5 (see instructions)	11	555,210,880
12	Section 179 expense deduction. Add lines 9 and 10, but do not enter more than line 11	12	44,835,560
13	Carryover of disallowed deduction to 2012. Add lines 9 and 10, less line 12 ▶	13	

Note: Do not use Part II or Part III below for listed property. Instead, use Part V.**Part II Special Depreciation Allowance and Other Depreciation (Do not include listed property.)** (See instructions.)

14	Special depreciation allowance for qualified property (other than listed property) placed in service during the tax year (see instructions)	14	18,271,619
15	Property subject to section 168(f)(1) election	15	14,678
16	Other depreciation (including ACRS)	16	4,502,098

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

17	MACRS deductions for assets placed in service in tax years beginning before 2011	17	43,133,951
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 2011 Tax Year Using the General Depreciation System

(a) Classification of property	(b) Month and year placed in service	(c) Basis for depreciation (business/investment use only—see instructions)	(d) Recovery period	(e) Convention	(f) Method	(g) Depreciation deduction
19a 3-year property		1,279,223				349,990
b 5-year property		9,545,928				1,508,408
c 7-year property		15,007,148				1,596,353
d 10-year property		1,975,561				124,599
e 15-year property		3,958,042				157,959
f 20-year property		1,630,891				55,583
g 25-year property		127,125				3,842
h Residential rental property		153,941,017				3,546,214
undetermined type		2,381				1,513
i Nonresidential real property		41,068,423				620,251
Total GDS cost		228,535,740				7,964,712

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

20a Class life		839,898				36,436
b 12-year		35,755				2,550
c 40-year		2,338,435				27,182

Part IV Summary (See instructions.) Total GDS cost = 3,214,087

Total ADS Deduction = 66,168

21	Listed property. Enter amount from line 28	21	6,567,313
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	125,356,099
23	For assets shown above and placed in service during the current year, enter the portion of the basis attributable to section 263A costs	23	*

For Paperwork Reduction Act Notice, see separate instructions.

Cat. No. 12906N

Form **4562** (2011)

* Data not shown because of the small number of sample returns on which it is based.

Part V Listed Property (Include automobiles, certain other vehicles, certain computers, and property used for entertainment, recreation, or amusement.)**Note:** For any vehicle for which you are using the standard mileage rate or deducting lease expense, complete **only** 24a, 24b, columns (a) through (c) of Section A, all of Section B, and Section C if applicable.**Section A—Depreciation and Other Information** (Caution: See the instructions for limits for passenger automobiles.)

24a Do you have evidence to support the business/investment use claimed? <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	243,974
26 Property used more than 50% in a qualified business use:								
		%		1,886,192			1,733,298	
		%						
		%						
27 Property used 50% or less in a qualified business use:								
		%		694,978		S/L -	654,336	
		%		total 26e + 27e		S/L -		
		%		2,450,139		S/L -		
28 Add amounts in column (h), lines 25 through 27. Enter here and on line 21, page 1 .							28	2,435,552
29 Add amounts in column (i), line 26. Enter here and on line 7, page 1 .							29	239,251

Section B—Information on Use of Vehicles

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

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

Section C—Questions for Employers Who Provide Vehicles for Use by Their EmployeesAnswer these questions to determine if you meet an exception to completing Section B for vehicles used by employees who **are not** more than 5% owners or related persons (see instructions).

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," do not complete Section B for the covered vehicles.**Part VI Amortization**

(a) Description of costs	(b) Date amortization begins	(c) Amortizable amount	(d) Code section	(e) Amortization period or percentage	(f) Amortization for this year
42 Amortization of costs that begins during your 2011 tax year (see instructions):					
		329,900			
43 Amortization of costs that began before your 2011 tax year				43	606,767
44 Total. Add amounts in column (f). See the instructions for where to report				44	824,680

Part V Listed Property (Include automobiles, certain other vehicles, certain computers, and property used for entertainment, recreation, or amusement.)**Note:** For any vehicle for which you are using the standard mileage rate or deducting lease expense, complete **only** 24a, 24b, columns (a) through (c) of Section A, all of Section B, and Section C if applicable.**Section A—Depreciation and Other Information** (Caution: See the instructions for limits for passenger automobiles.)

24a Do you have evidence to support the business/investment use claimed? <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	2,224,624															
26 Property used more than 50% in a qualified business use:																							
		%		37,163,281			4,001,468																
		%																					
		%																					
27 Property used 50% or less in a qualified business use:																							
		%		3,698,962		S/L -	341,221																
		%		total 26e + 27e		S/L -																	
		%		40,862,243		S/L -																	
28 Add amounts in column (h), lines 25 through 27. Enter here and on line 21, page 1 .							28	6,567,313															
29 Add amounts in column (i), line 26. Enter here and on line 7, page 1 .							29	1,340,174															

Section B—Information on Use of Vehicles

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

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

Section C—Questions for Employers Who Provide Vehicles for Use by Their EmployeesAnswer these questions to determine if you meet an exception to completing Section B for vehicles used by employees who **are not** more than 5% owners or related persons (see instructions).

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," do not complete Section B for the covered vehicles.		

Part VI Amortization

(a) Description of costs	(b) Date amortization begins	(c) Amortizable amount	(d) Code section	(e) Amortization period or percentage	(f) Amortization for this year
42 Amortization of costs that begins during your 2011 tax year (see instructions):					
		5,651,407			
43 Amortization of costs that began before your 2011 tax year				43	1,616,930
44 Total. Add amounts in column (f). See the instructions for where to report				44	2,015,510

Form **4684****Casualties and Thefts**

OMB No. 1545-0177

Department of the Treasury
Internal Revenue Service

▶ See separate instructions.

▶ Attach to your tax return.

▶ Use a separate Form 4684 for each casualty or theft.

2011
Attachment
Sequence No. **26**

Name(s) shown on tax return

Total Forms Filed = 367,022

Identifying number

SECTION A—Personal Use Property (Use this section to report casualties and thefts of property **not** used in a trade or business or for income-producing purposes.)

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

Property **A** _____Property **B** _____Property **C** _____Property **D** _____**Properties**

		A	B	C	D
2 Cost or other basis of each property	2				
3 Insurance or other reimbursement (whether or not you filed a claim) (see instructions)	3				
Note: If line 2 is more than line 3, skip line 4.					
4 Gain from casualty or theft. If line 3 is more than line 2, enter the difference here and skip lines 5 through 9 for that column. See instructions if line 3 includes insurance or other reimbursement you did not claim, or you received payment for your loss in a later tax year	4				
5 Fair market value before casualty or theft	5				
6 Fair market value after casualty or theft	6				
7 Subtract line 6 from line 5	7				
8 Enter the smaller of line 2 or line 7	8				
9 Subtract line 3 from line 8. If zero or less, enter -0-	9				
10 Casualty or theft loss. Add the amounts on line 9 in columns A through D	10				
11 Enter the smaller of line 10 or \$100	11				
12 Subtract line 11 from line 10	12				
Caution: Use only one Form 4684 for lines 13 through 18.					
13 Add the amounts on line 12 of all Forms 4684	13				290,170
14 Add the amounts on line 4 of all Forms 4684.	14				1,008
15 • If line 14 is more than line 13, enter the difference here and on Schedule D. Do not complete the rest of this section (see instructions). • If line 14 is less than line 13, enter -0- here and go to line 16. • If line 14 is equal to line 13, enter -0- here. Do not complete the rest of this section.	15				1,007
16 If line 14 is less than line 13, enter the difference	16				290,171
17 Enter 10% of your adjusted gross income from Form 1040, line 38, or Form 1040NR, line 37. Estates and trusts, see instructions	17				354,616
18 Subtract line 17 from line 16. If zero or less, enter -0-. Also enter the result on Schedule A (Form 1040), line 20, or Form 1040NR, Schedule A, line 6. Estates and trusts, enter the result on the "Other deductions" line of your tax return	18				145,390

For Paperwork Reduction Act Notice, see instructions.

Cat. No. 129970

Form **4684** (2011)

AMOUNTS OF SELECTED LINES FILED (IN THOUSANDS OF DOLLARS)

Form **4684**Department of the Treasury
Internal Revenue Service**Casualties and Thefts**

▶ See separate instructions.

▶ Attach to your tax return.

▶ Use a separate Form 4684 for each casualty or theft.

OMB No. 1545-0177

2011Attachment
Sequence No. **26**

Name(s) shown on tax return

Total Forms Filed = 367,022

Identifying number

SECTION A—Personal Use Property (Use this section to report casualties and thefts of property **not** used in a trade or business or for income-producing purposes.)

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

Property **A** _____Property **B** _____Property **C** _____Property **D** _____**Properties**

		A	B	C	D
2 Cost or other basis of each property	2				
3 Insurance or other reimbursement (whether or not you filed a claim) (see instructions)	3				
Note: If line 2 is more than line 3, skip line 4.					
4 Gain from casualty or theft. If line 3 is more than line 2, enter the difference here and skip lines 5 through 9 for that column. See instructions if line 3 includes insurance or other reimbursement you did not claim, or you received payment for your loss in a later tax year	4				
5 Fair market value before casualty or theft	5				
6 Fair market value after casualty or theft	6				
7 Subtract line 6 from line 5	7				
8 Enter the smaller of line 2 or line 7	8				
9 Subtract line 3 from line 8. If zero or less, enter -0-	9				
10 Casualty or theft loss. Add the amounts on line 9 in columns A through D	10				
11 Enter the smaller of line 10 or \$100	11				
12 Subtract line 11 from line 10	12				
Caution: Use only one Form 4684 for lines 13 through 18.					
13 Add the amounts on line 12 of all Forms 4684	13				4,596,645
14 Add the amounts on line 4 of all Forms 4684.	14				2,799
15 • If line 14 is more than line 13, enter the difference here and on Schedule D. Do not complete the rest of this section (see instructions). • If line 14 is less than line 13, enter -0- here and go to line 16. • If line 14 is equal to line 13, enter -0- here. Do not complete the rest of this section.	15				2,796
16 If line 14 is less than line 13, enter the difference	16				4,596,643
17 Enter 10% of your adjusted gross income from Form 1040, line 38, or Form 1040NR, line 37. Estates and trusts, see instructions	17				6,393,536
18 Subtract line 17 from line 16. If zero or less, enter -0-. Also enter the result on Schedule A (Form 1040), line 20, or Form 1040NR, Schedule A, line 6. Estates and trusts, enter the result on the "Other deductions" line of your tax return	18				3,220,945

For Paperwork Reduction Act Notice, see instructions.

Cat. No. 129970

Form **4684** (2011)

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.Property **A** _____Property **B** _____Property **C** _____Property **D** _____**Properties**

		A	B	C	D
20	Cost or adjusted basis of each property				
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.				
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				
23	Fair market value before casualty or theft				
24	Fair market value after casualty or theft				
25	Subtract line 24 from line 23				
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.				
27	Subtract line 21 from line 26. If zero or less, enter -0-				
28	Casualty or theft loss. Add the amounts on line 27. Enter the total here and on line 29 or line 34 (see instructions)				

Part II Summary of Gains and Losses (from separate Parts I)**(a)** Identify casualty or theft**(b)** Losses from casualties or thefts*(i)* Trade, business, rental or royalty property*(ii)* Income-producing and employee property**(c)** Gains from casualties or thefts includible in income**Casualty or Theft of Property Held One Year or Less**

29		()	()		
		()	()		
30	Totals. Add the amounts on line 29	30	()	()	
31	Combine line 30, columns (b)(i) and (c). Enter the net gain or (loss) here and on Form 4797, line 14. If Form 4797 is not otherwise required, see instructions	31				16,216	
32	Enter the amount from line 30, column (b)(ii) here. Individuals, enter the amount from income-producing property on Schedule A (Form 1040), line 28, or Form 1040NR, Schedule A, line 14, and enter the amount from property used as an employee on Schedule A (Form 1040), line 23, or Form 1040NR, Schedule A, line 9. Estates and trusts, partnerships, and S corporations, see instructions	32					

Casualty or Theft of Property Held More Than One Year

33	Casualty or theft gains from Form 4797, line 32	33		2,997	
34		()	()
		()	()
35	Total losses. Add amounts on line 34, columns (b)(i) and (b)(ii)	35	(42,794)	(
36	Total gains. Add lines 33 and 34, column (c)	36		10,840	
37	Add amounts on line 35, columns (b)(i) and (b)(ii)	37		62,305	
38	If the loss on line 37 is more than the gain on line 36:				
a	Combine line 35, column (b)(i) and line 36, and enter the net gain or (loss) here. Partnerships (except electing large partnerships) and S corporations, see the note below. All others, enter this amount on Form 4797, line 14. If Form 4797 is not otherwise required, see instructions	38a		41,538	
b	Enter the amount from line 35, column (b)(ii) here. Individuals, enter the amount from income-producing property on Schedule A (Form 1040), line 28, or Form 1040NR, Schedule A, line 14, and enter the amount from property used as an employee on Schedule A (Form 1040), line 23, or Form 1040NR, Schedule A, line 9. Estates and trusts, enter on the "Other deductions" line of your tax return. Partnerships (except electing large partnerships) and S corporations, see the note below. Electing large partnerships, enter on Form 1065-B, Part II, line 11	38b		19,500	
39	If the loss on line 37 is less than or equal to the gain on line 36, combine lines 36 and 37 and enter here. Partnerships (except electing large partnerships), see the note below. All others, enter this amount on Form 4797, line 3	39		9,168	
	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.				

**2011 ESTIMATED DATA LINE COUNTS - (ALL FIGURES ARE ESTIMATES BASED ON SAMPLES)
AMOUNTS OF SELECTED LINES FILED (IN THOUSANDS OF DOLLARS)**

121

Form 4684 (2011)

Attachment Sequence No. **26**

Page **2**

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

Identifying number

SECTION B—Business and Income-Producing Property

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

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

Property **A** _____
 Property **B** _____
 Property **C** _____
 Property **D** _____

Properties

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

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

(a) Identify casualty or theft

(b) Losses from casualties or thefts

(i) Trade, business, rental or royalty property

(ii) Income-producing and employee property

(c) Gains from casualties or thefts includible in income

Casualty or Theft of Property Held One Year or Less

29		()	()			
		()	()			
30	Totals. Add the amounts on line 29	30	()	()		
31	Combine line 30, columns (b)(i) and (c). Enter the net gain or (loss) here and on Form 4797, line 14. If Form 4797 is not otherwise required, see instructions	31					-94,179	
32	Enter the amount from line 30, column (b)(ii) here. Individuals, enter the amount from income-producing property on Schedule A (Form 1040), line 28, or Form 1040NR, Schedule A, line 14, and enter the amount from property used as an employee on Schedule A (Form 1040), line 23, or Form 1040NR, Schedule A, line 9. Estates and trusts, partnerships, and S corporations, see instructions	32						

Casualty or Theft of Property Held More Than One Year

33	Casualty or theft gains from Form 4797, line 32	33				25,023	
34		()	()		
		()	()		
35	Total losses. Add amounts on line 34, columns (b)(i) and (b)(ii)	35	(750,355)		
36	Total gains. Add lines 33 and 34, column (c)	36				257,726	
37	Add amounts on line 35, columns (b)(i) and (b)(ii)	37				1,620,717	
38	If the loss on line 37 is more than the gain on line 36:						
a	Combine line 35, column (b)(i) and line 36, and enter the net gain or (loss) here. Partnerships (except electing large partnerships) and S corporations, see the note below. All others, enter this amount on Form 4797, line 14. If Form 4797 is not otherwise required, see instructions	38a				-738,539	
b	Enter the amount from line 35, column (b)(ii) here. Individuals, enter the amount from income-producing property on Schedule A (Form 1040), line 28, or Form 1040NR, Schedule A, line 14, and enter the amount from property used as an employee on Schedule A (Form 1040), line 23, or Form 1040NR, Schedule A, line 9. Estates and trusts, enter on the "Other deductions" line of your tax return. Partnerships (except electing large partnerships) and S corporations, see the note below. Electing large partnerships, enter on Form 1065-B, Part II, line 11	38b				901,984	
39	If the loss on line 37 is less than or equal to the gain on line 36, combine lines 36 and 37 and enter here. Partnerships (except electing large partnerships), see the note below. All others, enter this amount on Form 4797, line 3	39				181,487	
	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.						

NUMBER OF RETURNS FILED FOR SELECTED LINES

Form **4797**Department of the Treasury
Internal Revenue Service (99)**Sales of Business Property**
(Also Involuntary Conversions and Recapture Amounts
Under Sections 179 and 280F(b)(2))

▶ Attach to your tax return.

▶ See separate instructions.

OMB No. 1545-0184

2011Attachment
Sequence No. **27**

Name(s) shown on return

Total Forms Filed = 2,944,607

Identifying number

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

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

2	(a) Description of property	(b) Date acquired (mo., day, yr.)	(c) Date sold (mo., day, yr.)	(d) Gross sales price	(e) Depreciation allowed or allowable since acquisition	(f) Cost or other basis, plus improvements and expense of sale	(g) Gain or (loss) Subtract (f) from the sum of (d) and (e)
							2,039,300
3	Gain, if any, from Form 4684, line 39						3 9,114
4	Section 1231 gain from installment sales from Form 6252, line 26 or 37						4 227,443
5	Section 1231 gain or (loss) from like-kind exchanges from Form 8824						5 3,089
6	Gain, if any, from line 32, from other than casualty or theft.						6 364,483
7	Combine lines 2 through 6. Enter the gain or (loss) here and on the appropriate line as follows:						7 2,486,760
Partnerships (except electing large partnerships) and S corporations. Report the gain or (loss) following the instructions for Form 1065, Schedule K, line 10, or Form 1120S, Schedule K, line 9. Skip lines 8, 9, 11, and 12 below. Individuals, partners, S corporation shareholders, and all others. If line 7 is zero or a loss, enter the amount from line 7 on line 11 below and skip lines 8 and 9. If line 7 is a gain and you did not have any prior year section 1231 losses, or they were recaptured in an earlier year, enter the gain from line 7 as a long-term capital gain on the Schedule D filed with your return and skip lines 8, 9, 11, and 12 below.							
8	Nonrecaptured net section 1231 losses from prior years (see instructions)						8 274,900
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)						9 162,711

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):

							398,368
11	Loss, if any, from line 7						11 (972,797)
12	Gain, if any, from line 7 or amount from line 8, if applicable						12 274,600
13	Gain, if any, from line 31						13 498,676
14	Net gain or (loss) from Form 4684, lines 31 and 38a						14 19,287
15	Ordinary gain from installment sales from Form 6252, line 25 or 36						15 1,970
16	Ordinary gain or (loss) from like-kind exchanges from Form 8824.						16 1,961
17	Combine lines 10 through 16						17 1,936,577
18	For all except individual returns, enter the amount from line 17 on the appropriate line of your return and skip lines a and b below. For individual returns, complete lines a and b below:						
a	If the loss on line 11 includes a loss from Form 4684, line 35, column (b)(ii), enter that part of the loss here. Enter the part of the loss from income-producing property on Schedule A (Form 1040), line 28, and the part of the loss from property used as an employee on Schedule A (Form 1040), line 23. Identify as from "Form 4797, line 18a." See instructions						18a *
b	Redetermine the gain or (loss) on line 17 excluding the loss, if any, on line 18a. Enter here and on Form 1040, line 14						18b 1,936,569

For Paperwork Reduction Act Notice, see separate instructions.

Cat. No. 130861

Form **4797** (2011)

* Data not shown because of the small number of sample returns on which it is based.

AMOUNTS OF SELECTED LINES FILED (IN THOUSANDS OF DOLLARS)

Form **4797**Department of the Treasury
Internal Revenue Service (99)**Sales of Business Property**
(Also Involuntary Conversions and Recapture Amounts
Under Sections 179 and 280F(b)(2))

▶ Attach to your tax return.

▶ See separate instructions.

OMB No. 1545-0184

2011Attachment
Sequence No. **27**

Name(s) shown on return

Total Forms Filed = 2,944,607

Identifying number

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

1**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)

Part Casualty or Theft Losses (Report More Than One 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)	
							43,408,956	
3	Gain, if any, from Form 4684, line 39						3	342,510
4	Section 1231 gain from installment sales from Form 6252, line 26 or 37						4	4,633,946
5	Section 1231 gain or (loss) from like-kind exchanges from Form 8824						5	414,589
6	Gain, if any, from line 32, from other than casualty or theft.						6	19,966,042
7	Combine lines 2 through 6. Enter the gain or (loss) here and on the appropriate line as follows:						7	68,766,043
	Partnerships (except electing large partnerships) and S corporations. Report the gain or (loss) following the instructions for Form 1065, Schedule K, line 10, or Form 1120S, Schedule K, line 9. Skip lines 8, 9, 11, and 12 below. Individuals, partners, S corporation shareholders, and all others. If line 7 is zero or a loss, enter the amount from line 7 on line 11 below and skip lines 8 and 9. If line 7 is a gain and you did not have any prior year section 1231 losses, or they were recaptured in an earlier year, enter the gain from line 7 as a long-term capital gain on the Schedule D filed with your return and skip lines 8, 9, 11, and 12 below.							
8	Nonrecaptured net section 1231 losses from prior years (see instructions)						8	9,773,903
9	Subtract line 8 from line 7. If zero or less, enter -0-. If line 9 is zero, enter the gain from line 7 on line 12 below. If line 9 is more than zero, enter the amount from line 8 on line 12 below and enter the gain from line 9 as a long-term capital gain on the Schedule D filed with your return (see instructions)						9	23,752,322

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):

							4,636,235
11	Loss, if any, from line 7						11 (27,365,730)
12	Gain, if any, from line 7 or amount from line 8, if applicable						12 2,246,486
13	Gain, if any, from line 31						13 6,682,303
14	Net gain or (loss) from Form 4684, lines 31 and 38a						14 -269,617
15	Ordinary gain from installment sales from Form 6252, line 25 or 36						15 94,081
16	Ordinary gain or (loss) from like-kind exchanges from Form 8824.						16 63,120
17	Combine lines 10 through 16						17 -13,913,122
18	For all except individual returns, enter the amount from line 17 on the appropriate line of your return and skip lines a and b below. For individual returns, complete lines a and b below:						
a	If the loss on line 11 includes a loss from Form 4684, line 35, column (b)(ii), enter that part of the loss here. Enter the part of the loss from income-producing property on Schedule A (Form 1040), line 28, and the part of the loss from property used as an employee on Schedule A (Form 1040), line 23. Identify as from "Form 4797, line 18a." See instructions						18a *
b	Redetermine the gain or (loss) on line 17 excluding the loss, if any, on line 18a. Enter here and on Form 1040, line 14						18b -13,913,122

For Paperwork Reduction Act Notice, see separate instructions.

Cat. No. 13086I

Form **4797** (2011)

* Data not shown because of the small number of sample returns on which it is based.

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

19 (a) Description of section 1245, 1250, 1252, 1254, or 1255 property:		(b) Date acquired (mo., day, yr.)	(c) Date sold (mo., day, yr.)
A			
B			
C			
D			

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	487,030		
26	If section 1250 property: If straight line depreciation was used, enter -0- on line 26g, except for a corporation subject to section 291.				
a	Additional depreciation after 1975 (see instructions)	26a			
b	Applicable percentage multiplied by the smaller of line 24 or line 26a (see instructions)	26b			
c	Subtract line 26a from line 24. If residential rental property or line 24 is not more than line 26a, skip lines 26d and 26e	26c			
d	Additional depreciation after 1969 and before 1976.	26d			
e	Enter the smaller of line 26c or 26d	26e			
f	Section 291 amount (corporations only)	26f			
g	Add lines 26b, 26e, and 26f.	26g	11,557		
27	If section 1252 property: Skip this section if you did not dispose of farmland or if this form is being completed for a partnership (other than an electing large partnership).				
a	Soil, water, and land clearing expenses	27a			
b	Line 27a multiplied by applicable percentage (see instructions)	27b			
c	Enter the smaller of line 24 or 27b	27c	*		
28	If section 1254 property:				
a	Intangible drilling and development costs, expenditures for development of mines and other natural deposits, mining exploration costs, and depletion (see instructions)	28a			
b	Enter the smaller of line 24 or 28a	28b	1,068		
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	694,409
31	Add property columns A through D, lines 25b, 26g, 27c, 28b, and 29b. Enter here and on line 13	31	498,661
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	367,351

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	

* Data not shown because of the small number of sample returns on which it is based.

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

19	(a) Description of section 1245, 1250, 1252, 1254, or 1255 property:	(b) Date acquired (mo., day, yr.)	(c) Date sold (mo., day, yr.)
A			
B			
C			
D			

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	6,417,070		
26	If section 1250 property: If straight line depreciation was used, enter -0- on line 26g, except for a corporation subject to section 291.				
a	Additional depreciation after 1975 (see instructions)	26a			
b	Applicable percentage multiplied by the smaller of line 24 or line 26a (see instructions)	26b			
c	Subtract line 26a from line 24. If residential rental property or line 24 is not more than line 26a, skip lines 26d and 26e	26c			
d	Additional depreciation after 1969 and before 1976.	26d			
e	Enter the smaller of line 26c or 26d	26e			
f	Section 291 amount (corporations only)	26f			
g	Add lines 26b, 26e, and 26f.	26g	93,147		
27	If section 1252 property: Skip this section if you did not dispose of farmland or if this form is being completed for a partnership (other than an electing large partnership).				
a	Soil, water, and land clearing expenses	27a			
b	Line 27a multiplied by applicable percentage (see instructions)	27b			
c	Enter the smaller of line 24 or 27b	27c	*		
28	If section 1254 property:				
a	Intangible drilling and development costs, expenditures for development of mines and other natural deposits, mining exploration costs, and depletion (see instructions)	28a			
b	Enter the smaller of line 24 or 28a	28b	145,132		
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	26,673,220
31	Add property columns A through D, lines 25b, 26g, 27c, 28b, and 29b. Enter here and on line 13	31	6,682,303
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	19,990,918

Part IV Recapture Amounts Under Sections 179 and 280F(b)(2) When Business Use Drops to 50% or Less
(see instructions)

	(a) Section 179	(b) Section 280F(b)(2)
33 Section 179 expense deduction or depreciation allowable in prior years.	33	
34 Recomputed depreciation (see instructions)	34	
35 Recapture amount. Subtract line 34 from line 33. See the instructions for where to report	35	

Form **4835**Department of the Treasury
Internal Revenue Service (99)

Name(s) shown on tax return

Farm Rental Income and Expenses
(Crop and Livestock Shares (Not Cash) Received by Landowner (or Sub-Lessor))
(Income not subject to self-employment tax)

▶ Attach to Form 1040 or Form 1040NR.

▶ See instructions.

OMB No. 1545-0074

2011
Attachment
Sequence No. **37**

Total Forms Filed = 594,208

Your social security number

Employer ID number (EIN), if any

A Did you actively participate in the operation of this farm during 2011 (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	272,686	
2a	Cooperative distributions (Form(s) 1099-PATR)	2a	110,310	
3a	Agricultural program payments (see instructions)	3a	285,340	
4	Commodity Credit Corporation (CCC) loans (see instructions):			
a	CCC loans reported under election	4a	*	
b	CCC loans forfeited	4b	0	
		4c		
5	Crop insurance proceeds and federal crop disaster payments (see instructions):			
a	Amount received in 2011	5a	44,914	
c	If election to defer to 2012 is attached, check here <input type="checkbox"/> 5d Amount deferred from 2010	5b	40,776	
		5d		
6	Other income, including federal and state gasoline or fuel tax credit or refund (see instructions)	6	258,374	
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	550,167	

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	57,999		21	Pension and profit-sharing plans	21	*	
9	Chemicals	9	78,774		22	Rent or lease:			
10	Conservation expenses (see instructions)	10	6,959		a	Vehicles, machinery, and equipment (see instructions)	22a		
11	Custom hire (machine work)	11	57,720		b	Other (land, animals, etc.)	22b		
12	Depreciation and section 179 expense deduction not claimed elsewhere	12	192,766		23	Repairs and maintenance	23	156,615	
13	Employee benefit programs other than on line 21 (see Schedule F (Form 1040) instructions).	13	*		24	Seeds and plants	24	63,605	
14	Feed	14	18,169		25	Storage and warehousing	25		
15	Fertilizers and lime	15	111,327		26	Supplies	26	102,028	
16	Freight and trucking	16			27	Taxes	27	388,080	
17	Gasoline, fuel, and oil	17	113,344		28	Utilities	28		
18	Insurance (other than health).	18	252,028		29	Veterinary, breeding, and medicine	29		
19	Interest:				30	Other expenses (specify):			
a	Mortgage (paid to banks, etc.)	19a	44,987		a	-----	30a		
b	Other	19b	30,452		b	-----	30b		
20	Labor hired (less employment credits) (see Schedule F (Form 1040) instructions)	20	23,716		c	-----	30c		
					d	-----	30d		
					e	-----	30e		
					f	-----	30f		
					g	-----	30g		
31	Total expenses. Add lines 8 through 30g (see instructions) ▶	31	470,668						
32	Net farm rental income or (loss). Subtract line 31 from line 7. If the result is income, enter it here and on Schedule E (Form 1040), line 40. If the result is a loss, you must go to lines 33 and 34	32	555,047						
33	Did you receive an applicable subsidy in 2011? (see instructions)	33	<input type="checkbox"/> Yes <input type="checkbox"/> No						
34	If line 32 is a loss, check the box that describes your investment in this activity (see instructions)	34a	<input type="checkbox"/> All investment is at risk.						
		34b	<input type="checkbox"/> Some investment is not at risk.						
c	You may have to complete Form 8582 to determine your deductible loss, regardless of which box you checked (see instructions). If you checked box 34b, you must complete Form 6198 before going to Form 8582. In either case, enter the deductible loss here and on Schedule E (Form 1040), line 40	34c	118,476						
	nondeductible loss (+)/suspended loss carryover(-) = 32,269								

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

Cat. No. 13117W

Form **4835** (2011)

* Data not shown because of the small number of sample returns on which it is based.

AMOUNTS OF SELECTED LINES FILED (IN THOUSANDS OF DOLLARS)

Form **4835**Department of the Treasury
Internal Revenue Service (99)

Name(s) shown on tax return

Farm Rental Income and Expenses**(Crop and Livestock Shares (Not Cash) Received by Landowner (or Sub-Lessor))****(Income not subject to self-employment tax)**▶ **Attach to Form 1040 or Form 1040NR.**▶ **See instructions.**

OMB No. 1545-0074

2011Attachment
Sequence No. **37**

Total Forms Filed = 594,208

Your social security number

Employer ID number (EIN), if any

A Did you actively participate in the operation of this farm during 2011 (see instructions)? ☐ Yes ☐ No**Part I Gross Farm Rental Income—Based on Production.** Include amounts converted to cash or the equivalent.

1	Income from production of livestock, produce, grains, and other crops	1	6,028,975	
2a	Cooperative distributions (Form(s) 1099-PATR)	2a	617,584	
3a	Agricultural program payments (see instructions)	3a	950,179	
4	Commodity Credit Corporation (CCC) loans (see instructions):			
a	CCC loans reported under election	4a	*	
b	CCC loans forfeited	4b	0	
5	Crop insurance proceeds and federal crop disaster payments (see instructions):	4c		
a	Amount received in 2011	5a	343,759	
c	If election to defer to 2012 is attached, check here <input type="checkbox"/> 5d Amount deferred from 2010	5b	252,797	
6	Other income, including federal and state gasoline or fuel tax credit or refund (see instructions)	5d		
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. ▶	6	3,700,541	
		7	11,268,060	

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	102,206		21	Pension and profit-sharing plans	21	*	
9	Chemicals	9	202,444		22	Rent or lease:			
10	Conservation expenses (see instructions)	10	24,532		a	Vehicles, machinery, and equipment (see instructions)	22a		
11	Custom hire (machine work)	11	156,099		b	Other (land, animals, etc.)	22b		
12	Depreciation and section 179 expense deduction not claimed elsewhere	12	1,174,886		23	Repairs and maintenance	23	408,032	
13	Employee benefit programs other than on line 21 (see Schedule F (Form 1040) instructions).	13	*		24	Seeds and plants	24	275,438	
14	Feed	14	21,725		25	Storage and warehousing	25		
15	Fertilizers and lime	15	627,259		26	Supplies	26	155,201	
16	Freight and trucking	16			27	Taxes	27	789,092	
17	Gasoline, fuel, and oil	17	309,892		28	Utilities	28		
18	Insurance (other than health).	18	374,637		29	Veterinary, breeding, and medicine	29		
19	Interest:				30	Other expenses (specify):			
a	Mortgage (paid to banks, etc.)	19a	427,835		a	-----	30a		
b	Other	19b	139,853		b	-----	30b		
20	Labor hired (less employment credits) (see Schedule F (Form 1040) instructions)	20	192,660		c	-----	30c		
					d	-----	30d		
					e	-----	30e		
					f	-----	30f		
					g	-----	30g		
31	Total expenses. Add lines 8 through 30g (see instructions) ▶	31			31		6,640,948		
32	Net farm rental income or (loss). Subtract line 31 from line 7. If the result is income, enter it here and on Schedule E (Form 1040), line 40. If the result is a loss, you must go to lines 33 and 34	32			32		4,627,112		
33	Did you receive an applicable subsidy in 2011? (see instructions)	33			33	<input type="checkbox"/> Yes <input type="checkbox"/> No			
34	If line 32 is a loss, check the box that describes your investment in this activity (see instructions)	34a			34a	<input type="checkbox"/> All investment is at risk.			
		34b			34b	<input type="checkbox"/> Some investment is not at risk.			
c	You may have to complete Form 8582 to determine your deductible loss, regardless of which box you checked (see instructions). If you checked box 34b, you must complete Form 6198 before going to Form 8582. In either case, enter the deductible loss here and on Schedule E (Form 1040), line 40	34c			34c		592,925		

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

Cat. No. 13117W

Form **4835** (2011)

* Data not shown because of the small number of sample returns on which it is based.

Form **4952**Department of the Treasury
Internal Revenue Service (99)

Name(s) shown on return

Investment Interest Expense Deduction

► Attach to your tax return.

OMB No. 1545-0191

2011
Attachment
Sequence No. **51**

Total Forms Filed = 1,877,088

Identifying number

Part I Total Investment Interest Expense

1	Investment interest expense paid or accrued in 2011 (see instructions)	1	1,369,498
2	Disallowed investment interest expense from 2010 Form 4952, line 7	2	937,193
3	Total investment interest expense. Add lines 1 and 2	3	1,854,652

Part II Net Investment Income

4a	Gross income from property held for investment (excluding any net gain from the disposition of property held for investment)	4a	1,713,054	
4b	Qualified dividends included on line 4a	4b	1,356,635	
4c	Subtract line 4b from line 4a	4c	1,636,049	
4d	Net gain from the disposition of property held for investment	4d	507,097	
4e	Enter the smaller of line 4d or your net capital gain from the disposition of property held for investment (see instructions)	4e	456,846	
4f	Subtract line 4e from line 4d	4f	217,000	
4g	Enter the amount from lines 4b and 4e that you elect to include in investment income (see instructions)	4g	216,080	
4h	Investment income. Add lines 4c, 4f, and 4g	4h	1,668,145	
5	Investment expenses (see instructions)	5	686,773	
6	Net investment income. Subtract line 5 from line 4h. If zero or less, enter -0-	6	1,478,614	

Part III Investment Interest Expense Deduction

7	Disallowed investment interest expense to be carried forward to 2012. Subtract line 6 from line 3. If zero or less, enter -0-	7	1,036,436
8	Investment interest expense deduction. Enter the smaller of line 3 or 6. See instructions	8	1,456,178

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

General Instructions**Purpose of Form**

Use Form 4952 to figure the amount of investment interest expense you can deduct for 2011 and the amount you can carry forward to future years. Your investment interest expense deduction is limited to your net investment income.

For more information, see Pub. 550, Investment Income and Expenses.

Who Must File

If you are an individual, estate, or a trust, you must file Form 4952 to claim a deduction for your investment interest expense.

Exception. You do not have to file Form 4952 if all of the following apply.

- Your investment income from interest and ordinary dividends minus any qualified dividends is more than your investment interest expense.
- You do not have any other deductible investment expenses.
- You do not have any carryover of disallowed investment interest expense from 2010.

Allocation of Interest Expense

If you paid or accrued interest on a loan and used the loan proceeds for more than one purpose, you may have to allocate the interest. This is necessary because different

rules apply to investment interest, personal interest, trade or business interest, home mortgage interest, and passive activity interest. See Pub. 535, Business Expenses.

Specific Instructions**Part I—Total Investment Interest Expense****Line 1**

Enter the investment interest expense paid or accrued during the tax year, regardless of when you incurred the indebtedness. Investment interest expense is interest paid or accrued on a loan or part of a loan that is allocable to property held for investment (as defined on this page).

Include investment interest expense reported to you on Schedule K-1 from a partnership or an S corporation. Include amortization of bond premium on taxable bonds purchased after October 22, 1986, but before January 1, 1988, unless you elected to offset amortizable bond premium against the interest payments on the bond. A taxable bond is a bond on which the interest is includible in gross income.

Investment interest expense does not include any of the following:

- Home mortgage interest.
- Interest expense that is properly allocable to a passive activity. Generally, a passive activity is any trade or business activity in which you do not materially participate and any rental activity. See the Instructions for Form 8582, Passive Activity Loss Limitations, for details.

- Any interest expense that is capitalized, such as construction interest subject to section 263A.

- Interest expense related to tax-exempt interest income under section 265.
- Interest expense, disallowed under section 264, on indebtedness with respect to life insurance, endowment, or annuity contracts issued after June 8, 1997, even if the proceeds were used to purchase any property held for investment.

Property held for investment. Property held for investment includes property that produces income, not derived in the ordinary course of a trade or business, from interest, dividends, annuities, or royalties. It also includes property that produces gain or loss, not derived in the ordinary course of a trade or business, from the disposition of property that produces these types of income or is held for investment. However, it does not include an interest in a passive activity.

Exception. A working interest in an oil or gas property that you held directly or through an entity that did not limit your liability is property held for investment, but only if you did not materially participate in the activity.

Part II—Net Investment Income**Line 4a**

Gross income from property held for investment includes income, unless derived in the ordinary course of a trade or business, from interest, ordinary dividends (except Alaska Permanent Fund dividends), annuities, and royalties. Include investment income

Form **4952**Department of the Treasury
Internal Revenue Service (99)

Name(s) shown on return

Investment Interest Expense Deduction

► Attach to your tax return.

OMB No. 1545-0191

2011
Attachment
Sequence No. **51**

Total Forms Filed = 1,877,088

Identifying number

Part I Total Investment Interest Expense

1	Investment interest expense paid or accrued in 2011 (see instructions)	1	21,330,075
2	Disallowed investment interest expense from 2010 Form 4952, line 7	2	28,907,105
3	Total investment interest expense. Add lines 1 and 2	3	50,237,180

Part II Net Investment Income

4a	Gross income from property held for investment (excluding any net gain from the disposition of property held for investment)	4a	121,642,518	
4b	Qualified dividends included on line 4a	4b	53,173,494	
4c	Subtract line 4b from line 4a	4c	68,469,025	
4d	Net gain from the disposition of property held for investment	4d	161,329,678	
4e	Enter the smaller of line 4d or your net capital gain from the disposition of property held for investment (see instructions)	4e	145,824,904	
4f	Subtract line 4e from line 4d	4f	15,504,774	
4g	Enter the amount from lines 4b and 4e that you elect to include in investment income (see instructions)	4g	3,366,497	
4h	Investment income. Add lines 4c, 4f, and 4g	4h	87,340,296	
5	Investment expenses (see instructions)	5	15,427,658	
6	Net investment income. Subtract line 5 from line 4h. If zero or less, enter -0-	6	74,353,065	

Part III Investment Interest Expense Deduction

7	Disallowed investment interest expense to be carried forward to 2012. Subtract line 6 from line 3. If zero or less, enter -0-	7	32,713,627
8	Investment interest expense deduction. Enter the smaller of line 3 or 6. See instructions	8	17,523,553

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

General Instructions**Purpose of Form**

Use Form 4952 to figure the amount of investment interest expense you can deduct for 2011 and the amount you can carry forward to future years. Your investment interest expense deduction is limited to your net investment income.

For more information, see Pub. 550, Investment Income and Expenses.

Who Must File

If you are an individual, estate, or a trust, you must file Form 4952 to claim a deduction for your investment interest expense.

Exception. You do not have to file Form 4952 if all of the following apply.

- Your investment income from interest and ordinary dividends minus any qualified dividends is more than your investment interest expense.
- You do not have any other deductible investment expenses.
- You do not have any carryover of disallowed investment interest expense from 2010.

Allocation of Interest Expense

If you paid or accrued interest on a loan and used the loan proceeds for more than one purpose, you may have to allocate the interest. This is necessary because different

rules apply to investment interest, personal interest, trade or business interest, home mortgage interest, and passive activity interest. See Pub. 535, Business Expenses.

Specific Instructions**Part I—Total Investment Interest Expense****Line 1**

Enter the investment interest expense paid or accrued during the tax year, regardless of when you incurred the indebtedness. Investment interest expense is interest paid or accrued on a loan or part of a loan that is allocable to property held for investment (as defined on this page).

Include investment interest expense reported to you on Schedule K-1 from a partnership or an S corporation. Include amortization of bond premium on taxable bonds purchased after October 22, 1986, but before January 1, 1988, unless you elected to offset amortizable bond premium against the interest payments on the bond. A taxable bond is a bond on which the interest is includible in gross income.

Investment interest expense does not include any of the following:

- Home mortgage interest.
- Interest expense that is properly allocable to a passive activity. Generally, a passive activity is any trade or business activity in which you do not materially participate and any rental activity. See the Instructions for Form 8582, Passive Activity Loss Limitations, for details.

- Any interest expense that is capitalized, such as construction interest subject to section 263A.
- Interest expense related to tax-exempt interest income under section 265.
- Interest expense, disallowed under section 264, on indebtedness with respect to life insurance, endowment, or annuity contracts issued after June 8, 1997, even if the proceeds were used to purchase any property held for investment.

Property held for investment. Property held for investment includes property that produces income, not derived in the ordinary course of a trade or business, from interest, dividends, annuities, or royalties. It also includes property that produces gain or loss, not derived in the ordinary course of a trade or business, from the disposition of property that produces these types of income or is held for investment. However, it does not include an interest in a passive activity.

Exception. A working interest in an oil or gas property that you held directly or through an entity that did not limit your liability is property held for investment, but only if you did not materially participate in the activity.

Part II—Net Investment Income**Line 4a**

Gross income from property held for investment includes income, unless derived in the ordinary course of a trade or business, from interest, ordinary dividends (except Alaska Permanent Fund dividends), annuities, and royalties. Include investment income

Form **4972**Department of the Treasury
Internal Revenue Service (99)**Tax on Lump-Sum Distributions**
(From Qualified Plans of Participants Born Before January 2, 1936)

▶ Attach to Form 1040, Form 1040NR, or Form 1041.

OMB No. 1545-0193

2011Attachment
Sequence No. **28**

Name of recipient of distribution

Total Forms Filed = 9,895

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 (pension, profit-sharing, or stock bonus)? If "No," do not use this form	1	
2 Did you roll over any part of the distribution? If "Yes," do not use this form	2	
3 Was this distribution paid to you as a beneficiary of a plan participant who was born before January 2, 1936?	3	
4 Were you (a) a plan participant who received this distribution, (b) born before January 2, 1936, and (c) a participant in the plan for at least 5 years before the year of the distribution? If you answered "No" to both questions 3 and 4, do not use this form.	4	
5a Did you use Form 4972 after 1986 for a previous distribution from your own plan? If "Yes," do not use this form for a 2011 distribution from your own plan	5a	
b If you are receiving this distribution as a beneficiary of a plan participant who died, did you use Form 4972 for a previous distribution received for that participant after 1986? If "Yes," do not use the form for this distribution	5b	

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

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

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

8 Ordinary income from Form 1099-R, box 2a minus box 3. If you did not complete Part II, enter the taxable amount from Form 1099-R, box 2a	8	8,893
9 Death benefit exclusion for a beneficiary of a plan participant who died before August 21, 1996	9	0
10 Total taxable amount. Subtract line 9 from line 8	10	8,893
11 Current actuarial value of annuity from Form 1099-R, box 8. If none, enter -0-	11	0
12 Adjusted total taxable amount. Add lines 10 and 11. If this amount is \$70,000 or more, skip lines 13 through 16, enter this amount on line 17, and go to line 18	12	8,893
13 Multiply line 12 by 50% (.50), but do not enter more than \$10,000	13	
14 Subtract \$20,000 from line 12. If line 12 is \$20,000 or less, enter -0-	14	
15 Multiply line 14 by 20% (.20)	15	
16 Minimum distribution allowance. Subtract line 15 from line 13	16	7,431
17 Subtract line 16 from line 12	17	
18 Federal estate tax attributable to lump-sum distribution	18	0
19 Subtract line 18 from line 17. If line 11 is zero, skip lines 20 through 22 and go to line 23	19	
20 Divide line 11 by line 12 and enter the result as a decimal (rounded to at least three places)	20	.
21 Multiply line 16 by the decimal on line 20	21	
22 Subtract line 21 from line 11	22	
23 Multiply line 19 by 10% (.10)	23	
24 Tax on amount on line 23. Use the Tax Rate Schedule in the instructions	24	8,893
25 Multiply line 24 by ten (10). If line 11 is zero, skip lines 26 through 28, enter this amount on line 29, and go to line 30	25	
26 Multiply line 22 by 10% (.10)	26	
27 Tax on amount on line 26. Use the Tax Rate Schedule in the instructions	27	0
28 Multiply line 27 by ten (10)	28	
29 Subtract line 28 from line 25. Multiple recipients, see instructions ▶	29	8,893
30 Tax on lump-sum distribution. Add lines 7 and 29. Also include this amount in the total on Form 1040, line 44, Form 1040NR, line 42, or Form 1041, Schedule G, line 1b, whichever applies ▶	30	9,895

For Paperwork Reduction Act Notice, see instructions.

Cat. No. 13187U

Form **4972** (2011)

* Data not shown because of the small number of sample returns on which it is based.

Form **4972**Department of the Treasury
Internal Revenue Service (99)**Tax on Lump-Sum Distributions**
(From Qualified Plans of Participants Born Before January 2, 1936)

▶ Attach to Form 1040, Form 1040NR, or Form 1041.

OMB No. 1545-0193

2011Attachment
Sequence No. **28**

Name of recipient of distribution

Total Forms Filed = 9,895

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 (pension, profit-sharing, or stock bonus)? If "No," do not use this form	1	
2 Did you roll over any part of the distribution? If "Yes," do not use this form	2	
3 Was this distribution paid to you as a beneficiary of a plan participant who was born before January 2, 1936?	3	
4 Were you (a) a plan participant who received this distribution, (b) born before January 2, 1936, and (c) a participant in the plan for at least 5 years before the year of the distribution? If you answered "No" to both questions 3 and 4, do not use this form.	4	
5a Did you use Form 4972 after 1986 for a previous distribution from your own plan? If "Yes," do not use this form for a 2011 distribution from your own plan	5a	
b If you are receiving this distribution as a beneficiary of a plan participant who died, did you use Form 4972 for a previous distribution received for that participant after 1986? If "Yes," do not use the form for this distribution	5b	

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

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

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

8 Ordinary income from Form 1099-R, box 2a minus box 3. If you did not complete Part II, enter the taxable amount from Form 1099-R, box 2a	8	319,359	
9 Death benefit exclusion for a beneficiary of a plan participant who died before August 21, 1996	9	0	
10 Total taxable amount. Subtract line 9 from line 8	10	319,359	
11 Current actuarial value of annuity from Form 1099-R, box 8. If none, enter -0-	11	0	
12 Adjusted total taxable amount. Add lines 10 and 11. If this amount is \$70,000 or more, skip lines 13 through 16, enter this amount on line 17, and go to line 18	12	319,359	
13 Multiply line 12 by 50% (.50), but do not enter more than \$10,000	13		
14 Subtract \$20,000 from line 12. If line 12 is \$20,000 or less, enter -0-	14		
15 Multiply line 14 by 20% (.20)	15		
16 Minimum distribution allowance. Subtract line 15 from line 13	16	35,580	
17 Subtract line 16 from line 12	17		
18 Federal estate tax attributable to lump-sum distribution	18	0	
19 Subtract line 18 from line 17. If line 11 is zero, skip lines 20 through 22 and go to line 23	19		
20 Divide line 11 by line 12 and enter the result as a decimal (rounded to at least three places)	20	.	
21 Multiply line 16 by the decimal on line 20	21		
22 Subtract line 21 from line 11	22		
23 Multiply line 19 by 10% (.10)	23		
24 Tax on amount on line 23. Use the Tax Rate Schedule in the instructions	24	3,905	
25 Multiply line 24 by ten (10). If line 11 is zero, skip lines 26 through 28, enter this amount on line 29, and go to line 30	25		
26 Multiply line 22 by 10% (.10)	26		
27 Tax on amount on line 26. Use the Tax Rate Schedule in the instructions	27	0	
28 Multiply line 27 by ten (10)	28		
29 Subtract line 28 from line 25. Multiple recipients, see instructions ▶	29	39,048	
30 Tax on lump-sum distribution. Add lines 7 and 29. Also include this amount in the total on Form 1040, line 44, Form 1040NR, line 42, or Form 1041, Schedule G, line 1b, whichever applies ▶	30	41,683	

For Paperwork Reduction Act Notice, see instructions.

Cat. No. 13187U

Form **4972** (2011)

* Data not shown because of the small number of sample returns on which it is based.

Form **5329****Additional Taxes on Qualified Plans
(Including IRAs) and Other Tax-Favored Accounts**

OMB No. 1545-0074

2011Attachment
Sequence No. **29**Department of the Treasury
Internal Revenue Service (99)▶ **Attach to Form 1040 or Form 1040NR.**▶ **See separate instructions.**

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

Your social security number

Total Forms Filed = 2,204,937

**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 this is an amended
return, check here ☐If you **only** owe the additional 10% tax on early distributions, you may be able to report this tax directly on Form 1040, line 58, or Form 1040NR, line 56, without filing Form 5329. See the instructions for Form 1040, line 58, or for Form 1040NR, line 56.**Part I Additional Tax on Early Distributions**

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

1	Early distributions included in income. For Roth IRA distributions, see instructions	1	1,671,414	
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	649,615	
3	Amount subject to additional tax. Subtract line 2 from line 1	3	1,244,696	
4	Additional tax. Enter 10% (.10) of line 3. Include this amount on Form 1040, line 58, or Form 1040NR, line 56	4	1,232,500	
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).				

Part II Additional Tax on Certain Distributions From Education Accounts

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

5	Distributions included in income from Coverdell ESAs and QTPs	5	130,347	
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	93,450	
8	Additional tax. Enter 10% (.10) of line 7. Include this amount on Form 1040, line 58, or Form 1040NR, line 56	8	88,410	

Part III Additional Tax on Excess Contributions to Traditional IRAs

Complete this part if you contributed more to your traditional IRAs for 2011 than is allowable or you had an amount on line 17 of your 2010 Form 5329.

9	Enter your excess contributions from line 16 of your 2010 Form 5329 (see instructions). If zero, go to line 15	9		
10	If your traditional IRA contributions for 2011 are less than your maximum allowable contribution, see instructions. Otherwise, enter -0-	10		
11	2011 traditional IRA distributions included in income (see instructions)	11		
12	2011 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 2011 (see instructions)	15		
16	Total excess contributions. Add lines 14 and 15	16	27,757	
17	Additional tax. Enter 6% (.06) of the smaller of line 16 or the value of your traditional IRAs on December 31, 2011 (including 2011 contributions made in 2012). Include this amount on Form 1040, line 58, or Form 1040NR, line 56	17	19,368	

Part IV Additional Tax on Excess Contributions to Roth IRAs

Complete this part if you contributed more to your Roth IRAs for 2011 than is allowable or you had an amount on line 25 of your 2010 Form 5329.

18	Enter your excess contributions from line 24 of your 2010 Form 5329 (see instructions). If zero, go to line 23	18	39,169	
19	If your Roth IRA contributions for 2011 are less than your maximum allowable contribution, see instructions. Otherwise, enter -0-	19		
20	2011 distributions from your Roth IRAs (see instructions)	20	11,812	
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 2011 (see instructions)	23	26,847	
24	Total excess contributions. Add lines 22 and 23	24	46,157	
25	Additional tax. Enter 6% (.06) of the smaller of line 24 or the value of your Roth IRAs on December 31, 2011 (including 2011 contributions made in 2012). Include this amount on Form 1040, line 58, or Form 1040NR, line 56	25	41,875	

Form **5329**Department of the Treasury
Internal Revenue Service (99)**Additional Taxes on Qualified Plans
(Including IRAs) and Other Tax-Favored Accounts**

▶ Attach to Form 1040 or Form 1040NR.

▶ See separate instructions.

OMB No. 1545-0074

2011Attachment
Sequence No. **29**

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

Total Forms Filed = 2,204,937

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 this is an amended
return, check here ☐

If you **only** owe the additional 10% tax on early distributions, you may be able to report this tax directly on Form 1040, line 58, or Form 1040NR, line 56, without filing Form 5329. See the instructions for Form 1040, line 58, or for Form 1040NR, line 56.

Part I Additional Tax on Early Distributions

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

1	Early distributions included in income. For Roth IRA distributions, see instructions	1	22,293,534	
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	7,179,766	
3	Amount subject to additional tax. Subtract line 2 from line 1	3	15,113,768	
4	Additional tax. Enter 10% (.10) of line 3. Include this amount on Form 1040, line 58, or Form 1040NR, line 56	4	1,517,325	
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).				

Part II Additional Tax on Certain Distributions From Education Accounts

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

5	Distributions included in income from Coverdell ESAs and QTPs	5	196,362	
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	124,102	
8	Additional tax. Enter 10% (.10) of line 7. Include this amount on Form 1040, line 58, or Form 1040NR, line 56	8	12,410	

Part III Additional Tax on Excess Contributions to Traditional IRAs

Complete this part if you contributed more to your traditional IRAs for 2011 than is allowable or you had an amount on line 17 of your 2010 Form 5329.

9	Enter your excess contributions from line 16 of your 2010 Form 5329 (see instructions). If zero, go to line 15	9		
10	If your traditional IRA contributions for 2011 are less than your maximum allowable contribution, see instructions. Otherwise, enter -0-	10		
11	2011 traditional IRA distributions included in income (see instructions)	11		
12	2011 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 2011 (see instructions)	15		
16	Total excess contributions. Add lines 14 and 15	16	186,646	
17	Additional tax. Enter 6% (.06) of the smaller of line 16 or the value of your traditional IRAs on December 31, 2011 (including 2011 contributions made in 2012). Include this amount on Form 1040, line 58, or Form 1040NR, line 56 .	17	5,244	

Part IV Additional Tax on Excess Contributions to Roth IRAs

Complete this part if you contributed more to your Roth IRAs for 2011 than is allowable or you had an amount on line 25 of your 2010 Form 5329.

18	Enter your excess contributions from line 24 of your 2010 Form 5329 (see instructions). If zero, go to line 23	18	126,703	
19	If your Roth IRA contributions for 2011 are less than your maximum allowable contribution, see instructions. Otherwise, enter -0-	19		
20	2011 distributions from your Roth IRAs (see instructions)	20	41,420	
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 2011 (see instructions)	23	78,401	
24	Total excess contributions. Add lines 22 and 23	24	147,166	
25	Additional tax. Enter 6% (.06) of the smaller of line 24 or the value of your Roth IRAs on December 31, 2011 (including 2011 contributions made in 2012). Include this amount on Form 1040, line 58, or Form 1040NR, line 56 .	25	7,058	

Part V Additional Tax on Excess Contributions to Coverdell ESAs

Complete this part if the contributions to your Coverdell ESAs for 2011 were more than is allowable or you had an amount on line 33 of your 2010 Form 5329.

26	Enter the excess contributions from line 32 of your 2010 Form 5329 (see instructions). If zero, go to line 31	26		
27	If the contributions to your Coverdell ESAs for 2011 were less than the maximum allowable contribution, see instructions. Otherwise, enter -0-	27		
28	2011 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 2011 (see instructions)	31		
32	Total excess contributions. Add lines 30 and 31	32	*	
33	Additional tax. Enter 6% (.06) of the smaller of line 32 or the value of your Coverdell ESAs on December 31, 2011 (including 2011 contributions made in 2012). Include this amount on Form 1040, line 58, or Form 1040NR, line 56	33	0	

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 2011 than is allowable or you had an amount on line 41 of your 2010 Form 5329.

34	Enter the excess contributions from line 40 of your 2010 Form 5329 (see instructions). If zero, go to line 39	34		
35	If the contributions to your Archer MSAs for 2011 are less than the maximum allowable contribution, see instructions. Otherwise, enter -0-	35		
36	2011 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 2011 (see instructions)	39		
40	Total excess contributions. Add lines 38 and 39	40	8,882	
41	Additional tax. Enter 6% (.06) of the smaller of line 40 or the value of your Archer MSAs on December 31, 2011 (including 2011 contributions made in 2012). Include this amount on Form 1040, line 58, or Form 1040NR, line 56	41	7,406	

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 2011 than is allowable or you had an amount on line 49 of your 2010 Form 5329.

42	Enter the excess contributions from line 48 of your 2010 Form 5329. If zero, go to line 47	42		
43	If the contributions to your HSAs for 2011 are less than the maximum allowable contribution, see instructions. Otherwise, enter -0-	43		
44	2011 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 2011 (see instructions)	47		
48	Total excess contributions. Add lines 46 and 47	48	243,304	
49	Additional tax. Enter 6% (.06) of the smaller of line 48 or the value of your HSAs on December 31, 2011 (including 2011 contributions made in 2012). Include this amount on Form 1040, line 58, or Form 1040NR, line 56	49	152,541	

Part VIII Additional Tax on Excess Accumulation in Qualified Retirement Plans (Including IRAs)

Complete this part if you did not receive the minimum required distribution from your qualified retirement plan.

50	Minimum required distribution for 2011 (see instructions)	50		
51	Amount actually distributed to you in 2011	51		
52	Subtract line 51 from line 50. If zero or less, enter -0-	52	15,658	
53	Additional tax. Enter 50% (.50) of line 52. Include this amount on Form 1040, line 58, or Form 1040NR, line 56	53	15,658	

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

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

▶ Your signature

▶ Date

Paid Preparer Use Only

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

Part V Additional Tax on Excess Contributions to Coverdell ESAs

Complete this part if the contributions to your Coverdell ESAs for 2011 were more than is allowable or you had an amount on line 33 of your 2010 Form 5329.

26	Enter the excess contributions from line 32 of your 2010 Form 5329 (see instructions). If zero, go to line 31	26		
27	If the contributions to your Coverdell ESAs for 2011 were less than the maximum allowable contribution, see instructions. Otherwise, enter -0-	27		
28	2011 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 2011 (see instructions)	31		
32	Total excess contributions. Add lines 30 and 31	32	*	
33	Additional tax. Enter 6% (.06) of the smaller of line 32 or the value of your Coverdell ESAs on December 31, 2011 (including 2011 contributions made in 2012). Include this amount on Form 1040, line 58, or Form 1040NR, line 56	33	0	

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 2011 than is allowable or you had an amount on line 41 of your 2010 Form 5329.

34	Enter the excess contributions from line 40 of your 2010 Form 5329 (see instructions). If zero, go to line 39	34		
35	If the contributions to your Archer MSAs for 2011 are less than the maximum allowable contribution, see instructions. Otherwise, enter -0-	35		
36	2011 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 2011 (see instructions)	39		
40	Total excess contributions. Add lines 38 and 39	40	22,833	
41	Additional tax. Enter 6% (.06) of the smaller of line 40 or the value of your Archer MSAs on December 31, 2011 (including 2011 contributions made in 2012). Include this amount on Form 1040, line 58, or Form 1040NR, line 56	41	404	

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 2011 than is allowable or you had an amount on line 49 of your 2010 Form 5329.

42	Enter the excess contributions from line 48 of your 2010 Form 5329. If zero, go to line 47	42		
43	If the contributions to your HSAs for 2011 are less than the maximum allowable contribution, see instructions. Otherwise, enter -0-	43		
44	2011 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 2011 (see instructions)	47		
48	Total excess contributions. Add lines 46 and 47	48	381,777	
49	Additional tax. Enter 6% (.06) of the smaller of line 48 or the value of your HSAs on December 31, 2011 (including 2011 contributions made in 2012). Include this amount on Form 1040, line 58, or Form 1040NR, line 56	49	9,788	

Part VIII Additional Tax on Excess Accumulation in Qualified Retirement Plans (Including IRAs)

Complete this part if you did not receive the minimum required distribution from your qualified retirement plan.

50	Minimum required distribution for 2011 (see instructions)	50		
51	Amount actually distributed to you in 2011	51		
52	Subtract line 51 from line 50. If zero or less, enter -0-	52	48,223	
53	Additional tax. Enter 50% (.50) of line 52. Include this amount on Form 1040, line 58, or Form 1040NR, line 56	53	24,114	

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

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

Your signature

Date

Paid Preparer Use Only

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

Form **5405**
(Rev. December 2011)
Department of the Treasury
Internal Revenue Service

First-Time Homebuyer Credit and Repayment of the Credit

► Attach to your 2010 or 2011 Form 1040, Form 1040NR, or Form 1040X.
► See separate instructions.

OMB No. 1545-0074

Attachment
Sequence No. **58**

Note. Skip this page and complete page 2 if you are only filing this form to (1) report a disposition or change in use of your main home for which you claimed the credit in 2008, 2009, or 2010, and/or (2) repay the credit.

Name(s) shown on return

Total Forms Filed = 202,437

Your social security number

Part I General Information

- A** Address of home qualifying for the credit (if different from the address shown on page 1 of Form 1040 or Form 1040X)
- B** Date purchased (MM/DD/YYYY) (see instructions) ►
- Note.** If the date purchased is before May 1, 2011, go to line D. Otherwise, go to line C.
- C** If the date purchased is after April 30, 2011, and before July 1, 2011, did you enter into a binding contract before May 1, 2011, to purchase the home before July 1, 2011?
- ☐ **Yes.** Go to line D. See instructions for documentation to be attached.
- ☐ **No.** You cannot claim the credit. Do not file Form 5405.
- D** Were you (or your spouse if married) on qualified official extended duty outside the United States for at least 90 days during the period beginning after December 31, 2008, and ending before May 1, 2010, as a member of the uniformed services or Foreign Service, or an employee of the intelligence community?
- ☐ **Yes.** Go to line E.
- ☐ **No.** You cannot claim the credit. Do not file Form 5405.
- E** Did you purchase the home from a related person or a person related to your spouse (see instructions)?
- ☐ **No.** Go to line F.
- ☐ **Yes.** You cannot claim the credit. Do not file Form 5405.
- F** If you are choosing to claim the credit on your 2010 return, check here (see instructions) ► ☐

Part II Credit

1	Enter the purchase price of the new home (see instructions)	1	19,284	
2	Multiply line 1 by 10% (.10) and enter the result here	2	19,284	
3	If you qualify for the credit as (check the applicable box):	3	19,284	
	<input type="checkbox"/> A first-time homebuyer, enter \$8,000 (\$4,000 if married filing separately). A first-time homebuyer is an individual (and that individual's spouse if married) who has not owned another main home during the 3-year period ending on the purchase date and meets other requirements discussed in the instructions.			
	<input type="checkbox"/> A long-time resident, enter \$6,500 (\$3,250 if married filing separately). A long-time resident is an individual (and that individual's spouse if married) who has owned and used the same home as that individual's main home for any 5-consecutive-year period during the 8-year period ending on the purchase date of the new main home and meets other requirements discussed in the instructions. See instructions for documentation to be attached.			
4	Enter the smaller of line 2 or line 3. But: (a) if married filing separately, enter the smaller of line 3 or your share of the amount on line 2 (see instructions); or (b) if someone other than your spouse also purchased an interest in the home, enter the smaller of your share of the amount on line 3 or your share of the amount on line 2 (see instructions)	4	20,277	
5	Enter your modified adjusted gross income (see instructions)	5		
6	Enter \$125,000 (\$225,000 if married filing jointly)	6		
7	Is line 5 more than line 6? No. Skip lines 7 and 8. Enter -0- on line 9 and go to line 10. Yes. Subtract line 6 from line 5 and enter the result. If the result is \$20,000 or more, stop here. You cannot take the credit. Otherwise, go to line 8	7		
8	Divide line 7 by \$20,000 and enter the result as a decimal (rounded to at least three places)	8	.	
9	Multiply line 4 by line 8	9	*	
10	Subtract line 9 from line 4 and enter the result. This is your credit. Also enter this amount on your 2010 or 2011 Form 1040, line 67, or the appropriate line in the "Payments" section of Form 1040X	10	16,209	



You must attach a copy of the properly executed settlement statement (or similar documentation) used to complete the purchase (see instructions).

Form **5405**
(Rev. December 2011)
Department of the Treasury
Internal Revenue Service

First-Time Homebuyer Credit and Repayment of the Credit

► Attach to your 2010 or 2011 Form 1040, Form 1040NR, or Form 1040X.
► See separate instructions.

OMB No. 1545-0074

Attachment
Sequence No. **58**

Note. Skip this page and complete page 2 if you are only filing this form to (1) report a disposition or change in use of your main home for which you claimed the credit in 2008, 2009, or 2010, and/or (2) repay the credit.

Name(s) shown on return

Total Forms Filed = 202,437

Your social security number

Part I General Information

- A** Address of home qualifying for the credit (if different from the address shown on page 1 of Form 1040 or Form 1040X)
- B** Date purchased (MM/DD/YYYY) (see instructions) ►
- Note.** If the date purchased is before May 1, 2011, go to line D. Otherwise, go to line C.
- C** If the date purchased is after April 30, 2011, and before July 1, 2011, did you enter into a binding contract before May 1, 2011, to purchase the home before July 1, 2011?
- ☐ **Yes.** Go to line D. See instructions for documentation to be attached.
- ☐ **No.** You cannot claim the credit. Do not file Form 5405.
- D** Were you (or your spouse if married) on qualified official extended duty outside the United States for at least 90 days during the period beginning after December 31, 2008, and ending before May 1, 2010, as a member of the uniformed services or Foreign Service, or an employee of the intelligence community?
- ☐ **Yes.** Go to line E.
- ☐ **No.** You cannot claim the credit. Do not file Form 5405.
- E** Did you purchase the home from a related person or a person related to your spouse (see instructions)?
- ☐ **No.** Go to line F.
- ☐ **Yes.** You cannot claim the credit. Do not file Form 5405.
- F** If you are choosing to claim the credit on your 2010 return, check here (see instructions) ► ☐

Part II Credit

- | | | | |
|---|-----------|-----------|--|
| 1 Enter the purchase price of the new home (see instructions) | 1 | 3,768,185 | |
| 2 Multiply line 1 by 10% (.10) and enter the result here | 2 | 376,819 | |
| 3 If you qualify for the credit as (check the applicable box):
<input type="checkbox"/> A first-time homebuyer, enter \$8,000 (\$4,000 if married filing separately). A first-time homebuyer is an individual (and that individual's spouse if married) who has not owned another main home during the 3-year period ending on the purchase date and meets other requirements discussed in the instructions.
<input type="checkbox"/> A long-time resident, enter \$6,500 (\$3,250 if married filing separately). A long-time resident is an individual (and that individual's spouse if married) who has owned and used the same home as that individual's main home for any 5-consecutive-year period during the 8-year period ending on the purchase date of the new main home and meets other requirements discussed in the instructions. See instructions for documentation to be attached. | 3 | 143,280 | |
| 4 Enter the smaller of line 2 or line 3. But: (a) if married filing separately, enter the smaller of line 3 or your share of the amount on line 2 (see instructions); or (b) if someone other than your spouse also purchased an interest in the home, enter the smaller of your share of the amount on line 3 or your share of the amount on line 2 (see instructions) | 4 | 133,150 | |
| 5 Enter your modified adjusted gross income (see instructions) | 5 | | |
| 6 Enter \$125,000 (\$225,000 if married filing jointly) | 6 | | |
| 7 Is line 5 more than line 6?
No. Skip lines 7 and 8. Enter -0- on line 9 and go to line 10.
Yes. Subtract line 6 from line 5 and enter the result. If the result is \$20,000 or more, stop here. You cannot take the credit. Otherwise, go to line 8 | 7 | | |
| 8 Divide line 7 by \$20,000 and enter the result as a decimal (rounded to at least three places) | 8 | . | |
| 9 Multiply line 4 by line 8 | 9 | * | |
| 10 Subtract line 9 from line 4 and enter the result. This is your credit. Also enter this amount on your 2010 or 2011 Form 1040, line 67, or the appropriate line in the "Payments" section of Form 1040X | 10 | 117,834 | |



You must attach a copy of the properly executed settlement statement (or similar documentation) used to complete the purchase (see instructions).

Note. Skip this page if you are not filing this form to (1) report a disposition or change in use of your main home for which you claimed the credit in 2008, 2009, or 2010, and/or (2) repay the credit.

Name shown on return

Your social security number

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

- 11** 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) ▶
- 12** 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.
- 13** Check the box below that applies to you. See the instructions for the definition of "related person."
- a** ☐ I sold (including through foreclosure) the home to a person who is not related to me and had a gain on the sale (as figured in Part V below). Go to Part IV below.
- b** ☐ I sold (including through foreclosure) the home to a person who is not related to me and did not have a gain on the sale (as figured in Part V 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 IV 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 IV below.
- e** ☐ I transferred the home to my spouse (or ex-spouse as part of my divorce settlement). The full name of my ex-spouse is ▶
The responsibility for repayment of the credit is transferred to your spouse or ex-spouse. Stop here.
- f** ☐ My home was destroyed, condemned, or sold under threat of condemnation and I had a gain (see instructions).
- g** ☐ My home was destroyed, condemned, or sold under threat of condemnation and I did not have a gain (see instructions).
- h** ☐ The taxpayer who claimed the credit died in 2011. No repayment of the credit is required of the deceased taxpayer. If you are filing a joint return for 2011 with the deceased taxpayer, see instructions. Otherwise, stop here.

Part IV Repayment of Credit Claimed for 2008, 2009, or 2010

14	Enter the amount of the credit you claimed on Form 5405 for 2008, 2009, or 2010. See instructions if you filed a joint return for the year you claimed the credit or you checked the box on line 13f or 13g	14	127,004	
15	If you purchased the home in 2008, enter the amount of the credit you repaid with your 2010 return. Otherwise, enter -0-	15	91,309	
16	Subtract line 15 from line 14. If you checked the box on line 13f or 13g, see instructions. If you checked the box on line 13a, go to line 17. Otherwise, skip line 17 and go to line 18	16	122,106	
17	Enter the gain on the disposition of your main home (from line 25 below)	17	9,436	
18	Amount of the credit to be repaid. See instructions	18	144,702	

Next: Enter the amount from line 18 on your 2011 Form 1040, line 59b, or Form 1040NR, line 58b.

Part V Form 5405 Gain or (Loss) Worksheet

Note: Complete this part only if your home was destroyed or you sold your home to someone who is not related to you (including a sale through condemnation or under threat of condemnation). See Pub. 523, Selling Your Home, for information on what to enter on lines 19, 20, and 22. 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 19 and 20.

19	Selling price of home, insurance proceeds, or gross condemnation award	19	25,348	
20	Selling expenses (including commissions, advertising and legal fees, and seller-paid loan charges) or expenses in getting the condemnation award	20	15,050	
21	Subtract line 20 from line 19. This is the amount realized on the sale of the home	21	25,348	
22	Adjusted basis of home sold (from line 13 of Worksheet 1 in Pub. 523)	22	25,348	
23	Enter the first-time homebuyer credit claimed on Form 5405 minus the amount you repaid with your 2010 tax return	23	26,360	
24	Subtract line 23 from line 22. This is the adjusted basis for purposes of repaying the credit	24	26,360	
25	Subtract line 24 from line 21	25	25,363	

• If line 25 is more than -0-, you have a gain. Check the box on line 13a and complete Part IV. **However**, check the box on line 13f (instead of the box on line 13a) if your home was destroyed or you sold the home through condemnation or under threat of condemnation. Then complete Part IV if you purchased the home in 2008 or you purchased the home in 2009 and the event occurred in 2009.

• If line 25 is -0- or less, check the box on line 13b of Form 5405. However, if your home was destroyed or you sold the home through condemnation or under threat of condemnation, check the box on line 13g instead. You do not have to repay the credit.

Note. Skip this page if you are not filing this form to (1) report a disposition or change in use of your main home for which you claimed the credit in 2008, 2009, or 2010, and/or (2) repay the credit.

Name shown on return

Your social security number

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

- 11** 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) ▶
- 12** 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.
- 13** Check the box below that applies to you. See the instructions for the definition of "related person."
- a** ☐ I sold (including through foreclosure) the home to a person who is not related to me and had a gain on the sale (as figured in Part V below). Go to Part IV below.
- b** ☐ I sold (including through foreclosure) the home to a person who is not related to me and did not have a gain on the sale (as figured in Part V 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 IV 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 IV below.
- e** ☐ I transferred the home to my spouse (or ex-spouse as part of my divorce settlement). The full name of my ex-spouse is ▶
The responsibility for repayment of the credit is transferred to your spouse or ex-spouse. Stop here.
- f** ☐ My home was destroyed, condemned, or sold under threat of condemnation and I had a gain (see instructions).
- g** ☐ My home was destroyed, condemned, or sold under threat of condemnation and I did not have a gain (see instructions).
- h** ☐ The taxpayer who claimed the credit died in 2011. No repayment of the credit is required of the deceased taxpayer. If you are filing a joint return for 2011 with the deceased taxpayer, see instructions. Otherwise, stop here.

Part IV Repayment of Credit Claimed for 2008, 2009, or 2010

14	Enter the amount of the credit you claimed on Form 5405 for 2008, 2009, or 2010. See instructions if you filed a joint return for the year you claimed the credit or you checked the box on line 13f or 13g	14	868,899	
15	If you purchased the home in 2008, enter the amount of the credit you repaid with your 2010 return. Otherwise, enter -0-	15	43,172	
16	Subtract line 15 from line 14. If you checked the box on line 13f or 13g, see instructions. If you checked the box on line 13a, go to line 17. Otherwise, skip line 17 and go to line 18	16	792,738	
17	Enter the gain on the disposition of your main home (from line 25 below)	17	89,445	
18	Amount of the credit to be repaid. See instructions	18	187,741	

Next: Enter the amount from line 18 on your 2011 Form 1040, line 59b, or Form 1040NR, line 58b.

Part V Form 5405 Gain or (Loss) Worksheet

Note: Complete this part only if your home was destroyed or you sold your home to someone who is not related to you (including a sale through condemnation or under threat of condemnation). See Pub. 523, Selling Your Home, for information on what to enter on lines 19, 20, and 22. 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 19 and 20.

19	Selling price of home, insurance proceeds, or gross condemnation award	19	4,075,845	
20	Selling expenses (including commissions, advertising and legal fees, and seller-paid loan charges) or expenses in getting the condemnation award	20	138,489	
21	Subtract line 20 from line 19. This is the amount realized on the sale of the home	21	3,937,355	
22	Adjusted basis of home sold (from line 13 of Worksheet 1 in Pub. 523)	22	4,368,649	
23	Enter the first-time homebuyer credit claimed on Form 5405 minus the amount you repaid with your 2010 tax return	23	171,877	
24	Subtract line 23 from line 22. This is the adjusted basis for purposes of repaying the credit	24	4,196,772	
25	Subtract line 24 from line 21	25	-259,417	

• If line 25 is more than -0-, you have a gain. Check the box on line 13a and complete Part IV. **However**, check the box on line 13f (instead of the box on line 13a) if your home was destroyed or you sold the home through condemnation or under threat of condemnation. Then complete Part IV if you purchased the home in 2008 or you purchased the home in 2009 and the event occurred in 2009.

• If line 25 is -0- or less, check the box on line 13b of Form 5405. However, if your home was destroyed or you sold the home through condemnation or under threat of condemnation, check the box on line 13g instead. You do not have to repay the credit.

Form **5695**Department of the Treasury
Internal Revenue Service

Name(s) shown on return

Residential Energy Credits

► See instructions.

► Attach to Form 1040 or Form 1040NR.

OMB No. 1545-0074

2011Attachment
Sequence No. **158**

Total Forms Filed = 3,885,773

Your social security number

Part I Nonbusiness Energy Property Credit

- 1a** Were the qualified energy efficiency improvements or residential energy property costs for your main home located in the United States? (see instructions) ►

Caution: If you checked the "No" box, you cannot claim the nonbusiness energy property credit. Do not complete Part I.**1a** ☐ Yes ☐ No

- b** Print the complete address of the main home where you made the qualifying improvements.

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

Number and street

Unit No.

City, State, and ZIP code

1c ☐ Yes ☐ No

- c** Were any of these improvements related to the construction of this main home? ►

Caution: If you checked the "Yes" box, you can only claim the nonbusiness energy property credit for qualifying improvements that were not related to the construction of the home. Do not include expenses related to the construction of your main home, even if the improvements were made after you moved into the home.

- 2** Lifetime limitation. Amounts claimed in 2006, 2007, 2009, and 2010.

a Amount, if any, from line 12 of your 2006 Form 5695	2a	31,930	
b Amount, if any, from line 15 of your 2007 Form 5695	2b	28,914	
c Amount, if any, from line 11 of your 2009 Form 5695	2c	125,644	
d Amount, if any, from line 11 of your 2010 Form 5695	2d	486,422	

2e 633,793

- 3** Qualified energy efficiency improvements (original use must begin with you and the component must reasonably be expected to last for at least 5 years; do not include labor costs) (see instructions).

a Insulation material or system specifically and primarily designed to reduce heat loss or gain of your home that meets the prescriptive criteria established by the 2009 IECC

3a 1,079,190

b Exterior doors that meet or exceed the Energy Star program requirements

3b 910,617

c Metal or asphalt roof that meets or exceeds the Energy Star program requirements and has appropriate pigmented coatings or cooling granules which are specifically and primarily designed to reduce the heat gain of your home

3c 313,510

d Exterior windows and skylights that meet or exceed the Energy Star program requirements

3d 981,419

e Maximum amount of cost on which the credit can be figured

3e

f If you claimed window expenses on your Form 5695 for 2006, 2007, 2009, or 2010, enter the amount from the Window Expense Worksheet (see instructions); otherwise enter -0-

3f 167,068

g Subtract line 3f from line 3e. If zero or less, enter -0-

3g 3,728,799

h Enter the smaller of line 3d or line 3g

3h 973,539

- 4** Add lines 3a, 3b, 3c, and 3h

4 2,419,319

- 5** Multiply line 4 by 10% (.10)

5 2,419,319

- 6** Residential energy property costs (must be placed in service by you; include labor costs for onsite preparation, assembly, and original installation) (see instructions).

a Energy-efficient building property. Do not enter more than **\$300**

6a 568,454

b Qualified natural gas, propane, or oil furnace or hot water boiler. Do not enter more than **\$150**

6b 832,628

c Advanced main air circulating fan used in a natural gas, propane, or oil furnace. Do not enter more than **\$50**

6c 143,304

- 7** Add lines 6a through 6c

7 1,340,605

- 8** Add lines 5 and 7

8 3,431,952

- 9** Maximum credit amount. (If you jointly occupied the home, see instructions)

9

- 10** Enter the amount, if any, from line 2e

10

- 11** Subtract line 10 from line 9. If zero or less, **stop**; you cannot take the nonbusiness energy property credit.

11 3,552,202

- 12** Enter the smaller of line 8 or line 11

12 3,431,810

- 13** Limitation based on tax liability. Enter the amount from the Credit Limit Worksheet (see instructions)

13

- 14** **Nonbusiness energy property credit.** Enter the smaller of line 12 or line 13. Also include this amount on Form 1040, line 52, or Form 1040NR, line 49

14 3,415,097

Form **5695**Department of the Treasury
Internal Revenue Service

Name(s) shown on return

Residential Energy Credits

► See instructions.

► Attach to Form 1040 or Form 1040NR.

OMB No. 1545-0074

2011Attachment
Sequence No. **158**

Total Forms Filed = 3,885,773

Your social security number

Part I Nonbusiness Energy Property Credit

- 1a** Were the qualified energy efficiency improvements or residential energy property costs for your main home located in the United States? (see instructions) ►

Caution: If you checked the "No" box, you cannot claim the nonbusiness energy property credit. Do not complete Part I.**1a** ☐ Yes ☐ No

- b** Print the complete address of the main home where you made the qualifying improvements.

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

Number and street

Unit No.

City, State, and ZIP code

- c** Were any of these improvements related to the construction of this main home? ►

Caution: If you checked the "Yes" box, you can only claim the nonbusiness energy property credit for qualifying improvements that were not related to the construction of the home. Do not include expenses related to the construction of your main home, even if the improvements were made after you moved into the home.**1c** ☐ Yes ☐ No

- 2** Lifetime limitation. Amounts claimed in 2006, 2007, 2009, and 2010.

a Amount, if any, from line 12 of your 2006 Form 5695	2a	9,142	
b Amount, if any, from line 15 of your 2007 Form 5695	2b	5,453	
c Amount, if any, from line 11 of your 2009 Form 5695	2c	116,336	
d Amount, if any, from line 11 of your 2010 Form 5695	2d	183,166	

2e 314,097

- e** Add lines 2a through 2d. If \$500 or more, **stop**; you cannot take the nonbusiness energy property credit
- 3** Qualified energy efficiency improvements (original use must begin with you and the component must reasonably be expected to last for at least 5 years; do not include labor costs) (see instructions).

- a** Insulation material or system specifically and primarily designed to reduce heat loss or gain of your home that meets the prescriptive criteria established by the 2009 IECC
- b** Exterior doors that meet or exceed the Energy Star program requirements
- c** Metal or asphalt roof that meets or exceeds the Energy Star program requirements and has appropriate pigmented coatings or cooling granules which are specifically and primarily designed to reduce the heat gain of your home

3a 1,871,874**3b** 1,129,659**3c** 1,404,628

- d** Exterior windows and skylights that meet or exceed the Energy Star program requirements

3d 3,185,956

- e** Maximum amount of cost on which the credit can be figured
- f** If you claimed window expenses on your Form 5695 for 2006, 2007, 2009, or 2010, enter the amount from the Window Expense Worksheet (see instructions); otherwise enter -0-

3e**3f** 780,102

- g** Subtract line 3f from line 3e. If zero or less, enter -0-

3g 7,379,531

- h** Enter the smaller of line 3d or line 3g

3h 1,383,266

- 4** Add lines 3a, 3b, 3c, and 3h

4 5,642,987

- 5** Multiply line 4 by 10% (.10)

5 564,425

- 6** Residential energy property costs (must be placed in service by you; include labor costs for onsite preparation, assembly, and original installation) (see instructions).

- a** Energy-efficient building property. Do not enter more than **\$300**
- b** Qualified natural gas, propane, or oil furnace or hot water boiler. Do not enter more than **\$150**
- c** Advanced main air circulating fan used in a natural gas, propane, or oil furnace. Do not enter more than **\$50**

6a 217,943**6b** 181,350**6c** 15,401

- 7** Add lines 6a through 6c

7 293,190

- 8** Add lines 5 and 7

8 938,000

- 9** Maximum credit amount. (If you jointly occupied the home, see instructions)

9

- 10** Enter the amount, if any, from line 2e

10

- 11** Subtract line 10 from line 9. If zero or less, **stop**; you cannot take the nonbusiness energy property credit.

11 1,712,355

- 12** Enter the smaller of line 8 or line 11

12 772,068

- 13** Limitation based on tax liability. Enter the amount from the Credit Limit Worksheet (see instructions)

13

- 14** **Nonbusiness energy property credit.** Enter the smaller of line 12 or line 13. Also include this amount on Form 1040, line 52, or Form 1040NR, line 49

14 754,335

Part II Residential Energy Efficient Property Credit (See instructions before completing this part.)**Note.** Skip lines 15 through 25 if you only have a **credit carryforward from 2010**.

15	Qualified solar electric property costs	15	105,554	
16	Qualified solar water heating property costs	16	57,467	
17	Qualified small wind energy property costs	17	12,073	
18	Qualified geothermal heat pump property costs	18	70,673	
19	Add lines 15 through 18	19	209,981	
20	Multiply line 19 by 30% (.30)	20	209,981	
21a	Qualified fuel cell property. Was qualified fuel cell property installed on or in connection with your main home located in the United States? (See instructions) ▶ Caution: If you checked the "No" box, you cannot take a credit for qualified fuel cell property. Skip lines 21b through 25.	21a	<input type="checkbox"/> Yes <input type="checkbox"/> No	
b	Print the complete address of the main home where you installed the fuel cell property.			
	Number and street		Unit No.	
	City, State, and ZIP code			
22	Qualified fuel cell property costs	22	5,540	
23	Multiply line 22 by 30% (.30)	23	5,540	
24	Kilowatt capacity of property on line 22 above ▶ x \$1,000	24	5,542	
25	Enter the smaller of line 23 or line 24	25	5,539	
26	Credit carryforward from 2010. Enter the amount, if any, from your 2010 Form 5695, line 28	26	134,014	
27	Add lines 20, 25, and 26	27	339,737	
28	Enter the amount from Form 1040, line 46, or Form 1040NR, line 44	28		
29	1040 filers: Enter the total, if any, of your credits from Form 1040, lines 47 through 50; line 14 of this form; line 12 of the Line 11 Worksheet in Pub. 972 (see instructions); Form 8396, line 9; Form 8859, line 9; Form 8834, line 23; Form 8910, line 22; Form 8936, line 15; and Schedule R, line 22. 1040NR filers: Enter the amount, if any, from Form 1040NR, lines 45 through 47; line 14 of this form; line 12 of the Line 11 Worksheet in Pub. 972 (see instructions); Form 8396, line 9; Form 8859, line 9; Form 8834, line 23; Form 8910, line 22; and Form 8936, line 15.	29	468,468	
30	Subtract line 29 from line 28. If zero or less, enter -0- here and on line 31	30	3,810,382	
31	Residential energy efficient property credit. Enter the smaller of line 27 or line 30. Also include this amount on Form 1040, line 52, or Form 1040NR, line 49	31	296,001	
32	Credit carryforward to 2012. If line 31 is less than line 27, subtract line 31 from line 27	32	109,864	

Part II Residential Energy Efficient Property Credit (See instructions before completing this part.)**Note.** Skip lines 15 through 25 if you only have a **credit carryforward from 2010**.

15	Qualified solar electric property costs	15	1,488,515	
16	Qualified solar water heating property costs	16	275,426	
17	Qualified small wind energy property costs	17	38,242	
18	Qualified geothermal heat pump property costs	18	1,215,451	
19	Add lines 15 through 18	19	3,017,634	
20	Multiply line 19 by 30% (.30)	20	905,305	
21a	Qualified fuel cell property. Was qualified fuel cell property installed on or in connection with your main home located in the United States? (See instructions) ▶ Caution: If you checked the "No" box, you cannot take a credit for qualified fuel cell property. Skip lines 21b through 25.	21a	<input type="checkbox"/> Yes <input type="checkbox"/> No	
b	Print the complete address of the main home where you installed the fuel cell property. Number and street Unit No. City, State, and ZIP code			
22	Qualified fuel cell property costs	22	15,136	
23	Multiply line 22 by 30% (.30)	23	4,542	
24	Kilowatt capacity of property on line 22 above ▶ x \$1,000	24	1,560,622	
25	Enter the smaller of line 23 or line 24	25	2,591	
26	Credit carryforward from 2010. Enter the amount, if any, from your 2010 Form 5695, line 28	26	316,795	
27	Add lines 20, 25, and 26	27	1,224,691	
28	Enter the amount from Form 1040, line 46, or Form 1040NR, line 44	28		
29	1040 filers: Enter the total, if any, of your credits from Form 1040, lines 47 through 50; line 14 of this form; line 12 of the Line 11 Worksheet in Pub. 972 (see instructions); Form 8396, line 9; Form 8859, line 9; Form 8834, line 23; Form 8910, line 22; Form 8936, line 15; and Schedule R, line 22. 1040NR filers: Enter the amount, if any, from Form 1040NR, lines 45 through 47; line 14 of this form; line 12 of the Line 11 Worksheet in Pub. 972 (see instructions); Form 8396, line 9; Form 8859, line 9; Form 8834, line 23; Form 8910, line 22; and Form 8936, line 15.	29	406,764	
30	Subtract line 29 from line 28. If zero or less, enter -0- here and on line 31	30	52,312,943	
31	Residential energy efficient property credit. Enter the smaller of line 27 or line 30. Also include this amount on Form 1040, line 52, or Form 1040NR, line 49	31	921,056	
32	Credit carryforward to 2012. If line 31 is less than line 27, subtract line 31 from line 27	32	303,635	

Form

5884**Work Opportunity Credit**

OMB No. 1545-0219

Department of the Treasury
Internal Revenue Service

▶ Attach to your tax return.

2011
Attachment
Sequence No. **77**

Name(s) shown on return

Total Forms Filed = 29,846

Identifying number

1	Enter on the applicable line below the total qualified first- or second-year wages paid or incurred during the tax year, and multiply by the percentage shown, for services of employees who are certified as members of a targeted group.		
a	Qualified first-year wages of employees who worked for you at least 120 hours but fewer than 400 hours . \$ _____ × 25% (.25)	1a	168
b	Qualified first-year wages of employees who worked for you at least 400 hours \$ _____ × 40% (.40)	1b	329
c	Qualified second-year wages of employees certified as long-term family assistance recipients \$ _____ × 50% (.50)	1c	48
2	Add lines 1a, 1b, and 1c. See instructions for the adjustment you must make to salaries and wages	2	349
3	Work opportunity credit from partnerships, S corporations, cooperatives, estates, and trusts	3	28,056
4	Add lines 2 and 3. Cooperatives, estates, and trusts, go to line 5. Partnerships and S corporations, stop here and report this amount on Schedule K. All others, stop here and report this amount on Form 3800, line 4b	4	28,333
5	Amount allocated to patrons of the cooperative or beneficiaries of the estate or trust (see instructions)	5	
6	Cooperatives, estates, and trusts, subtract line 5 from line 4. Report this amount on Form 3800, line 4b	6	

General Instructions

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

What's New

- The work opportunity credit expired for employees not certified as qualified veterans who began work after 2011. Do not report wages paid or incurred to these employees on Form 5884 unless the credit is extended. See www.irs.gov/form5884 for the latest information about this credit.
- The VOW to Hire Heroes Act of 2011 **(a)** expanded the definition of "qualified veteran" to include certain unemployed qualified veterans who begin work after November 21, 2011, and before 2013, **(b)** increased the amount of qualified first-year wages used to figure the credit for certain qualified veterans, and **(c)** extended the credit to cover all employees certified as qualified veterans who begin work after 2011 and before 2013.
- The Act also allows qualified tax-exempt organizations to claim the credit against certain employment taxes for qualified veterans who begin work after November 21, 2011, and before 2013 (see Form 5884-C, Work Opportunity Credit for Qualified Tax-Exempt Organizations Hiring Qualified Veterans).
- Renewal community designations expired at the end of 2009. Wages paid or incurred for services performed after

2009 by a designated community resident or summer youth employee who lived in a renewal community may no longer qualify for the work opportunity credit unless the designation is extended.

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

Purpose of Form

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

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

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

Form **5884**Department of the Treasury
Internal Revenue Service**Work Opportunity Credit**

▶ Attach to your tax return.

OMB No. 1545-0219

2011
Attachment
Sequence No. **77**

Name(s) shown on return

Total Forms Filed = 29,846

Identifying number

1	Enter on the applicable line below the total qualified first- or second-year wages paid or incurred during the tax year, and multiply by the percentage shown, for services of employees who are certified as members of a targeted group.		
a	Qualified first-year wages of employees who worked for you at least 120 hours but fewer than 400 hours . \$ _____ × 25% (.25)	1a	727
b	Qualified first-year wages of employees who worked for you at least 400 hours \$ _____ × 40% (.40)	1b	6,677
c	Qualified second-year wages of employees certified as long-term family assistance recipients \$ _____ × 50% (.50)	1c	534
2	Add lines 1a, 1b, and 1c. See instructions for the adjustment you must make to salaries and wages	2	7,938
3	Work opportunity credit from partnerships, S corporations, cooperatives, estates, and trusts	3	197,589
4	Add lines 2 and 3. Cooperatives, estates, and trusts, go to line 5. Partnerships and S corporations, stop here and report this amount on Schedule K. All others, stop here and report this amount on Form 3800, line 4b	4	205,527
5	Amount allocated to patrons of the cooperative or beneficiaries of the estate or trust (see instructions)	5	
6	Cooperatives, estates, and trusts, subtract line 5 from line 4. Report this amount on Form 3800, line 4b	6	

General Instructions

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

What's New

- The work opportunity credit expired for employees not certified as qualified veterans who began work after 2011. Do not report wages paid or incurred to these employees on Form 5884 unless the credit is extended. See www.irs.gov/form5884 for the latest information about this credit.
- The VOW to Hire Heroes Act of 2011 **(a)** expanded the definition of "qualified veteran" to include certain unemployed qualified veterans who begin work after November 21, 2011, and before 2013, **(b)** increased the amount of qualified first-year wages used to figure the credit for certain qualified veterans, and **(c)** extended the credit to cover all employees certified as qualified veterans who begin work after 2011 and before 2013.
- The Act also allows qualified tax-exempt organizations to claim the credit against certain employment taxes for qualified veterans who begin work after November 21, 2011, and before 2013 (see Form 5884-C, Work Opportunity Credit for Qualified Tax-Exempt Organizations Hiring Qualified Veterans).
- Renewal community designations expired at the end of 2009. Wages paid or incurred for services performed after

2009 by a designated community resident or summer youth employee who lived in a renewal community may no longer qualify for the work opportunity credit unless the designation is extended.

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Purpose of Form

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

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

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

Form **5884-B**

(December 2010)

Department of the Treasury
Internal Revenue Service

Name(s) shown on return

New Hire Retention Credit► **Attach to your tax return.**► **Use Part II to list additional retained workers.**

OMB No. 1545-2202

Attachment
Sequence No. **65**

Total Forms Filed = 5,101

Identifying number

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

Part I New Hire Retention Credit for Retained Workers

Use a separate column for each retained worker. If you need more columns, use Part II and include the totals on line 10.		(a) Retained Worker No. 1	(b) Retained Worker No. 2	(c) Retained Worker No. 3
1 Enter the retained worker's social security number	1			
2 Enter the first date of employment from the retained worker's Form W-11 or similar statement	2	/ / 2010	/ / 2010	/ / 2010
3 Enter the retained worker's wages for the first 26 consecutive weeks of employment	3	4,055	943	383
4 Multiply line 3 by 80% (.80)	4	4,052	939	380
5 Enter the retained worker's wages for the second 26 consecutive weeks of employment. If line 4 is larger than this amount, the qualified employee is not a retained worker and should not be listed on this form	5	4,043	932	372
6 Add lines 3 and 5	6	4,046	935	375
7 Multiply line 6 by 6.2% (.062)	7	4,043	932	372
8 Maximum credit allowable	8			
9 Enter the smaller of line 7 or line 8	9	4,043	932	372
10 Add columns (a) through (c) on line 9 above and columns (a) through (c) on lines 9 of any attached Parts II	10			4,060
11 Enter the total number of retained workers for whom you are receiving a credit on line 10 (see instructions)	11	4,125		
12 New hire retention credit from partnerships and S corporations (see instructions)	12			1,076
13 Current year credit. Add lines 10 and 12. Partnerships and S corporations, report this amount on Schedule K; all others, report this amount on the applicable line of Form 3800 (e.g., line 1aa of the 2010 Form 3800)	13			5,036

For Paperwork Reduction Act Notice, see instructions.

Cat. No. 55035V

Form **5884-B** (12-2010)

Form **5884-B**

(December 2010)

Department of the Treasury
Internal Revenue Service

Name(s) shown on return

New Hire Retention Credit► **Attach to your tax return.**► **Use Part II to list additional retained workers.**

OMB No. 1545-2202

Attachment
Sequence No. **65**

Total Forms Filed = 5,101

Identifying number

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

Part I New Hire Retention Credit for Retained Workers

Use a separate column for each retained worker. If you need more columns, use Part II and include the totals on line 10.		(a) Retained Worker No. 1	(b) Retained Worker No. 2	(c) Retained Worker No. 3
1 Enter the retained worker's social security number	1			
2 Enter the first date of employment from the retained worker's Form W-11 or similar statement	2	/ / 2010	/ / 2010	/ / 2010
3 Enter the retained worker's wages for the first 26 consecutive weeks of employment	3	35,579	9,220	3,466
4 Multiply line 3 by 80% (.80)	4	28,462	7,376	2,773
5 Enter the retained worker's wages for the second 26 consecutive weeks of employment. If line 4 is larger than this amount, the qualified employee is not a retained worker and should not be listed on this form	5	43,465	10,732	3,624
6 Add lines 3 and 5	6	79,027	19,944	7,082
7 Multiply line 6 by 6.2% (.062)	7	4,899	1,237	439
8 Maximum credit allowable	8			
9 Enter the smaller of line 7 or line 8	9	3,164	814	270
10 Add columns (a) through (c) on line 9 above and columns (a) through (c) on lines 9 of any attached Parts II	10			6,673
11 Enter the total number of retained workers for whom you are receiving a credit on line 10 (see instructions)	11	8,972		
12 New hire retention credit from partnerships and S corporations (see instructions)	12			3,058
13 Current year credit. Add lines 10 and 12. Partnerships and S corporations, report this amount on Schedule K; all others, report this amount on the applicable line of Form 3800 (e.g., line 1aa of the 2010 Form 3800)	13			9,731

For Paperwork Reduction Act Notice, see instructions.

Cat. No. 55035V

Form **5884-B** (12-2010)

NUMBER OF RETURNS FILED FOR SELECTED LINES

Form 5884-B (12-2010)

Attachment Sequence No. 65

Page **2**

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

Identifying number

Part II Continuation Sheet for Additional Retained Workers

Use a separate column for each retained worker. Keep track of the number of workers listed by entering a number at the top of each column. For example, the first retained worker listed on the first attached Part II would be Retained Worker No. 4. If you need more columns, use additional copies of Part II. Include the totals from columns (a) through (c) of all lines 9 from all copies of Part II on Part I, line 10.

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

2011 ESTIMATED DATA LINE COUNTS - (ALL FIGURES ARE ESTIMATES BASED ON SAMPLES)
AMOUNTS OF SELECTED LINES FILED (IN THOUSANDS OF DOLLARS)

149

Form 5884-B (12-2010)

Attachment Sequence No. 65

Page **2**

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

Identifying number

Part II Continuation Sheet for Additional Retained Workers

Use a separate column for each retained worker. Keep track of the number of workers listed by entering a number at the top of each column. For example, the first retained worker listed on the first attached Part II would be Retained Worker No. 4. If you need more columns, use additional copies of Part II. Include the totals from columns (a) through (c) of all lines 9 from all copies of Part II on Part I, line 10.

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

Form **6251**Department of the Treasury
Internal Revenue Service (99)**Alternative Minimum Tax—Individuals**

▶ See separate instructions.

▶ Attach to Form 1040 or Form 1040NR.

OMB No. 1545-0074

2011Attachment
Sequence No. **32**

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

Total Forms Filed = 10,166,173

Your social security number

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

1	If filing Schedule A (Form 1040), enter the amount from Form 1040, line 41, and go to line 2. Otherwise, enter the amount from Form 1040, line 38, and go to line 7. (If less than zero, enter as a negative amount.)	1	10,161,843	
2	Medical and dental. Enter the smaller of Schedule A (Form 1040), line 4, or 2.5% (.025) of Form 1040, line 38. If zero or less, enter -0-	2	1,035,573	
3	Taxes from Schedule A (Form 1040), line 9	3	7,599,548	
4	Enter the home mortgage interest adjustment, if any, from line 6 of the worksheet in the instructions for this line	4	129,506	
5	Miscellaneous deductions from Schedule A (Form 1040), line 27	5	1,991,852	
6	Skip this line. It is reserved for future use	6		
7	Tax refund from Form 1040, line 10 or line 21	7	(3,014,990)	
8	Investment interest expense (difference between regular tax and AMT)	8	195,923	
9	Depletion (difference between regular tax and AMT)	9	39,429	
10	Net operating loss deduction from Form 1040, line 21. Enter as a positive amount	10	247,317	
11	Alternative tax net operating loss deduction	11	(126,658)	
12	Interest from specified private activity bonds exempt from the regular tax	12	1,067,813	
13	Qualified small business stock (7% of gain excluded under section 1202)	13	5,108	
14	Exercise of incentive stock options (excess of AMT income over regular tax income)	14	16,887	
15	Estates and trusts (amount from Schedule K-1 (Form 1041), box 12, code A)	15	186,250	
16	Electing large partnerships (amount from Schedule K-1 (Form 1065-B), box 6)	16	530	
17	Disposition of property (difference between AMT and regular tax gain or loss)	17	627,491	
18	Depreciation on assets placed in service after 1986 (difference between regular tax and AMT)	18	1,875,933	
19	Passive activities (difference between AMT and regular tax income or loss)	19	1,437,925	
20	Loss limitations (difference between AMT and regular tax income or loss)	20	407,350	
21	Circulation costs (difference between regular tax and AMT)	21	1,695	
22	Long-term contracts (difference between AMT and regular tax income)	22	5,450	
23	Mining costs (difference between regular tax and AMT)	23	11,070	
24	Research and experimental costs (difference between regular tax and AMT)	24	2,227	
25	Income from certain installment sales before January 1, 1987.	25	(353)	
26	Intangible drilling costs preference	26	2,674	
27	Other adjustments, including income-based related adjustments	27	237,457	
28	Alternative minimum taxable income. Combine lines 1 through 27. (If married filing separately and line 28 is more than \$223,900, see instructions.)	28	10,160,619	

Part II Alternative Minimum Tax (AMT)

29	Exemption. (If you were under age 24 at the end of 2011, see instructions.)						
	IF your filing status is . . .	AND line 28 is not over . . .	THEN enter on line 29 . . .				
	Single or head of household	\$112,500	\$48,450	}			
	Married filing jointly or qualifying widow(er)	150,000	74,450				
	Married filing separately.	75,000	37,225		29	9,261,152	
	If line 28 is over the amount shown above for your filing status, see instructions.						
30	Subtract line 29 from line 28. If more than zero, go to line 31. If zero or less, enter -0- here and on lines 31, 33, and 35, and go to line 34			30	6,955,347		
31	<ul style="list-style-type: none">• If you are filing Form 2555 or 2555-EZ, see instructions for the amount to enter.• If you reported capital gain distributions directly on Form 1040, line 13; you reported qualified dividends on Form 1040, line 9b; or you had a gain on both lines 15 and 16 of Schedule D (Form 1040) (as refigured for the AMT, if necessary), complete Part III on the back and enter the amount from line 54 here.• All others: If line 30 is \$175,000 or less (\$87,500 or less if married filing separately), multiply line 30 by 26% (.26). Otherwise, multiply line 30 by 28% (.28) and subtract \$3,500 (\$1,750 if married filing separately) from the result.			}	31	6,837,272	
32	Alternative minimum tax foreign tax credit (see instructions)				32	2,225,586	
33	Tentative minimum tax. Subtract line 32 from line 31			33	6,791,344		
34	Tax from Form 1040, line 44 (minus any tax from Form 4972 and any foreign tax credit from Form 1040, line 47). If you used Schedule J to figure your tax, the amount from line 44 of Form 1040 must be refigured without using Schedule J (see instructions)			34	8,897,479		
35	AMT. Subtract line 34 from line 33. If zero or less, enter -0-. Enter here and on Form 1040, line 45			35	4,244,224		

AMOUNTS OF SELECTED LINES FILED (IN THOUSANDS OF DOLLARS)

Form **6251****Alternative Minimum Tax—Individuals**

OMB No. 1545-0074

Department of the Treasury
Internal Revenue Service (99)

▶ See separate instructions.

▶ Attach to Form 1040 or Form 1040NR.

2011
Attachment
Sequence No. **32**

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

Total Forms Filed = 10,166,173

Your social security number

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

1	If filing Schedule A (Form 1040), enter the amount from Form 1040, line 41, and go to line 2. Otherwise, enter the amount from Form 1040, line 38, and go to line 7. (If less than zero, enter as a negative amount.)	1	1,962,284,385	
2	Medical and dental. Enter the smaller of Schedule A (Form 1040), line 4, or 2.5% (.025) of Form 1040, line 38. If zero or less, enter -0-	2	2,015,145	
3	Taxes from Schedule A (Form 1040), line 9	3	198,165,771	
4	Enter the home mortgage interest adjustment, if any, from line 6 of the worksheet in the instructions for this line	4	731,904	
5	Miscellaneous deductions from Schedule A (Form 1040), line 27	5	30,756,072	
6	Skip this line. It is reserved for future use	6		
7	Tax refund from Form 1040, line 10 or line 21	7	(9,524,665)	
8	Investment interest expense (difference between regular tax and AMT)	8	-711,994	
9	Depletion (difference between regular tax and AMT)	9	470,215	
10	Net operating loss deduction from Form 1040, line 21. Enter as a positive amount	10	77,199,365	
11	Alternative tax net operating loss deduction	11	(13,594,189)	
12	Interest from specified private activity bonds exempt from the regular tax	12	1,453,649	
13	Qualified small business stock (7% of gain excluded under section 1202)	13	94,023	
14	Exercise of incentive stock options (excess of AMT income over regular tax income)	14	1,814,056	
15	Estates and trusts (amount from Schedule K-1 (Form 1041), box 12, code A)	15	1,325,987	
16	Electing large partnerships (amount from Schedule K-1 (Form 1065-B), box 6)	16	428	
17	Disposition of property (difference between AMT and regular tax gain or loss)	17	-2,466,824	
18	Depreciation on assets placed in service after 1986 (difference between regular tax and AMT)	18	-1,938,996	
19	Passive activities (difference between AMT and regular tax income or loss)	19	786,159	
20	Loss limitations (difference between AMT and regular tax income or loss)	20	-1,167,115	
21	Circulation costs (difference between regular tax and AMT)	21	8,111	
22	Long-term contracts (difference between AMT and regular tax income)	22	-197,896	
23	Mining costs (difference between regular tax and AMT)	23	109,430	
24	Research and experimental costs (difference between regular tax and AMT)	24	-117,806	
25	Income from certain installment sales before January 1, 1987.	25	(3,199)	
26	Intangible drilling costs preference	26	344,208	
27	Other adjustments, including income-based related adjustments	27	253,491	
28	Alternative minimum taxable income. Combine lines 1 through 27. (If married filing separately and line 28 is more than \$223,900, see instructions.)	28	2,248,861,888	

Part II Alternative Minimum Tax (AMT)

29	Exemption. (If you were under age 24 at the end of 2011, see instructions.) IF your filing status is . . . AND line 28 is not over . . . THEN enter on line 29 . . . Single or head of household \$112,500 \$48,450 Married filing jointly or qualifying widow(er) 150,000 74,450 Married filing separately. 75,000 37,225 If line 28 is over the amount shown above for your filing status, see instructions.	29	503,671,327	
30	Subtract line 29 from line 28. If more than zero, go to line 31. If zero or less, enter -0- here and on lines 31, 33, and 35, and go to line 34	30	1,882,773,926	
31	• If you are filing Form 2555 or 2555-EZ, see instructions for the amount to enter. • If you reported capital gain distributions directly on Form 1040, line 13; you reported qualified dividends on Form 1040, line 9b; or you had a gain on both lines 15 and 16 of Schedule D (Form 1040) (as refigured for the AMT, if necessary), complete Part III on the back and enter the amount from line 54 here. • All others: If line 30 is \$175,000 or less (\$87,500 or less if married filing separately), multiply line 30 by 26% (.26). Otherwise, multiply line 30 by 28% (.28) and subtract \$3,500 (\$1,750 if married filing separately) from the result.	31	465,299,660	
32	Alternative minimum tax foreign tax credit (see instructions)	32	14,653,104	
33	Tentative minimum tax. Subtract line 32 from line 31	33	450,689,481	
34	Tax from Form 1040, line 44 (minus any tax from Form 4972 and any foreign tax credit from Form 1040, line 47). If you used Schedule J to figure your tax, the amount from line 44 of Form 1040 must be refigured without using Schedule J (see instructions)	34	448,965,100	
35	AMT. Subtract line 34 from line 33. If zero or less, enter -0-. Enter here and on Form 1040, line 45	35	30,476,201	

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

Cat. No. 13600G

Form **6251** (2011)

Part III Tax Computation Using Maximum Capital Gains Rates

Complete Part III only if you are required to do so by line 31 or by the Foreign Earned Income Tax Worksheet in the instructions.

36	Enter the amount from Form 6251, line 30. If you are filing Form 2555 or 2555-EZ, enter the amount from line 3 of the worksheet in the instructions for this line			36	
37	Enter the amount from line 6 of the Qualified Dividends and Capital Gain Tax Worksheet in the instructions for Form 1040, line 44, or the amount from line 13 of the Schedule D Tax Worksheet in the instructions for Schedule D (Form 1040), whichever applies (as refigured for the AMT, if necessary) (see instructions). If you are filing Form 2555 or 2555-EZ, see instructions for the amount to enter	37	4,534,465		
38	Enter the amount from Schedule D (Form 1040), line 19 (as refigured for the AMT, if necessary) (see instructions). If you are filing Form 2555 or 2555-EZ, see instructions for the amount to enter	38	158,964		
39	If you did not complete a Schedule D Tax Worksheet for the regular tax or the AMT, enter the amount from line 37. Otherwise, add lines 37 and 38, and enter the smaller of that result or the amount from line 10 of the Schedule D Tax Worksheet (as refigured for the AMT, if necessary). If you are filing Form 2555 or 2555-EZ, see instructions for the amount to enter	39	4,534,012		
40	Enter the smaller of line 36 or line 39	40			
41	Subtract line 40 from line 36	41			
42	If line 41 is \$175,000 or less (\$87,500 or less if married filing separately), multiply line 41 by 26% (.26). Otherwise, multiply line 41 by 28% (.28) and subtract \$3,500 (\$1,750 if married filing separately) from the result	42		4,052,999	
43	Enter: <ul style="list-style-type: none"> • \$69,000 if married filing jointly or qualifying widow(er), • \$34,500 if single or married filing separately, or • \$46,250 if head of household. 	43			
44	Enter the amount from line 7 of the Qualified Dividends and Capital Gain Tax Worksheet in the instructions for Form 1040, line 44, or the amount from line 14 of the Schedule D Tax Worksheet in the instructions for Schedule D (Form 1040), whichever applies (as figured for the regular tax). If you did not complete either worksheet for the regular tax, enter -0-	44			
45	Subtract line 44 from line 43. If zero or less, enter -0-	45			
46	Enter the smaller of line 36 or line 37	46			
47	Enter the smaller of line 45 or line 46	47			
48	Subtract line 47 from line 46	48			
49	Multiply line 48 by 15% (.15)	49		3,933,898	
If line 38 is zero or blank, skip lines 50 and 51 and go to line 52. Otherwise, go to line 50.					
50	Subtract line 46 from line 40	50			
51	Multiply line 50 by 25% (.25)	51		117,043	
52	Add lines 42, 49, and 51	52			
53	If line 36 is \$175,000 or less (\$87,500 or less if married filing separately), multiply line 36 by 26% (.26). Otherwise, multiply line 36 by 28% (.28) and subtract \$3,500 (\$1,750 if married filing separately) from the result	53		4,280,721	
54	Enter the smaller of line 52 or line 53 here and on line 31. If you are filing Form 2555 or 2555-EZ, do not enter this amount on line 31. Instead, enter it on line 4 of the worksheet in the instructions for line 31	54			

Part III Tax Computation Using Maximum Capital Gains Rates

Complete Part III only if you are required to do so by line 31 or by the Foreign Earned Income Tax Worksheet in the instructions.

36	Enter the amount from Form 6251, line 30. If you are filing Form 2555 or 2555-EZ, enter the amount from line 3 of the worksheet in the instructions for this line		36	
37	Enter the amount from line 6 of the Qualified Dividends and Capital Gain Tax Worksheet in the instructions for Form 1040, line 44, or the amount from line 13 of the Schedule D Tax Worksheet in the instructions for Schedule D (Form 1040), whichever applies (as refigured for the AMT, if necessary) (see instructions). If you are filing Form 2555 or 2555-EZ, see instructions for the amount to enter	37	376,580,452	
38	Enter the amount from Schedule D (Form 1040), line 19 (as refigured for the AMT, if necessary) (see instructions). If you are filing Form 2555 or 2555-EZ, see instructions for the amount to enter	38	7,770,227	
39	If you did not complete a Schedule D Tax Worksheet for the regular tax or the AMT, enter the amount from line 37. Otherwise, add lines 37 and 38, and enter the smaller of that result or the amount from line 10 of the Schedule D Tax Worksheet (as refigured for the AMT, if necessary). If you are filing Form 2555 or 2555-EZ, see instructions for the amount to enter	39	383,944,259	
40	Enter the smaller of line 36 or line 39	40		
41	Subtract line 40 from line 36	41		
42	If line 41 is \$175,000 or less (\$87,500 or less if married filing separately), multiply line 41 by 26% (.26). Otherwise, multiply line 41 by 28% (.28) and subtract \$3,500 (\$1,750 if married filing separately) from the result ▶	42		311,271,984
43	Enter: • \$69,000 if married filing jointly or qualifying widow(er), • \$34,500 if single or married filing separately, or • \$46,250 if head of household. }	43		
44	Enter the amount from line 7 of the Qualified Dividends and Capital Gain Tax Worksheet in the instructions for Form 1040, line 44, or the amount from line 14 of the Schedule D Tax Worksheet in the instructions for Schedule D (Form 1040), whichever applies (as figured for the regular tax). If you did not complete either worksheet for the regular tax, enter -0-	44		
45	Subtract line 44 from line 43. If zero or less, enter -0-	45		
46	Enter the smaller of line 36 or line 37	46		
47	Enter the smaller of line 45 or line 46	47		
48	Subtract line 47 from line 46	48		
49	Multiply line 48 by 15% (.15) ▶	49		50,751,007
If line 38 is zero or blank, skip lines 50 and 51 and go to line 52. Otherwise, go to line 50.				
50	Subtract line 46 from line 40	50		
51	Multiply line 50 by 25% (.25) ▶	51		1,256,755
52	Add lines 42, 49, and 51	52		
53	If line 36 is \$175,000 or less (\$87,500 or less if married filing separately), multiply line 36 by 26% (.26). Otherwise, multiply line 36 by 28% (.28) and subtract \$3,500 (\$1,750 if married filing separately) from the result	53		409,430,680
54	Enter the smaller of line 52 or line 53 here and on line 31. If you are filing Form 2555 or 2555-EZ, do not enter this amount on line 31. Instead, enter it on line 4 of the worksheet in the instructions for line 31	54		

Form **6252****Installment Sale Income**

OMB No. 1545-0228

Department of the Treasury
Internal Revenue Service

► **Attach to your tax return.**
 ► **Use a separate form for each sale or other disposition of property on the installment method.**

2011
 Attachment
 Sequence No. **79**

Name(s) shown on return

Total Forms Filed = 661,292

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	<input 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 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. Do not include interest, whether stated or unstated	5	92,719
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	84,159
14	Subtract line 13 from line 5. If zero or less, do not complete the rest of this form (see instructions)	14	91,558
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	91,497
17	Subtract line 13 from line 6. If zero or less, enter -0-	17	1,834
18	Contract price. Add line 7 and line 17	18	91,478

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

19	Gross profit percentage (expressed as a decimal amount). Divide line 16 by line 18. For years after the year of sale, see instructions	19	
20	If this is the year of sale, enter the amount from line 17. Otherwise, enter -0-	20	
21	Payments received during year (see instructions). Do not include interest, whether stated or unstated	21	602,425
22	Add lines 20 and 21	22	602,431
23	Payments received in prior years (see instructions). Do not include interest, whether stated or unstated	23	571,951
24	Installment sale income. Multiply line 22 by line 19	24	593,614
25	Enter the part of line 24 that is ordinary income under the recapture rules (see instructions)	25	3,421
26	Subtract line 25 from line 24. Enter here and on Schedule D or Form 4797 (see instructions).	26	592,880

Part III Related Party Installment Sale Income. **Do not** complete if you received the final payment this tax year.

27	Name, address, and taxpayer identifying number of related party		
28	Did the related party resell or dispose of the property ("second disposition") during this tax year?	<input type="checkbox"/> Yes	<input type="checkbox"/> 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	<input type="checkbox"/> 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	<input type="checkbox"/> The first disposition was a sale or exchange of stock to the issuing corporation.		
c	<input type="checkbox"/> The second disposition was an involuntary conversion and the threat of conversion occurred after the first disposition.		
d	<input type="checkbox"/> The second disposition occurred after the death of the original seller or buyer.		
e	<input type="checkbox"/> It can be established to the satisfaction of the IRS that tax avoidance was not a principal purpose for either of the dispositions. If this box is checked, attach an explanation (see instructions).		
30	Selling price of property sold by related party (see instructions)	30	*
31	Enter contract price from line 18 for year of first sale	31	*
32	Enter the smaller of line 30 or line 31	32	*
33	Total payments received by the end of your 2011 tax year (see instructions)	33	*
34	Subtract line 33 from line 32. If zero or less, enter -0-	34	0
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	*

Form **6252**Department of the Treasury
Internal Revenue Service

Name(s) shown on return

Installment Sale Income

► Attach to your tax return.
► Use a separate form for each sale or other disposition of
property on the installment method.

OMB No. 1545-0228

2011
Attachment
Sequence No. **79**

Total Forms Filed = 661,292

Identifying number

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

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

5	Selling price including mortgages and other debts. Do not include interest, whether stated or unstated	5	42,816,670
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	12,850,194
14	Subtract line 13 from line 5. If zero or less, do not complete the rest of this form (see instructions)	14	29,966,477
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	29,806,678
17	Subtract line 13 from line 6. If zero or less, enter -0-	17	99,804
18	Contract price. Add line 7 and line 17	18	41,788,709

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

19	Gross profit percentage (expressed as a decimal amount). Divide line 16 by line 18. For years after the year of sale, see instructions	19	
20	If this is the year of sale, enter the amount from line 17. Otherwise, enter -0-	20	
21	Payments received during year (see instructions). Do not include interest, whether stated or unstated	21	43,541,949
22	Add lines 20 and 21	22	43,641,753
23	Payments received in prior years (see instructions). Do not include interest, whether stated or unstated	23	108,583,700
24	Installment sale income. Multiply line 22 by line 19	24	25,861,280
25	Enter the part of line 24 that is ordinary income under the recapture rules (see instructions)	25	100,701
26	Subtract line 25 from line 24. Enter here and on Schedule D or Form 4797 (see instructions).	26	25,760,579

Part III Related Party Installment Sale Income. **Do not** complete if you received the final payment this tax year.

- 27 Name, address, and taxpayer identifying number of related party _____
- 28 Did the related party resell or dispose of the property ("second disposition") during this tax year? ☐ Yes ☐ No
- 29 If the answer to question 28 is "Yes," complete lines 30 through 37 below unless one of the following conditions is met. Check the box that applies.
- a ☐ The second disposition was more than 2 years after the first disposition (other than dispositions of marketable securities). If this box is checked, enter the date of disposition (mm/dd/yyyy) ► _____
- b ☐ The first disposition was a sale or exchange of stock to the issuing corporation.
- c ☐ The second disposition was an involuntary conversion and the threat of conversion occurred after the first disposition.
- d ☐ The second disposition occurred after the death of the original seller or buyer.
- e ☐ It can be established to the satisfaction of the IRS that tax avoidance was not a principal purpose for either of the dispositions. If this box is checked, attach an explanation (see instructions).
- | | | | |
|----|--|----|---|
| 30 | Selling price of property sold by related party (see instructions) | 30 | * |
| 31 | Enter contract price from line 18 for year of first sale | 31 | * |
| 32 | Enter the smaller of line 30 or line 31 | 32 | * |
| 33 | Total payments received by the end of your 2011 tax year (see instructions) | 33 | * |
| 34 | Subtract line 33 from line 32. If zero or less, enter -0- | 34 | 0 |
| 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 | * |

Form **6781**Department of the Treasury
Internal Revenue Service**Gains and Losses From Section 1256
Contracts and Straddles**

► Attach to your tax return.

OMB No. 1545-0644

2011Attachment
Sequence No. **82**

Name(s) shown on tax return

Total Forms Filed = 656,345

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	654,406
4	Form 1099-B adjustments. See instructions and attach schedule	4	2,759
5	Combine lines 3 and 4	5	652,330
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	6	3,399
7	Combine lines 5 and 6	7	650,307
8	Short-term capital gain or (loss). Multiply line 7 by 40% (.40). Enter here and include on the appropriate line of Schedule D (see instructions)	8	641,898
9	Long-term capital gain or (loss). Multiply line 7 by 60% (.60). Enter here and include on the appropriate line of Schedule D (see instructions)	9	650,307

Part II Gains and Losses From Straddles. Attach a separate schedule 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 the appropriate line of Schedule D (see instructions)					11a (1,944)
b	Enter the long-term portion of losses from line 10, column (h), here and include on the appropriate line of Schedule D (see instructions)					11b (272)

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 the appropriate line of Schedule D (see instructions)				13a 1,291
b	Enter the long-term portion of gains from line 12, column (f), here and include on the appropriate line of Schedule D (see instructions)				13b 1,737

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				

AMOUNTS OF SELECTED LINES FILED (IN THOUSANDS OF DOLLARS)

Form **6781**Department of the Treasury
Internal Revenue Service**Gains and Losses From Section 1256
Contracts and Straddles**

► Attach to your tax return.

OMB No. 1545-0644

2011Attachment
Sequence No. **82**

Name(s) shown on tax return

Total Forms Filed = 656,345

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	4,405,829
4 Form 1099-B adjustments. See instructions and attach schedule	4	39,828
5 Combine lines 3 and 4	5	4,445,657
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	6	191,903
7 Combine lines 5 and 6	7	4,637,560
8 Short-term capital gain or (loss). Multiply line 7 by 40% (.40). Enter here and include on the appropriate line of Schedule D (see instructions)	8	1,855,019
9 Long-term capital gain or (loss). Multiply line 7 by 60% (.60). Enter here and include on the appropriate line of Schedule D (see instructions)	9	2,782,542

Part II Gains and Losses From Straddles. Attach a separate schedule 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 the appropriate line of Schedule D (see instructions)						11a (71,157)	
b Enter the long-term portion of losses from line 10, column (h), here and include on the appropriate line of Schedule D (see instructions)						11b (39,655)	

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 the appropriate line of Schedule D (see instructions)					13a 539,365
b Enter the long-term portion of gains from line 12, column (f), here and include on the appropriate line of Schedule D (see instructions)					13b 417,616

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				

NUMBER OF RETURNS FILED FOR SELECTED LINES

Form **8283**
(Rev. December 2006)
Department of the Treasury
Internal Revenue Service

Noncash Charitable Contributions

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

► **See separate instructions.**

OMB No. 1545-0908

Attachment
Sequence No. **155**

Name(s) shown on your income tax return

Total Forms Filed = 7,486,832

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 Certain 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 certain 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) Description of donated property (For a donated vehicle, enter the year, make, model, condition, and mileage, and attach Form 1098-C if required.)
A		
B		
C		
D		
E		

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

	(c) Date of the contribution	(d) Date acquired by donor (mo., yr.)	(e) How acquired by donor	(f) Donor's cost or adjusted basis	(g) Fair market value (see instructions)	(h) Method used to determine the fair market value
A						
B				4,155,688	7,428,226	
C						
D						
E						

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

2a Enter the letter from Part I that identifies the property for which you gave less than an entire interest ► .
If Part II applies to more than one property, attach a separate statement.

b Total amount claimed as a deduction for the property listed in Part I: **(1)** For this tax year ► .
(2) For any prior tax years ► .

c Name and address of each organization to which any such contribution was made in a prior year (complete only if different from the donee organization above):

Name of charitable organization (donee)

Address (number, street, and room or suite no.)

City or town, state, and ZIP code

d For tangible property, enter the place where the property is located or kept ►

e Name of any person, other than the donee organization, having actual possession of the property ►

3a Is there a restriction, either temporary or permanent, on the donee's right to use or dispose of the donated property?

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?

Yes	No

AMOUNTS OF SELECTED LINES FILED (IN THOUSANDS OF DOLLARS)

Form **8283**

(Rev. December 2006)

Department of the Treasury
Internal Revenue Service**Noncash Charitable Contributions**▶ **Attach to your tax return if you claimed a total deduction of over \$500 for all contributed property.**▶ **See separate instructions.**

OMB No. 1545-0908

Attachment
Sequence No. **155**

Name(s) shown on your income tax return

Total Forms Filed = 7,486,832

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 Certain 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 certain 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) Description of donated property (For a donated vehicle, enter the year, make, model, condition, and mileage, and attach Form 1098-C if required.)
A		
B		
C		
D		
E		

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

	(c) Date of the contribution	(d) Date acquired by donor (mo., yr.)	(e) How acquired by donor	(f) Donor's cost or adjusted basis	(g) Fair market value (see instructions)	(h) Method used to determine the fair market value
A						
B				32,384,862	31,816,692	
C						
D						
E						

Part II Partial Interests and Restricted Use Property—Complete lines 2a through 2e if you gave less than an entire interest in a property listed in Part I. Complete lines 3a through 3c if conditions were placed on a contribution listed in Part I; also attach the required statement (see instructions).**2a** Enter the letter from Part I that identifies the property for which you gave less than an entire interest ▶ _____ . If Part II applies to more than one property, attach a separate statement.**b** Total amount claimed as a deduction for the property listed in Part I: **(1)** For this tax year ▶ _____ .
(2) For any prior tax years ▶ _____ .**c** Name and address of each organization to which any such contribution was made in a prior year (complete only if different from the donee organization above):

Name of charitable organization (donee)

Address (number, street, and room or suite no.)

City or town, state, and ZIP code

d For tangible property, enter the place where the property is located or kept ▶ _____**e** Name of any person, other than the donee organization, having actual possession of the property ▶ _____**3a** Is there a restriction, either temporary or permanent, on the donee's right to use or dispose of the donated property?**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?

Yes	No

Name(s) shown on your income tax return

Identifying number

Section B. Donated Property Over \$5,000 (Except Certain Publicly Traded Securities)—List in this section only items (or groups of similar items) for which you claimed a deduction of more than \$5,000 per item or group (except contributions of certain publicly traded securities reported in Section A). 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:

- | | | |
|--|--|-------------------------------------|
| <input type="checkbox"/> Art* (contribution of \$20,000 or more) | <input type="checkbox"/> Qualified Conservation Contribution | <input type="checkbox"/> Equipment |
| <input type="checkbox"/> Art* (contribution of less than \$20,000) | <input type="checkbox"/> Other Real Estate | <input type="checkbox"/> Securities |
| <input type="checkbox"/> Collectibles** | <input type="checkbox"/> Intellectual Property | <input type="checkbox"/> Other |

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

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

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

5	(a) Description of donated property (if you need more space, attach a separate statement)	(b) If tangible property was donated, give a brief summary of the overall physical condition of the property at the time of the gift	(c) Appraised fair market value
A			
B			97,846
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) Average trading price of securities
A						
B			80,819	6,270	71,013	5,481
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 hold myself out to the public as an appraiser or 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 a substantial or gross valuation misstatement resulting from the appraisal of the value of the property that I know, or reasonably should know, would be used in connection with a return or claim for refund, may subject me to the penalty under section 6695A. I affirm that I have not been barred from presenting evidence or testimony by the Office of Professional Responsibility.

Sign**Here**

Signature ►

Title ►

Date ►

Business address (including room or suite no.)

Identifying number

City or town, state, and ZIP code

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

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

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

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

Name of charitable organization (donee)

Employer identification number

Address (number, street, and room or suite no.)

City or town, state, and ZIP code

Authorized signature

Title

Date



2011 ESTIMATED DATA LINE COUNTS - (ALL FIGURES ARE ESTIMATES BASED ON SAMPLES)
AMOUNTS OF SELECTED LINES FILED (IN THOUSANDS OF DOLLARS)

161

Form 8283 (Rev. 12-2006)

Page **2**

Name(s) shown on your income tax return	Identifying number
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Section B. Donated Property Over \$5,000 (Except Certain Publicly Traded Securities)—List in this section only items (or groups of similar items) for which you claimed a deduction of more than \$5,000 per item or group (except contributions of certain publicly traded securities reported in Section A). 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:

- | | | |
|--|--|-------------------------------------|
| <input type="checkbox"/> Art* (contribution of \$20,000 or more) | <input type="checkbox"/> Qualified Conservation Contribution | <input type="checkbox"/> Equipment |
| <input type="checkbox"/> Art* (contribution of less than \$20,000) | <input type="checkbox"/> Other Real Estate | <input type="checkbox"/> Securities |
| <input type="checkbox"/> Collectibles** | <input type="checkbox"/> Intellectual Property | <input type="checkbox"/> Other |

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

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

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

5 (a) Description of donated property (if you need more space, attach a separate statement)	(b) If tangible property was donated, give a brief summary of the overall physical condition of the property at the time of the gift	(c) Appraised fair market value
A		
B		15,483,433
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) Average trading price of securities
A					
B		4,867,144	993,994	4,253,234	230,408
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 hold myself out to the public as an appraiser or 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 a substantial or gross valuation misstatement resulting from the appraisal of the value of the property that I know, or reasonably should know, would be used in connection with a return or claim for refund, may subject me to the penalty under section 6695A. I affirm that I have not been barred from presenting evidence or testimony by the Office of Professional Responsibility.

Sign

Here

Signature ► _____

Title ► _____

Date ► _____

Business address (including room or suite no.)	Identifying number
--	--------------------

City or town, state, and ZIP code

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

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

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

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

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



Printed on Recycled Paper

Form **8283** (Rev. 12-2006)

Form **8396**Department of the Treasury
Internal Revenue Service (99)

Name(s) shown on your tax return

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

▶ Attach to Form 1040 or 1040NR. ▶ See instructions on back.

OMB No. 1545-0074

2011Attachment
Sequence No. **138**

Total Forms Filed = 55,137

Your social security number

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

Name of Issuer of Mortgage Credit Certificate	Mortgage Credit Certificate Number	Issue Date
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Before you begin Part I, figure the amounts of any of the following credits you are claiming: Credit for the elderly or the disabled, alternative motor vehicle credit, qualified plug-in electric 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	48,810	
4	Enter any 2008 credit carryforward from line 16 of your 2010 Form 8396	4	*	
5	Enter any 2009 credit carryforward from line 14 of your 2010 Form 8396	5	*	
6	Enter any 2010 credit carryforward from line 17 of your 2010 Form 8396	6	8,036	
7	Add lines 3 through 6	7	50,833	
8	Limitation based on tax liability. Enter the amount from the Credit Limit Worksheet (see instructions)	8	50,066	
9	Current year mortgage interest credit. Enter the smaller of line 7 or line 8. Also include this amount in the total on Form 1040, line 53, or Form 1040NR, line 50. Check box c on that line and enter "8396" in the space next to that box	9	45,763	

Part II Mortgage Interest Credit Carryforward to 2012. (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	2010 credit carryforward to 2012. Enter the smaller of line 6 or line 13	14		
15	Subtract line 14 from line 13	15		
16	2009 credit carryforward to 2012. Enter the smaller of line 5 or line 15	16		
17	2011 credit carryforward to 2012. Subtract line 9 from line 3. If zero or less, enter -0-	17		

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

Cat. No. 62502X

Form **8396** (2011)

* Data not shown because of the small number of sample returns on which it is based.

AMOUNTS OF SELECTED LINES FILED (IN THOUSANDS OF DOLLARS)

Form **8396**Department of the Treasury
Internal Revenue Service (99)

Name(s) shown on your tax return

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

▶ Attach to Form 1040 or 1040NR. ▶ See instructions on back.

OMB No. 1545-0074

2011Attachment
Sequence No. **138**

Total Forms Filed = 55,137

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, qualified plug-in electric 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	77,897	
4 Enter any 2008 credit carryforward from line 16 of your 2010 Form 8396	4	*	
5 Enter any 2009 credit carryforward from line 14 of your 2010 Form 8396	5	*	
6 Enter any 2010 credit carryforward from line 17 of your 2010 Form 8396	6	4,175	
7 Add lines 3 through 6	7	90,094	
8 Limitation based on tax liability. Enter the amount from the Credit Limit Worksheet (see instructions)	8	252,758	
9 Current year mortgage interest credit. Enter the smaller of line 7 or line 8. Also include this amount in the total on Form 1040, line 53, or Form 1040NR, line 50. Check box c on that line and enter "8396" in the space next to that box	9	54,872	

Part II Mortgage Interest Credit Carryforward to 2012. (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 2010 credit carryforward to 2012. Enter the smaller of line 6 or line 13	14		
15 Subtract line 14 from line 13.	15		
16 2009 credit carryforward to 2012. Enter the smaller of line 5 or line 15	16		
17 2011 credit carryforward to 2012. Subtract line 9 from line 3. If zero or less, enter -0-	17		

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

Cat. No. 62502X

Form **8396** (2011)

* Data not shown because of the small number of sample returns on which it is based.

Form **8582**Department of the Treasury
Internal Revenue Service (99)**Passive Activity Loss Limitations**► See separate instructions.
► Attach to Form 1040 or Form 1041.

OMB No. 1545-1008

2011
Attachment
Sequence No. **88**

Name(s) shown on return

Total Forms Filed = 6,477,313

Identifying number

Part I 2011 Passive Activity Loss**Caution:** Complete Worksheets 1, 2, and 3 before completing Part I.**Rental Real Estate Activities With Active Participation** (For the definition of active participation, see **Special Allowance for Rental Real Estate Activities** in the instructions.)

- 1a** Activities with net income (enter the amount from Worksheet 1, column (a))
- b** Activities with net loss (enter the amount from Worksheet 1, column (b))
- c** Prior years unallowed losses (enter the amount from Worksheet 1, column (c))
- d** Combine lines 1a, 1b, and 1c

1a	1,915,462	
1b	(3,501,190)
1c	(1,499,118)

1d 4,464,122**Commercial Revitalization Deductions From Rental Real Estate Activities**

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

2a	(*)
2b	(485)

2c (501)**All Other Passive Activities**

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

3a	1,580,489	
3b	(1,897,251)
3c	(1,443,673)

3d 2,935,801

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

4 6,476,577

If line 4 is a loss and:

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

Caution: If your filing status is married filing separately and you lived with your spouse at any time during the year, **do not** complete Part II or Part III. Instead, go to line 15.**Part II Special Allowance for Rental Real Estate Activities With Active Participation****Note:** Enter all numbers in Part II as positive amounts. See instructions for an example.

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

6	3,016,395	
7	2,920,647	
8	2,020,339	

5 3,031,169**9** 2,020,339**10** 2,020,332**Part III Special Allowance for Commercial Revitalization Deductions From Rental Real Estate Activities****Note:** Enter all numbers in Part III as positive amounts. See the example for Part II in the instructions.

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

11 ***12****13** 475**14** ***Part IV Total Losses Allowed**

- 15** Add the income, if any, on lines 1a and 3a and enter the total
- 16** **Total losses allowed from all passive activities for 2011.** Add lines 10, 14, and 15. See instructions to find out how to report the losses on your tax return

15 1,213,797**16** 3,921,412**For Paperwork Reduction Act Notice, see instructions.**

Cat. No. 63704F

Form **8582** (2011)

* Data not shown because of the small number of sample returns on which it is based.

Form **8582**Department of the Treasury
Internal Revenue Service (99)**Passive Activity Loss Limitations**► See separate instructions.
► Attach to Form 1040 or Form 1041.

OMB No. 1545-1008

2011
Attachment
Sequence No. **88**

Name(s) shown on return

Total Forms Filed = 6,477,313

Identifying number

Part I 2011 Passive Activity Loss**Caution:** Complete Worksheets 1, 2, and 3 before completing Part I.**Rental Real Estate Activities With Active Participation** (For the definition of active participation, see **Special Allowance for Rental Real Estate Activities** in the instructions.)

1a Activities with net income (enter the amount from Worksheet 1, column (a))	1a	55,887,158		
b Activities with net loss (enter the amount from Worksheet 1, column (b))	1b	(51,093,317)		
c Prior years unallowed losses (enter the amount from Worksheet 1, column (c))	1c	(87,334,481)		
d Combine lines 1a, 1b, and 1c	1d	-82,540,640		

Commercial Revitalization Deductions From Rental Real Estate Activities

2a Commercial revitalization deductions from Worksheet 2, column (a)	2a	(*)	
b Prior year unallowed commercial revitalization deductions from Worksheet 2, column (b)	2b	(36,262)		
c Add lines 2a and 2b	2c	(37,677)		

All Other Passive Activities

3a Activities with net income (enter the amount from Worksheet 3, column (a))	3a	108,935,830		
b Activities with net loss (enter the amount from Worksheet 3, column (b))	3b	(43,115,092)		
c Prior years unallowed losses (enter the amount from Worksheet 3, column (c))	3c	(86,074,515)		
d Combine lines 3a, 3b, and 3c	3d	-20,253,777		

4 Combine lines 1d, 2c, and 3d. If this line is zero or more, stop here and include this form with your return; all losses are allowed, including any prior year unallowed losses entered on line 1c, 2b, or 3c. Report the losses on the forms and schedules normally used	4	-102,832,094		
--	----------	--------------	--	--

- 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	121,759,997		
6 Enter \$150,000. If married filing separately, see instructions	6	451,918,679		
7 Enter modified adjusted gross income, but not less than zero (see instructions)	7	554,638,825		
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	136,973,212		
9 Multiply line 8 by 50% (.5). Do not enter more than \$25,000. If married filing separately, see instructions	9	39,908,860		
10 Enter the smaller of line 5 or line 9	10	19,981,689		
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	70,739		
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	23,382,650		
16 Total losses allowed from all passive activities for 2011. Add lines 10, 14, and 15. See instructions to find out how to report the losses on your tax return	16	65,155,605		

For Paperwork Reduction Act Notice, see instructions.

Cat. No. 63704F

Form **8582** (2011)

* Data not shown because of the small number of sample returns on which it is based.

Form **8586**
(Rev. December 2011)
Department of the Treasury
Internal Revenue Service (99)

Low-Income Housing Credit

OMB No. 1545-0984

▶ **Attach to your tax return.**Attachment
Sequence No. **36a**

Name(s) shown on return

Total Forms Filed = 34,338

Identifying number

Part I Buildings Placed in Service Before 2008

1	Number of Forms 8609-A attached for buildings placed in service before 2008 ▶ *		
2	Has there been a decrease in the qualified basis of any buildings accounted for on line 1 since the close of the preceding tax year? <input type="checkbox"/> Yes <input type="checkbox"/> No If "Yes," enter the building identification numbers (BINs) of the buildings that had a decreased basis. If you need more space, attach a schedule.		
	(i) _____ (ii) _____ (iii) _____ (iv) _____		
3	Current year credit from attached Form(s) 8609-A for buildings placed in service before 2008 (see instructions)	3	*
4	Low-income housing credit for buildings placed in service before 2008 from partnerships, S corporations, estates, and trusts	4	32,052
5	Add lines 3 and 4. Estates and trusts, go to line 6. Partnerships and S corporations, stop here and report this amount on Schedule K. All others, stop here and report this amount on Form 3800, line 1d	5	32,504
6	Amount allocated to beneficiaries of the estate or trust (see instructions)	6	
7	Estates and trusts, subtract line 6 from line 5. Report this amount on Form 3800, line 1d	7	

Part II Buildings Placed in Service After 2007

8	Number of Forms 8609-A attached for buildings placed in service after 2007 ▶		
9	Has there been a decrease in the qualified basis of any buildings accounted for on line 8 since the close of the preceding tax year? <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	3,379
12	Add lines 10 and 11. Estates and trusts, go to line 13. Partnerships and S corporations, stop here and report this amount on Schedule K. All others, stop here and report this amount on Form 3800, line 4d	12	3,379
13	Amount allocated to beneficiaries of the estate or trust (see instructions)	13	
14	Estates and trusts, subtract line 13 from line 12. Report this amount on Form 3800, line 4d	14	

For Paperwork Reduction Act Notice, see instructions.

Cat. No. 63987I

Form **8586** (Rev. 12-2011)

* Data not shown because of the small number of sample returns on which it is based.

Form **8586**
(Rev. December 2011)
Department of the Treasury
Internal Revenue Service (99)**Low-Income Housing Credit**

OMB No. 1545-0984

▶ **Attach to your tax return.**Attachment
Sequence No. **36a**

Name(s) shown on return

Total Forms Filed = 34,338

Identifying number

Part I Buildings Placed in Service Before 2008

1	Number of Forms 8609-A attached for buildings placed in service before 2008 ▶		
2	Has there been a decrease in the qualified basis of any buildings accounted for on line 1 since the close of the preceding tax year? <input type="checkbox"/> Yes <input type="checkbox"/> No If "Yes," enter the building identification numbers (BINs) of the buildings that had a decreased basis. If you need more space, attach a schedule.		
	(i) _____ (ii) _____ (iii) _____ (iv) _____		
3	Current year credit from attached Form(s) 8609-A for buildings placed in service before 2008 (see instructions)	3	*
4	Low-income housing credit for buildings placed in service before 2008 from partnerships, S corporations, estates, and trusts	4	78,349
5	Add lines 3 and 4. Estates and trusts, go to line 6. Partnerships and S corporations, stop here and report this amount on Schedule K. All others, stop here and report this amount on Form 3800, line 1d	5	79,579
6	Amount allocated to beneficiaries of the estate or trust (see instructions)	6	
7	Estates and trusts, subtract line 6 from line 5. Report this amount on Form 3800, line 1d	7	

Part II Buildings Placed in Service After 2007

8	Number of Forms 8609-A attached for buildings placed in service after 2007 ▶		
9	Has there been a decrease in the qualified basis of any buildings accounted for on line 8 since the close of the preceding tax year? <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	16,519
12	Add lines 10 and 11. Estates and trusts, go to line 13. Partnerships and S corporations, stop here and report this amount on Schedule K. All others, stop here and report this amount on Form 3800, line 4d	12	16,519
13	Amount allocated to beneficiaries of the estate or trust (see instructions)	13	
14	Estates and trusts, subtract line 13 from line 12. Report this amount on Form 3800, line 4d	14	

For Paperwork Reduction Act Notice, see instructions.

Cat. No. 63987I

Form **8586** (Rev. 12-2011)

* Data not shown because of the small number of sample returns on which it is based.

Form **8606****Nondeductible IRAs**

OMB No. 1545-0074

Department of the Treasury
Internal Revenue Service (99)

▶ See separate instructions.

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

2011
Attachment
Sequence No. **48**

Name. If married, file a separate form for each spouse required to file Form 8606. See instructions.

Total Forms Filed = 2,242,652

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

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 2011.
- You took distributions from a traditional, SEP, or SIMPLE IRA in 2011 **and** you made nondeductible contributions to a traditional IRA in 2011 or an earlier year. For this purpose, a distribution does not include a rollover, 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 2011 (excluding any portion you recharacterized) **and** you made nondeductible contributions to a traditional IRA in 2011 or an earlier year.

1	Enter your nondeductible contributions to traditional IRAs for 2011, including those made for 2011 from January 1, 2012, through April 17, 2012 (see instructions)	1	589,275
2	Enter your total basis in traditional IRAs (see instructions)	2	942,820
3	Add lines 1 and 2	3	1,233,661
<div style="border: 1px solid black; padding: 5px; display: inline-block;"> In 2011, did you take a distribution from traditional, SEP, or SIMPLE IRAs, or make a Roth IRA conversion? </div> <div style="display: inline-block; vertical-align: middle; margin-left: 10px;"> No → Enter the amount from line 3 on line 14. Do not complete the rest of Part I. Yes → Go to line 4. </div>			
4	Enter those contributions included on line 1 that were made from January 1, 2012, through April 17, 2012	4	11,690
5	Subtract line 4 from line 3	5	1,230,376
6	Enter the value of all your traditional, SEP, and SIMPLE IRAs as of December 31, 2011, plus any outstanding rollovers (see instructions)	6	329,777
7	Enter your distributions from traditional, SEP, and SIMPLE IRAs in 2011. Do not include rollovers, 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	424,259
8	Enter the net amount you converted from traditional, SEP, and SIMPLE IRAs to Roth IRAs in 2011. Do not include amounts converted that you later recharacterized (see instructions). Also enter this amount on line 16	8	43,695
9	Add lines 6, 7, and 8	9	469,039
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	32,716
12	Multiply line 7 by line 10. This is the nontaxable portion of your distributions that you did not convert to a Roth IRA	12	372,802
13	Add lines 11 and 12. This is the nontaxable portion of all your distributions	13	430,271
14	Subtract line 13 from line 3. This is your total basis in traditional IRAs for 2011 and earlier years	14	1,168,816
15	Taxable amount. Subtract line 12 from line 7. If more than zero, also include this amount on Form 1040, line 15b; Form 1040A, line 11b; or Form 1040NR, line 16b	15	397,897
Note: You may be subject to an additional 10% tax on the amount on line 15 if you were under age 59½ at the time of the distribution (see instructions).			

Part II 2011 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 2011 (excluding any portion you recharacterized).

16	If you completed Part I, enter the amount from line 8. Otherwise, enter the net amount you converted from traditional, SEP, and SIMPLE IRAs to Roth IRAs in 2011. Do not include amounts you later recharacterized back to traditional, SEP, or SIMPLE IRAs in 2011 or 2012 (see instructions)	16	182,185
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	78,038
18	Taxable amount. Subtract line 17 from line 16. Also include this amount on Form 1040, line 15b; Form 1040A, line 11b; or Form 1040NR, line 16b	18	154,076

AMOUNTS OF SELECTED LINES FILED (IN THOUSANDS OF DOLLARS)

Form **8606****Nondeductible IRAs**

OMB No. 1545-0074

Department of the Treasury
Internal Revenue Service (99)

▶ See separate instructions.

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

2011
Attachment
Sequence No. **48**

Name. If married, file a separate form for each spouse required to file Form 8606. See instructions.

Your social security number

Total Forms Filed = 2,242,652

**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

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 2011.
- You took distributions from a traditional, SEP, or SIMPLE IRA in 2011 **and** you made nondeductible contributions to a traditional IRA in 2011 or an earlier year. For this purpose, a distribution does not include a rollover, 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 2011 (excluding any portion you recharacterized) **and** you made nondeductible contributions to a traditional IRA in 2011 or an earlier year.

1	Enter your nondeductible contributions to traditional IRAs for 2011, including those made for 2011 from January 1, 2012, through April 17, 2012 (see instructions)	1	3,323,670
2	Enter your total basis in traditional IRAs (see instructions)	2	22,748,785
3	Add lines 1 and 2	3	26,072,455
<div style="border: 1px solid black; padding: 5px; display: inline-block;"> In 2011, did you take a distribution from traditional, SEP, or SIMPLE IRAs, or make a Roth IRA conversion? </div> <div style="display: inline-block; vertical-align: middle; margin-left: 10px;"> No → Enter the amount from line 3 on line 14. Do not complete the rest of Part I. Yes → Go to line 4. </div>			
4	Enter those contributions included on line 1 that were made from January 1, 2012, through April 17, 2012	4	69,338
5	Subtract line 4 from line 3	5	26,003,117
6	Enter the value of all your traditional, SEP, and SIMPLE IRAs as of December 31, 2011, plus any outstanding rollovers (see instructions)	6	98,239,765
7	Enter your distributions from traditional, SEP, and SIMPLE IRAs in 2011. Do not include rollovers, 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	8,192,494
8	Enter the net amount you converted from traditional, SEP, and SIMPLE IRAs to Roth IRAs in 2011. Do not include amounts converted that you later recharacterized (see instructions). Also enter this amount on line 16	8	1,523,764
9	Add lines 6, 7, and 8	9	107,956,023
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	249,204
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	1,183,957
13	Add lines 11 and 12. This is the nontaxable portion of all your distributions	13	1,750,515
14	Subtract line 13 from line 3. This is your total basis in traditional IRAs for 2011 and earlier years	14	24,321,940
15	Taxable amount. Subtract line 12 from line 7. If more than zero, also include this amount on Form 1040, line 15b; Form 1040A, line 11b; or Form 1040NR, line 16b	15	7,008,537
Note: You may be subject to an additional 10% tax on the amount on line 15 if you were under age 59½ at the time of the distribution (see instructions).			

Part II 2011 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 2011 (excluding any portion you recharacterized).

16	If you completed Part I, enter the amount from line 8. Otherwise, enter the net amount you converted from traditional, SEP, and SIMPLE IRAs to Roth IRAs in 2011. Do not include amounts you later recharacterized back to traditional, SEP, or SIMPLE IRAs in 2011 or 2012 (see instructions)	16	7,783,778
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	877,031
18	Taxable amount. Subtract line 17 from line 16. Also include this amount on Form 1040, line 15b; Form 1040A, line 11b; or Form 1040NR, line 16b	18	6,906,747

Part III Distributions From Roth IRAs

Complete this part only if you took a distribution from a Roth IRA in 2011. For this purpose, a distribution does not include a rollover, a qualified charitable distribution, a 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 2011, including any qualified first-time homebuyer distributions and certain qualified distributions (see instructions)	19	430,878	
20	Qualified first-time homebuyer expenses (see instructions). Do not enter more than \$10,000 . . .	20	5,735	
21	Subtract line 20 from line 19. If zero or less, enter -0-, skip lines 22 through 24, and enter -0- on line 25	21	426,312	
22	Enter your basis in Roth IRA contributions (see instructions)	22	289,990	
23	Subtract line 22 from line 21. If zero or less, enter -0-, skip line 24, and enter -0- on line 25. If more than zero, you may be subject to an additional tax (see instructions)	23	224,254	
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	30,837	
25	Subtract line 24 from line 23. If zero or less, enter -0- and see the Note below	25	202,366	
	Note. If you completed lines 20a and 20b or 25a and 25b of your 2010 Form 8606, go to line 26 (see instructions). Otherwise, skip lines 26 through 35 and go to line 36.			
26	Enter the total of lines 20a, 20b, 25a, and 25b from your 2010 Form 8606. (If zero, see the note above) .	26	33,916	
27	Enter the smaller of line 23 or line 24	27	29,826	
28	Enter the portion of line 24, if any, that was converted before 2010 (see instructions)	28	*	
29	Subtract line 28 from line 27	29	29,785	
30	Enter the amount, if any, from your 2010 Form 8606, line 33	30	*	
31	Subtract line 30 from line 26	31	33,885	
32	Enter the smaller of line 29 or line 31	32	5,824	
33	Enter the total of lines 20a and 25a from your 2010 Form 8606	33	33,914	
34	Add lines 32 and 33	34	33,914	
35	Enter the smaller of line 31 or line 34	35	33,874	
36	Taxable amount. Add lines 25 and 35. If more than zero, also include this amount on Form 1040, line 15b; Form 1040A, line 11b; or Form 1040NR, line 16b	36	234,513	
	Next. If the amount on line 26 is more than zero, complete lines 37 and 38 to refigure the amount you must include in your income in 2012; otherwise, skip lines 37 and 38.			
37	Add lines 30 and 35	37	33,905	
38	Amount subject to tax in 2012. Subtract line 37 from line 26. If you do not take a distribution in 2012 from a Roth IRA, enter this amount on the applicable line of your 2012 tax return	38	31,012	


Part IV Certain Distributions from Designated Roth Accounts

Complete this part only if you took a distribution from your designated Roth account in 2011 and, in 2010, you had an in-plan rollover to your designated Roth account and you completed lines 25a and 25b of your 2010 Form 8606 that you filed to report the in-plan rollover.

39	Enter the amount from box 10 of your 2011 Form 1099-R	39	*	
40	Enter the total of lines 25a and 25b from your 2010 Form 8606	40	*	
41	Enter the amount, if any, from line 3 of the Designated Roth Account Income Acceleration Worksheet in your 2010 Instructions for Form 8606	41	*	
42	Subtract line 41 from line 40	42	*	
43	Enter the smaller of line 39 or line 42	43	*	
44	Enter the amount from line 25a of your 2010 Form 8606.	44	*	
45	Add lines 43 and 44	45	*	
46	Taxable amount. Enter the smaller of line 42 or line 45. Include this amount on Form 1040, line 16b; Form 1040A, line 12b; or Form 1040NR, line 17b	46	*	
47	Add lines 41 and 46	47	*	
48	Amount subject to tax in 2012. Subtract line 47 from line 40. Include this amount on the applicable line of your 2012 tax return	48	*	

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

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

 Your signature
  Date

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

Part III Distributions From Roth IRAs

Complete this part only if you took a distribution from a Roth IRA in 2011. For this purpose, a distribution does not include a rollover, a qualified charitable distribution, a 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 2011, including any qualified first-time homebuyer distributions and certain qualified distributions (see instructions)	19	2,986,789	
20	Qualified first-time homebuyer expenses (see instructions). Do not enter more than \$10,000 . . .	20	42,232	
21	Subtract line 20 from line 19. If zero or less, enter -0-, skip lines 22 through 24, and enter -0- on line 25	21	2,950,036	
22	Enter your basis in Roth IRA contributions (see instructions)	22	2,889,107	
23	Subtract line 22 from line 21. If zero or less, enter -0-, skip line 24, and enter -0- on line 25. If more than zero, you may be subject to an additional tax (see instructions)	23	1,144,374	
24	Enter your basis in conversions from traditional, SEP, and SIMPLE IRAs and rollovers from qualified retirement plans to a Roth IRA (see instructions)	24	1,144,285	
25	Subtract line 24 from line 23. If zero or less, enter -0- and see the Note below	25	808,023	
	Note. If you completed lines 20a and 20b or 25a and 25b of your 2010 Form 8606, go to line 26 (see instructions). Otherwise, skip lines 26 through 35 and go to line 36.			
26	Enter the total of lines 20a, 20b, 25a, and 25b from your 2010 Form 8606. (If zero, see the note above) .	26	2,824,854	
27	Enter the smaller of line 23 or line 24	27	334,638	
28	Enter the portion of line 24, if any, that was converted before 2010 (see instructions)	28	*	
29	Subtract line 28 from line 27	29	328,267	
30	Enter the amount, if any, from your 2010 Form 8606, line 33	30	*	
31	Subtract line 30 from line 26	31	2,786,907	
32	Enter the smaller of line 29 or line 31	32	121,536	
33	Enter the total of lines 20a and 25a from your 2010 Form 8606	33	1,413,839	
34	Add lines 32 and 33	34	1,535,375	
35	Enter the smaller of line 31 or line 34	35	1,478,753	
36	Taxable amount. Add lines 25 and 35. If more than zero, also include this amount on Form 1040, line 15b; Form 1040A, line 11b; or Form 1040NR, line 16b	36	2,286,776	
	Next. If the amount on line 26 is more than zero, complete lines 37 and 38 to refigure the amount you must include in your income in 2012; otherwise, skip lines 37 and 38.			
37	Add lines 30 and 35	37	1,516,700	
38	Amount subject to tax in 2012. Subtract line 37 from line 26. If you do not take a distribution in 2012 from a Roth IRA, enter this amount on the applicable line of your 2012 tax return	38	1,308,154	

Part IV Certain Distributions from Designated Roth Accounts

Complete this part only if you took a distribution from your designated Roth account in 2011 and, in 2010, you had an in-plan rollover to your designated Roth account and you completed lines 25a and 25b of your 2010 Form 8606 that you filed to report the in-plan rollover.

39	Enter the amount from box 10 of your 2011 Form 1099-R	39	*	
40	Enter the total of lines 25a and 25b from your 2010 Form 8606	40	*	
41	Enter the amount, if any, from line 3 of the Designated Roth Account Income Acceleration Worksheet in your 2010 Instructions for Form 8606	41	*	
42	Subtract line 41 from line 40	42	*	
43	Enter the smaller of line 39 or line 42	43	*	
44	Enter the amount from line 25a of your 2010 Form 8606.	44	*	
45	Add lines 43 and 44	45	*	
46	Taxable amount. Enter the smaller of line 42 or line 45. Include this amount on Form 1040, line 16b; Form 1040A, line 12b; or Form 1040NR, line 17b	46	*	
47	Add lines 41 and 46	47	*	
48	Amount subject to tax in 2012. Subtract line 47 from line 40. Include this amount on the applicable line of your 2012 tax return	48	*	

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

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

▶ Your signature ▶ Date

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

Form **8615****Tax for Certain Children Who Have Investment Income of More Than \$1,900**

OMB No. 1545-0074

Department of the Treasury
Internal Revenue Service (99)▶ **Attach only to the child's Form 1040, Form 1040A, or Form 1040NR.**
▶ **See separate instructions.****2011**
Attachment
Sequence No. **33**

Child's name shown on return

Total Forms Filed = 273,657

Child's social security number

Before you begin: If the child, the parent, or any of the parent's other children for whom Form 8615 must be filed must use the Schedule D Tax Worksheet or has income from farming or fishing, see **Pub. 929**, Tax Rules for Children and Dependents. It explains how to figure the child's tax using the **Schedule D Tax Worksheet** or **Schedule J** (Form 1040).

A Parent's name (first, initial, and last). **Caution:** See instructions before completing.**B** Parent's social security number**C** Parent's filing status (check one):☐ Single ☐ Married filing jointly ☐ Married filing separately ☐ Head of household ☐ Qualifying widow(er)**Part I Child's Net Investment Income**

1	Enter the child's investment income (see instructions)	1	272,334	
2	If the child did not itemize deductions on Schedule A (Form 1040 or Form 1040NR), enter \$1,900. Otherwise, see instructions	2	273,657	
3	Subtract line 2 from line 1. If zero or less, stop ; do not complete the rest of this form but do attach it to the child's return	3	268,259	
4	Enter the child's taxable income from Form 1040, line 43; Form 1040A, line 27; or Form 1040NR, line 41. If the child files Form 2555 or 2555-EZ, see the instructions	4	259,187	
5	Enter the smaller of line 3 or line 4. If zero, stop ; do not complete the rest of this form but do attach it to the child's return	5	259,187	

Part II Tentative Tax Based on the Tax Rate of the Parent

6	Enter the parent's taxable income from Form 1040, line 43; Form 1040A, line 27; Form 1040EZ, line 6; Form 1040NR, line 41; or Form 1040NR-EZ, line 14. If zero or less, enter -0-. If the parent files Form 2555 or 2555-EZ, see the instructions	6	230,298	
7	Enter the total, if any, from Forms 8615, line 5, of all other children of the parent named above. Do not include the amount from line 5 above	7	96,996	
8	Add lines 5, 6, and 7 (see instructions)	8	263,841	
9	Enter the tax on the amount on line 8 based on the parent's filing status above (see instructions). If the Qualified Dividends and Capital Gain Tax Worksheet, Schedule D Tax Worksheet, or Schedule J (Form 1040) is used to figure the tax, check here 210,222 ▶ <input type="checkbox"/>	9	257,703	
10	Enter the parent's tax from Form 1040, line 44; Form 1040A, line 28, minus any alternative minimum tax; Form 1040EZ, line 10; Form 1040NR, line 42; or Form 1040NR-EZ, line 15. Do not include any tax from Form 4972 or 8814 or any tax from recapture of an education credit. If the parent files Form 2555 or 2555-EZ, see the instructions. If the Qualified Dividends and Capital Gain Tax Worksheet, Schedule D Tax Worksheet, or Schedule J (Form 1040) was used to figure the tax, check here 147,577 ▶ <input type="checkbox"/>	10	225,441	
11	Subtract line 10 from line 9 and enter the result. If line 7 is blank, also enter this amount on line 13 and go to Part III	11	238,473	
12a	Add lines 5 and 7	12a	261,830	
b	Divide line 5 by line 12a. Enter the result as a decimal (rounded to at least three places)	12b	265,616	
13	Multiply line 11 by line 12b	13	236,939	

Part III Child's Tax—If lines 4 and 5 above are the same, enter -0- on line 15 and go to line 16.

14	Subtract line 5 from line 4	14	243,692	
15	Enter the tax on the amount on line 14 based on the child's filing status (see instructions). If the Qualified Dividends and Capital Gain Tax Worksheet, Schedule D Tax Worksheet, or Schedule J (Form 1040) is used to figure the tax, check here 172,234 ▶ <input type="checkbox"/>	15	132,130	
16	Add lines 13 and 15	16	239,074	
17	Enter the tax on the amount on line 4 based on the child's filing status (see instructions). If the Qualified Dividends and Capital Gain Tax Worksheet, Schedule D Tax Worksheet, or Schedule J (Form 1040) is used to figure the tax, check here 188,504 ▶ <input type="checkbox"/>	17	160,296	
18	Enter the larger of line 16 or line 17 here and on the child's Form 1040, line 44; Form 1040A, line 28; or Form 1040NR, line 42. If the child files Form 2555 or 2555-EZ, see the instructions	18	239,074	

AMOUNTS OF SELECTED LINES FILED (IN THOUSANDS OF DOLLARS)

Form **8615**Department of the Treasury
Internal Revenue Service (99)**Tax for Certain Children Who Have Investment
Income of More Than \$1,900**▶ **Attach only to the child's Form 1040, Form 1040A, or Form 1040NR.**
▶ **See separate instructions.**

OMB No. 1545-0074

2011
Attachment
Sequence No. **33**

Child's name shown on return

Total Forms Filed = 273,657

Child's social security number

Before you begin: If the child, the parent, or any of the parent's other children for whom Form 8615 must be filed must use the Schedule D Tax Worksheet or has income from farming or fishing, see **Pub. 929**, Tax Rules for Children and Dependents. It explains how to figure the child's tax using the **Schedule D Tax Worksheet** or **Schedule J** (Form 1040).

A Parent's name (first, initial, and last). **Caution:** See instructions before completing.**B** Parent's social security number**C** Parent's filing status (check one):☐ Single ☐ Married filing jointly ☐ Married filing separately ☐ Head of household ☐ Qualifying widow(er)**Part I Child's Net Investment Income**

1	Enter the child's investment income (see instructions)	1	3,931,723	
2	If the child did not itemize deductions on Schedule A (Form 1040 or Form 1040NR), enter \$1,900. Otherwise, see instructions	2	572,547	
3	Subtract line 2 from line 1. If zero or less, stop ; do not complete the rest of this form but do attach it to the child's return	3	3,365,735	
4	Enter the child's taxable income from Form 1040, line 43; Form 1040A, line 27; or Form 1040NR, line 41. If the child files Form 2555 or 2555-EZ, see the instructions	4	3,524,552	
5	Enter the smaller of line 3 or line 4. If zero, stop ; do not complete the rest of this form but do attach it to the child's return	5	3,091,972	

Part II Tentative Tax Based on the Tax Rate of the Parent

6	Enter the parent's taxable income from Form 1040, line 43; Form 1040A, line 27; Form 1040EZ, line 6; Form 1040NR, line 41; or Form 1040NR-EZ, line 14. If zero or less, enter -0-. If the parent files Form 2555 or 2555-EZ, see the instructions	6	148,765,002	
7	Enter the total, if any, from Forms 8615, line 5, of all other children of the parent named above. Do not include the amount from line 5 above	7	3,232,773	
8	Add lines 5, 6, and 7 (see instructions)	8	155,089,747	
9	Enter the tax on the amount on line 8 based on the parent's filing status above (see instructions). If the Qualified Dividends and Capital Gain Tax Worksheet, Schedule D Tax Worksheet, or Schedule J (Form 1040) is used to figure the tax, check here <input type="checkbox"/>	9	41,190,263	
10	Enter the parent's tax from Form 1040, line 44; Form 1040A, line 28, minus any alternative minimum tax; Form 1040EZ, line 10; Form 1040NR, line 42; or Form 1040NR-EZ, line 15. Do not include any tax from Form 4972 or 8814 or any tax from recapture of an education credit. If the parent files Form 2555 or 2555-EZ, see the instructions. If the Qualified Dividends and Capital Gain Tax Worksheet, Schedule D Tax Worksheet, or Schedule J (Form 1040) was used to figure the tax, check here <input type="checkbox"/>	10	39,750,968	
11	Subtract line 10 from line 9 and enter the result. If line 7 is blank, also enter this amount on line 13 and go to Part III	11	1,439,295	
12a	Add lines 5 and 7	12a	6,324,745	
b	Divide line 5 by line 12a. Enter the result as a decimal (rounded to at least three places)	12b	214,389	
13	Multiply line 11 by line 12b	13	642,811	

Part III Child's Tax—If lines 4 and 5 above are the same, enter -0- on line 15 and go to line 16.

14	Subtract line 5 from line 4	14	432,580	
15	Enter the tax on the amount on line 14 based on the child's filing status (see instructions). If the Qualified Dividends and Capital Gain Tax Worksheet, Schedule D Tax Worksheet, or Schedule J (Form 1040) is used to figure the tax, check here <input type="checkbox"/>	15	28,085	
16	Add lines 13 and 15	16	670,896	
17	Enter the tax on the amount on line 4 based on the child's filing status (see instructions). If the Qualified Dividends and Capital Gain Tax Worksheet, Schedule D Tax Worksheet, or Schedule J (Form 1040) is used to figure the tax, check here <input type="checkbox"/>	17	450,739	
18	Enter the larger of line 16 or line 17 here and on the child's Form 1040, line 44; Form 1040A, line 28; or Form 1040NR, line 42. If the child files Form 2555 or 2555-EZ, see the instructions	18	676,095	

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

Cat. No. 64113U

Form **8615** (2011)

Form **8801**Department of the Treasury
Internal Revenue Service (99)

Name(s) shown on return

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

▶ See separate instructions.

▶ Attach to Form 1040, 1040NR, or 1041.

OMB No. 1545-1073

2011Attachment
Sequence No. **74**

Total Forms Filed = 1,153,369

Identifying number

Part I Net Minimum Tax on Exclusion Items

1	Combine lines 1, 6, and 10 of your 2010 Form 6251. Estates and trusts, see instructions	1	1,133,121	
2	Enter adjustments and preferences treated as exclusion items (see instructions)	2	1,064,623	
3	Minimum tax credit net operating loss deduction (see instructions)	3	(11,000)	
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 \$219,900 and you were married filing separately for 2010, see instructions	4	1,082,161	
5	Enter: \$72,450 if married filing jointly or qualifying widow(er) for 2010; \$47,450 if single or head of household for 2010; or \$36,225 if married filing separately for 2010. Estates and trusts, enter \$22,500	5	1,153,369	
6	Enter: \$150,000 if married filing jointly or qualifying widow(er) for 2010; \$112,500 if single or head of household for 2010; or \$75,000 if married filing separately for 2010. Estates and trusts, enter \$75,000	6	1,153,369	
7	Subtract line 6 from line 4. If zero or less, enter -0- here and on line 8 and go to line 9	7	845,175	
8	Multiply line 7 by 25% (.25)	8	845,175	
9	Subtract line 8 from line 5. If zero or less, enter -0-. If under age 24 at the end of 2010, see instructions	9	954,792	
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	987,906	
11	<ul style="list-style-type: none"> • If for 2010 you filed Form 2555 or 2555-EZ, see instructions for the amount to enter. • If for 2010 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 14a and 15, column (2), of Schedule D (Form 1041)), complete Part III of Form 8801 and enter the amount from line 47 here. Form 1040NR filers, see instructions. • All others: If line 10 is \$175,000 or less (\$87,500 or less if married filing separately for 2010), multiply line 10 by 26% (.26). Otherwise, multiply line 10 by 28% (.28) and subtract \$3,500 (\$1,750 if married filing separately for 2010) from the result. Form 1040NR filers, see instructions. 		Using Part 3 = 703,248	
		11	977,436	
12	Minimum tax foreign tax credit on exclusion items (see instructions)	12	265,238	
13	Tentative minimum tax on exclusion items. Subtract line 12 from line 11	13	974,329	
14	Enter the amount from your 2010 Form 6251, line 34, or 2010 Form 1041, Schedule I, line 55	14	981,224	
15	Net minimum tax on exclusion items. Subtract line 14 from line 13. If zero or less, enter -0-	15	805,230	

For Paperwork Reduction Act Notice, see instructions.

Cat. No. 10002S

Form **8801** (2011)

AMOUNTS OF SELECTED LINES FILED (IN THOUSANDS OF DOLLARS)

Form **8801**Department of the Treasury
Internal Revenue Service (99)

Name(s) shown on return

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

▶ See separate instructions.

▶ Attach to Form 1040, 1040NR, or 1041.

OMB No. 1545-1073

2011Attachment
Sequence No. **74**

Total Forms Filed = 1,153,369

Identifying number

Part I Net Minimum Tax on Exclusion Items

1	Combine lines 1, 6, and 10 of your 2010 Form 6251. Estates and trusts, see instructions	1	327,455,702	
2	Enter adjustments and preferences treated as exclusion items (see instructions)	2	43,557,749	
3	Minimum tax credit net operating loss deduction (see instructions)	3	(1,916,022)	
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 \$219,900 and you were married filing separately for 2010, see instructions	4	382,305,220	
5	Enter: \$72,450 if married filing jointly or qualifying widow(er) for 2010; \$47,450 if single or head of household for 2010; or \$36,225 if married filing separately for 2010. Estates and trusts, enter \$22,500	5	77,020,546	
6	Enter: \$150,000 if married filing jointly or qualifying widow(er) for 2010; \$112,500 if single or head of household for 2010; or \$75,000 if married filing separately for 2010. Estates and trusts, enter \$75,000	6	162,688,178	
7	Subtract line 6 from line 4. If zero or less, enter -0- here and on line 8 and go to line 9	7	244,017,063	
8	Multiply line 7 by 25% (.25)	8	61,004,375	
9	Subtract line 8 from line 5. If zero or less, enter -0-. If under age 24 at the end of 2010, see instructions	9	46,137,787	
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	343,829,309	
11	<ul style="list-style-type: none"> • If for 2010 you filed Form 2555 or 2555-EZ, see instructions for the amount to enter. • If for 2010 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 14a and 15, column (2), of Schedule D (Form 1041)), complete Part III of Form 8801 and enter the amount from line 47 here. Form 1040NR filers, see instructions. • All others: If line 10 is \$175,000 or less (\$87,500 or less if married filing separately for 2010), multiply line 10 by 26% (.26). Otherwise, multiply line 10 by 28% (.28) and subtract \$3,500 (\$1,750 if married filing separately for 2010) from the result. Form 1040NR filers, see instructions. 	11	80,839,411	
12	Minimum tax foreign tax credit on exclusion items (see instructions)	12	1,276,421	
13	Tentative minimum tax on exclusion items. Subtract line 12 from line 11	13	79,579,787	
14	Enter the amount from your 2010 Form 6251, line 34, or 2010 Form 1041, Schedule I, line 55	14	72,907,966	
15	Net minimum tax on exclusion items. Subtract line 14 from line 13. If zero or less, enter -0-	15	7,902,611	

For Paperwork Reduction Act Notice, see instructions.

Cat. No. 10002S

Form **8801** (2011)

Part II Current Year Nonrefundable and Refundable Credits and Carryforward to 2012

16	Enter the amount from your 2010 Form 6251, line 35, or 2010 Form 1041, Schedule I, line 56 . . .	16	875,834	
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	695,006	
19	2010 credit carryforward. Enter the amount from your 2010 Form 8801, line 28	19	825,955	
20	Enter your 2010 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	1,070,424	
22	Enter your 2011 regular income tax liability minus allowable credits (see instructions)	22	958,915	
23	Enter the amount from your 2011 Form 6251, line 33, or 2011 Form 1041, Schedule I, line 54 . . .	23	923,017	
24	Subtract line 23 from line 22. If zero or less, enter -0-	24	256,190	
25	Current year nonrefundable credit. Enter the smaller of line 21 or line 24. Also enter this amount on your 2011 Form 1040, line 53 (check box b); Form 1040NR, line 50 (check box b); or Form 1041, Schedule G, line 2c	25	256,190	
26	Estates and trusts: Skip lines 26 and 27 and go to line 28. Individuals: Did you have a minimum tax credit carryforward to 2009 (on your 2008 Form 8801, line 31)? <input type="checkbox"/> No. Leave lines 26 and 27 blank and go to line 28. <input type="checkbox"/> Yes. Complete Part IV of Form 8801 to figure the amount to enter	26	258,858	
27	Is line 26 more than line 25? <input type="checkbox"/> No. Leave line 27 blank and go to line 28. <input type="checkbox"/> Yes. Subtract line 25 from line 26. This is your current year refundable credit. Enter the result here and on your 2011 Form 1040, line 71 (check box c), or Form 1040NR, line 67 (check box c)	27	223,685	
28	Credit carryforward to 2012. Subtract the larger of line 25 or line 26 from line 21. Keep a record of this amount because you may use it in future years	28	874,620	

Form **8801** (2011)

* Data not shown because of the small number of sample returns on which it is based.

2011 ESTIMATED DATA LINE COUNTS - (ALL FIGURES ARE ESTIMATES BASED ON SAMPLES)
AMOUNTS OF SELECTED LINES FILED (IN THOUSANDS OF DOLLARS)

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Form 8801 (2011)

Page **2**

Part II Current Year Nonrefundable and Refundable Credits and Carryforward to 2012

16	Enter the amount from your 2010 Form 6251, line 35, or 2010 Form 1041, Schedule I, line 56 . . .	16	8,754,954	
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	852,343	
19	2010 credit carryforward. Enter the amount from your 2010 Form 8801, line 28	19	7,941,670	
20	Enter your 2010 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	9,162,221	
22	Enter your 2011 regular income tax liability minus allowable credits (see instructions)	22	75,335,839	
23	Enter the amount from your 2011 Form 6251, line 33, or 2011 Form 1041, Schedule I, line 54 . . .	23	81,720,086	
24	Subtract line 23 from line 22. If zero or less, enter -0-	24	1,762,169	
25	Current year nonrefundable credit. Enter the smaller of line 21 or line 24. Also enter this amount on your 2011 Form 1040, line 53 (check box b); Form 1040NR, line 50 (check box b); or Form 1041, Schedule G, line 2c	25	565,207	
26	Estates and trusts: Skip lines 26 and 27 and go to line 28. Individuals: Did you have a minimum tax credit carryforward to 2009 (on your 2008 Form 8801, line 31)? <input type="checkbox"/> No. Leave lines 26 and 27 blank and go to line 28. <input type="checkbox"/> Yes. Complete Part IV of Form 8801 to figure the amount to enter	26	731,152	
27	Is line 26 more than line 25? <input type="checkbox"/> No. Leave line 27 blank and go to line 28. <input type="checkbox"/> Yes. Subtract line 25 from line 26. This is your current year refundable credit . Enter the result here and on your 2011 Form 1040, line 71 (check box c), or Form 1040NR, line 67 (check box c)	27	643,294	
28	Credit carryforward to 2012. Subtract the larger of line 25 or line 26 from line 21. Keep a record of this amount because you may use it in future years	28	7,953,766	

Form **8801** (2011)

* Data not shown because of the small number of sample returns on which it is based.

Part III Tax Computation Using Maximum Capital Gains Rates

Caution. If you did not complete the 2010 Qualified Dividends and Capital Gain Tax Worksheet, the 2010 Schedule D Tax Worksheet, or Part V of the 2010 Schedule D (Form 1041), see the instructions before completing this part.

- 29** Enter the amount from Form 8801, line 10. If you filed Form 2555 or 2555-EZ for 2010, enter the amount from line 3 of the worksheet in the instructions **29**

Caution. If for **2010** you filed Form 1040NR, 1041, 2555, or 2555-EZ, see the instructions before completing lines 30, 31, and 32.

- 30** Enter the amount from line 6 of your 2010 Qualified Dividends and Capital Gain Tax Worksheet, the amount from line 13 of your 2010 Schedule D Tax Worksheet, or the amount from line 22 of the 2010 Schedule D (Form 1041), whichever applies* **30**

If you figured your 2010 tax using the 2010 Qualified Dividends and Capital Gain Tax Worksheet, skip line 31 and enter the amount from line 30 on line 32. Otherwise, go to line 31.

- 31** Enter the amount from line 19 of your 2010 Schedule D (Form 1040), or line 14b, column (2), of the 2010 Schedule D (Form 1041) **31**

- 32** Add lines 30 and 31, and enter the **smaller** of that result or the amount from line 10 of your 2010 Schedule D Tax Worksheet **32**

- 33** Enter the **smaller** of line 29 or line 32 **33**

- 34** Subtract line 33 from line 29 **34**

- 35** If line 34 is \$175,000 or less (\$87,500 or less if married filing separately for 2010), multiply line 34 by 26% (.26). Otherwise, multiply line 34 by 28% (.28) and subtract \$3,500 (\$1,750 if married filing separately for 2010) from the result. Form 1040NR filers, see instructions **35**

- 36** Enter:
• \$68,000 if married filing jointly or qualifying widow(er) for 2010,
• \$34,000 if single or married filing separately for 2010,
• \$45,550 if head of household for 2010, or
• \$2,300 for an estate or trust.
Form 1040NR filers, see instructions **36**

- 37** Enter the amount from line 7 of your 2010 Qualified Dividends and Capital Gain Tax Worksheet, the amount from line 14 of your 2010 Schedule D Tax Worksheet, or the amount from line 23 of the 2010 Schedule D (Form 1041), whichever applies. If you did not complete either worksheet or Part V of the 2010 Schedule D (Form 1041), enter -0-. Form 1040NR filers, see instructions **37**

- 38** Subtract line 37 from line 36. If zero or less, enter -0- **38**

- 39** Enter the **smaller** of line 29 or line 30 **39**

- 40** Enter the **smaller** of line 38 or line 39 **40**

- 41** Subtract line 40 from line 39 **41**

- 42** Multiply line 41 by 15% (.15) **42**

If line 31 is zero or blank, skip lines 43 and 44 and go to line 45. Otherwise, go to line 43.

- 43** Subtract line 39 from line 33 **43**

- 44** Multiply line 43 by 25% (.25) **44**

- 45** Add lines 35, 42, and 44 **45**

- 46** If line 29 is \$175,000 or less (\$87,500 or less if married filing separately for 2010), multiply line 29 by 26% (.26). Otherwise, multiply line 29 by 28% (.28) and subtract \$3,500 (\$1,750 if married filing separately for 2010) from the result. Form 1040NR filers, see instructions **46**

- 47** Enter the **smaller** of line 45 or line 46 here and on line 11. If you filed Form 2555 or 2555-EZ for 2010, do not enter this amount on line 11. Instead, enter it on line 4 of the Foreign Earned Income Tax Worksheet in the instructions **47**

* The 2010 Qualified Dividends and Capital Gain Tax Worksheet is in the 2010 Instructions for Form 1040. The 2010 Schedule D Tax Worksheet is in the 2010 Instructions for Schedule D (Form 1040) (or the 2010 Instructions for Schedule D (Form 1041)).

Part III Tax Computation Using Maximum Capital Gains Rates

Caution. If you did not complete the 2010 Qualified Dividends and Capital Gain Tax Worksheet, the 2010 Schedule D Tax Worksheet, or Part V of the 2010 Schedule D (Form 1041), see the instructions before completing this part.

- 29** Enter the amount from Form 8801, line 10. If you filed Form 2555 or 2555-EZ for 2010, enter the amount from line 3 of the worksheet in the instructions **29**

Caution. If for **2010** you filed Form 1040NR, 1041, 2555, or 2555-EZ, see the instructions before completing lines 30, 31, and 32.

- 30** Enter the amount from line 6 of your 2010 Qualified Dividends and Capital Gain Tax Worksheet, the amount from line 13 of your 2010 Schedule D Tax Worksheet, or the amount from line 22 of the 2010 Schedule D (Form 1041), whichever applies* **30**

If you figured your 2010 tax using the 2010 Qualified Dividends and Capital Gain Tax Worksheet, skip line 31 and enter the amount from line 30 on line 32. Otherwise, go to line 31.

- 31** Enter the amount from line 19 of your 2010 Schedule D (Form 1040), or line 14b, column (2), of the 2010 Schedule D (Form 1041) **31**

- 32** Add lines 30 and 31, and enter the **smaller** of that result or the amount from line 10 of your 2010 Schedule D Tax Worksheet **32**

- 33** Enter the **smaller** of line 29 or line 32 **33**

- 34** Subtract line 33 from line 29 **34**

- 35** If line 34 is \$175,000 or less (\$87,500 or less if married filing separately for 2010), multiply line 34 by 26% (.26). Otherwise, multiply line 34 by 28% (.28) and subtract \$3,500 (\$1,750 if married filing separately for 2010) from the result. Form 1040NR filers, see instructions **35**

- 36** Enter:

- \$68,000 if married filing jointly or qualifying widow(er) for 2010,
- \$34,000 if single or married filing separately for 2010,
- \$45,550 if head of household for 2010, or
- \$2,300 for an estate or trust.

Form 1040NR filers, see instructions **36**

- 37** Enter the amount from line 7 of your 2010 Qualified Dividends and Capital Gain Tax Worksheet, the amount from line 14 of your 2010 Schedule D Tax Worksheet, or the amount from line 23 of the 2010 Schedule D (Form 1041), whichever applies. If you did not complete either worksheet or Part V of the 2010 Schedule D (Form 1041), enter -0-. Form 1040NR filers, see instructions **37**

- 38** Subtract line 37 from line 36. If zero or less, enter -0- **38**

- 39** Enter the **smaller** of line 29 or line 30 **39**

- 40** Enter the **smaller** of line 38 or line 39 **40**

- 41** Subtract line 40 from line 39 **41**

- 42** Multiply line 41 by 15% (.15) **42**

If line 31 is zero or blank, skip lines 43 and 44 and go to line 45. Otherwise, go to line 43.

- 43** Subtract line 39 from line 33 **43**

- 44** Multiply line 43 by 25% (.25) **44**

- 45** Add lines 35, 42, and 44 **45**

- 46** If line 29 is \$175,000 or less (\$87,500 or less if married filing separately for 2010), multiply line 29 by 26% (.26). Otherwise, multiply line 29 by 28% (.28) and subtract \$3,500 (\$1,750 if married filing separately for 2010) from the result. Form 1040NR filers, see instructions **46**

- 47** Enter the **smaller** of line 45 or line 46 here and on line 11. If you filed Form 2555 or 2555-EZ for 2010, do not enter this amount on line 11. Instead, enter it on line 4 of the Foreign Earned Income Tax Worksheet in the instructions **47**

* The 2010 Qualified Dividends and Capital Gain Tax Worksheet is in the 2010 Instructions for Form 1040. The 2010 Schedule D Tax Worksheet is in the 2010 Instructions for Schedule D (Form 1040) (or the 2010 Instructions for Schedule D (Form 1041)).

Part IV Tentative Refundable Credit

48	Enter the amount from line 21			48		
49	Enter the total of lines 18 and 20 from your 2009 Form 8801. If zero or less, enter -0-	49	179,945			
50	Enter the total of lines 18 and 20 from your 2010 Form 8801. If zero or less, enter -0-	50	173,499			
51	Enter the total of lines 18 and 20 from your 2011 Form 8801. If zero or less, enter -0-	51	133,990			
52	Add lines 49 through 51	52		264,683		
53	Long-term unused minimum tax credit. Subtract line 52 from line 48 (If zero or less, enter -0- here and on line 26. Do not complete the rest of Part IV)	53		258,963		
54	Multiply line 53 by 50% (.50)	54				
55	Enter the amount from your 2010 Form 8801, line 57.	55		152,940		
56	Enter the larger of line 54 or line 55	56				
57	Enter the smaller of line 53 or line 56. Enter the result here and on line 26	57				

2011 ESTIMATED DATA LINE COUNTS - (ALL FIGURES ARE ESTIMATES BASED ON SAMPLES)
AMOUNTS OF SELECTED LINES FILED (IN THOUSANDS OF DOLLARS)

181

Form 8801 (2011)

Page **4**

Part IV **Tentative Refundable Credit**

48	Enter the amount from line 21			48		
49	Enter the total of lines 18 and 20 from your 2009 Form 8801. If zero or less, enter -0-	49	575,882			
50	Enter the total of lines 18 and 20 from your 2010 Form 8801. If zero or less, enter -0-	50	514,486			
51	Enter the total of lines 18 and 20 from your 2011 Form 8801. If zero or less, enter -0-	51	404,992			
52	Add lines 49 through 51	52		1,495,360		
53	Long-term unused minimum tax credit. Subtract line 52 from line 48 (If zero or less, enter -0- here and on line 26. Do not complete the rest of Part IV)	53		1,192,652		
54	Multiply line 53 by 50% (.50)	54				
55	Enter the amount from your 2010 Form 8801, line 57.	55		489,026		
56	Enter the larger of line 54 or line 55	56				
57	Enter the smaller of line 53 or line 56. Enter the result here and on line 26	57				

Form **8801** (2011)

Form

8812**Additional Child Tax Credit**1040
1040A
1040NR

8812

OMB No. 1545-0074

2011Attachment
Sequence No. **47**Department of the Treasury
Internal Revenue Service (99)

Complete and attach to Form 1040, Form 1040A, or Form 1040NR.

Name(s) shown on return

Total Forms Filed = 21,226,694

Your social security number

Part I All Filers

1	1040 filers: Enter the amount from line 6 of your Child Tax Credit Worksheet (see the Instructions for Form 1040, line 51).			
	1040A filers: Enter the amount from line 6 of your Child Tax Credit Worksheet (see the Instructions for Form 1040A, line 33).			
	1040NR filers: Enter the amount from line 6 of your Child Tax Credit Worksheet (see the Instructions for Form 1040NR, line 48).			
	If you used Pub. 972, enter the amount from line 8 of the Child Tax Credit Worksheet in the publication.			
2	Enter the amount from Form 1040, line 51, Form 1040A, line 33, or Form 1040NR, line 48	2	7,770,121	
3	Subtract line 2 from line 1. If zero, stop ; you cannot take this credit	3	21,207,343	
4a	Earned income (see instructions on back)	4a	21,171,139	
b	Nontaxable combat pay (see instructions on back)	4b	165,379	
5	Is the amount on line 4a more than \$3,000? <input type="checkbox"/> No. Leave line 5 blank and enter -0- on line 6. <input type="checkbox"/> Yes. Subtract \$3,000 from the amount on line 4a. Enter the result	5	21,141,143	
6	Multiply the amount on line 5 by 15% (.15) and enter the result Next. Do you have three or more qualifying children? <input type="checkbox"/> No. If line 6 is zero, stop; you cannot take this credit. Otherwise, skip Part II and enter the smaller of line 3 or line 6 on line 13. <input type="checkbox"/> Yes. If line 6 is equal to or more than line 3, skip Part II and enter the amount from line 3 on line 13. Otherwise, go to line 7.	6	21,141,113	

Part II Certain Filers Who Have Three or More Qualifying Children

7	Withheld social security and Medicare taxes from Form(s) W-2, boxes 4 and 6. If married filing jointly, include your spouse's amounts with yours. If you worked for a railroad, see instructions on back	7	1,841,156	
8	1040 filers: Enter the total of the amounts from Form 1040, lines 27 and 57, plus any taxes that you identified using code "UT" and entered on line 60.	8	511,731	
	1040A filers: Enter -0-.			
	1040NR filers: Enter the total of the amounts from Form 1040NR, lines 27 and 55, plus any taxes that you identified using code "UT" and entered on line 59.			
9	Add lines 7 and 8	9	2,126,820	
10	1040 filers: Enter the total of the amounts from Form 1040, lines 64a and 69.	10	1,421,707	
	1040A filers: Enter the total of the amount from Form 1040A, line 38a, plus any excess social security and tier 1 RRTA taxes withheld that you entered to the left of line 41 (see instructions on back).			
	1040NR filers: Enter the amount from Form 1040NR, line 65.			
11	Subtract line 10 from line 9. If zero or less, enter -0-	11	746,440	
12	Enter the larger of line 6 or line 11 Next, enter the smaller of line 3 or line 12 on line 13.	12	2,199,534	

Part III Additional Child Tax Credit

13	This is your additional child tax credit	13	21,151,049	
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1040
1040A
1040NREnter this amount on
Form 1040, line 65,
Form 1040A, line 39, or
Form 1040NR, line 63.

Form **8812****Additional Child Tax Credit**Department of the Treasury
Internal Revenue Service (99)

Name(s) shown on return

Complete and attach to Form 1040, Form 1040A, or Form 1040NR.

1040
1040A
1040NR

8812

OMB No. 1545-0074

2011Attachment
Sequence No. **47**

Total Forms Filed = 21,226,694

Your social security number

Part I All Filers

1	1040 filers: Enter the amount from line 6 of your Child Tax Credit Worksheet (see the Instructions for Form 1040, line 51).				
	1040A filers: Enter the amount from line 6 of your Child Tax Credit Worksheet (see the Instructions for Form 1040A, line 33).				
	1040NR filers: Enter the amount from line 6 of your Child Tax Credit Worksheet (see the Instructions for Form 1040NR, line 48).				
	If you used Pub. 972, enter the amount from line 8 of the Child Tax Credit Worksheet in the publication.				
2	Enter the amount from Form 1040, line 51, Form 1040A, line 33, or Form 1040NR, line 48	2	5,954,164		
3	Subtract line 2 from line 1. If zero, stop ; you cannot take this credit	3	34,152,661		
4a	Earned income (see instructions on back)	4a	481,416,748		
b	Nontaxable combat pay (see instructions on back)	4b	2,964,276		
5	Is the amount on line 4a more than \$3,000? <input type="checkbox"/> No. Leave line 5 blank and enter -0- on line 6. <input type="checkbox"/> Yes. Subtract \$3,000 from the amount on line 4a. Enter the result	5	417,271,334		
6	Multiply the amount on line 5 by 15% (.15) and enter the result Next. Do you have three or more qualifying children? <input type="checkbox"/> No. If line 6 is zero, stop; you cannot take this credit. Otherwise, skip Part II and enter the smaller of line 3 or line 6 on line 13. <input type="checkbox"/> Yes. If line 6 is equal to or more than line 3, skip Part II and enter the amount from line 3 on line 13. Otherwise, go to line 7.	6	62,591,317		

Part II Certain Filers Who Have Three or More Qualifying Children

7	Withheld social security and Medicare taxes from Form(s) W-2, boxes 4 and 6. If married filing jointly, include your spouse's amounts with yours. If you worked for a railroad, see instructions on back	7	1,784,519		
8	1040 filers: Enter the total of the amounts from Form 1040, lines 27 and 57, plus any taxes that you identified using code "UT" and entered on line 60.	8	466,768		
	1040A filers: Enter -0-.				
	1040NR filers: Enter the total of the amounts from Form 1040NR, lines 27 and 55, plus any taxes that you identified using code "UT" and entered on line 59.				
9	Add lines 7 and 8	9	2,251,287		
10	1040 filers: Enter the total of the amounts from Form 1040, lines 64a and 69.	10	6,860,119		
	1040A filers: Enter the total of the amount from Form 1040A, line 38a, plus any excess social security and tier 1 RRTA taxes withheld that you entered to the left of line 41 (see instructions on back).				
	1040NR filers: Enter the amount from Form 1040NR, line 65.				
11	Subtract line 10 from line 9. If zero or less, enter -0-	11	910,499		
12	Enter the larger of line 6 or line 11 Next, enter the smaller of line 3 or line 12 on line 13.	12	4,720,128		

Part III Additional Child Tax Credit

13	This is your additional child tax credit	13	28,584,836		
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Enter this amount on
Form 1040, line 65,
Form 1040A, line 39, or
Form 1040NR, line 63.

1040
1040A
1040NR

Form **8814**Department of the Treasury
Internal Revenue Service (99)**Parents' Election To Report
Child's Interest and Dividends**▶ See instructions.
▶ Attach to parents' Form 1040 or Form 1040NR.

OMB No. 1545-0074

2011Attachment
Sequence No. **40**

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)

Total Forms Filed = 147,825

B Child's social security number**C** If more than one Form 8814 is attached, check here ☐**Part I Child's Interest and Dividends To Report on Your Return**

1a Enter your child's taxable interest. If this amount is different from the amounts shown on the child's Forms 1099-INT and 1099-OID, see the instructions	1a	24,631	
b Enter your child's tax-exempt interest. Do not include this amount on line 1a	1b	2,284	
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	84,455	
b Enter your child's qualified dividends included on line 2a. See the instructions	2b	29,425	
3 Enter your child's capital gain distributions. If your child received any capital gain distributions as a nominee, see the instructions	3	16,044	
4 Add lines 1a, 2a, and 3. If the total is \$1,900 or less, skip lines 5 through 12 and go to line 13. If the total is \$9,500 or more, do not file this form. Your child must file his or her own return to report the income	4	95,545	
5 Base amount	5		
6 Subtract line 5 from line 4	6	12,693	
If both lines 2b and 3 are zero or blank, skip lines 7 through 10, enter -0- on line 11, and go to line 12. Otherwise, go to line 7.			
7 Divide line 2b by line 4. Enter the result as a decimal (rounded to at least three places)	7		
8 Divide line 3 by line 4. Enter the result as a decimal (rounded to at least three places)	8		
9 Multiply line 6 by line 7. Enter the result here. See the instructions for where to report this amount on your return	9	8,979	
10 Multiply line 6 by line 8. Enter the result here. See the instructions for where to report this amount on your return	10	6,762	
11 Add lines 9 and 10	11	9,201	
12 Subtract line 11 from line 6. Include this amount in the total on Form 1040, line 21, or Form 1040NR, line 21. In the space next to line 21, enter "Form 8814" and show the amount. If you checked the box on line C above, see the instructions. Go to line 13 below	12	11,550	

Part II Tax on the First \$1,900 of Child's Interest and Dividends

13 Amount not taxed	13		
14 Subtract line 13 from line 4. If the result is zero or less, enter -0-	14	91,598	
15 Tax. Is the amount on line 14 less than \$950? <input type="checkbox"/> No. Enter \$95 here and see the Note below. <input type="checkbox"/> Yes. Multiply line 14 by 10% (.10). Enter the result here and see the Note below.	15	91,595	

Note. If you checked the box on line C above, see the instructions. Otherwise, include the amount from line 15 in the tax you enter on Form 1040, line 44, or Form 1040NR, line 42. Be sure to check box **a** on Form 1040, line 44, or Form 1040NR, line 42.

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

Cat. No. 10750J

Form **8814** (2011)

AMOUNTS OF SELECTED LINES FILED (IN THOUSANDS OF DOLLARS)

Form **8814**Department of the Treasury
Internal Revenue Service (99)**Parents' Election To Report
Child's Interest and Dividends**▶ See instructions.
▶ Attach to parents' Form 1040 or Form 1040NR.

OMB No. 1545-0074

2011Attachment
Sequence No. **40**

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)

Total Forms Filed = 147,825

B Child's social security number**C** If more than one Form 8814 is attached, check here
☐
Part I Child's Interest and Dividends To Report on Your Return

1a	Enter your child's taxable interest. If this amount is different from the amounts shown on the child's Forms 1099-INT and 1099-OID, see the instructions	1a	33,293	
b	Enter your child's tax-exempt interest. Do not include this amount on line 1a	1b	3,425	
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	160,596	
b	Enter your child's qualified dividends included on line 2a. See the instructions	2b	44,371	
3	Enter your child's capital gain distributions. If your child received any capital gain distributions as a nominee, see the instructions	3	20,237	
4	Add lines 1a, 2a, and 3. If the total is \$1,900 or less, skip lines 5 through 12 and go to line 13. If the total is \$9,500 or more, do not file this form. Your child must file his or her own return to report the income	4	214,126	
5	Base amount	5		
6	Subtract line 5 from line 4	6	27,636	
If both lines 2b and 3 are zero or blank, skip lines 7 through 10, enter -0- on line 11, and go to line 12. Otherwise, go to line 7.				
7	Divide line 2b by line 4. Enter the result as a decimal (rounded to at least three places)	7		
8	Divide line 3 by line 4. Enter the result as a decimal (rounded to at least three places)	8		
9	Multiply line 6 by line 7. Enter the result here. See the instructions for where to report this amount on your return	9	11,514	
10	Multiply line 6 by line 8. Enter the result here. See the instructions for where to report this amount on your return	10	7,923	
11	Add lines 9 and 10	11	19,437	
12	Subtract line 11 from line 6. Include this amount in the total on Form 1040, line 21, or Form 1040NR, line 21. In the space next to line 21, enter "Form 8814" and show the amount. If you checked the box on line C above, see the instructions. Go to line 13 below	12	8,188	

Part II Tax on the First \$1,900 of Child's Interest and Dividends

13	Amount not taxed	13		
14	Subtract line 13 from line 4. If the result is zero or less, enter -0-	14	53,332	
15	Tax. Is the amount on line 14 less than \$950? <input type="checkbox"/> No. Enter \$95 here and see the Note below. <input type="checkbox"/> Yes. Multiply line 14 by 10% (.10). Enter the result here and see the Note below.	15	5,308	

Note. If you checked the box on line C above, see the instructions. Otherwise, include the amount from line 15 in the tax you enter on Form 1040, line 44, or Form 1040NR, line 42. Be sure to check box **a** on Form 1040, line 44, or Form 1040NR, line 42.

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

Cat. No. 10750J

Form **8814** (2011)

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

▶ Attach to your tax return.

OMB No. 1545-1190

2011Attachment
Sequence No. **109**

Name(s) shown on tax return

Total Forms Filed = 170,268

Identifying number

Part I Information on the Like-Kind Exchange**Note:** If the property described on line 1 or line 2 is real or personal property located outside the United States, indicate the country.**1** Description of like-kind property given up:**2** Description of like-kind property received:**3** Date like-kind property given up was originally acquired (month, day, year) **3** MM/DD/YYYY**4** Date you actually transferred your property to other party (month, day, year) **4** MM/DD/YYYY**5** Date like-kind property you received was identified by written notice to another party (month, day, year). See instructions for 45-day written identification requirement **5** MM/DD/YYYY**6** Date you actually received the like-kind property from other party (month, day, year). See instructions **6** MM/DD/YYYY**7** Was the exchange of the property given up or received made with a related party, either directly or indirectly (such as through an intermediary)? See instructions. If "Yes," complete Part II. If "No," go to Part III . . . ☐ Yes ☐ No**Part II Related Party Exchange Information****8** Name of related party Relationship to you Related party's identifying number

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

9 During this tax year (and before the date that is 2 years after the last transfer of property that was part of the exchange), did the related party sell or dispose of any part of the like-kind property received from you (or an intermediary) in the exchange or transfer property into the exchange, directly or indirectly (such as through an intermediary), that became your replacement property? ☐ Yes ☐ No**10** During this tax year (and before the date that is 2 years after the last transfer of property that was part of the exchange), did you sell or dispose of any part of the like-kind property you received? ☐ Yes ☐ No*If both lines 9 and 10 are "No" and this is the year of the exchange, go to Part III. If both lines 9 and 10 are "No" and this is **not** the year of the exchange, stop here. If either line 9 or line 10 is "Yes," complete Part III and report on this year's tax return the deferred gain or (loss) from line 24 **unless** one of the exceptions on line 11 applies.***11** If one of the exceptions below applies to the disposition, check the applicable box:

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

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

▶ Attach to your tax return.

OMB No. 1545-1190

2011Attachment
Sequence No. **109**

Name(s) shown on tax return

Total Forms Filed = 170,268

Identifying number

Part I Information on the Like-Kind Exchange**Note:** If the property described on line 1 or line 2 is real or personal property located outside the United States, indicate the country.**1** Description of like-kind property given up:**2** Description of like-kind property received:**3** Date like-kind property given up was originally acquired (month, day, year) **3** MM/DD/YYYY**4** Date you actually transferred your property to other party (month, day, year) **4** MM/DD/YYYY**5** Date like-kind property you received was identified by written notice to another party (month, day, year). See instructions for 45-day written identification requirement **5** MM/DD/YYYY**6** Date you actually received the like-kind property from other party (month, day, year). See instructions **6** MM/DD/YYYY**7** Was the exchange of the property given up or received made with a related party, either directly or indirectly (such as through an intermediary)? See instructions. If "Yes," complete Part II. If "No," go to Part III . . . ☐ Yes ☐ No**Part II Related Party Exchange Information****8** Name of related party Relationship to you Related party's identifying number

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

9 During this tax year (and before the date that is 2 years after the last transfer of property that was part of the exchange), did the related party sell or dispose of any part of the like-kind property received from you (or an intermediary) in the exchange or transfer property into the exchange, directly or indirectly (such as through an intermediary), that became your replacement property? ☐ Yes ☐ No**10** During this tax year (and before the date that is 2 years after the last transfer of property that was part of the exchange), did you sell or dispose of any part of the like-kind property you received? ☐ Yes ☐ No*If both lines 9 and 10 are "No" and this is the year of the exchange, go to Part III. If both lines 9 and 10 are "No" and this is **not** the year of the exchange, stop here. If either line 9 or line 10 is "Yes," complete Part III and report on this year's tax return the deferred gain or (loss) from line 24 **unless** one of the exceptions on line 11 applies.***11** If one of the exceptions below applies to the disposition, check the applicable box:

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

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

Your social security number

Part III Realized Gain or (Loss), Recognized Gain, and Basis of Like-Kind Property Received**Caution:** If you transferred **and** received **(a)** more than one group of like-kind properties or **(b)** cash or other (not like-kind) property, see **Reporting of multi-asset exchanges** in the instructions.**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	3,860		
13	Adjusted basis of other property given up	13	2,162		
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	4,721		
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	10,332		
16	FMV of like-kind property you received	16	145,169		
17	Add lines 15 and 16	17	146,030		
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	164,876		
19	Realized gain or (loss). Subtract line 18 from line 17	19	158,021		
20	Enter the smaller of line 15 or line 19, but not less than zero	20	6,664		
21	Ordinary income under recapture rules. Enter here and on Form 4797, line 16 (see instructions)	21	1,630		
22	Subtract line 21 from line 20. If zero or less, enter -0-. If more than zero, enter here and on Schedule D or Form 4797, unless the installment method applies (see instructions)	22	5,599		
23	Recognized gain. Add lines 21 and 22	23	6,713		
24	Deferred gain or (loss). Subtract line 23 from line 19. If a related party exchange, see instructions	24	156,930		
25	Basis of like-kind property received. Subtract line 15 from the sum of lines 18 and 23	25	164,667		

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.)	26			
27	Description of divested property ►	27			
28	Description of replacement property ►	28			
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			

2011 ESTIMATED DATA LINE COUNTS - (ALL FIGURES ARE ESTIMATES BASED ON SAMPLES)
AMOUNTS OF SELECTED LINES FILED (IN THOUSANDS OF DOLLARS)

189

Form 8824 (2011)

Page **2**

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

Your social security number

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

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

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

12	Fair market value (FMV) of other property given up	12	289,416		
13	Adjusted basis of other property given up	13	68,974		
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	220,442		
Caution: If the property given up was used previously or partly as a home, see Property used as home in the instructions.					
15	Cash received, FMV of other property received, plus net liabilities assumed by other party, reduced (but not below zero) by any exchange expenses you incurred (see instructions)	15	1,787,432		
16	FMV of like-kind property you received	16	15,311,387		
17	Add lines 15 and 16	17	17,098,818		
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	12,377,383		
19	Realized gain or (loss). Subtract line 18 from line 17	19	4,721,435		
20	Enter the smaller of line 15 or line 19, but not less than zero	20	849,275		
21	Ordinary income under recapture rules. Enter here and on Form 4797, line 16 (see instructions)	21	52,829		
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	796,668		
23	Recognized gain. Add lines 21 and 22	23	849,498		
24	Deferred gain or (loss). Subtract line 23 from line 19. If a related party exchange, see instructions	24	3,871,938		
25	Basis of like-kind property received. Subtract line 15 from the sum of lines 18 and 23	25	11,439,449		

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.)	26			
27	Description of divested property ►	27			
28	Description of replacement property ►	28			
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			

NUMBER OF RETURNS FILED FOR SELECTED LINES

Form **8829****Expenses for Business Use of Your Home**

OMB No. 1545-0074

Department of the Treasury
Internal Revenue Service (99)► **File only with Schedule C (Form 1040). Use a separate Form 8829 for each home you used for business during the year.**► **See separate instructions.****2011**
Attachment
Sequence No. **176**

Name(s) of proprietor(s)

Total Forms Filed = 3,949,815

Your social security number

Part I Part of Your Home Used for Business

1	Area used regularly and exclusively for business, regularly for daycare, or for storage of inventory or product samples (see instructions)	1	3,667,397
2	Total area of home	2	3,672,399
3	Divide line 1 by line 2. Enter the result as a percentage	3	%
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	
6	Divide line 4 by line 5. Enter the result as a decimal amount	6	.
7	Business percentage. For daycare facilities not used exclusively for business, multiply line 6 by line 3 (enter the result as a percentage). All others, enter the amount from line 3	7	%

Part II Figure Your Allowable Deduction

8	Enter the amount from Schedule C, line 29, plus any gain derived from the business use of your home and shown on Schedule D or Form 4797, minus any loss from the trade or business not derived from the business use of your home and shown on Schedule D or Form 4797. See instructions	8	3,727,345
9	Casualty losses (see instructions)	9	3,028
10	Deductible mortgage interest (see instructions)	10	71,197
11	Real estate taxes (see instructions)	11	78,696
12	Add lines 9, 10, and 11	12	98,808
13	Multiply line 12, column (b) by line 7	13	2,543,515
14	Add line 12, column (a) and line 13	14	2,597,115
15	Subtract line 14 from line 8. If zero or less, enter -0-	15	2,483,185
16	Excess mortgage interest (see instructions)	16	2,450
17	Insurance	17	93,955
18	Rent	18	70,220
19	Repairs and maintenance	19	157,707
20	Utilities	20	209,751
21	Other expenses (see instructions)	21	124,132
22	Add lines 16 through 21	22	387,470
23	Multiply line 22, column (b) by line 7	23	3,216,519
24	Carryover of operating expenses from 2010 Form 8829, line 42	24	892,391
25	Add line 22 column (a), line 23, and line 24	25	3,543,093
26	Allowable operating expenses. Enter the smaller of line 15 or line 25	26	2,363,479
27	Limit on excess casualty losses and depreciation. Subtract line 26 from line 15	27	2,299,552
28	Excess casualty losses (see instructions)	28	7,336
29	Depreciation of your home from line 41 below	29	1,725,917
30	Carryover of excess casualty losses and depreciation from 2010 Form 8829, line 43	30	500,702
31	Add lines 28 through 30	31	1,764,243
32	Allowable excess casualty losses and depreciation. Enter the smaller of line 27 or line 31	32	1,059,827
33	Add lines 14, 26, and 32	33	3,284,951
34	Casualty loss portion, if any, from lines 14 and 32. Carry amount to Form 4684 (see instructions)	34	25,933
35	Allowable expenses for business use of your home. Subtract line 34 from line 33. Enter here and on Schedule C, line 30. If your home was used for more than one business, see instructions	35	3,278,324

Part III Depreciation of Your Home

36	Enter the smaller of your home's adjusted basis or its fair market value (see instructions)	36	1,721,442
37	Value of land included on line 36	37	1,030,816
38	Basis of building. Subtract line 37 from line 36	38	1,712,963
39	Business basis of building. Multiply line 38 by line 7	39	1,707,096
40	Depreciation percentage (see instructions)	40	%
41	Depreciation allowable (see instructions). Multiply line 39 by line 40. Enter here and on line 29 above	41	1,725,917

Part IV Carryover of Unallowed Expenses to 2012

42	Operating expenses. Subtract line 26 from line 25. If less than zero, enter -0-	42	1,409,956
43	Excess casualty losses and depreciation. Subtract line 32 from line 31. If less than zero, enter -0-	43	782,846

AMOUNTS OF SELECTED LINES FILED (IN THOUSANDS OF DOLLARS)

Form **8829**Department of the Treasury
Internal Revenue Service (99)

Name(s) of proprietor(s)

Expenses for Business Use of Your Home

► File only with Schedule C (Form 1040). Use a separate Form 8829 for each home you used for business during the year.

► See separate instructions.

OMB No. 1545-0074

2011Attachment
Sequence No. **176**

Total Forms Filed = 3,949,815

Your social security number

Part I Part of Your Home Used for Business

1	Area used regularly and exclusively for business, regularly for daycare, or for storage of inventory or product samples (see instructions)	1	1,281,792
2	Total area of home	2	7,776,898
3	Divide line 1 by line 2. Enter the result as a percentage	3	%
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	
6	Divide line 4 by line 5. Enter the result as a decimal amount	6	.
7	Business percentage. For daycare facilities not used exclusively for business, multiply line 6 by line 3 (enter the result as a percentage). All others, enter the amount from line 3	7	%

Part II Figure Your Allowable Deduction

8	Enter the amount from Schedule C, line 29, plus any gain derived from the business use of your home and shown on Schedule D or Form 4797, minus any loss from the trade or business not derived from the business use of your home and shown on Schedule D or Form 4797. See instructions	8	65,532,563
9	Casualty losses (see instructions)	9	4,740
10	Deductible mortgage interest (see instructions)	10	309,326
11	Real estate taxes (see instructions)	11	106,671
12	Add lines 9, 10, and 11	12	420,737
13	Multiply line 12, column (b) by line 7	13	4,387,453
14	Add line 12, column (a) and line 13	14	4,808,190
15	Subtract line 14 from line 8. If zero or less, enter -0-	15	73,563,009
16	Excess mortgage interest (see instructions)	16	6,839
17	Insurance	17	56,832
18	Rent	18	338,763
19	Repairs and maintenance	19	155,291
20	Utilities	20	316,641
21	Other expenses (see instructions)	21	141,249
22	Add lines 16 through 21	22	1,015,615
23	Multiply line 22, column (b) by line 7	23	6,028,391
24	Carryover of operating expenses from 2010 Form 8829, line 42	24	2,925,515
25	Add line 22 column (a), line 23, and line 24	25	9,969,522
26	Allowable operating expenses. Enter the smaller of line 15 or line 25	26	4,089,051
27	Limit on excess casualty losses and depreciation. Subtract line 26 from line 15	27	69,473,957
28	Excess casualty losses (see instructions)	28	11,641
29	Depreciation of your home from line 41 below	29	1,342,811
30	Carryover of excess casualty losses and depreciation from 2010 Form 8829, line 43	30	1,200,143
31	Add lines 28 through 30	31	2,554,595
32	Allowable excess casualty losses and depreciation. Enter the smaller of line 27 or line 31	32	919,433
33	Add lines 14, 26, and 32	33	9,816,674
34	Casualty loss portion, if any, from lines 14 and 32. Carry amount to Form 4684 (see instructions)	34	32,630
35	Allowable expenses for business use of your home. Subtract line 34 from line 33. Enter here and on Schedule C, line 30. If your home was used for more than one business, see instructions	35	9,784,044

Part III Depreciation of Your Home

36	Enter the smaller of your home's adjusted basis or its fair market value (see instructions)	36	430,172,064
37	Value of land included on line 36	37	74,568,708
38	Basis of building. Subtract line 37 from line 36	38	355,603,356
39	Business basis of building. Multiply line 38 by line 7	39	48,633,070
40	Depreciation percentage (see instructions)	40	%
41	Depreciation allowable (see instructions). Multiply line 39 by line 40. Enter here and on line 29 above	41	1,342,811

Part IV Carryover of Unallowed Expenses to 2012

42	Operating expenses. Subtract line 26 from line 25. If less than zero, enter -0-	42	5,880,470
43	Excess casualty losses and depreciation. Subtract line 32 from line 31. If less than zero, enter -0-	43	1,635,163

Form **8834**Department of the Treasury
Internal Revenue Service

Name(s) shown on return

Qualified Plug-in Electric and Electric Vehicle Credit

▶ Attach to your tax return.

OMB No. 1545-1374

2011
Attachment
Sequence No. **111**

Total Forms Filed = 3,262

Identifying number

Note.

- Use this form to claim the credit for certain two- or three-wheeled vehicles or low-speed four-wheeled plug-in electric vehicles.
- Claim the credit for certain other plug-in electric vehicles on Form 8936.
- Claim the credit for certain alternative motor vehicles or plug-in electric vehicle conversions on Form 8910.

Part I Qualified Plug-in Electric Vehicle Credit**Section A—Vehicle Information**

		(a) Vehicle 1	(b) Vehicle 2
Use a separate column for each vehicle. If you need more columns, use additional Forms 8834 and include the totals on lines 12 and 19.			
1	Year, make, and model of vehicle	229	*
2	Vehicle identification number (see instructions)	0	0
3	Enter date vehicle was placed in service (MM/DD/YYYY)	/ /	/ /
4	Cost of the vehicle		

Next: If you did NOT use your vehicle for business or investment purposes and did not have a credit from a partnership or S corporation, skip Section B and go to Section C. All others, go to Section B.

Section B—Credit for Business/Investment Use Part of Vehicle

5	Business/investment use percentage (see instructions)	5	%	%
6	Multiply line 4 by line 5	6		
7	Section 179 expense deduction (see instructions)	7		
8	Subtract line 7 from line 6	8		
9	Multiply line 8 by 10% (.10)	9		
10	Maximum credit per vehicle	10		
11	Enter the smaller of line 9 or line 10	11		
12	Add columns (a) and (b) on line 11	12	*	
13	Qualified plug-in electric vehicle credit from partnerships and S corporations	13	*	
14	Business/investment use part of credit. Add lines 12 and 13. Partnerships and S corporations, report this amount on Schedule K. All others, report this amount on Form 3800, line 1z	14	41	

Section C—Credit for Personal Use Part of Vehicle

15	If you skipped Section B, enter the amount from line 4. If you completed Section B, subtract line 6 from line 4	15		
16	Multiply line 15 by 10% (.10)	16		
17	Maximum credit per vehicle. If you skipped Section B, enter \$2,500. If you completed Section B, subtract line 11 from line 10	17		
18	Enter the smaller of line 16 or line 17	18		
19	Add columns (a) and (b) on line 18	19	908	
20	Enter the amount from Form 1040, line 46, or Form 1040NR, line 44	20		
21	Personal credits from Form 1040 or 1040NR (see instructions)	21	762	
22	Subtract line 21 from line 20. If zero or less, stop . You cannot claim the personal use part of the credit	22	3,258	
23	Personal use part of credit. Enter the smaller of line 19 or line 22. Report the total of this amount and the amount, if any, from line 30 on Form 1040, line 53 (or Form 1040NR, line 50). Check box c on that line and enter "8834" in the space next to that box. If line 22 is smaller than line 19, see instructions	23	904	

For Paperwork Reduction Act Notice, see instructions.

Cat. No. 14953G

Form **8834** (2011)

* Data not shown because of the small number of sample returns on which it is based.

Form **8834**Department of the Treasury
Internal Revenue Service

Name(s) shown on return

Qualified Plug-in Electric and Electric Vehicle Credit

► Attach to your tax return.

OMB No. 1545-1374

2011
Attachment
Sequence No. **111**

Total Forms Filed = 3,262

Identifying number

Note.

- Use this form to claim the credit for certain two- or three-wheeled vehicles or low-speed four-wheeled plug-in electric vehicles.
- Claim the credit for certain other plug-in electric vehicles on Form 8936.
- Claim the credit for certain alternative motor vehicles or plug-in electric vehicle conversions on Form 8910.

Part I Qualified Plug-in Electric Vehicle Credit**Section A—Vehicle Information**

		(a) Vehicle 1	(b) Vehicle 2
Use a separate column for each vehicle. If you need more columns, use additional Forms 8834 and include the totals on lines 12 and 19.			
1	Year, make, and model of vehicle	1	
2	Vehicle identification number (see instructions)	2	
3	Enter date vehicle was placed in service (MM/DD/YYYY)	3	/ /
4	Cost of the vehicle	4	

Next: If you did NOT use your vehicle for business or investment purposes and did not have a credit from a partnership or S corporation, skip Section B and go to Section C. All others, go to Section B.

Section B—Credit for Business/Investment Use Part of Vehicle

5	Business/investment use percentage (see instructions)	5	%	%
6	Multiply line 4 by line 5	6		
7	Section 179 expense deduction (see instructions)	7		
8	Subtract line 7 from line 6	8		
9	Multiply line 8 by 10% (.10)	9		
10	Maximum credit per vehicle	10		
11	Enter the smaller of line 9 or line 10	11		
12	Add columns (a) and (b) on line 11	12	*	
13	Qualified plug-in electric vehicle credit from partnerships and S corporations	13	*	
14	Business/investment use part of credit. Add lines 12 and 13. Partnerships and S corporations, report this amount on Schedule K. All others, report this amount on Form 3800, line 1z	14	40	

Section C—Credit for Personal Use Part of Vehicle

15	If you skipped Section B, enter the amount from line 4. If you completed Section B, subtract line 6 from line 4	15		
16	Multiply line 15 by 10% (.10)	16		
17	Maximum credit per vehicle. If you skipped Section B, enter \$2,500. If you completed Section B, subtract line 11 from line 10	17		
18	Enter the smaller of line 16 or line 17	18		
19	Add columns (a) and (b) on line 18	19	1,012	
20	Enter the amount from Form 1040, line 46, or Form 1040NR, line 44	20		
21	Personal credits from Form 1040 or 1040NR (see instructions)	21	19,790	
22	Subtract line 21 from line 20. If zero or less, stop . You cannot claim the personal use part of the credit	22	196,591	
23	Personal use part of credit. Enter the smaller of line 19 or line 22. Report the total of this amount and the amount, if any, from line 30 on Form 1040, line 53 (or Form 1040NR, line 50). Check box c on that line and enter "8834" in the space next to that box. If line 22 is smaller than line 19, see instructions	23	1,003	

For Paperwork Reduction Act Notice, see instructions.

Cat. No. 14953G

Form **8834** (2011)

* Data not shown because of the small number of sample returns on which it is based.

Part II Qualified Electric Vehicle Credit**Caution.** This part only applies to qualified electric vehicle passive activity credits from prior years (allowed on Form 8582-CR or Form 8810).

24	Qualified electric vehicle passive activity credits allowed for 2011 (see instructions)	24	*	
25	Regular tax before credits: <ul style="list-style-type: none"> • Individuals. Enter the amount from Form 1040, line 44, or Form 1040NR, line 42. • Corporations. Enter the amount from Form 1120, Schedule J, line 2; or the applicable line of your return. • Estates and trusts. Enter the sum of the amounts from Form 1041, Schedule G, lines 1a and 1b, or the amount from the applicable line of your return. 	25		
26	Credits that reduce regular tax before the qualified electric vehicle credit:			
a	Foreign tax credit	26a		
b	Personal credits from Form 1040 or 1040NR (see instructions)	26b	*	
c	American Samoa economic development credit (Form 5735)	26c	0	
d	Add lines 26a through 26c	26d	*	
27	Net regular tax. Subtract line 26d from line 25. If zero or less, stop here; do not file this form unless you are claiming the qualified plug-in electric vehicle credit in Part I	27	*	
28	Tentative minimum tax: <ul style="list-style-type: none"> • Individuals. Enter the amount from Form 6251, line 33. • Corporations. Enter the amount from Form 4626, line 12. • Estates and trusts. Enter the amount from Schedule I (Form 1041), line 54. 	28	*	
29	Subtract line 28 from line 27. If zero or less, stop here; do not file this form unless you are claiming the qualified plug-in electric vehicle credit in Part I	29	*	
30	Qualified electric vehicle credit. Enter the smaller of line 24 or line 29. Report the total of this amount and the amount, if any, from line 23 on Form 1040, line 53; Form 1040NR, line 50; Form 1120, Schedule J, line 5b; or the appropriate line of your return. If line 29 is smaller than line 24, see instructions	30	*	

What's New

The qualified plug-in electric vehicle credit is scheduled to expire for vehicles acquired after 2011. Do not report these vehicles on Form 8834 unless the credit is extended. See www.irs.gov/form8834 for the latest information about this credit.

General Instructions

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

Purpose of Form

Use Form 8834 to claim the qualified plug-in electric vehicle credit and any qualified electric vehicle passive activity credits allowed for the current tax year.

The qualified plug-in electric vehicle credit attributable to depreciable property (vehicles used for business or investment purposes) is treated as a general business credit. Any credit not attributable to depreciable property is treated as a personal credit allowed against both the regular tax and the alternative minimum tax.

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

Qualified Plug-in Electric Vehicle Credit**Qualified Plug-in Electric Vehicle**

This is a vehicle made by a manufacturer that is propelled to a significant extent by an electric motor that draws electricity from a battery that can be recharged from an external source of electricity and has a capacity of not less than:

- 2.5 kilowatt hours if the vehicle has 2 or 3 wheels, or
- 4 kilowatt hours if the vehicle has 4 wheels.

The vehicle must also be either:

- A low speed vehicle, or
- A vehicle with 2 or 3 wheels that, according to the manufacturer, has a loaded weight (GVWR) of less than 14,000 pounds.

A low speed vehicle is a vehicle that:

- Has 4 wheels,
- Can attain a speed of more than 20 but not more than 25 miles per hour after 1 mile on a paved level surface, and
- According to the manufacturer, has a loaded weight (GVWR) of less than 3,000 pounds.

Certification and other requirements. Generally, you can rely on the manufacturer's (or, in the case of a foreign manufacturer, its domestic distributor's) certification that a specific make, model, and model year vehicle qualifies for the credit.

* Data not shown because of the small number of sample returns on which it is based.

Part II Qualified Electric Vehicle Credit**Caution.** This part only applies to qualified electric vehicle passive activity credits from prior years (allowed on Form 8582-CR or Form 8810).

24	Qualified electric vehicle passive activity credits allowed for 2011 (see instructions)	24	*	
25	Regular tax before credits: <ul style="list-style-type: none">• Individuals. Enter the amount from Form 1040, line 44, or Form 1040NR, line 42.• Corporations. Enter the amount from Form 1120, Schedule J, line 2; or the applicable line of your return.• Estates and trusts. Enter the sum of the amounts from Form 1041, Schedule G, lines 1a and 1b, or the amount from the applicable line of your return.	25		
26	Credits that reduce regular tax before the qualified electric vehicle credit:			
a	Foreign tax credit	26a		
b	Personal credits from Form 1040 or 1040NR (see instructions)	26b	*	
c	American Samoa economic development credit (Form 5735)	26c	0	
d	Add lines 26a through 26c	26d	*	
27	Net regular tax. Subtract line 26d from line 25. If zero or less, stop here; do not file this form unless you are claiming the qualified plug-in electric vehicle credit in Part I	27	*	
28	Tentative minimum tax: <ul style="list-style-type: none">• Individuals. Enter the amount from Form 6251, line 33.• Corporations. Enter the amount from Form 4626, line 12.• Estates and trusts. Enter the amount from Schedule I (Form 1041), line 54.	28	*	
29	Subtract line 28 from line 27. If zero or less, stop here; do not file this form unless you are claiming the qualified plug-in electric vehicle credit in Part I	29	*	
30	Qualified electric vehicle credit. Enter the smaller of line 24 or line 29. Report the total of this amount and the amount, if any, from line 23 on Form 1040, line 53; Form 1040NR, line 50; Form 1120, Schedule J, line 5b; or the appropriate line of your return. If line 29 is smaller than line 24, see instructions	30	0	

What's New

The qualified plug-in electric vehicle credit is scheduled to expire for vehicles acquired after 2011. Do not report these vehicles on Form 8834 unless the credit is extended. See www.irs.gov/form8834 for the latest information about this credit.

General Instructions

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

Purpose of Form

Use Form 8834 to claim the qualified plug-in electric vehicle credit and any qualified electric vehicle passive activity credits allowed for the current tax year.

The qualified plug-in electric vehicle credit attributable to depreciable property (vehicles used for business or investment purposes) is treated as a general business credit. Any credit not attributable to depreciable property is treated as a personal credit allowed against both the regular tax and the alternative minimum tax.

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

Qualified Plug-in Electric Vehicle Credit**Qualified Plug-in Electric Vehicle**

This is a vehicle made by a manufacturer that is propelled to a significant extent by an electric motor that draws electricity from a battery that can be recharged from an external source of electricity and has a capacity of not less than:

- 2.5 kilowatt hours if the vehicle has 2 or 3 wheels, or
- 4 kilowatt hours if the vehicle has 4 wheels.

The vehicle must also be either:

- A low speed vehicle, or
- A vehicle with 2 or 3 wheels that, according to the manufacturer, has a loaded weight (GVWR) of less than 14,000 pounds.

A low speed vehicle is a vehicle that:

- Has 4 wheels,
- Can attain a speed of more than 20 but not more than 25 miles per hour after 1 mile on a paved level surface, and
- According to the manufacturer, has a loaded weight (GVWR) of less than 3,000 pounds.

Certification and other requirements. Generally, you can rely on the manufacturer's (or, in the case of a foreign manufacturer, its domestic distributor's) certification that a specific make, model, and model year vehicle qualifies for the credit.

* Data not shown because of the small number of sample returns on which it is based.

Form **8835**Department of the Treasury
Internal Revenue Service**Renewable Electricity, Refined Coal,
and Indian Coal Production Credit**

▶ See separate instructions.

▶ Attach to your tax return.

OMB No. 1545-1362

2011
Attachment
Sequence No. **95**

Name(s) shown on return

Total Forms Filed = 1,157

Identifying number

Part I Electricity Produced at Qualified Facilities Placed in Service Before October 23, 2004

1	Kilowatt-hours produced and sold (see instructions)	× 0.022	1	*	
2	Phaseout adjustment (see instructions)	\$ ×	2	0	
3	Credit before reduction. Subtract line 2 from line 1		3	*	
Reduction for government grants, subsidized financing, and other credits:					
4	Total of government grants, proceeds of tax-exempt government obligations, subsidized energy financing, and any federal tax credits allowed for the project for this and all prior tax years (see instructions)		4	*	
5	Total of additions to the capital account for the project for this and all prior tax years		5	*	
6	Divide line 4 by line 5. Show as a decimal carried to at least 4 places		6	*	
7	Multiply line 3 by line 6		7	*	
8	Subtract line 7 from line 3		8	*	
9	Part I renewable electricity production credit from partnerships, S corporations, cooperatives, estates, and trusts		9	65	
10	Add lines 8 and 9. Cooperatives, estates, and trusts, go to line 11. Partnerships and S corporations, report this amount on Schedule K. All others, report this amount on Form 3800, line 1f (see instructions)		10	68	
11	Amount allocated to patrons of the cooperative or beneficiaries of the estate or trust (see instructions)		11		
12	Cooperatives, estates, and trusts, subtract line 11 from line 10. Report this amount on Form 3800, line 1f		12		

Part II Electricity and Refined Coal Produced at Qualified Facilities Placed in Service After October 22, 2004 (After October 2, 2008, for Electricity Produced From Marine and Hydrokinetic Renewables), and Indian Coal Produced at Facilities Placed in Service After August 8, 2005

		(a) Kilowatt-hours produced and sold (see instructions)	(b) Rate	(c) Column (a) × Column (b)		
13	Electricity produced at qualified facilities using:					
a	Wind	13a		*		
b	Closed-loop biomass	13b		0		
c	Geothermal	13c		0		
d	Solar	13d		0		
e	Add column (c) of lines 13a through 13d and enter here				13e	*
14	Electricity produced at qualified facilities using:					
a	Open-loop biomass	14a		*		
b	Small irrigation power	14b		0		
c	Landfill gas	14c		0		
d	Trash	14d		0		
e	Hydropower	14e		0		
f	Marine and hydrokinetic renewables	14f		0		
g	Add column (c) of lines 14a through 14f and enter here				14g	*
15	Add lines 13e and 14g				15	*
16	Phaseout adjustment (see instructions)	\$ ×			16	0
17	Subtract line 16 from line 15				17	*
Refined coal produced at a qualified refined coal production facility						
18	Tons produced and sold (see instructions)		× \$6.33		18	*
19	Phaseout adjustment (see instructions)	\$ ×			19	0
20	Subtract line 19 from line 18				20	*
Steel industry fuel produced at a qualified refined coal production facility						
21	Barrel-of-oil equivalents produced and sold (see instructions)		× \$2.89		21	0
Indian coal produced at a qualified Indian coal production facility						
22	Tons produced and sold (see instructions)		× \$2.20		22	0
23	Credit before reduction. Add lines 17, 20, 21, and 22				23	*

For Paperwork Reduction Act Notice, see separate instructions.

Cat. No. 14954R

Form **8835** (2011)

* Data not shown because of the small number of sample returns on which it is based.

Form **8835**Department of the Treasury
Internal Revenue Service**Renewable Electricity, Refined Coal,
and Indian Coal Production Credit**

▶ See separate instructions.

▶ Attach to your tax return.

OMB No. 1545-1362

2011
Attachment
Sequence No. **95**

Name(s) shown on return

Total Forms Filed = 1,157

Identifying number

Part I Electricity Produced at Qualified Facilities Placed in Service Before October 23, 2004

1	Kilowatt-hours produced and sold (see instructions)	× 0.022	1	*	
2	Phaseout adjustment (see instructions)	\$ ×	2	0	
3	Credit before reduction. Subtract line 2 from line 1		3	*	
Reduction for government grants, subsidized financing, and other credits:					
4	Total of government grants, proceeds of tax-exempt government obligations, subsidized energy financing, and any federal tax credits allowed for the project for this and all prior tax years (see instructions)		4	*	
5	Total of additions to the capital account for the project for this and all prior tax years		5	*	
6	Divide line 4 by line 5. Show as a decimal carried to at least 4 places		6	*	
7	Multiply line 3 by line 6		7	*	
8	Subtract line 7 from line 3		8	*	
9	Part I renewable electricity production credit from partnerships, S corporations, cooperatives, estates, and trusts		9	918	
10	Add lines 8 and 9. Cooperatives, estates, and trusts, go to line 11. Partnerships and S corporations, report this amount on Schedule K. All others, report this amount on Form 3800, line 1f (see instructions)		10	5.732	
11	Amount allocated to patrons of the cooperative or beneficiaries of the estate or trust (see instructions)		11		
12	Cooperatives, estates, and trusts, subtract line 11 from line 10. Report this amount on Form 3800, line 1f		12		

Part II Electricity and Refined Coal Produced at Qualified Facilities Placed in Service After October 22, 2004 (After October 2, 2008, for Electricity Produced From Marine and Hydrokinetic Renewables), and Indian Coal Produced at Facilities Placed in Service After August 8, 2005

		(a) Kilowatt-hours produced and sold (see instructions)	(b) Rate	(c) Column (a) × Column (b)		
13	Electricity produced at qualified facilities using:					
a	Wind	13a		*		
b	Closed-loop biomass	13b		0		
c	Geothermal	13c		0		
d	Solar	13d		0		
e	Add column (c) of lines 13a through 13d and enter here				13e	*
14	Electricity produced at qualified facilities using:					
a	Open-loop biomass	14a		*		
b	Small irrigation power	14b		0		
c	Landfill gas	14c		0		
d	Trash	14d		0		
e	Hydropower	14e		0		
f	Marine and hydrokinetic renewables	14f		0		
g	Add column (c) of lines 14a through 14f and enter here				14g	*
15	Add lines 13e and 14g				15	*
16	Phaseout adjustment (see instructions)	\$ ×			16	0
17	Subtract line 16 from line 15				17	*
Refined coal produced at a qualified refined coal production facility						
18	Tons produced and sold (see instructions)		× \$6.33		18	0
19	Phaseout adjustment (see instructions)	\$ ×			19	0
20	Subtract line 19 from line 18				20	0
Steel industry fuel produced at a qualified refined coal production facility						
21	Barrel-of-oil equivalents produced and sold (see instructions)		× \$2.89		21	0
Indian coal produced at a qualified Indian coal production facility						
22	Tons produced and sold (see instructions)		× \$2.20		22	0
23	Credit before reduction. Add lines 17, 20, 21, and 22				23	*

For Paperwork Reduction Act Notice, see separate instructions.

Cat. No. 14954R

Form **8835** (2011)

* Data not shown because of the small number of sample returns on which it is based.

Reduction for government grants, subsidized financing, and other credits:		
24	Total of government grants, proceeds of tax-exempt government obligations, subsidized energy financing, and any federal tax credits allowed for the project for this and all prior tax years (see instructions)	24 *
25	Total of additions to the capital account for the project for this and all prior tax years	25 *
26	Divide line 24 by line 25. Show as a decimal carried to at least 4 places	26 * .
27	Multiply line 23 by the smaller of $\frac{1}{2}$ or line 26	27 *
28	Subtract line 27 from line 23	28 *
29	Part II renewable electricity, refined coal, and Indian coal production credit from partnerships, S corporations, cooperatives, estates, and trusts	29 1,116
30	Add lines 28 and 29. Cooperatives, estates, and trusts, go to line 31. Partnerships and S corporations, report this amount on Schedule K. All others: For electricity, refined coal, or Indian coal produced during the 4-year period beginning on the date the facility was placed in service, report the applicable part of this amount on Form 3800, line 4e. For all other production of electricity, refined coal, or Indian coal, report the applicable part of this amount on Form 3800, line 1f (see instructions)	30 1,123
31	Amount allocated to patrons of the cooperative or beneficiaries of the estate or trust (see instructions)	31
32	Cooperatives, estates, and trusts, subtract line 31 from line 30. For electricity, refined coal, or Indian coal produced during the 4-year period beginning on the date the facility was placed in service, report the applicable part of this amount on Form 3800, line 4e. For all other production of electricity, refined coal, or Indian coal, report the applicable part of this amount on Form 3800, line 1f	32

* Data not shown because of the small number of sample returns on which it is based.

2011 ESTIMATED DATA LINE COUNTS - (ALL FIGURES ARE ESTIMATES BASED ON SAMPLES)
AMOUNTS OF SELECTED LINES FILED (IN THOUSANDS OF DOLLARS)

199

Form 8835 (2011)

Page **2**

Reduction for government grants, subsidized financing, and other credits:		
24	Total of government grants, proceeds of tax-exempt government obligations, subsidized energy financing, and any federal tax credits allowed for the project for this and all prior tax years (see instructions)	24 *
25	Total of additions to the capital account for the project for this and all prior tax years	25 *
26	Divide line 24 by line 25. Show as a decimal carried to at least 4 places	26 * .
27	Multiply line 23 by the smaller of 1/2 or line 26	27 *
28	Subtract line 27 from line 23	28 *
29	Part II renewable electricity, refined coal, and Indian coal production credit from partnerships, S corporations, cooperatives, estates, and trusts	29 15,444
30	Add lines 28 and 29. Cooperatives, estates, and trusts, go to line 31. Partnerships and S corporations, report this amount on Schedule K. All others: For electricity, refined coal, or Indian coal produced during the 4-year period beginning on the date the facility was placed in service, report the applicable part of this amount on Form 3800, line 4e. For all other production of electricity, refined coal, or Indian coal, report the applicable part of this amount on Form 3800, line 1f (see instructions)	30 15,942
31	Amount allocated to patrons of the cooperative or beneficiaries of the estate or trust (see instructions)	31
32	Cooperatives, estates, and trusts, subtract line 31 from line 30. For electricity, refined coal, or Indian coal produced during the 4-year period beginning on the date the facility was placed in service, report the applicable part of this amount on Form 3800, line 4e. For all other production of electricity, refined coal, or Indian coal, report the applicable part of this amount on Form 3800, line 1f	32

Form **8835** (2011)

* Data not shown because of the small number of sample returns on which it is based.

Form **8839****Qualified Adoption Expenses**

OMB No. 1545-0074

2011Department of the Treasury
Internal Revenue Service (99)▶ **Attach to Form 1040 or 1040NR.**▶ **Attach all required documents.**▶ **See separate instructions.**Attachment
Sequence No. **38**

Name(s) shown on return

Total Forms Filed = 49,707

Your social security number

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

1	(a) Child's name		(b) Child's year of birth	Check if child was—			(f) Child's identifying number	(g) Check if adoption became final in 2011 or earlier
	First	Last		(c) born before 1994 and disabled	(d) a child with special needs	(e) a foreign child		
Child 1			49,659	0	19,827	10,075	48,359	48,214
Child 2			14,784	0	8,192	*	14,484	13,781
Child 3			*	0	*	*	*	*

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			
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	5,168	*	*
4 Subtract line 3 from line 2	4			
5 Qualified adoption expenses (see instructions)	5	47,955	15,783	*
Caution. Your qualified adoption expenses may not be equal to the adoption expenses you paid in 2011.				
6 Enter the smaller of line 4 or line 5	6	47,955	15,783	*
7 Enter modified adjusted gross income (see instructions)				7
8 Is line 7 more than \$185,210? <input type="checkbox"/> No. Skip lines 8 and 9, and enter -0- on line 10. <input type="checkbox"/> Yes. Subtract \$185,210 from line 7				8
9 Divide line 8 by \$40,000. Enter the result as a decimal (rounded to at least three places). Do not enter more than 1.000				9
10 Multiply each amount on line 6 by line 9	10			
11 Subtract line 10 from line 6	11	47,494	15,782	*
12 Add the amounts on line 11. This is your Adoption Credit. Include this amount on Form 1040, line 71, or Form 1040NR, line 67. Check box b on that line and attach all required documentation				12

47,956

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

Cat. No. 22843L

Form **8839** (2011)

* Data not shown because of the small number of sample returns on which it is based.

Form **8839****Qualified Adoption Expenses**

OMB No. 1545-0074

2011Department of the Treasury
Internal Revenue Service (99)

- **Attach to Form 1040 or 1040NR.**
 ► **Attach all required documents.**
 ► **See separate instructions.**

Attachment
Sequence No. **38**

Name(s) shown on return

Total Forms Filed = 49,707

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 2011 or earlier
				(c) born before 1994 and disabled	(d) a child with special needs	(e) a foreign child		
Child 1				<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>		<input type="checkbox"/>
Child 2				<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>		<input type="checkbox"/>
Child 3				<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>		<input type="checkbox"/>

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

Part II Adoption Credit

	Child 1	Child 2	Child 3	
2 Maximum adoption credit per child				
3 Did you file Form 8839 for a prior year for the same child? <input type="checkbox"/> No. Enter -0-. <input type="checkbox"/> Yes. See instructions for the amount to enter.	3 60,551	*	*	
4 Subtract line 3 from line 2	4			
5 Qualified adoption expenses (see instructions)	5 673,037	146,924	*	
Caution. Your qualified adoption expenses may not be equal to the adoption expenses you paid in 2011.				
6 Enter the smaller of line 4 or line 5	6 469,732	136,485	*	
7 Enter modified adjusted gross income (see instructions)		7		
8 Is line 7 more than \$185,210? <input type="checkbox"/> No. Skip lines 8 and 9, and enter -0- on line 10. <input type="checkbox"/> Yes. Subtract \$185,210 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	11 454,218	135,550	*	
12 Add the amounts on line 11. This is your Adoption Credit. Include this amount on Form 1040, line 71, or Form 1040NR, line 67. Check box b on that line and attach all required documentation				12 610,434

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

Cat. No. 22843L

Form **8839** (2011)

* Data not shown because of the small number of sample returns on which it is based.

Part III Employer-Provided Adoption Benefits**Caution:** Before completing Part III, ensure that your employer has a written qualified adoption assistance program.

		Child 1	Child 2	Child 3		
13 Maximum exclusion per child	13					
14 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.	14					
15 Subtract line 14 from line 13	15					
16 Employer-provided adoption benefits you received in 2011. This amount should be shown in box 12 of your 2011 Form(s) W-2 with code T	16					
17 Add the amounts on line 16	17					4,333
18 Enter the smaller of line 15 or line 16. But if the child was a child with special needs and the adoption became final in 2011, enter the amount from line 15	18					
19 Enter modified adjusted gross income (from the worksheet in the instructions)	19					
20 Is line 19 more than \$185,210? <input type="checkbox"/> No. Skip lines 20 and 21, and enter -0- on line 22. <input type="checkbox"/> Yes. Subtract \$185,210 from line 19	20					
21 Divide line 20 by \$40,000. Enter the result as a decimal (rounded to at least three places). Do not enter more than 1.000	21				x	
22 Multiply each amount on line 18 by line 21	22					
23 Excluded benefits. Subtract line 22 from line 18	23	*	0		0	
24 Add the amounts on line 23	24					*
25 Taxable benefits. Is line 24 more than line 17? <input type="checkbox"/> No. Subtract line 24 from line 17. Also, include this amount, if more than zero, on line 7 of Form 1040 or line 8 of Form 1040NR. On the dotted line next to line 7 of Form 1040 or line 8 of Form 1040NR, enter "AB." <input type="checkbox"/> Yes. Subtract line 17 from line 24. Enter the result as a negative number. Reduce the total you would enter on line 7 of Form 1040 or line 8 of Form 1040NR by the amount on Form 8839, line 25. Enter the result on line 7 of Form 1040 or line 8 of Form 1040NR. Enter "SNE" on the dotted line next to the entry line.	25					*

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 2010, those expenses were not fully reimbursed by your employer or otherwise, and the adoption was not final by the end of 2010.
- The total adoption expenses you paid in 2011 were not fully reimbursed by your employer or otherwise, and the adoption became final in 2011 or earlier.
- You adopted a child with special needs and the adoption became final in 2011.

Part III Employer-Provided Adoption Benefits**Caution:** Before completing Part III, ensure that your employer has a written qualified adoption assistance program.

		Child 1	Child 2	Child 3		
13 Maximum exclusion per child	13					
14 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.	14					
15 Subtract line 14 from line 13	15					
16 Employer-provided adoption benefits you received in 2011. This amount should be shown in box 12 of your 2011 Form(s) W-2 with code T	16					
17 Add the amounts on line 16	17					21,902
18 Enter the smaller of line 15 or line 16. But if the child was a child with special needs and the adoption became final in 2011, enter the amount from line 15	18					
19 Enter modified adjusted gross income (from the worksheet in the instructions)	19					
20 Is line 19 more than \$185,210? <input type="checkbox"/> No. Skip lines 20 and 21, and enter -0- on line 22. <input type="checkbox"/> Yes. Subtract \$185,210 from line 19	20					
21 Divide line 20 by \$40,000. Enter the result as a decimal (rounded to at least three places). Do not enter more than 1.000	21				x	
22 Multiply each amount on line 18 by line 21	22					
23 Excluded benefits. Subtract line 22 from line 18	23	*	0		0	
24 Add the amounts on line 23	24					*
25 Taxable benefits. Is line 24 more than line 17? <input type="checkbox"/> No. Subtract line 24 from line 17. Also, include this amount, if more than zero, on line 7 of Form 1040 or line 8 of Form 1040NR. On the dotted line next to line 7 of Form 1040 or line 8 of Form 1040NR, enter "AB." <input type="checkbox"/> Yes. Subtract line 17 from line 24. Enter the result as a negative number. Reduce the total you would enter on line 7 of Form 1040 or line 8 of Form 1040NR by the amount on Form 8839, line 25. Enter the result on line 7 of Form 1040 or line 8 of Form 1040NR. Enter "SNE" on the dotted line next to the entry line.	25					*

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 2010, those expenses were not fully reimbursed by your employer or otherwise, and the adoption was not final by the end of 2010.
- The total adoption expenses you paid in 2011 were not fully reimbursed by your employer or otherwise, and the adoption became final in 2011 or earlier.
- You adopted a child with special needs and the adoption became final in 2011.

Form **8844**Department of the Treasury
Internal Revenue Service**Empowerment Zone and Renewal
Community Employment Credit**

► Attach to your tax return.

OMB No. 1545-1444

2011Attachment
Sequence No. **99**

Name(s) shown on return

Total Forms Filed = 19,907

Identifying number

1	Enter the total qualified wages paid or incurred during calendar year 2011 only (see instructions)		
a	Qualified empowerment zone wages \$ × 20% (.20)	1a	76
b	Skip line 1b (see instructions) \$ × 0% (.00)	1b	0
2	Enter the amount from line 1a. See instructions for the adjustment you must make to salaries and wages	2	
3	Empowerment zone and renewal community 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	19,899
5	Amount allocated to patrons of the cooperative or beneficiaries of the estate or trust (see instructions)	5	
6	Cooperatives, estates, and trusts, subtract line 5 from line 4. Report this amount on Form 3800, Part III, line 3	6	

For Paperwork Reduction Act Notice, see instructions.

Cat. No. 16145S

Form **8844** (2011)

AMOUNTS OF SELECTED LINES FILED (IN THOUSANDS OF DOLLARS)

Form **8844**Department of the Treasury
Internal Revenue Service**Empowerment Zone and Renewal
Community Employment Credit**

► Attach to your tax return.

OMB No. 1545-1444

2011Attachment
Sequence No. **99**

Name(s) shown on return

Total Forms Filed = 19,907

Identifying number

1	Enter the total qualified wages paid or incurred during calendar year 2011 only (see instructions)		
a	Qualified empowerment zone wages \$ × 20% (.20)	1a	2,654
b	Skip line 1b (see instructions) \$ × 0% (.00)	1b	0
2	Enter the amount from line 1a. See instructions for the adjustment you must make to salaries and wages	2	
3	Empowerment zone and renewal community 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	63,019
5	Amount allocated to patrons of the cooperative or beneficiaries of the estate or trust (see instructions)	5	
6	Cooperatives, estates, and trusts, subtract line 5 from line 4. Report this amount on Form 3800, Part III, line 3	6	

For Paperwork Reduction Act Notice, see instructions.

Cat. No. 16145S

Form **8844** (2011)

Form **8846**Department of the Treasury
Internal Revenue Service**Credit for Employer Social Security and Medicare Taxes
Paid on Certain Employee Tips**► Information on Form 8846 and its instructions is available at www.irs.gov/form8846.

OMB No. 1545-1414

2011Attachment
Sequence No. **98**

Name(s) shown on return

Total Forms Filed = 33,600

Identifying number

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

1	Tips received by employees for services on which you paid or incurred employer social security and Medicare taxes during the tax year (see instructions)	1	4,736	
2	Tips not subject to the credit provisions (see instructions)	2	1,363	
3	Creditable tips. Subtract line 2 from line 1	3	4,736	
4	Multiply line 3 by 7.65% (.0765). If you had any tipped employees whose wages (including tips) exceeded \$106,800, see instructions and check here ► <input type="checkbox"/>	4	4,736	
5	Credit for employer social security and Medicare taxes paid on certain employee tips from partnerships and S corporations	5	29,400	
6	Add lines 4 and 5. Partnerships and S corporations, report this amount on Schedule K. All others, report this amount on Form 3800, line 4f	6	32,519	

For Paperwork Reduction Act Notice, see instructions.

Cat. No. 16148Z

Form **8846** (2011)

AMOUNTS OF SELECTED LINES FILED (IN THOUSANDS OF DOLLARS)

Form **8846**Department of the Treasury
Internal Revenue Service**Credit for Employer Social Security and Medicare Taxes
Paid on Certain Employee Tips**► Information on Form 8846 and its instructions is available at www.irs.gov/form8846.

OMB No. 1545-1414

2011Attachment
Sequence No. **98**

Name(s) shown on return

Total Forms Filed = 33,600

Identifying number

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

1	Tips received by employees for services on which you paid or incurred employer social security and Medicare taxes during the tax year (see instructions)	1	453,256	
2	Tips not subject to the credit provisions (see instructions)	2	44,894	
3	Creditable tips. Subtract line 2 from line 1	3	408,362	
4	Multiply line 3 by 7.65% (.0765). If you had any tipped employees whose wages (including tips) exceeded \$106,800, see instructions and check here ► <input type="checkbox"/>	4	31,239	
5	Credit for employer social security and Medicare taxes paid on certain employee tips from partnerships and S corporations	5	159,895	
6	Add lines 4 and 5. Partnerships and S corporations, report this amount on Schedule K. All others, report this amount on Form 3800, line 4f	6	191,134	

For Paperwork Reduction Act Notice, see instructions.

Cat. No. 16148Z

Form **8846** (2011)

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

Name(s) shown on return

**Archer MSAs and
Long-Term Care Insurance Contracts**

▶ Attach to Form 1040 or Form 1040NR. ▶ See separate instructions.

OMB No. 1545-0074

2011
Attachment
Sequence No. **39**

Total Forms Filed = 139,049

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 2011	1		
2	Archer MSA contributions you made for 2011, including those made from January 1, 2012, through April 17, 2012, that were for 2011. Do not include rollovers (see instructions)	2	10,671	
3	Limitation from the Line 3 Limitation Chart and Worksheet in the instructions	3	7,512	
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	8,860	
5	Archer MSA deduction. Enter the smallest of line 2, 3, or 4 here. Also include this amount on Form 1040, line 36, or Form 1040NR, line 35. On the dotted line next to Form 1040, line 36, or Form 1040NR, line 35, enter "MSA" and the amount	5	7,460	

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 2011 from all Archer MSAs (see instructions)	6a	27,076	
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	27,075	
7	Unreimbursed qualified medical expenses (see instructions)	7	19,695	
8	Taxable Archer MSA distributions. Subtract line 7 from line 6c. If zero or less, enter -0-. Also include this amount in the total on Form 1040, line 21, or Form 1040NR, line 21. On the dotted line next to line 21, enter "MSA" and the amount	8	7,383	
9a	If any of the distributions included on line 8 meet any of the Exceptions to the Additional 20% Tax (see instructions), check here ▶ <input type="checkbox"/>			
b	Additional 20% tax (see instructions). Enter 20% (.20) of the distributions included on line 8 that are subject to the additional 20% tax. Also include this amount in the total on Form 1040, line 60, or Form 1040NR, line 59. On the dotted line next to Form 1040, line 60, or Form 1040NR, line 59, enter "MSA" and the amount	9b	*	

Section B. Medicare Advantage MSA Distributions. If you are filing jointly and both you and your spouse received distributions in 2011 from a Medicare Advantage MSA, complete a separate Section B for each spouse (see instructions).

10	Total distributions you received in 2011 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 Form 1040, line 21, or Form 1040NR, line 21. On the dotted line next to line 21, enter "Med MSA" and the amount	12	*	
13a	If any of the distributions included on line 12 meet any of the Exceptions to the Additional 50% Tax (see instructions), check here ▶ <input type="checkbox"/>			
b	Additional 50% tax (see instructions). Enter 50% (.50) of the distributions included on line 12 that are subject to the additional 50% tax. Also include this amount in the total on Form 1040, line 60, or Form 1040NR, line 59. On the dotted line next to Form 1040, line 60, or Form 1040NR, line 59, enter "Med MSA" and the amount	13b	*	

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

Cat. No. 24091H

Form **8853** (2011)

* Data not shown because of the small number of sample returns on which it is based.

Form **8853**Department of the Treasury
Internal Revenue Service (99)
Name(s) shown on return**Archer MSAs and
Long-Term Care Insurance Contracts**

OMB No. 1545-0074

2011Attachment
Sequence No. **39**

▶ Attach to Form 1040 or Form 1040NR. ▶ See separate instructions.

Total Forms Filed = 139,049

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 2011	1		
2	Archer MSA contributions you made for 2011, including those made from January 1, 2012, through April 17, 2012, that were for 2011. Do not include rollovers (see instructions)	2	18,428	
3	Limitation from the Line 3 Limitation Chart and Worksheet in the instructions	3	20,660	
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	713,568	
5	Archer MSA deduction. Enter the smallest of line 2, 3, or 4 here. Also include this amount on Form 1040, line 36, or Form 1040NR, line 35. On the dotted line next to Form 1040, line 36, or Form 1040NR, line 35, enter "MSA" and the amount	5	11,644	

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 2011 from all Archer MSAs (see instructions)	6a	128,181	
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	128,176	
7	Unreimbursed qualified medical expenses (see instructions)	7	130,957	
8	Taxable Archer MSA distributions. Subtract line 7 from line 6c. If zero or less, enter -0-. Also include this amount in the total on Form 1040, line 21, or Form 1040NR, line 21. On the dotted line next to line 21, enter "MSA" and the amount	8	6,591	
9a	If any of the distributions included on line 8 meet any of the Exceptions to the Additional 20% Tax (see instructions), check here ▶ <input type="checkbox"/>			
b	Additional 20% tax (see instructions). Enter 20% (.20) of the distributions included on line 8 that are subject to the additional 20% tax. Also include this amount in the total on Form 1040, line 60, or Form 1040NR, line 59. On the dotted line next to Form 1040, line 60, or Form 1040NR, line 59, enter "MSA" and the amount	9b	*	

Section B. Medicare Advantage MSA Distributions. If you are filing jointly and both you and your spouse received distributions in 2011 from a Medicare Advantage MSA, complete a separate Section B for each spouse (see instructions).

10	Total distributions you received in 2011 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 Form 1040, line 21, or Form 1040NR, line 21. On the dotted line next to line 21, enter "Med MSA" and the amount	12	*	
13a	If any of the distributions included on line 12 meet any of the Exceptions to the Additional 50% Tax (see instructions), check here ▶ <input type="checkbox"/>			
b	Additional 50% tax (see instructions). Enter 50% (.50) of the distributions included on line 12 that are subject to the additional 50% tax. Also include this amount in the total on Form 1040, line 60, or Form 1040NR, line 59. On the dotted line next to Form 1040, line 60, or Form 1040NR, line 59, enter "Med MSA" and the amount	13b	*	

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

Cat. No. 24091H

Form **8853** (2011)

* Data not shown because of the small number of sample returns on which it is based.

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 2011, 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 = 5,144 ☐ Yes ☐ No**16** Was the insured a terminally ill individual? Yes = 17,502 ☐ Yes ☐ No
Note: If "Yes" and the **only** payments you received in 2011 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** 61,377**Caution: Do not** use lines 18 through 26 to figure the taxable amount of benefits paid under an LTC insurance contract that is not a **qualified** LTC insurance contract. Instead, if the benefits are not excludable from your income (for example, if the benefits are not paid for personal injuries or sickness through accident or health insurance), report the amount not excludable as income on Form 1040, line 21.**18** Enter the part of the amount on line 17 that is from **qualified** LTC insurance contracts **18** 45,838**19** Accelerated death benefits received on a per diem or other periodic basis. Do not include any amounts you received because the insured was terminally ill (see instructions) **19** ***20** Add lines 18 and 19 **20** 46,844**Note:** If you checked "Yes" on line 15 above, see **Multiple Payees** in the instructions before completing lines 21 through 25.**21** Multiply \$300 by the number of days in the LTC period **21** 59,773**22** Costs incurred for qualified LTC services provided for the insured during the LTC period (see instructions) **22** 71,581**23** Enter the **larger** of line 21 or line 22 **23** 83,847**24** Reimbursements for qualified LTC services provided for the insured during the LTC period **24** 46,396**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** 75,461**26** **Taxable payments.** Subtract line 25 from line 20. If zero or less, enter -0-. Also include this amount in the total on Form 1040, line 21. On the dotted line next to line 21, enter "LTC" and the amount **26** 2,198

* Data not shown because of the small number of sample returns on which it is based.

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 2011, 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 2011 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** 1,515,975**Caution: Do not** use lines 18 through 26 to figure the taxable amount of benefits paid under an LTC insurance contract that is not a **qualified** LTC insurance contract. Instead, if the benefits are not excludable from your income (for example, if the benefits are not paid for personal injuries or sickness through accident or health insurance), report the amount not excludable as income on Form 1040, line 21.**18** Enter the part of the amount on line 17 that is from **qualified** LTC insurance contracts **18** 1,161,526**19** Accelerated death benefits received on a per diem or other periodic basis. Do not include any amounts you received because the insured was terminally ill (see instructions) **19** ***20** Add lines 18 and 19 **20** 1,220,021**Note:** If you checked "Yes" on line 15 above, see **Multiple Payees** in the instructions before completing lines 21 through 25.**21** Multiply \$300 by the number of days in the LTC period **21** 5,391,851**22** Costs incurred for qualified LTC services provided for the insured during the LTC period (see instructions) **22** 2,687,932**23** Enter the **larger** of line 21 or line 22 **23** 6,255,096**24** Reimbursements for qualified LTC services provided for the insured during the LTC period **24** 1,187,451**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** 5,235,130**26** **Taxable payments.** Subtract line 25 from line 20. If zero or less, enter -0-. Also include this amount in the total on Form 1040, line 21. On the dotted line next to line 21, enter "LTC" and the amount **26** 8,833Form **8853** (2011)

* Data not shown because of the small number of sample returns on which it is based.

NUMBER OF RETURNS FILED FOR SELECTED LINES

Education Credits (American Opportunity and Lifetime Learning Credits)

OMB No. 1545-0074

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

► See separate instructions to find out if you are eligible to take the credits.
► Attach to Form 1040 or Form 1040A.

2011
Attachment
Sequence No. **50**

Name(s) shown on return

Total Forms Filed = 15,674,491

Your social security number



You cannot take both an education credit and the tuition and fees deduction (see Form 8917) for the same student for the same year.

Part I American Opportunity Credit

Caution: You **cannot** take the American opportunity credit for more than **4** tax years for the **same student**.

1	(a) Student's name (as shown on page 1 of your tax return) First name Last name	(b) Student's social security number (as shown on page 1 of your tax return)	(c) Qualified expenses (see instructions). Do not enter more than \$4,000 for each student.	(d) Subtract \$2,000 from the amount in column (c). If zero or less, enter -0-.	(e) Multiply the amount in column (d) by 25% (.25)	(f) If column (d) is zero, enter the amount from column (c). Otherwise, add \$2,000 to the amount in column (e).
	Student # 1	12,950,059	12,950,059			12,950,059
	Student # 2	1,194,185	1,194,185			1,194,185
	Student # 3	103,510	103,510			103,510
	Student # 4	*	*			*
2	Tentative American opportunity credit. Add the amounts on line 1, column (f). If you are taking the lifetime learning credit for a different student, go to Part II; otherwise, go to Part III ►					2 12,950,059

Part II Lifetime Learning Credit

Caution: You **cannot** take the American opportunity credit and the lifetime learning credit for the **same student** in the same year.

3	(a) Student's name (as shown on page 1 of your tax return) First name Last name	(b) Student's social security number (as shown on page 1 of your tax return)	(c) Qualified expenses (see instructions)
	Student # 1 Student # 2	2,884,346 88,142	2,884,346 88,142
	Student # 3 Student # 4	* 0	* 0
4	Add the amounts on line 3, column (c), and enter the total		4 2,884,346
5	Enter the smaller of line 4 or \$10,000		5 2,884,346
6	Tentative lifetime learning credit. Multiply line 5 by 20% (.20). If you have an entry on line 2, go to Part III; otherwise go to Part IV		6 2,884,346

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

Cat. No. 25379M

Form **8863** (2011)

* Data not shown because of the small number of sample returns on which it is based.

AMOUNTS OF SELECTED LINES FILED (IN THOUSANDS OF DOLLARS)

Form **8863**Department of the Treasury
Internal Revenue Service (99)**Education Credits (American Opportunity and
Lifetime Learning Credits)**

▶ See separate instructions to find out if you are eligible to take the credits.

▶ Attach to Form 1040 or Form 1040A.

OMB No. 1545-0074

2011
Attachment
Sequence No. **50**

Name(s) shown on return

Total Forms Filed = 15,674,491

Your social security number

**You cannot take both an education credit and the tuition and fees deduction (see Form 8917) for the same student for the same year.****Part I American Opportunity Credit****Caution:** You **cannot** take the American opportunity credit for more than 4 tax years for the **same student**.

1	(a) Student's name (as shown on page 1 of your tax return) First name Last name	(b) Student's social security number (as shown on page 1 of your tax return)	(c) Qualified expenses (see instructions). Do not enter more than \$4,000 for each student.	(d) Subtract \$2,000 from the amount in column (c). If zero or less, enter -0-.	(e) Multiply the amount in column (d) by 25% (.25)	(f) If column (d) is zero, enter the amount from column (c). Otherwise, add \$2,000 to the amount in column (e).
	Student # 1		38,696,144			26,703,149
	Student # 2		3,593,748			2,466,609
	Student # 3		321,906			219,496
	Student # 4		*			*
2	Tentative American opportunity credit. Add the amounts on line 1, column (f). If you are taking the lifetime learning credit for a different student, go to Part II; otherwise, go to Part III ▶					29,399,943

Part II Lifetime Learning Credit**Caution:** You **cannot** take the American opportunity credit and the lifetime learning credit for the **same student** in the same year.

3	(a) Student's name (as shown on page 1 of your tax return) First name Last name	(b) Student's social security number (as shown on page 1 of your tax return)	(c) Qualified expenses (see instructions)
	Student # 1 Student # 2		15,868,821 303,819
	Student # 3 Student # 4		* 0
4	Add the amounts on line 3, column (c), and enter the total		16,172,984
5	Enter the smaller of line 4 or \$10,000		12,117,224
6	Tentative lifetime learning credit. Multiply line 5 by 20% (.20). If you have an entry on line 2, go to Part III; otherwise go to Part IV		2,423,453

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

Cat. No. 25379M

Form **8863** (2011)

* Data not shown because of the small number of sample returns on which it is based.

Part III Refundable American Opportunity Credit

7	Enter the amount from line 2.		7	
8	Enter: \$180,000 if married filing jointly; \$90,000 if single, head of household, or qualifying widow(er)	8 12,950,059		
9	Enter the amount from Form 1040, line 38, or Form 1040A, line 22. If you are filing Form 2555, 2555-EZ, or 4563, or you are excluding income from Puerto Rico, see Pub. 970 for the amount to enter	9 12,724,975		
10	Subtract line 9 from line 8. If zero or less, stop ; you cannot take any education credit	10 12,927,428		
11	Enter: \$20,000 if married filing jointly; \$10,000 if single, head of household, or qualifying widow(er)	11 12,927,428		
12	If line 10 is: • Equal to or more than line 11, enter 1.000 on line 12 • Less than line 11, divide line 10 by line 11. Enter the result as a decimal (rounded to at least three places)		12	12,927,428
13	Multiply line 7 by line 12. Caution: If you were under age 24 at the end of the year and meet the conditions on page 4 of the instructions, you cannot take the refundable American opportunity credit. Skip line 14, enter the amount from line 13 on line 15, and check this box <input type="checkbox"/>		13	12,927,428
14	Refundable American opportunity credit. Multiply line 13 by 40% (.40). Enter the amount here and on Form 1040, line 66, or Form 1040A, line 40. Then go to line 15 below		14	12,823,967

Part IV Nonrefundable Education Credits

15	Subtract line 14 from line 13		15	12,927,428
16	Enter the amount from line 6, if any. If you have no entry on line 6, skip lines 17 through 22, and enter the amount from line 15 on line 6 of the Credit Limit Worksheet (see instructions)		16	2,892,330
17	Enter: \$122,000 if married filing jointly; \$61,000 if single, head of household, or qualifying widow(er)	17 2,892,330		
18	Enter the amount from Form 1040, line 38, or Form 1040A, line 22. If you are filing Form 2555, 2555-EZ, or 4563, or you are excluding income from Puerto Rico, see Pub. 970 for the amount to enter	18 2,892,245		
19	Subtract line 18 from line 17. If zero or less, skip lines 20 and 21, and enter zero on line 22	19 2,874,051		
20	Enter: \$20,000 if married filing jointly; \$10,000 if single, head of household, or qualifying widow(er)	20 2,874,051		
21	If line 19 is: • Equal to or more than line 20, enter 1.000 on line 21 and go to line 22 • Less than line 20, divide line 19 by line 20. Enter the result as a decimal (rounded to at least three places)		21	2,874,051
22	Multiply line 16 by line 21. Enter here and on line 1 of the Credit Limit Worksheet (see instructions) ►		22	2,874,051
23	Nonrefundable education credits. Enter the amount from line 11 of the Credit Limit Worksheet (see instructions) here and on Form 1040, line 49, or Form 1040A, line 31		23	12,054,606

Part III Refundable American Opportunity Credit

7	Enter the amount from line 2.		7	
8	Enter: \$180,000 if married filing jointly; \$90,000 if single, head of household, or qualifying widow(er)	8	1,622,894,179	
9	Enter the amount from Form 1040, line 38, or Form 1040A, line 22. If you are filing Form 2555, 2555-EZ, or 4563, or you are excluding income from Puerto Rico, see Pub. 970 for the amount to enter	9	577,239,755	
10	Subtract line 9 from line 8. If zero or less, stop ; you cannot take any education credit.	10	1,048,321,065	
11	Enter: \$20,000 if married filing jointly; \$10,000 if single, head of household, or qualifying widow(er)	11	179,956,613	
12	If line 10 is: • Equal to or more than line 11, enter 1.000 on line 12 • Less than line 11, divide line 10 by line 11. Enter the result as a decimal (rounded to at least three places)			
		12	12,788,994	
13	Multiply line 7 by line 12. Caution: If you were under age 24 at the end of the year and meet the conditions on page 4 of the instructions, you cannot take the refundable American opportunity credit. Skip line 14, enter the amount from line 13 on line 15, and check this box <input type="checkbox"/>	13	28,977,818	
14	Refundable American opportunity credit. Multiply line 13 by 40% (.40). Enter the amount here and on Form 1040, line 66, or Form 1040A, line 40. Then go to line 15 below	14	11,516,924	

Part IV Nonrefundable Education Credits

15	Subtract line 14 from line 13	15	17,460,894	
16	Enter the amount from line 6, if any. If you have no entry on line 6, skip lines 17 through 22, and enter the amount from line 15 on line 6 of the Credit Limit Worksheet (see instructions)	16	2,434,552	
17	Enter: \$122,000 if married filing jointly; \$61,000 if single, head of household, or qualifying widow(er)	17	258,426,532	
18	Enter the amount from Form 1040, line 38, or Form 1040A, line 22. If you are filing Form 2555, 2555-EZ, or 4563, or you are excluding income from Puerto Rico, see Pub. 970 for the amount to enter	18	140,407,017	
19	Subtract line 18 from line 17. If zero or less, skip lines 20 and 21, and enter zero on line 22	19	119,257,346	
20	Enter: \$20,000 if married filing jointly; \$10,000 if single, head of household, or qualifying widow(er)	20	42,046,363	
21	If line 19 is: • Equal to or more than line 20, enter 1.000 on line 21 and go to line 22 • Less than line 20, divide line 19 by line 20. Enter the result as a decimal (rounded to at least three places)			
		21	28,219,470	
22	Multiply line 16 by line 21. Enter here and on line 1 of the Credit Limit Worksheet (see instructions) ►	22	2,359,627	
23	Nonrefundable education credits. Enter the amount from line 11 of the Credit Limit Worksheet (see instructions) here and on Form 1040, line 49, or Form 1040A, line 31	23	12,366,511	

Form **8864****Biodiesel and Renewable Diesel Fuels Credit**

OMB No. 1545-1924

2011
Attachment
Sequence No. **141**Department of the Treasury
Internal Revenue Service► **Attach to your tax return.**

Name(s) shown on return

Total Forms Filed = 5,638

Identifying number

Caution. You cannot claim any amounts on Form 8864 that you claimed (or will claim) on Form 720 (Schedule C), Form 8849, or Form 4136.Claimant has a certificate from the producer or importer of biodiesel or renewable diesel reported on lines 1 through 6 below and, if applicable, claimant also has a statement from the reseller. Claimant has no reason to believe that the information in the certificate or statement is false. Claimant may need to attach a copy of the certificate and statement. See *Certification* below.

Type of Fuel		(a) Number of Gallons Sold or Used	(b) Rate	(c) Column (a) x Column (b)	
1	Biodiesel (other than agri-biodiesel)	1		*	
2	Agri-biodiesel	2		*	
3	Renewable diesel	3		0	
4	Biodiesel (other than agri-biodiesel) included in a biodiesel mixture	4		0	
5	Agri-biodiesel included in a biodiesel mixture	5		0	
6	Renewable diesel included in a renewable diesel mixture	6		0	
7	Qualified agri-biodiesel production	7		*	
8	Add lines 1 through 7. Include this amount in your income for 2011 (see instructions)			8	533
9	Biodiesel and renewable diesel fuels credit from partnerships, S corporations, cooperatives, estates, and trusts (see instructions)			9	5,262
10	Add lines 8 and 9. Cooperatives, estates, and trusts, go to line 11. Partnership and S corporations, report this amount on Schedule K. All others, report this amount on Form 3800, line 11			10	5,638
11	Amount allocated to patrons of the cooperative or beneficiaries of the estate or trust (see instructions)			11	
12	Cooperatives, estates, and trusts, subtract line 11 from line 10. Report this amount on Form 3800, line 11			12	

General Instructions

Section references are to the Internal Revenue Code.

What's New

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

Purpose of Form

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

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

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

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

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

Form **8864**Department of the Treasury
Internal Revenue Service**Biodiesel and Renewable Diesel Fuels Credit**

► Attach to your tax return.

OMB No. 1545-1924

2011
Attachment
Sequence No. **141**

Name(s) shown on return

Total Forms Filed = 5,638

Identifying number

Caution. You cannot claim any amounts on Form 8864 that you claimed (or will claim) on Form 720 (Schedule C), Form 8849, or Form 4136.Claimant has a certificate from the producer or importer of biodiesel or renewable diesel reported on lines 1 through 6 below and, if applicable, claimant also has a statement from the reseller. Claimant has no reason to believe that the information in the certificate or statement is false. Claimant may need to attach a copy of the certificate and statement. See *Certification* below.

Type of Fuel		(a) Number of Gallons Sold or Used	(b) Rate	(c) Column (a) x Column (b)	
1	Biodiesel (other than agri-biodiesel)	1		*	
2	Agri-biodiesel	2		*	
3	Renewable diesel	3		0	
4	Biodiesel (other than agri-biodiesel) included in a biodiesel mixture	4		0	
5	Agri-biodiesel included in a biodiesel mixture	5		0	
6	Renewable diesel included in a renewable diesel mixture	6		0	
7	Qualified agri-biodiesel production	7		*	
8	Add lines 1 through 7. Include this amount in your income for 2011 (see instructions)			8	423
9	Biodiesel and renewable diesel fuels credit from partnerships, S corporations, cooperatives, estates, and trusts (see instructions)			9	11,469
10	Add lines 8 and 9. Cooperatives, estates, and trusts, go to line 11. Partnership and S corporations, report this amount on Schedule K. All others, report this amount on Form 3800, line 11			10	11,892
11	Amount allocated to patrons of the cooperative or beneficiaries of the estate or trust (see instructions)			11	
12	Cooperatives, estates, and trusts, subtract line 11 from line 10. Report this amount on Form 3800, line 11			12	

General Instructions

Section references are to the Internal Revenue Code.

What's New

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

Purpose of Form

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

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

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

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

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

Form

8880Department of the Treasury
Internal Revenue Service

Name(s) shown on return

Credit for Qualified Retirement Savings Contributions

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

▶ See instructions on back.

OMB No. 1545-0074

2011Attachment
Sequence No. **54**

Total Forms Filed = 6,936,285

Your social security number

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

- The amount on Form 1040, line 38; Form 1040A, line 22; or Form 1040NR, line 37 is more than \$28,250 (\$42,375 if head of household; \$56,500 if married filing jointly).
- The person(s) who made the qualified contribution or elective deferral **(a)** was born after January 1, 1994, **(b)** is claimed as a dependent on someone else's 2011 tax return, or **(c)** was a **student** (see instructions).

- Traditional and Roth IRA contributions for 2011. **Do not** include rollover contributions
- Elective deferrals to a 401(k) or other qualified employer plan, voluntary employee contributions, and 501(c)(18)(D) plan contributions for 2011 (see instructions)
- Add lines 1 and 2
- Certain distributions received **after** 2008 and **before** the due date (including extensions) of your 2011 tax return (see instructions). If married filing jointly, include **both** spouses' amounts in **both** columns. See instructions for an exception
- Subtract line 4 from line 3. If zero or less, enter -0-
- In each column, enter the **smaller** of line 5 or \$2,000
- Add the amounts on line 6. If zero, **stop**; you cannot take this credit
- Enter the amount from Form 1040, line 38*; Form 1040A, line 22; or Form 1040NR, line 37
- Enter the applicable decimal amount shown below:

	(a) You	(b) Your spouse
1	619,876	228,010
2	5,297,622	1,069,987
3	5,701,568	1,230,769
4	257,222	109,407
5	5,692,020	1,225,708
6	5,692,020	1,225,708
7		6,519,553
8	6,519,553	

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—				
---	\$17,000	.5	.5	.5
\$17,000	\$18,250	.5	.5	.2
\$18,250	\$25,500	.5	.5	.1
\$25,500	\$27,375	.5	.2	.1
\$27,375	\$28,250	.5	.1	.1
\$28,250	\$34,000	.5	.1	.0
\$34,000	\$36,500	.2	.1	.0
\$36,500	\$42,375	.1	.1	.0
\$42,375	\$56,500	.1	.0	.0
\$56,500	---	.0	.0	.0

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

- Multiply line 7 by line 9
- Enter the amount from Form 1040, line 46; Form 1040A, line 28; or Form 1040NR, line 44
- 1040 filers:** Enter the total of your credits from lines 47 through 49, and Schedule R, line 22.
 1040A filers: Enter the total of your credits from lines 29 through 31.
 1040NR filers: Enter the total of your credits from lines 45 and 46.
- Subtract line 12 from line 11. If zero, **stop**; you cannot take this credit
- Credit for qualified retirement savings contributions.** Enter the **smaller** of line 10 or line 13 here and on Form 1040, line 50; Form 1040A, line 32; or Form 1040NR, line 47

11	6,458,205	
12	1,123,523	
13	6,416,811	
14	6,394,950	

*See Pub. 590 for the amount to enter if you are filing Form 2555, 2555-EZ, or 4563 or you are excluding income from Puerto Rico.

Form **8880**Department of the Treasury
Internal Revenue Service
Name(s) shown on return**Credit for Qualified Retirement Savings Contributions**▶ Attach to Form 1040, Form 1040A, or Form 1040NR.
▶ See instructions on back.

OMB No. 1545-0074

2011Attachment
Sequence No. **54**

Total Forms Filed = 6,936,285

Your social security number

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

- The amount on Form 1040, line 38; Form 1040A, line 22; or Form 1040NR, line 37 is more than \$28,250 (\$42,375 if head of household; \$56,500 if married filing jointly).
- The person(s) who made the qualified contribution or elective deferral **(a)** was born after January 1, 1994, **(b)** is claimed as a dependent on someone else's 2011 tax return, or **(c)** was a **student** (see instructions).

- Traditional and Roth IRA contributions for 2011. **Do not** include rollover contributions
- Elective deferrals to a 401(k) or other qualified employer plan, voluntary employee contributions, and 501(c)(18)(D) plan contributions for 2011 (see instructions)
- Add lines 1 and 2
- Certain distributions received **after** 2008 and **before** the due date (including extensions) of your 2011 tax return (see instructions). If married filing jointly, include **both** spouses' amounts in **both** columns. See instructions for an exception
- Subtract line 4 from line 3. If zero or less, enter -0-
- In each column, enter the **smaller** of line 5 or \$2,000
- Add the amounts on line 6. If zero, **stop**; you cannot take this credit
- Enter the amount from Form 1040, line 38*; Form 1040A, line 22; or Form 1040NR, line 37
- Enter the applicable decimal amount shown below:

	(a) You	(b) Your spouse
1	1,774,426	763,385
2	7,676,320	1,906,225
3	9,450,746	2,669,610
4	446,165	328,371
5	9,215,625	2,511,558
6	6,306,949	1,448,056
7		7,755,005
8	213,582,124	

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—				
---	\$17,000	.5	.5	.5
\$17,000	\$18,250	.5	.5	.2
\$18,250	\$25,500	.5	.5	.1
\$25,500	\$27,375	.5	.2	.1
\$27,375	\$28,250	.5	.1	.1
\$28,250	\$34,000	.5	.1	.0
\$34,000	\$36,500	.2	.1	.0
\$36,500	\$42,375	.1	.1	.0
\$42,375	\$56,500	.1	.0	.0
\$56,500	---	.0	.0	.0

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

- Multiply line 7 by line 9
- Enter the amount from Form 1040, line 46; Form 1040A, line 28; or Form 1040NR, line 44
- 1040 filers:** Enter the total of your credits from lines 47 through 49, and Schedule R, line 22. }
1040A filers: Enter the total of your credits from lines 29 through 31. }
1040NR filers: Enter the total of your credits from lines 45 and 46. }
- Subtract line 12 from line 11. If zero, **stop**; you cannot take this credit
- Credit for qualified retirement savings contributions.** Enter the **smaller** of line 10 or line 13 here and on Form 1040, line 50; Form 1040A, line 32; or Form 1040NR, line 47

9	X .
10	1,376,261
11	10,845,146
12	731,111
13	10,114,035
14	1,117,627

*See Pub. 590 for the amount to enter if you are filing Form 2555, 2555-EZ, or 4563 or you are excluding income from Puerto Rico.

Form **8885**Department of the Treasury
Internal Revenue Service**Health Coverage Tax Credit**

OMB No. 1545-0074

2011
Attachment
Sequence No. **134**▶ **Attach to Form 1040, Form 1040NR, Form 1040-SS, or Form 1040-PR**

Name of recipient (if both spouses are recipients, complete a separate form for each spouse)

Total Forms Filed = 19,943

Recipient's social security number

Note. See the instructions for line 7 if you received advance (monthly) payments and you are **only** filing Form 8885 to claim the additional credit as reported on your Form 1099-H. You will need to include this amount on line 7.**Before you begin:** See **Definitions and Special Rules** in the instructions.**Do not** complete this form if you can be claimed as a dependent on someone else's 2011 tax return.**Part I Complete This Part To See if You Are Eligible To Take This Credit**

- 1** Check the boxes below for each month in 2011 that **all** of the following statements were **true** on the **first day** of that month.
- You were an eligible trade adjustment assistance (TAA) recipient, alternative TAA (ATAA) recipient, reemployment TAA (RTAA) recipient, or Pension Benefit Guaranty Corporation (PBGC) pension payee; or you were a qualified family member of an individual who fell under one of the categories listed above when he or she passed away or with whom you finalized a divorce.
 - You and/or your family member(s) were covered by a qualified health insurance plan for which you paid the entire premiums, or your portion of the premiums, directly to your health plan or to "U.S. Treasury-HCTC."
 - You were **not** enrolled in Medicare Part A, B, or C, or you were enrolled in Medicare but your family member(s) qualified for the HCTC.
 - You were **not** enrolled in Medicaid or the Children's Health Insurance Program (CHIP).
 - You were **not** enrolled in the Federal Employees Health Benefits Program (FEHBP) or eligible to receive benefits under the U.S. military health system (TRICARE).
 - You were **not** imprisoned under federal, state, or local authority.
 - Your employer **did not** pay 50% or more of the cost of coverage.
 - You **did not** receive a 65% COBRA premium reduction from your former employer or COBRA administrator.

<input type="checkbox"/> January	<input type="checkbox"/> February	<input type="checkbox"/> March	<input type="checkbox"/> April	<input type="checkbox"/> May	<input type="checkbox"/> June
<input type="checkbox"/> July	<input type="checkbox"/> August	<input type="checkbox"/> September	<input type="checkbox"/> October	<input type="checkbox"/> November	<input type="checkbox"/> December

Part II Health Coverage Tax Credit

- 2** Enter in each column the amount paid directly to your health plan for qualified health insurance coverage for the months checked on line 1 that are included under the heading for the column (see instructions). **Do not** include on line 2 any qualified health insurance premiums paid to "U.S. Treasury-HCTC" or any insurance premiums on coverage that was actually paid for with a National Emergency Grant. Also, **do not** include any advance (monthly) payments or reimbursement credits you received as shown on Form 1099-H, box 1

*You **must** attach the required documents listed in the instructions for any amounts included on line 2. If you do not attach the required documents, your credit will be disallowed.*

- 3** Enter in each column the total amount of any Archer MSA or health savings accounts distributions used to pay for qualified health insurance coverage for the months checked on line 1 that are included under the heading for the column
- 4** Subtract line 3 from line 2. If zero or less, enter -0-. If you entered -0- in both columns, **stop**; you cannot take the credit (but see **Note** above)
- 5** Applicable percentage
- 6** Multiply the amount on line 4 in each column by the applicable percentage shown on line 5 for that column

- 7 Health Coverage Tax Credit.** If you received an advance (monthly) payment in any month in 2011, add the amount reported in the box to the left of box 8 of your Form 1099-H to the total of any amount(s) on line 6 and enter it here. If you received an advance (monthly) payment in any month not checked on line 1, see the instructions for line 7 for more details. Otherwise, add the amounts on line 6. Enter the result here and on Form 1040, line 71 (check box **d**); Form 1040NR, line 67 (check box **d**); Form 1040-SS, line 9; or Form 1040-PR, line 9

	Column A January and February		Column B March–December	
2	12,202		14,919	
3	*		0	
4	12,202		14,919	
5				
6	12,202		14,919	
7			19,943	

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

Cat. No. 34641D

Form **8885** (2011)

* Data not shown because of the small number of sample returns on which it is based.

Form **8885**Department of the Treasury
Internal Revenue Service**Health Coverage Tax Credit**

OMB No. 1545-0074

2011
Attachment
Sequence No. **134**▶ **Attach to Form 1040, Form 1040NR, Form 1040-SS, or Form 1040-PR**

Name of recipient (if both spouses are recipients, complete a separate form for each spouse)

Total Forms Filed = 19,943

Recipient's social security number

Note. See the instructions for line 7 if you received advance (monthly) payments and you are **only** filing Form 8885 to claim the additional credit as reported on your Form 1099-H. You will need to include this amount on line 7.**Before you begin:** See **Definitions and Special Rules** in the instructions.**Do not** complete this form if you can be claimed as a dependent on someone else's 2011 tax return.**Part I Complete This Part To See if You Are Eligible To Take This Credit**

- 1** Check the boxes below for each month in 2011 that **all** of the following statements were **true** on the **first day** of that month.
- You were an eligible trade adjustment assistance (TAA) recipient, alternative TAA (ATAA) recipient, reemployment TAA (RTAA) recipient, or Pension Benefit Guaranty Corporation (PBGC) pension payee; or you were a qualified family member of an individual who fell under one of the categories listed above when he or she passed away or with whom you finalized a divorce.
 - You and/or your family member(s) were covered by a qualified health insurance plan for which you paid the entire premiums, or your portion of the premiums, directly to your health plan or to "U.S. Treasury-HCTC."
 - You were **not** enrolled in Medicare Part A, B, or C, or you were enrolled in Medicare but your family member(s) qualified for the HCTC.
 - You were **not** enrolled in Medicaid or the Children's Health Insurance Program (CHIP).
 - You were **not** enrolled in the Federal Employees Health Benefits Program (FEHBP) or eligible to receive benefits under the U.S. military health system (TRICARE).
 - You were **not** imprisoned under federal, state, or local authority.
 - Your employer **did not** pay 50% or more of the cost of coverage.
 - You **did not** receive a 65% COBRA premium reduction from your former employer or COBRA administrator.

<input type="checkbox"/> January	<input type="checkbox"/> February	<input type="checkbox"/> March	<input type="checkbox"/> April	<input type="checkbox"/> May	<input type="checkbox"/> June
<input type="checkbox"/> July	<input type="checkbox"/> August	<input type="checkbox"/> September	<input type="checkbox"/> October	<input type="checkbox"/> November	<input type="checkbox"/> December

Part II Health Coverage Tax Credit

- 2** Enter in each column the amount paid directly to your health plan for qualified health insurance coverage for the months checked on line 1 that are included under the heading for the column (see instructions). **Do not** include on line 2 any qualified health insurance premiums paid to "U.S. Treasury-HCTC" or any insurance premiums on coverage that was actually paid for with a National Emergency Grant. Also, **do not** include any advance (monthly) payments or reimbursement credits you received as shown on Form 1099-H, box 1

*You **must** attach the required documents listed in the instructions for any amounts included on line 2. If you do not attach the required documents, your credit will be disallowed.*

- 3** Enter in each column the total amount of any Archer MSA or health savings accounts distributions used to pay for qualified health insurance coverage for the months checked on line 1 that are included under the heading for the column
- 4** Subtract line 3 from line 2. If zero or less, enter -0-. If you entered -0- in both columns, **stop**; you cannot take the credit (but see **Note** above)
- 5** Applicable percentage
- 6** Multiply the amount on line 4 in each column by the applicable percentage shown on line 5 for that column

- 7 Health Coverage Tax Credit.** If you received an advance (monthly) payment in any month in 2011, add the amount reported in the box to the left of box 8 of your Form 1099-H to the total of any amount(s) on line 6 and enter it here. If you received an advance (monthly) payment in any month not checked on line 1, see the instructions for line 7 for more details. Otherwise, add the amounts on line 6. Enter the result here and on Form 1040, line 71 (check box **d**); Form 1040NR, line 67 (check box **d**); Form 1040-SS, line 9; or Form 1040-PR, line 9

	Column A January and February		Column B March–December	
2	11,888		50,763	
3	*		0	
4	11,374		50,763	
5				
6	9,100		36,803	
7			53,721	

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

Cat. No. 34641D

Form **8885** (2011)

* Data not shown because of the small number of sample returns on which it is based.

Form **8889**Department of the Treasury
Internal Revenue Service**Health Savings Accounts (HSAs)**▶ **Attach to Form 1040 or Form 1040NR.**▶ **See separate instructions.**

OMB No. 1545-0074

2011Attachment
Sequence No. **53**

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

Total Forms Filed = 4,367,012

Social security number of HSA
beneficiary. If both spouses have
HSAs, see instructions ▶**Before you begin:** Complete Form 8853, Archer MSAs and Long-Term Care Insurance Contracts, if required.**Part I HSA Contributions and Deduction.** See the instructions before completing this part. If you are filing jointly and both you and your spouse each have separate HSAs, complete a separate Part I for each spouse.

1	Check the box to indicate your coverage under a high-deductible health plan (HDHP) during 2011 (see instructions).			<input type="checkbox"/> Self-only <input type="checkbox"/> Family
2	HSA contributions you made for 2011 (or those made on your behalf), including those made from January 1, 2012, through April 17, 2012, that were for 2011. Do not include employer contributions, contributions through a cafeteria plan, or rollovers (see instructions).	2	1,068,926	
3	If you were under age 55 at the end of 2011, and on the first day of every month during 2011, you were, or were considered, an eligible individual with the same coverage, enter \$3,050 (\$6,150 for family coverage). All others , see the instructions for the amount to enter.	3	3,472,024	
4	Enter the amount you and your employer contributed to your Archer MSAs for 2011 from Form 8853, lines 1 and 2. If you or your spouse had family coverage under an HDHP at any time during 2011, also include any amount contributed to your spouse's Archer MSAs.	4	13,586	
5	Subtract line 4 from line 3. If zero or less, enter -0-	5	3,471,827	
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 2011, see the instructions for the amount to enter.	6	3,402,124	
7	If you were age 55 or older at the end of 2011, married, and you or your spouse had family coverage under an HDHP at any time during 2011, enter your additional contribution amount (see instructions).	7	379,446	
8	Add lines 6 and 7	8	3,406,371	
9	Employer contributions made to your HSAs for 2011	9	2,801,628	
10	Qualified HSA funding distributions	10	50,412	
11	Add lines 9 and 10	11	2,823,276	
12	Subtract line 11 from line 8. If zero or less, enter -0-	12	3,180,789	
13	HSA deduction. Enter the smaller of line 2 or line 12 here and on Form 1040, line 25, or Form 1040NR, line 25.	13	1,019,297	

Caution: If line 2 is more than line 13, you may have to pay an additional tax (see instructions).**Part II HSA Distributions.** If you are filing jointly and both you and your spouse each have separate HSAs, complete a separate Part II for each spouse.

14a	Total distributions you received in 2011 from all HSAs (see instructions).	14a	3,131,289	
b	Distributions included on line 14a that you rolled over to another HSA. Also include any excess contributions (and the earnings on those excess contributions) included on line 14a that were withdrawn by the due date of your return (see instructions).	14b	47,666	
c	Subtract line 14b from line 14a.	14c	3,111,689	
15	Unreimbursed qualified medical expenses (see instructions).	15	2,963,024	
16	Taxable HSA distributions. Subtract line 15 from line 14c. If zero or less, enter -0-. Also, include this amount in the total on Form 1040, line 21, or Form 1040NR, line 21. On the dotted line next to line 21, enter "HSA" and the amount.	16	196,327	
17a	If any of the distributions included on line 16 meet any of the Exceptions to the Additional 20% Tax (see instructions), check here <input type="checkbox"/>			
b	Additional 20% tax (see instructions). Enter 20% (.20) of the distributions included on line 16 that are subject to the additional 20% tax. Also include this amount in the total on Form 1040, line 60, or Form 1040NR, line 59. On the dotted line next to Form 1040, line 60, or Form 1040NR, line 59, enter "HSA" and the amount.	17b	182,927	

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

Cat. No. 37621P

Form **8889** (2011)

Form **8889**Department of the Treasury
Internal Revenue Service**Health Savings Accounts (HSAs)**▶ **Attach to Form 1040 or Form 1040NR.**▶ **See separate instructions.**

OMB No. 1545-0074

2011Attachment
Sequence No. **53**

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

Total Forms Filed = 4,367,012

Social security number of HSA
beneficiary. If both spouses have
HSAs, see instructions ▶**Before you begin:** Complete Form 8853, Archer MSAs and Long-Term Care Insurance Contracts, if required.**Part I HSA Contributions and Deduction.** See the instructions before completing this part. If you are filing jointly and both you and your spouse each have separate HSAs, complete a separate Part I for each spouse.

1	Check the box to indicate your coverage under a high-deductible health plan (HDHP) during 2011 (see instructions).			<input type="checkbox"/> Self-only <input type="checkbox"/> Family
2	HSA contributions you made for 2011 (or those made on your behalf), including those made from January 1, 2012, through April 17, 2012, that were for 2011. Do not include employer contributions, contributions through a cafeteria plan, or rollovers (see instructions).	2	3,296,290	
3	If you were under age 55 at the end of 2011, and on the first day of every month during 2011, you were, or were considered, an eligible individual with the same coverage, enter \$3,050 (\$6,150 for family coverage). All others , see the instructions for the amount to enter.	3	17,356,456	
4	Enter the amount you and your employer contributed to your Archer MSAs for 2011 from Form 8853, lines 1 and 2. If you or your spouse had family coverage under an HDHP at any time during 2011, also include any amount contributed to your spouse's Archer MSAs.	4	24,107	
5	Subtract line 4 from line 3. If zero or less, enter -0-	5	17,338,590	
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 2011, see the instructions for the amount to enter.	6	16,614,595	
7	If you were age 55 or older at the end of 2011, married, and you or your spouse had family coverage under an HDHP at any time during 2011, enter your additional contribution amount (see instructions).	7	399,778	
8	Add lines 6 and 7.	8	17,014,372	
9	Employer contributions made to your HSAs for 2011.	9	6,348,336	
10	Qualified HSA funding distributions.	10	89,084	
11	Add lines 9 and 10.	11	6,437,420	
12	Subtract line 11 from line 8. If zero or less, enter -0-	12	11,222,341	
13	HSA deduction. Enter the smaller of line 2 or line 12 here and on Form 1040, line 25, or Form 1040NR, line 25.	13	3,078,052	
Caution: If line 2 is more than line 13, you may have to pay an additional tax (see instructions).				

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

14a	Total distributions you received in 2011 from all HSAs (see instructions).	14a	7,072,937	
b	Distributions included on line 14a that you rolled over to another HSA. Also include any excess contributions (and the earnings on those excess contributions) included on line 14a that were withdrawn by the due date of your return (see instructions).	14b	69,024	
c	Subtract line 14b from line 14a.	14c	7,003,913	
15	Unreimbursed qualified medical expenses (see instructions).	15	6,791,424	
16	Taxable HSA distributions. Subtract line 15 from line 14c. If zero or less, enter -0-. Also, include this amount in the total on Form 1040, line 21, or Form 1040NR, line 21. On the dotted line next to line 21, enter "HSA" and the amount.	16	212,489	
17a	If any of the distributions included on line 16 meet any of the Exceptions to the Additional 20% Tax (see instructions), check here <input type="checkbox"/>			
b	Additional 20% tax (see instructions). Enter 20% (.20) of the distributions included on line 16 that are subject to the additional 20% tax. Also include this amount in the total on Form 1040, line 60, or Form 1040NR, line 59. On the dotted line next to Form 1040, line 60, or Form 1040NR, line 59, enter "HSA" and the amount.	17b	39,506	

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

Cat. No. 37621P

Form **8889** (2011)

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	Qualified HSA distribution	18	8,622	
19	Last-month rule	19	*	
20	Qualified HSA funding distribution	20	*	
21	Total income. Add lines 18, 19, and 20. Include this amount on Form 1040, line 21, or Form 1040NR, line 21. On the dotted line next to Form 1040, line 21, or Form 1040NR, line 21, enter "HSA" and the amount	21	11,639	
22	Additional tax. Multiply line 21 by 10% (.10). Include this amount in the total on Form 1040, line 60, or Form 1040NR, line 59. On the dotted line next to Form 1040, line 60, or Form 1040NR, line 59, enter "HDHP" and the amount	22	11,638	

Form **8889** (2011)

* Data not shown because of the small number of sample returns on which it is based.

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

18	Qualified HSA distribution	18	5,922	
19	Last-month rule	19	*	
20	Qualified HSA funding distribution	20	*	
21	Total income. Add lines 18, 19, and 20. Include this amount on Form 1040, line 21, or Form 1040NR, line 21. On the dotted line next to Form 1040, line 21, or Form 1040NR, line 21, enter "HSA" and the amount	21	7,710	
22	Additional tax. Multiply line 21 by 10% (.10). Include this amount in the total on Form 1040, line 60, or Form 1040NR, line 59. On the dotted line next to Form 1040, line 60, or Form 1040NR, line 59, enter "HDHP" and the amount	22	772	

Form **8889** (2011)

* Data not shown because of the small number of sample returns on which it is based.

Domestic Production Activities Deduction

OMB No. 1545-1984

Attachment
Sequence No. **143**

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

Name(s) as shown on return

Total Forms Filed = 775,623

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	73,610		414,467
2	Allocable cost of goods sold. If you are using the small business simplified overall method, skip lines 2 and 3	2	37,854		260,276
3	Enter deductions and losses allocable to DPGR (see instructions)	3	58,937		301,365
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	5,846		73,099
5	Add lines 2 through 4	5	67,802		397,062
6	Subtract line 5 from line 1	6	51,562		368,310
7	Qualified production activities income from estates, trusts, and certain partnerships and S corporations (see instructions)	7	15,675		288,392
8	Add lines 6 and 7. Estates and trusts, go to line 9, all others, skip line 9 and go to line 10	8			
9	Amount allocated to beneficiaries of the estate or trust (see instructions)	9			
10a	Oil-related qualified production activities income. Estates and trusts, subtract line 9, column (a), from line 8, column (a), all others, enter amount from line 8, column (a). If zero or less, enter -0- here	10a	52,372		
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			569,237
11	Income limitation (see instructions): • Individuals, estates, and trusts. Enter your adjusted gross income figured without the domestic production activities deduction • All others. Enter your taxable income figured without the domestic production activities deduction (tax-exempt organizations, see instructions)	11			567,559
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			559,537
13	Enter 9% of line 12	13			556,557
14a	Enter the smaller of line 10a or line 12	14a	49,311		
b	Reduction for oil-related qualified production activities income. Multiply line 14a by 3%	14b			46,798
15	Subtract line 14b from line 13	15			553,634
16	Form W-2 wages (see instructions)	16			277,356
17	Form W-2 wages from estates, trusts, and certain partnerships and S corporations (see instructions)	17			263,100
18	Add lines 16 and 17. Estates and trusts, go to line 19, all others, skip line 19 and go to line 20	18			
19	Amount allocated to beneficiaries of the estate or trust (see instructions)	19			
20	Estates and trusts, subtract line 19 from line 18, all others, enter amount from line 18	20			513,950
21	Form W-2 wage limitation. Enter 50% of line 20	21			513,950
22	Enter the smaller of line 15 or line 21.	22			513,498
23	Domestic production activities deduction from cooperatives. Enter deduction from Form 1099-PATR, box 6	23			150,004
24	Expanded affiliated group allocation (see instructions)	24			*
25	Domestic production activities deduction. Combine lines 22 through 24 and enter the result here and on Form 1040, line 35; Form 1120, line 25; or the applicable line of your return	25			637,849

For Paperwork Reduction Act Notice, see separate instructions.

Cat. No. 37712F

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

* Data not shown because of the small number of sample returns on which it is based.

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

OMB No. 1545-1984

Attachment
Sequence No. **143**

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

Name(s) as shown on return

Total Forms Filed = 775,623

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	36,142,762		940,470,913
2	Allocable cost of goods sold. If you are using the small business simplified overall method, skip lines 2 and 3	2	23,300,407		639,289,305
3	Enter deductions and losses allocable to DPGR (see instructions)	3	7,166,692		168,947,220
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	906,566		52,991,699
5	Add lines 2 through 4	5	31,373,664		861,228,224
6	Subtract line 5 from line 1	6	4,769,098		79,242,689
7	Qualified production activities income from estates, trusts, and certain partnerships and S corporations (see instructions)	7	2,058,099		49,952,766
8	Add lines 6 and 7. Estates and trusts, go to line 9, all others, skip line 9 and go to line 10	8			
9	Amount allocated to beneficiaries of the estate or trust (see instructions)	9			
10a	Oil-related qualified production activities income. Estates and trusts, subtract line 9, column (a), from line 8, column (a), all others, enter amount from line 8, column (a). If zero or less, enter -0- here	10a	7,544,653		
10b	Qualified production activities income. Estates and trusts, subtract line 9, column (b), from line 8, column (b), all others, enter amount from line 8, column (b). If zero or less, enter -0- here, skip lines 11 through 21, and enter -0- on line 22	10b			139,343,218
11	Income limitation (see instructions): • Individuals, estates, and trusts. Enter your adjusted gross income figured without the domestic production activities deduction • All others. Enter your taxable income figured without the domestic production activities deduction (tax-exempt organizations, see instructions)	11			317,935,051
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			99,717,775
13	Enter 9% of line 12	13			8,968,756
14a	Enter the smaller of line 10a or line 12	14a	4,726,785		
14b	Reduction for oil-related qualified production activities income. Multiply line 14a by 3%	14b			141,804
15	Subtract line 14b from line 13	15			8,815,260
16	Form W-2 wages (see instructions)	16			125,827,476
17	Form W-2 wages from estates, trusts, and certain partnerships and S corporations (see instructions)	17			84,147,749
18	Add lines 16 and 17. Estates and trusts, go to line 19, all others, skip line 19 and go to line 20	18			
19	Amount allocated to beneficiaries of the estate or trust (see instructions)	19			
20	Estates and trusts, subtract line 19 from line 18, all others, enter amount from line 18	20			209,975,225
21	Form W-2 wage limitation. Enter 50% of line 20	21			104,987,736
22	Enter the smaller of line 15 or line 21	22			8,201,572
23	Domestic production activities deduction from cooperatives. Enter deduction from Form 1099-PATR, box 6	23			788,389
24	Expanded affiliated group allocation (see instructions)	24			*
25	Domestic production activities deduction. Combine lines 22 through 24 and enter the result here and on Form 1040, line 35; Form 1120, line 25; or the applicable line of your return	25			8,993,936

For Paperwork Reduction Act Notice, see separate instructions.

Cat. No. 37712F

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

* Data not shown because of the small number of sample returns on which it is based.

Form **8910**Department of the Treasury
Internal Revenue Service**Alternative Motor Vehicle Credit**

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

OMB No. 1545-1998

2011
Attachment
Sequence No. **152**

Name(s) shown on return

Total Forms Filed = 9,422

Identifying number

Note.

- Use this form to claim the credit for certain alternative motor vehicles or plug-in electric vehicle conversions.
- Claim the credit for certain two- or three-wheeled or low-speed four-wheeled plug-in electric vehicles on Form 8834.
- Claim the credit for certain other plug-in electric vehicles on Form 8936.

Part I Tentative Credit

Use a separate column for each vehicle. If you need more columns, use additional Forms 8910 and include the totals on lines 14 and 18.

		(a) Vehicle 1	(b) Vehicle 2	
1	Year, make, and model of vehicle	1 8,339	0	
2	Vehicle identification number (see instructions) . .	2 0	0	
3	Enter date vehicle was placed in service (MM/DD/YYYY)	3 8/095 /	/0 /	
4	Credit allowable (see instructions for amount to enter)	4		
5	If you are not claiming the plug-in conversion credit, skip lines 5 through 9, enter -0- on line 10, and go to line 11. Otherwise, enter the cost of converting the vehicle to a qualified plug-in electric drive motor vehicle	5 *	0	
6	Section 179 expense deduction (see instructions) . .	6 0	0	
7	Subtract line 6 from line 5	7 *	0	
8	Multiply line 7 by 10% (.10)	8 *	0	
9	Maximum plug-in conversion credit amount allowable	9		
10	Enter the smaller of line 8 or line 9	10 *	0	
11	Tentative credit. Add lines 4 and 10	11 8,397	0	

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

12	Business/investment use percentage (see instructions)	12	%	%
13	Multiply line 11 by line 12	13		
14	Add columns (a) and (b) on line 13	14	*	
15	Alternative motor vehicle credit from partnerships and S corporations	15	0	
16	Business/investment use part of credit. Add lines 14 and 15. Partnerships and S corporations, report this amount on Schedule K. All others, report this amount on Form 3800, line 1r	16	*	

Part III Credit for Personal Use Part of Vehicle

17	If you skipped Part II, enter the amount from line 11. If you completed Part II, subtract line 13 from line 11 . .	17		
18	Add columns (a) and (b) on line 17	18	8,397	
19	Enter the amount from Form 1040, line 46, or Form 1040NR, line 44	19		
20	Personal credits from Form 1040 or 1040NR (see instructions)	20	2,325	
21	Subtract line 20 from line 19. If zero or less, stop . You cannot claim the personal use part of the credit	21	8,416	
22	Personal use part of credit. Enter the smaller of line 18 or line 21 here and on Form 1040, line 53 (or Form 1040NR, line 50). Check box c on that line and enter "8910" in the space next to that box. If line 21 is smaller than line 18, see instructions	22	7,391	

For Paperwork Reduction Act Notice, see separate instructions.

Cat. No. 37720F

Form **8910** (2011)

* Data not shown because of the small number of sample returns on which it is based.

Form **8910**Department of the Treasury
Internal Revenue Service**Alternative Motor Vehicle Credit**

► See separate instructions.

► Attach to your tax return.

OMB No. 1545-1998

2011
Attachment
Sequence No. **152**

Name(s) shown on return

Total Forms Filed = 9,422

Identifying number

Note.

- Use this form to claim the credit for certain alternative motor vehicles or plug-in electric vehicle conversions.
- Claim the credit for certain two- or three-wheeled or low-speed four-wheeled plug-in electric vehicles on Form 8834.
- Claim the credit for certain other plug-in electric vehicles on Form 8936.

Part I Tentative Credit

Use a separate column for each vehicle. If you need more columns, use additional Forms 8910 and include the totals on lines 14 and 18.

		(a) Vehicle 1	(b) Vehicle 2
1 Year, make, and model of vehicle	1		
2 Vehicle identification number (see instructions)	2		
3 Enter date vehicle was placed in service (MM/DD/YYYY)	3	/ /	/ /
4 Credit allowable (see instructions for amount to enter)	4		
5 If you are not claiming the plug-in conversion credit, skip lines 5 through 9, enter -0- on line 10, and go to line 11. Otherwise, enter the cost of converting the vehicle to a qualified plug-in electric drive motor vehicle	5	*	0
6 Section 179 expense deduction (see instructions)	6	0	0
7 Subtract line 6 from line 5	7	*	0
8 Multiply line 7 by 10% (.10)	8	*	0
9 Maximum plug-in conversion credit amount allowable	9		
10 Enter the smaller of line 8 or line 9	10	*	0
11 Tentative credit. Add lines 4 and 10	11	23,622	0

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**

12 Business/investment use percentage (see instructions)	12	%	%
13 Multiply line 11 by line 12	13		
14 Add columns (a) and (b) on line 13	14	*	
15 Alternative motor vehicle credit from partnerships and S corporations	15	0	
16 Business/investment use part of credit. Add lines 14 and 15. Partnerships and S corporations, report this amount on Schedule K. All others, report this amount on Form 3800, line 1r	16	*	

Part III Credit for Personal Use Part of Vehicle

17 If you skipped Part II, enter the amount from line 11. If you completed Part II, subtract line 13 from line 11	17		
18 Add columns (a) and (b) on line 17	18	19,799	
19 Enter the amount from Form 1040, line 46, or Form 1040NR, line 44	19		
20 Personal credits from Form 1040 or 1040NR (see instructions)	20	1,827	
21 Subtract line 20 from line 19. If zero or less, stop . You cannot claim the personal use part of the credit	21	191,746	
22 Personal use part of credit. Enter the smaller of line 18 or line 21 here and on Form 1040, line 53 (or Form 1040NR, line 50). Check box c on that line and enter "8910" in the space next to that box. If line 21 is smaller than line 18, see instructions	22	14,252	

For Paperwork Reduction Act Notice, see separate instructions.

Cat. No. 37720F

Form **8910** (2011)

* Data not shown because of the small number of sample returns on which it is based.

Form **8911**Department of the Treasury
Internal Revenue Service**Alternative Fuel Vehicle Refueling Property Credit**

▶ Attach to your tax return.

OMB No. 1545-1981

2011
Attachment
Sequence No. **151**

Name(s) shown on return

Total Forms Filed = 9,165

Identifying number

Part I Total Cost of Refueling Property

1	Total cost of qualified alternative fuel vehicle refueling property placed in service during the tax year (see What's New in the instructions)	1	2,611	
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Part II Credit for Business/Investment Use Part of Refueling Property

2	Business/investment use part (see instructions)	2	*	
3	Section 179 expense deduction (see instructions)	3		
4	Subtract line 3 from line 2	4		
5	Multiply line 4 by 30% (.30)	5		
6	Maximum business/investment use part of credit (see instructions)	6	*	
7	Enter the smaller of line 5 or line 6.	7	*	
8	Alternative fuel vehicle refueling property credit from partnerships and S corporations.	8	*	
9	Business/investment use part of credit. Add lines 7 and 8. Partnerships and S corporations, report this amount on Schedule K. All others, report this amount on Form 3800, line 1s	9	1,196	

Part III Credit for Personal Use Part of Refueling Property

10	Subtract line 2 from line 1. If zero, stop here; do not file this form unless you are claiming a credit on line 9	10		
11	Multiply line 10 by 30% (.30).	11		
12	Maximum personal use part of credit (see instructions)	12		
13	Enter the smaller of line 11 or line 12	13	3,457	
14	Regular tax before credits: • Individuals. Enter the amount from Form 1040, line 44 (or Form 1040NR, line 42). • Other filers. Enter the regular tax before credits from your return.	14		
15	Credits that reduce regular tax before the alternative fuel vehicle refueling property credit:			
a	Foreign tax credit	15a		
b	Personal credits from Form 1040 or 1040NR (see instructions)	15b		
c	Non-business qualified electric vehicle credit from Form 8834, line 30	15c		
d	Add lines 15a through 15c	15d	5,751	
16	Net regular tax. Subtract line 15d from line 14. If zero or less, stop here; do not file this form unless you are claiming a credit on line 9	16	8,150	
17	Tentative minimum tax (see instructions): • Individuals. Enter the amount from Form 6251, line 33. • Other filers. Enter the tentative minimum tax from your alternative minimum tax form or schedule.	17	4,043	
18	Subtract line 17 from line 16. If zero or less, stop here; do not file this form unless you are claiming a credit on line 9	18	7,703	
19	Personal use part of credit. Enter the smaller of line 13 or line 18 here and on Form 1040, line 53; Form 1040NR, line 50; or the appropriate line of your return. If line 18 is smaller than line 13, see instructions	19	3,456	

For Paperwork Reduction Act Notice, see instructions.

Cat. No. 37721Q

Form **8911** (2011)

* Data not shown because of the small number of sample returns on which it is based.

Form **8911**Department of the Treasury
Internal Revenue Service**Alternative Fuel Vehicle Refueling Property Credit**

▶ Attach to your tax return.

OMB No. 1545-1981

2011
Attachment
Sequence No. **151**

Name(s) shown on return

Total Forms Filed = 9,165

Identifying number

Part I Total Cost of Refueling Property

1 Total cost of qualified alternative fuel vehicle refueling property placed in service during the tax year (see What's New in the instructions)	1	8,978
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Part II Credit for Business/Investment Use Part of Refueling Property

2 Business/investment use part (see instructions)	2	*
3 Section 179 expense deduction (see instructions)	3	
4 Subtract line 3 from line 2	4	
5 Multiply line 4 by 30% (.30)	5	
6 Maximum business/investment use part of credit (see instructions)	6	*
7 Enter the smaller of line 5 or line 6.	7	*
8 Alternative fuel vehicle refueling property credit from partnerships and S corporations.	8	*
9 Business/investment use part of credit. Add lines 7 and 8. Partnerships and S corporations, report this amount on Schedule K. All others, report this amount on Form 3800, line 1s	9	2,994

Part III Credit for Personal Use Part of Refueling Property

10 Subtract line 2 from line 1. If zero, stop here; do not file this form unless you are claiming a credit on line 9	10	
11 Multiply line 10 by 30% (.30).	11	
12 Maximum personal use part of credit (see instructions)	12	
13 Enter the smaller of line 11 or line 12.	13	4,191
14 Regular tax before credits: • Individuals. Enter the amount from Form 1040, line 44 (or Form 1040NR, line 42). • Other filers. Enter the regular tax before credits from your return.	14	
15 Credits that reduce regular tax before the alternative fuel vehicle refueling property credit: a Foreign tax credit b Personal credits from Form 1040 or 1040NR (see instructions) c Non-business qualified electric vehicle credit from Form 8834, line 30 d Add lines 15a through 15c	15a 15b 15c 15d	 5,025
16 Net regular tax. Subtract line 15d from line 14. If zero or less, stop here; do not file this form unless you are claiming a credit on line 9	16	130,592
17 Tentative minimum tax (see instructions): • Individuals. Enter the amount from Form 6251, line 33. • Other filers. Enter the tentative minimum tax from your alternative minimum tax form or schedule.	17	109,785
18 Subtract line 17 from line 16. If zero or less, stop here; do not file this form unless you are claiming a credit on line 9	18	25,788
19 Personal use part of credit. Enter the smaller of line 13 or line 18 here and on Form 1040, line 53; Form 1040NR, line 50; or the appropriate line of your return. If line 18 is smaller than line 13, see instructions	19	2,601

For Paperwork Reduction Act Notice, see instructions.

Cat. No. 37721Q

Form **8911** (2011)

* Data not shown because of the small number of sample returns on which it is based.

Form **8917**Department of the Treasury
Internal Revenue Service

Name(s) shown on return

Tuition and Fees Deduction**See Instructions.**
Attach to Form 1040 or Form 1040A.

OMB No. 1545-0074

2011Attachment
Sequence No. **60**

Total Forms Filed = 1,944,003

Your social security number



You cannot take both an education credit from Form 8863 and the tuition and fees deduction from this form for the same student for the same tax year.

Before you begin:

- ✓ To see if you qualify for this deduction, see *Who Can Take the Deduction* in the instructions below.
- ✓ If you file Form 1040, figure any write-in adjustments to be entered on the dotted line next to Form 1040, line 36. See the 2011 Form 1040 instructions for line 36.

1	(a) Student's name (as shown on page 1 of your tax return)	(b) Student's social security number (as shown on page 1 of your tax return)	(c) Qualified expenses (see instructions)
	First name	Last name	
	Student 1 SSN =	1,936,671	1,936,671
	Student 2 SSN =	62,236	62,236
	Student 3 SSN =	5,746	5,746
2	Add the amounts on line 1, column (c), and enter the total . Student 4 SSN = * .Student 4 exp = *		2 1,936,671
3	Enter the amount from Form 1040, line 22, or Form 1040A, line 15		3
4	Enter the total from either: • Form 1040, lines 23 through 33, plus any write-in adjustments entered on the dotted line next to Form 1040, line 36, or • Form 1040A, lines 16 through 18.		4
5	Subtract line 4 from line 3.* If the result is more than \$80,000 (\$160,000 if married filing jointly), stop ; you cannot take the deduction for tuition and fees		5 1,939,914
*If you are filing Form 2555, 2555-EZ, or 4563, or you are excluding income from Puerto Rico, see <i>Effect of the Amount of Your Income on the Amount of Your Deduction</i> in Pub. 970, chapter 6, to figure the amount to enter on line 5.			
6	Tuition and fees deduction. Is the amount on line 5 more than \$65,000 (\$130,000 if married filing jointly)? <input type="checkbox"/> Yes. Enter the smaller of line 2, or \$2,000. <input type="checkbox"/> No. Enter the smaller of line 2, or \$4,000. Also enter this amount on Form 1040, line 34, or Form 1040A, line 19.		6 1,932,137

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

What's New

Future developments. The IRS has created a page on IRS.gov for information about Form 8917, at www.irs.gov/form8917. Information about any future developments affecting Form 8917 (such as legislation enacted after we release it) will be posted on that page.

General Instructions**Purpose of Form**

Use Form 8917 to figure and take the deduction for tuition and fees expenses **paid in 2011**.

This deduction is based on qualified education expenses paid to an eligible postsecondary educational institution. See *What Expenses Qualify*, later, for more information.



You may be able to take the American opportunity credit or lifetime learning credit for your education expenses instead of the tuition and fees deduction. See Form 8863, Education Credits, and Pub. 970, Tax Benefits for Education, for more information about these credits.

Who Can Take the Deduction

You may be able to take the deduction if you, your spouse, or a dependent you claim on your tax return was a student enrolled at or attending an eligible educational institution. The deduction is based on the amount of qualified education expenses you paid for the student in 2011 for academic periods beginning in 2011 and those beginning in the first 3 months of 2012.



Qualified education expenses must be reduced by any expenses paid directly or indirectly using tax-free educational assistance. See Adjusted qualified education expenses, later.

Generally, in order to claim the deduction for qualified education expenses for a dependent, you must have paid the expenses in 2011 and must claim an exemption for the student as a dependent on your 2011 tax return (line 6c of Form 1040 or 1040A). For additional information, see chapter 6 of Pub. 970.

You **cannot** claim the tuition and fees deduction if any of the following apply.

- Your filing status is married filing separately.
- Another person can claim an exemption for you as a dependent on his or her tax return. You cannot take the deduction even if the other person does not actually claim that exemption.
- Your modified adjusted gross income (MAGI), as figured on line 5, is more than \$80,000 (\$160,000 if filing a joint return).
- You were a nonresident alien for any part of the year and did not elect to be treated as a resident alien for tax purposes. More information on nonresident aliens can be found in Pub. 519, U.S. Tax Guide for Aliens.
- You or anyone else claims an American opportunity or lifetime learning credit (Form 8863) in 2011 with respect to expenses of the student for whom the qualified education expenses were paid. However, a state tax credit will not disqualify you from claiming a tuition and fees deduction.

Form **8917**Department of the Treasury
Internal Revenue Service

Name(s) shown on return

Tuition and Fees Deduction**See Instructions.**
Attach to Form 1040 or Form 1040A.

OMB No. 1545-0074

2011
Attachment
Sequence No. **60**

Total Forms Filed = 1,944,003

Your social security number



You **cannot** take both an education credit from Form 8863 and the tuition and fees deduction from this form for the same student for the same tax year.

Before you begin:

- ✓ To see if you qualify for this deduction, see *Who Can Take the Deduction* in the instructions below.
- ✓ If you file Form 1040, figure any write-in adjustments to be entered on the dotted line next to Form 1040, line 36. See the 2011 Form 1040 instructions for line 36.

1	(a) Student's name (as shown on page 1 of your tax return)	(b) Student's social security number (as shown on page 1 of your tax return)	(c) Qualified expenses (see instructions)
	First name	Last name	
			10,984,840
			265,772
			22,046
2	Add the amounts on line 1, column (c), and enter the total	Student 4 expenses = *	2 11,272,659
3	Enter the amount from Form 1040, line 22, or Form 1040A, line 15	3	
4	Enter the total from either: • Form 1040, lines 23 through 33, plus any write-in adjustments entered on the dotted line next to Form 1040, line 36, or • Form 1040A, lines 16 through 18.	4	
5	Subtract line 4 from line 3.* If the result is more than \$80,000 (\$160,000 if married filing jointly), stop ; you cannot take the deduction for tuition and fees	5	117,743,467
<p>*If you are filing Form 2555, 2555-EZ, or 4563, or you are excluding income from Puerto Rico, see <i>Effect of the Amount of Your Income on the Amount of Your Deduction</i> in Pub. 970, chapter 6, to figure the amount to enter on line 5.</p> <p>6 Tuition and fees deduction. Is the amount on line 5 more than \$65,000 (\$130,000 if married filing jointly)?</p> <p><input type="checkbox"/> Yes. Enter the smaller of line 2, or \$2,000. }</p> <p><input type="checkbox"/> No. Enter the smaller of line 2, or \$4,000. }</p> <p>Also enter this amount on Form 1040, line 34, or Form 1040A, line 19.</p>			6 4,309,625

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

What's New

Future developments. The IRS has created a page on IRS.gov for information about Form 8917, at www.irs.gov/form8917. Information about any future developments affecting Form 8917 (such as legislation enacted after we release it) will be posted on that page.

General Instructions**Purpose of Form**Use Form 8917 to figure and take the deduction for tuition and fees expenses **paid in 2011**.This deduction is based on qualified education expenses paid to an eligible postsecondary educational institution. See *What Expenses Qualify*, later, for more information.

You may be able to take the American opportunity credit or lifetime learning credit for your education expenses instead of the tuition and fees deduction. See Form 8863, *Education Credits*, and Pub. 970, *Tax Benefits for Education*, for more information about these credits.

Who Can Take the Deduction

You may be able to take the deduction if you, your spouse, or a dependent you claim on your tax return was a student enrolled at or attending an eligible educational institution. The deduction is based on the amount of qualified education expenses you paid for the student in 2011 for academic periods beginning in 2011 and those beginning in the first 3 months of 2012.



Qualified education expenses must be reduced by any expenses paid directly or indirectly using tax-free educational assistance. See Adjusted qualified education expenses, later.

Generally, in order to claim the deduction for qualified education expenses for a dependent, you must have paid the expenses in 2011 and must claim an exemption for the student as a dependent on your 2011 tax return (line 6c of Form 1040 or 1040A). For additional information, see chapter 6 of Pub. 970.

You **cannot** claim the tuition and fees deduction if any of the following apply.

- Your filing status is married filing separately.
- Another person can claim an exemption for you as a dependent on his or her tax return. You cannot take the deduction even if the other person does not actually claim that exemption.
- Your modified adjusted gross income (MAGI), as figured on line 5, is more than \$80,000 (\$160,000 if filing a joint return).
- You were a nonresident alien for any part of the year and did not elect to be treated as a resident alien for tax purposes. More information on nonresident aliens can be found in Pub. 519, U.S. Tax Guide for Aliens.
- You or anyone else claims an American opportunity or lifetime learning credit (Form 8863) in 2011 with respect to expenses of the student for whom the qualified education expenses were paid. However, a state tax credit will not disqualify you from claiming a tuition and fees deduction.

Form **8936****Qualified Plug-in Electric Drive Motor Vehicle Credit**

OMB No. 1545-2137

2011
Attachment
Sequence No. **125**Department of the Treasury
Internal Revenue Service

▶ Attach to your tax return.

Name(s) shown on return

Total Forms Filed = 15,008

Identifying number

Note.

- Use this form to claim the credit for certain plug-in electric vehicles (other than two- or three-wheeled or low-speed four-wheeled vehicles).
- Claim the credit for certain two- or three-wheeled or low-speed four-wheeled plug-in electric vehicles on Form 8834.
- Claim the credit for certain alternative motor vehicles or plug-in electric vehicle conversions 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 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		

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 Qualified plug-in electric drive motor vehicle credit from partnerships and S corporations	8	33	
9 Business/investment use part of credit. Add lines 7 and 8. Partnerships and S corporations, report this amount on Schedule K. All others, report this amount on Form 3800, line 1y	9	1,223	

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	12,358	
12 Enter the amount from Form 1040, line 46, or Form 1040NR, line 44	12		
13 Personal credits from Form 1040 or 1040NR (see instructions)	13	5,549	
14 Subtract line 13 from line 12	14	14,892	
15 Personal use part of credit. Enter the smaller of line 11 or line 14 here and on Form 1040, line 53, or Form 1040NR, line 50. Check box c on that line and enter "8936" in the space next to that box. If line 14 is smaller than line 11, see instructions	15	12,248	

For Paperwork Reduction Act Notice, see instructions.

Cat. No. 37751E

Form **8936** (2011)

* Data not shown because of the small number of sample returns on which it is based.

AMOUNTS OF SELECTED LINES FILED (IN THOUSANDS OF DOLLARS)

Form **8936****Qualified Plug-in Electric Drive Motor Vehicle Credit**

OMB No. 1545-2137

Department of the Treasury
Internal Revenue Service

► Attach to your tax return.

2011
Attachment
Sequence No. **125**

Name(s) shown on return

Total Forms Filed = 15,008

Identifying number

Note.

- Use this form to claim the credit for certain plug-in electric vehicles (other than two- or three-wheeled or low-speed four-wheeled vehicles).
- Claim the credit for certain two- or three-wheeled or low-speed four-wheeled plug-in electric vehicles on Form 8834.
- Claim the credit for certain alternative motor vehicles or plug-in electric vehicle conversions 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 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		

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 Qualified plug-in electric drive motor vehicle credit from partnerships and S corporations	8	191	
9 Business/investment use part of credit. Add lines 7 and 8. Partnerships and S corporations, report this amount on Schedule K. All others, report this amount on Form 3800, line 1y	9	3,753	

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	76,918	
12 Enter the amount from Form 1040, line 46, or Form 1040NR, line 44	12		
13 Personal credits from Form 1040 or 1040NR (see instructions)	13	28,039	
14 Subtract line 13 from line 12	14	936,048	
15 Personal use part of credit. Enter the smaller of line 11 or line 14 here and on Form 1040, line 53, or Form 1040NR, line 50. Check box c on that line and enter "8936" in the space next to that box. If line 14 is smaller than line 11, see instructions	15	76,262	

For Paperwork Reduction Act Notice, see instructions.

Cat. No. 37751E

Form **8936** (2011)

* Data not shown because of the small number of sample returns on which it is based.

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

OMB No. 1545-2198

2011Department of the Treasury
Internal Revenue Service► Information about Form 8941 and its instructions is available at www.irs.gov/form8941.

► Attach to your tax return.

Attachment
Sequence No. **63**

Name(s) shown on return

Total Forms Filed = 112,538

Identifying number

1	Enter the number of individuals you employed during the tax year who are considered employees for purposes of this credit (see instructions)	1		
2	Enter the number of full-time equivalent employees you had for the tax year (see instructions). If you entered 25 or more, skip lines 3 through 11 and enter -0- on line 12	2		
3	Average annual wages you paid for the tax year (see instructions). If you entered \$50,000 or more, skip lines 4 through 11 and enter -0- on line 12	3		
4	Premiums you paid during the tax year for employees included on line 1 for health insurance coverage under a qualifying arrangement (see instructions)	4	29,339	
5	Premiums you would have entered on line 4 if the total premium for each employee equaled the average premium for the small group market in which you offered health insurance coverage (see instructions)	5	29,141	
6	Enter the smaller of line 4 or line 5	6	29,141	
7	Multiply line 6 by the applicable percentage: • Tax-exempt small employers, multiply line 6 by 25% (.25) • All other small employers, multiply line 6 by 35% (.35)	7	29,141	
8	If line 2 is 10 or less, enter the amount from line 7. Otherwise, see instructions	8	29,141	
9	If line 3 is \$25,000 or less, enter the amount from line 8. Otherwise, see instructions	9	29,107	
10	Enter the total amount of any state premium subsidies paid and any state tax credits available to you for premiums included on line 4 (see instructions)	10	*	
11	Subtract line 10 from line 4. If zero or less, enter -0-	11	29,339	
12	Enter the smaller of line 9 or line 11	12	29,107	
13	If line 12 is zero, skip lines 13 and 14 and go to line 15. Otherwise, enter the number of employees included on line 1 for whom you paid premiums during the tax year for health insurance coverage under a qualifying arrangement (see instructions)	13		
14	Enter the number of full-time equivalent employees you would have entered on line 2 if you only included employees included on line 13	14		
15	Credit for small employer health insurance premiums from partnerships, S corporations, cooperatives, estates, and trusts (see instructions)	15	74,205	
16	Add lines 12 and 15. Cooperatives, estates, and trusts, go to line 17. Tax-exempt small employers, skip lines 17 and 18 and go to line 19. Partnerships and S corporations, stop here and report this amount on Schedule K. All others, stop here and report this amount on Form 3800, line 4h	16	102,792	
17	Amount allocated to patrons of the cooperative or beneficiaries of the estate or trust (see instructions)	17		
18	Cooperatives, estates, and trusts, subtract line 17 from line 16. Stop here and report this amount on Form 3800, line 4h	18		
19	Enter the amount you paid in 2011 for taxes considered payroll taxes for purposes of this credit (see instructions)	19		
20	Tax-exempt small employers, enter the smaller of line 16 or line 19 here and on Form 990-T, line 44f	20		

For Paperwork Reduction Act Notice, see separate instructions.

Cat. No. 37757S

Form **8941** (2011)

* Data not shown because of the small number of sample returns on which it is based.

NOTE: For Tax Year 2010, all taxpayers, individuals and business, were required to complete and file Form 8941 to calculate for the Credit for Small Employer Health Insurance Premiums and then claim the credit on Form 3800. For Tax Year 2011 and beyond, individual taxpayers only receiving a credit through a flow-through entity (shareholders through a 1120-S or partners through a 1065) are not required to complete and file Form 8941 to claim the tax credit. These partners and shareholders can report and claim their credit on the Form 3800.

AMOUNTS OF SELECTED LINES FILED (IN THOUSANDS OF DOLLARS)

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

OMB No. 1545-2198

2011Department of the Treasury
Internal Revenue Service► Information about Form 8941 and its instructions is available at www.irs.gov/form8941.

► Attach to your tax return.

Attachment
Sequence No. **63**

Name(s) shown on return

Total Forms Filed = 112,538

Identifying number

1	Enter the number of individuals you employed during the tax year who are considered employees for purposes of this credit (see instructions)	1		
2	Enter the number of full-time equivalent employees you had for the tax year (see instructions). If you entered 25 or more, skip lines 3 through 11 and enter -0- on line 12	2		
3	Average annual wages you paid for the tax year (see instructions). If you entered \$50,000 or more, skip lines 4 through 11 and enter -0- on line 12	3		
4	Premiums you paid during the tax year for employees included on line 1 for health insurance coverage under a qualifying arrangement (see instructions)	4	391,116	
5	Premiums you would have entered on line 4 if the total premium for each employee equaled the average premium for the small group market in which you offered health insurance coverage (see instructions)	5	503,499	
6	Enter the smaller of line 4 or line 5	6	359,468	
7	Multiply line 6 by the applicable percentage: • Tax-exempt small employers, multiply line 6 by 25% (.25) • All other small employers, multiply line 6 by 35% (.35)	7	125,810	
8	If line 2 is 10 or less, enter the amount from line 7. Otherwise, see instructions	8	121,752	
9	If line 3 is \$25,000 or less, enter the amount from line 8. Otherwise, see instructions	9	80,047	
10	Enter the total amount of any state premium subsidies paid and any state tax credits available to you for premiums included on line 4 (see instructions)	10	*	
11	Subtract line 10 from line 4. If zero or less, enter -0-	11	389,268	
12	Enter the smaller of line 9 or line 11	12	79,935	
13	If line 12 is zero, skip lines 13 and 14 and go to line 15. Otherwise, enter the number of employees included on line 1 for whom you paid premiums during the tax year for health insurance coverage under a qualifying arrangement (see instructions)	13		
14	Enter the number of full-time equivalent employees you would have entered on line 2 if you only included employees included on line 13	14		
15	Credit for small employer health insurance premiums from partnerships, S corporations, cooperatives, estates, and trusts (see instructions)	15	106,836	
16	Add lines 12 and 15. Cooperatives, estates, and trusts, go to line 17. Tax-exempt small employers, skip lines 17 and 18 and go to line 19. Partnerships and S corporations, stop here and report this amount on Schedule K. All others, stop here and report this amount on Form 3800, line 4h	16	186,771	
17	Amount allocated to patrons of the cooperative or beneficiaries of the estate or trust (see instructions)	17		
18	Cooperatives, estates, and trusts, subtract line 17 from line 16. Stop here and report this amount on Form 3800, line 4h	18		
19	Enter the amount you paid in 2011 for taxes considered payroll taxes for purposes of this credit (see instructions)	19		
20	Tax-exempt small employers, enter the smaller of line 16 or line 19 here and on Form 990-T, line 44f	20		

For Paperwork Reduction Act Notice, see separate instructions.

Cat. No. 37757S

Form **8941** (2011)

* Data not shown because of the small number of sample returns on which it is based.

NOTE: For Tax Year 2010, all taxpayers, individuals and business, were required to complete and file Form 8941 to calculate for the Credit for Small Employer Health Insurance Premiums and then claim the credit on Form 3800. For Tax Year 2011 and beyond, individual taxpayers only receiving a credit through a flow-through entity (shareholders through a 1120-S or partners through a 1065) are not required to complete and file Form 8941 to claim the tax credit. These partners and shareholders can report and claim their credit on the Form 3800.