IRS

Statistics of Income

Individual Income Tax Returns
Line Item Estimates

2018

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of the
Treasury
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Individual Income Tax Returns Line Item Estimates, 2018

Publication 4801 (Rev. 9–2020)

This 2018 Statistics of Income (SOI) line item estimates publication provides estimates of frequencies and amounts of the entries on the lines of the forms and schedules filed with individual tax returns as shown on the 2018 Individual SOI Complete report weighted file. The estimates presented here are based on returns filed in Processing Year 2019 that were sampled statistically and then weighted to estimate the entire 2018 Tax Year.

Variations of the Form 1040 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 indicated that it would otherwise have been filed on paper as a 1040, then it was classified as such statistically.

2018 Complete Report estimates:

153,774,296 Total, all individual returns filed

Estimates of returns filed electronically:

137,645,234 Total, all individual returns filed

Suggested Citation

Statistics of Income—2018
Individual Income Tax Returns
Line Item Estimates
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Contents

Page

2018 Totals for Forms and Schedules....7
Limitations and Guidelines....9
Description of the Sample....11
Line Item Estimates, by Individual Income Tax Form and Schedule....13
All Returns Filed
Returns....14
Amounts....15
Electronically Filed Returns
Returns....18
Amounts....19
Schedule 1, Additional Income and Adjustments to Income
Returns....22
Amounts....23
Schedule 2, Tax
Returns....24
Amounts....25
Schedule 3, Nonrefundable Credits
Returns....26
Amounts....27
Schedule 4, Other Taxes
Returns....28
Amounts....29
Schedule 5, Other Payments and Refundable Credits
Returns....30
Amounts....31
Schedule 6, Foreign Address and Third Party Designee
Returns....32
Amounts....33
Schedule A, Itemized Deductions
Returns....34
Amounts....35
Schedule B, Interest and Ordinary Dividends
Returns....36
Amounts....37
Schedule C, Profit or Loss From Business (Sole Proprietorship)

Page

Returns....38
Amounts....39
Schedule C-EZ, Net Profit From Business (Sole Proprietorship)
Returns....42
Amounts....43
Schedule D, Capital Gains and Losses
Returns....44
Amounts....45
Schedule E, Supplemental Income and Loss
Returns....48
Amounts....49
Schedule EIC, Earned Income Credit
Returns....52
Amounts....53
Schedule F, Profit or Loss From Farming
Returns....54
Amounts....55
Schedule R, Credit for the Elderly or the Disabled
Returns....58
Amounts....59
Schedule SE, Self-Employment Tax
Returns....62
Amounts....63
Schedule 8812, Child Tax Credit
Returns....66
Amounts....67
Form 461, Limitation on Business Losses
Returns....68
Amounts....69
Form 965-A, Individual Report of Net 965 Tax Liability
Returns....70
Amounts....71
Form 982, Reduction of Tax Attributes Due to Discharge of Indebtedness (and Section 1082 Basis Adjustment)
Returns....76
Amounts....77

Page

Form 2106, Employee Business Expenses
Returns....78
Amounts....79

Form 2439, Notice to Shareholder of Undistributed Long-Term Capital Gains
Returns....82
Amounts....83

Form 2441, Child and Dependent Care Expenses
Returns....84
Amounts....85

Form 3468, Investment Credit
Returns....88
Amounts....89

Form 3800, General Business Credit
Returns....94
Amounts....95

Form 3903, Moving Expenses
Returns....100
Amounts....101

Form 4136, Credit for Federal Tax Paid on Fuels
Returns....102
Amounts....103

Form 4562, Depreciation and Amortization (Including Information on Listed Property)
Returns....110
Amounts....111

Form 4684, Casualties and Thefts
Returns....114
Amounts....115

Form 4797, Sales of Business Property
Returns....122
Amounts....123

Form 4835, Farm Rental Income and Expenses
Returns....126
Amounts....127

Form 4952, Investment Interest Expense Deduction
Returns....128
Amounts....129

Form 4972, Tax on Lump-Sum Distributions
Returns....130
Amounts....131

Form 5329, Additional Taxes on Qualified Plans (Including IRAs) and Other Tax-Favored Accounts
Returns....132
Amounts....133

Page

Form 5405, Repayment of the First-Time Homebuyer Credit
Returns....136
Amounts....137

Form 5695, Residential Energy Credits
Returns....138
Amounts....139

Form 5884, Work Opportunity Credit
Returns....140
Amounts....141

Form 5884-A, Credits for Affected Disaster Area Employers (for Employers Affected by Hurricane Harvey, Irma, or Maria or Certain CA Wildfires
Returns....142
Amounts....143

Form 6251, Alternative Minimum Tax—Individuals
Returns....144
Amounts....145

Form 6252, Installment Sale Income
Returns....148
Amounts....149

Form 6765, Credit for Increasing Research Activities
Returns....150
Amounts....151

Form 6781, Gains and Losses From Section 1256 Contracts and Straddles
Returns....154
Amounts....155

Form 8283, Noncash Charitable Contributions
Returns....156
Amounts....157

Form 8396, Mortgage Interest Credit
Returns....160
Amounts....161

Form 8582, Passive Activity Loss Limitations
Returns....162
Amounts....163

Form 8586, Low-Income Housing Credit
Returns....164
Amounts....165

Form 8606, Nondeductible IRAs
Returns....166
Amounts....167

Form 8615, Tax for Certain Children Who Have Unearned Income

Page

Returns 170
Amount 171

Form 8801, Credit for Prior Year Minimum Tax—Individuals, Estates, and Trusts
Returns 172
Amounts 173

Form 8814, Parents' Election To Report Child's Interest and Dividends
Returns 178
Amounts 179

Form 8824, Like-Kind Exchanges
Returns 180
Amounts 181

Form 8829, Expenses for Business Use of Your Home
Returns 184
Amounts 185

Form 8839, Qualified Adoption Expenses
Returns 186
Amounts 187

Form 8846, Credit for Employer Social Security and Medicare Taxes Paid on Certain Employee Tips
Returns 190
Amounts 191

Form 8853, Archer MSAs and Long-Term Care Insurance Contracts
Returns 192
Amounts 193

Form 8863, Education Credits (American Opportunity and Lifetime Learning Credits)
Returns 196
Amounts 197

Form 8880, Credit for Qualified Retirement Savings Contributions
Returns 200
Amounts 201

Page

Form 8889, Health Savings Accounts (HSAs)
Returns 202
Amounts 203

Form 8903, Domestic Production Activities Deduction
Returns 206
Amounts 207

Form 8910, Alternative Motor Vehicle Credit
Returns 208
Amounts 209

Form 8936, Qualified Plug-in Electric Drive Motor Vehicle Credit
Returns 210
Amounts 211

Form 8959, Additional Medicare Tax
Returns 214
Amounts 215

Form 8960, Net Investment Income Tax—Individuals, Estates, Trusts
Returns 216
Amounts 217

Form 8962, Premium Tax Credit (PTC)
Returns 218
Amounts 219

Form 8965, Health Coverage Exemptions
Returns 222

Form 8990, Limitation on Business Interest Expense Under Section 163(J)
Returns 224
Amounts 225

Form 8992, U.S. Shareholder Calculation of Global Intangible Low-Taxed Income (GILTI)
Returns 230
Amounts 231

This publication was prepared by Adrian Dungan and Michael Parisi, economists with the Individual and Tax-Exempt Special Studies Section.

Totals for Forms and Schedules

Line Item Estimate Totals for Tax Year 2018

In total, the Statistics of Income (SOI) Division collected data from more than 60 IRS individual income tax forms and schedules to produce the estimates in this report. The table presented here breaks these forms and schedules out by number and name, and by total number filed and total number filed electronically.

Totals for Forms and Schedules from Line Item Estimates for Tax Year 2018

Type of Form	Total	Electronically Filed
All returns filed	153,774,296	137,645,234
Schedule A, Itemized Deductions	17,777,541	15,590,949
Schedule B, Interest and Ordinary Dividends	23,230,181	27,006,822
Schedule C, Profit or Loss From Business (Sole Proprietorship)	30,835,295	25,849,184
Schedule C-EZ, Net Profit From Business (Sole Proprietorship)	5,352,334	4,670,448
Schedule D, Capital Gains and Losses	22,000,773	19,909,580
Schedule E, Supplemental Income and Loss	19,809,387	17,874,408
Schedule EIC, Earned Income Credit	19,556,755	18,529,320
Schedule F, Profit or Loss From Farming	1,837,828	1,663,906
Schedule R, Credit for the Elderly or Disabled	56,311	45,260
Schedule SE, Self-Employment Tax	21,424,937	18,746,220
Schedule 8812, Child Tax Credit	20,569,388	19,330,677
Form 461, Limitation on Business Losses	26,053	23,887
Form 965-A, Individual Report of Net 965 Tax Liability	35,558	34,471
Form 982, Reduction of Tax Attributes Due to Discharge of Indebtedness (and Section 1082 Basis Adjustment)	96,064	85,139
Form 2106, Employee Business Expenses	9,408,647	8,431,644
Form 2439, Undistributed Long-Term Capital Gains	5,631	5,631
Form 2441, Child and Dependent Care Expenses	7,282,062	6,894,261
Form 3468, Investment Credit	20,319	18,192
Form 3800, General Business Credit	664,094	611,525
Form 3903, Moving Expenses	105,089	87,204
Form 4136, Credit for Federal Tax Paid on Fuels	296,578	266,964
Form 4562, Depreciation and Amortization	10,421,815	9,484,207
Form 4684, Casualties and Thefts	148,537	118,538
Form 4797, Sales of Business Property	3,511,163	3,226,905
Form 4835, Farm Rental Income and Expenses	506,219	455,677
Form 4952, Investment Interest Expense Deduction	1,589,821	1,441,079
Form 4972, Tax on Lump-Sum Distributions	7,851	3,684
Form 5329, Additional Taxes on Qualified Plans (including IRAs) and Other Tax-Favored Accounts	2,501,861	2,281,539
Form 5405, Repayment of the First-Time Homebuyer Credit	122,351	105,825
Form 5695, Residential Energy Credits	949,368	846,062
Form 5884, Work Opportunity Credit	10,043	9,547

Totals for Forms and Schedules from Line Item Estimates for Tax Year 2018—Continued

Type of Form	Total	Electronically Filed
Form 5884-A, Credits for Affected Disaster Area Employers (for Employers Affected by Hurricane Harvey, Irma, or Maria or Certain CA Wildfires)	393	*
Form 6251, Alternative Minimum Tax-Individuals	6,992,546	6,431,165
Form 6252, Installment Sale Income	503,539	464,382
Form 6765, Credit for Increasing Research Activities	13,836	12,206
Form 6781, Gains and Losses From Section 1256 Contracts and Straddles	456,521	411,410
Form 8283, Noncash Charitable Contributions	4,132,339	3,688,442
Form 8396, Mortgage Interest Credit	105,556	99,708
Form 8582, Passive Activity Loss Limitations	7,996,141	7,293,357
Form 8586, Low-Income Housing Credit	4,851	4,534
Form 8606, Nondeductible IRAs	2,582,368	2,351,901
Form 8615, Tax for Certain Children Who Have Unearned Income	415,725	380,786
Form 8801, Credit for Prior Year Minimum Tax --Individuals, Estates, and Trusts	1,243,054	1,158,221
Form 8814, Parents' Election To Report Child's Interest and Dividends	120,344	106,844
Form 8824, Like-Kind Exchanges	57,502	44,013
Form 8829, Expenses for Business Use of Your Home	3,130,382	2,819,260
Form 8839, Qualified Adoption Expenses	109,253	104,952
"Form 8846, Credit for Employer Social Security and Medicare Taxes Paid on Certain Employee Tips"	29,603	27,199
Form 8853, Archer MSAs and Long-Term Care Insurance Contracts	170,105	153,419
Form 8863, Education Credits (American Opportunity & Lifetime Learning Credits)	10,092,884	9,421,968
Form 8880, Credit for Qualified Retirement Savings Contributions	9,357,008	8,770,858
Form 8889, Health Savings Accounts (HSAs)	13,105,231	12,285,902
Form 8903, Domestic Production Activities Deduction	191,117	182,855
Form 8910, Alternative Motor Vehicle Credit	11,545	10,073
Form 8936, Qualified Plug-in Electric Drive Motor Vehicle Credit	234,455	213,094
Form 8959, Additional Medicare Tax	5,143,466	4,794,802
Form 8960, Net Investment Income Tax- Individuals, Estates, and Trusts	5,906,943	5,440,362
Form 8962, Premium Tax Credit	6,269,681	5,589,470
Form 8965, Health Coverage Exemptions	8,891,989	7,678,218
Form 8990, Limitation on Business Interest Expense Under Section 163(J)	59,903	57,693
"Form 8992, U.S. Shareholder Calculation of Global Intangible Low-Taxed Income (GILTI)"	19,612	17,513

Limitations and Guidelines for the 2018 Line Item Estimates

Since SOI obtained the line counts used in this package from the Tax Year 2018 Individual SOI Complete Report File, they are subject to the same data limitations as the data included in the Complete Report File. These limitations are derived from the fact that these data are statistically sampled, meaning that the line counts are estimates based on samples, and should not be mistaken for actual counts of the entire filing 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. SOI removed all line items with a sample count of fewer than 10.

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 126,556,452 and 127,103,644.) These confidence intervals correspond to the estimates for all individual income tax returns filed for Tax Year 2018.

95-Percent Confidence Intervals for Number of Returns for Selected Items on All Forms 1040

Item	Line number on 1040	95% confidence interval
Salaries and wages	1	126,830,048 (126,556,452 , 127,103,644)
Taxable interest	2b	46,558,530 (46,259,276 , 46,857,785)
Tax-exempt interest	2a	6,286,465 (6,170,002 , 6,402,928)
Ordinary dividends	3b	28,702,055 (28,461,697 , 28,942,412)
Qualified dividends	3a	26,626,098 (26,394,710 , 26,857,486)
Gross IRAs, pensions and annuities	4a	37,166,371 (36,865,721 , 37,467,022)
Taxable IRAs, pensions and annuities	4b	34,701,850 (34,406,570 , 34,997,131)
Total social security benefits	5b	29,629,805 (29,343,831 , 29,915,779)
Taxable social security benefits	5a	21,792,987 (21,549,887 , 22,036,087)
Total income	6	153,261,401 (153,196,285 , 153,326,516)
Adjusted gross income (amount in thousands)	7	11,643,439,106 (11,624,632,985 , 11,662,245,226)
Basic standard deduction	8	134,270,136 (134,053,607 , 134,486,665)
Additional standard deduction	8	22,811,275 (22,550,727 , 23,071,823)
Total itemized deductions	8	17,532,592 (17,328,477 , 17,736,707)
Qualified business income deduction	9	
Taxable income	10	120,916,002 (120,634,407 , 121,197,598)
Income tax before credits	11	120,367,473 (120,083,843 , 120,651,103)
Total credits	12	59,066,955 (58,720,858 , 59,413,053)
Income tax after credits	13	100,404,160 (100,094,576 , 100,713,745)
Total tax liability	15	105,480,887 (105,172,045 , 105,789,730)
Tax due at time of filing	22	32,020,214 (31,744,371 , 32,296,056)
Overpayment	19	116,689,071 (116,389,796 , 116,988,346)

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

Form 4972
Form 5884-A

Description of the Sample for the Line Item Estimates

This section describes the domain of the study, the sample design and selection, data capture and cleaning, the method of estimation, the sampling variability of the estimates.

Domain of Study

The statistics in this report are estimates from a probability sample of unaudited Individual Income Tax Returns (Form 1040 (including electronic returns)) filed by U.S. citizens and residents during Calendar Year 2019.

All returns processed during 2019 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 had no income information, frivolous income information, or fraudulent income information, when recognized, were excluded in calculating estimates.

The estimates in this report are intended to represent all returns filed for Tax Year 2018. While most of the returns processed during Calendar Year 2019 were filed for Tax Year 2018, the remaining returns were mostly for prior years, and a few for noncalendar years ending during 2017 and 2018.

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 an independent sample is randomly selected from each stratum. Strata are defined by the following characteristics:

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 Price Index for the Gross Domestic Product to represent a base year of 2016. (See footnote [1] for details.)

Tax data processed to the IRS Individual Master File at the Enterprise Computing Center at Martinsburg during Calendar Year 2019 were used to assign each taxpayer's record to the appropriate stratum and to determine whether 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 (SSN), or if their five ending 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 were loaded into 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.

After the completion of the 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 considering the 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 2018, about 0.10 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 sampled returns for that stratum. The weights were adjusted to correct for misclassified returns and were then applied to the sample data to produce all the estimates in this report.

Sampling Variability

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 standard error (SE) of an estimate is a measure of the variation among the estimates from the possible samples and, thus, is a measure of the precision with which an estimate from a particular sample approximates the average of the estimates calculated from all possible samples.

Line Item Estimates, by Individual Income Tax Form and Schedule for Tax Year 2018

The total estimated line counts for each individual tax form and schedule follow. The number of returns for the lines appears on the pages on the left, while the corresponding amount (in thousands of dollars) for the lines appears on the colored pages on the right.

2018 Line Item Estimates—All figures are estimates based on samples.
Number of returns filed for selected lines

Total of all returns filed = 153,774,296 **Electronically Filed Returns =** 137,645,234

Form **1040** Department of the Treasury—Internal Revenue Service (99) **U.S. Individual Income Tax Return** | 2018 | OMB No. 1545-0074 | IRS Use Only—Do not write or stape in this space.

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

Your first name and initial	Last name	Your social security number
73,824,221 54,784,251	3,292,834 21,786,803 86,188	

Your standard deduction: ☐ Someone can claim you as a dependent ☐ You were born before January 2, 1954 ☐ You are blind 269,239

If joint return, spouse's first name and initial	Last name	Spouse's social security number
	26,686,849	

Spouse standard deduction: ☐ Someone can claim your spouse as a dependent ☐ Spouse was born before January 2, 1954
☐ Spouse is blind 75,785 ☐ Spouse itemizes on a separate return or you were dual-status alien 11,260,158

☐ Full-year health care coverage or exempt (see inst.)

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

Y = * 2,927,885 Y = ** 4,808,686

City, town or post office, state, and ZIP code. If you have a foreign address, attach Schedule 6.

If more than four dependents, see inst. and ✓ here ► ☐

Dependents (see instructions): (1) First name Last name	(2) Social security number	(3) Relationship to you	(4) ✓ if qualifies for (see inst.): Child tax credit	Credit for other dependents
			34,333,274	☐
			21,780,374	☐
			7,854,484	☐
			2,093,088	☐

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

Paid Preparer Use Only

Preparer's name	Preparer's signature	PTIN	Firm's EIN	Check if: ☐ 3rd Party Designee ☐ Self-employed
Firm's name ►		Phone no.		
Firm's address ►				55,179,378

For Disclosure, Privacy Act, and Paperwork Reduction Act Notice, see separate instructions. Cat. No. 11320B Form **1040** (2018)

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

2018 Line Item Estimates—All figures are estimates based on samples.
Amounts of selected lines filed (in thousands of dollars)

Total of all returns filed = 153,774,296 Electronically Filed Returns = 137,645,234

Form **1040** Department of the Treasury—Internal Revenue Service (99) **U.S. Individual Income Tax Return** | 2018 | OMB No. 1545-0074 | IRS Use Only—Do not write or staple in this space.

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

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

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

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

Spouse standard deduction: ☐ Someone can claim your spouse as a dependent ☐ Spouse was born before January 2, 1954
☐ Spouse is blind ☐ Spouse itemizes on a separate return or you were dual-status alien

☐ Full-year health care coverage or exempt (see inst.)

Home address (number and street). If you have a P.O. box, see instructions.	Apt. no.	**Presidential Election Campaign** (see inst.) ☐ **You** ☐ **Spouse**
City, town or post office, state, and ZIP code. If you have a foreign address, attach Schedule 6.		If more than four dependents, see inst. and ✓ here ▶ ☐

Dependents (see instructions): **(1)** First name Last name	**(2)** Social security number	**(3)** Relationship to you	**(4)** ✓ if qualifies for (see inst.): Child tax credit	Credit for other dependents
			☐	☐
			☐	☐
			☐	☐
			☐	☐

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

Paid Preparer Use Only

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

For Disclosure, Privacy Act, and Paperwork Reduction Act Notice, see separate instructions. Cat. No. 11320B Form **1040** (2018)

2018 Line Item Estimates—All figures are estimates based on samples.
Number of returns filed for selected lines

Attach Form(s) W-2. Also attach Form(s) W-2G and 1099-R if tax was withheld.	1	Wages, salaries, tips, etc. Attach Form(s) W-2					1	126,830,048
	2a	Tax-exempt interest	2a	6,286,465	b	Taxable interest	2b	46,558,530
	3a	Qualified dividends	3a	26,626,098	b	Ordinary dividends	3b	28,702,055
	4a	IRAs, pensions, and annuities	4a	37,166,371	b	Taxable amount	4b	34,701,850
	5a	Social security benefits	5a	29,629,805	b	Taxable amount	5b	21,792,987
	6	Total income. Add lines 1 through 5. Add any amount from Schedule 1, line 22 67,790,686					6	153,261,401
	7	Adjusted gross income. If you have no adjustments to income, enter the amount from line 6; otherwise, subtract Schedule 1, line 36, from line 6					7	153,274,209
Standard Deduction for— • Single or married filing separately, $12,000 • Married filing jointly or Qualifying widow(er), $24,000 • Head of household, $18,000 • If you checked any box under Standard deduction, see instructions.	8	**Standard deduction or itemized deductions** (from Schedule A)					8	134,271,137
	9	Qualified business income deduction (see instructions)					9	18,664,592
	10	Taxable income. Subtract lines 8 and 9 from line 7. If zero or less, enter -0-					10	120,916,002
	11	**a** Tax (see inst.) _____ (check if any from: **1** ☐ Form(s) 8814 **2** ☐ Form 4972 **3** ☐ _____)						
		b Add any amount from Schedule 2 and check here ▶ ☐					11	120,367,473
	12	**a** Child tax credit/credit for other dependents 39,377,143 **b Add** any amount from Schedule 3 and check here ▶ ☐					12	57,348,837
	13	Subtract line 12 from line 11. If zero or less, enter -0-					13	103,069,714
	14	Other taxes. Attach Schedule 4					14	31,793,029
	15	Total tax. Add lines 13 and 14					15	113,274,966
	16	Federal income tax withheld from Forms W-2 and 1099					16	135,779,354
	17	Refundable credits: **a** EIC (see inst.) 26,492,486 **b** Sch. 8812 20,450,468 **c** Form 8863 7,382,500						
		Add any amount from Schedule 5 14,103,532					17	47,311,594
	18	Add lines 16 and 17. These are your total payments					18	145,026,459
Refund	19	If line 18 is more than line 15, subtract line 15 from line 18. This is the amount you **overpaid**					19	
	20a	Amount of line 19 you want **refunded to you.** If Form 8888 is attached, check here ▶ ☐					20a	113,510,190
Direct deposit? See instructions.	▶ b	Routing number		▶ **c** Type: ☐ Checking ☐ Savings				
	▶ d	Account number						
	21	Amount of line 19 you want **applied to your 2019 estimated tax** ▶	21	4,204,745				
Amount You Owe	22	**Amount you owe.** Subtract line 18 from line 15. For details on how to pay, see instructions ▶					22	148,709,285
	23	Estimated tax penalty (see instructions) ▶	23	8,961,285				

2018 Line Item Estimates—All figures are estimates based on samples.
Amounts of selected lines filed (in thousands of dollars)

Attach Form(s) W-2. Also attach Form(s) W-2G and 1099-R if tax was withheld.	1	Wages, salaries, tips, etc. Attach Form(s) W-2					1	7,907,550,652
	2a	Tax-exempt interest	2a	60,224,030	b	Taxable interest	2b	128,582,739
	3a	Qualified dividends	3a	243,746,121	b	Ordinary dividends	3b	321,070,381
	4a	IRAs, pensions, and annuities	4a	1,625,642,430	b	Taxable amount	4b	1,087,228,437
	5a	Social security benefits	5a	680,495,999	b	Taxable amount	5b	337,046,241
	6	Total income. Add lines 1 through 5. Add any amount from Schedule 1, line 22 1,945,990,532					6	11,785,277,945
	7	Adjusted gross income. If you have no adjustments to income, enter the amount from line 6; otherwise, subtract Schedule 1, line 36, from line 6					7	11,643,439,106
Standard Deduction for— • Single or married filing separately, $12,000 • Married filing jointly or Qualifying widow(er), $24,000 • Head of household, $18,000 • If you checked any box under Standard deduction, see instructions.	8	**Standard deduction or itemized deductions** (from Schedule A)					8	2,253,032,601
	9	Qualified business income deduction (see instructions)					9	149,950,908
	10	Taxable income. Subtract lines 8 and 9 from line 7. If zero or less, enter -0-					10	8,941,445,098
	11	**a** Tax (see inst.) _____ (check if any from: **1** ☐ Form(s) 8814 **2** ☐ Form 4972 **3** ☐ _____)						
		b Add any amount from Schedule 2 and check here ▶ ☐					11	1,651,822,411
	12	**a** Child tax credit/credit for other dependents 81,495,898 **b Add** any amount from Schedule 3 and check here ▶ ☐					12	133,837,039
	13	Subtract line 12 from line 11. If zero or less, enter -0-					13	1,517,985,372
	14	Other taxes. Attach Schedule 4					14	111,072,390
	15	Total tax. Add lines 13 and 14					15	1,634,280,926
	16	Federal income tax withheld from Forms W-2 and 1099					16	1,216,721,923
	17	Refundable credits: **a** EIC (see inst.) 64,923,556 **b** Sch. 8812 36,235,241 **c** Form 8863 6,393,866						
		Add any amount from Schedule 5 535,708,406					17	641,656,633
	18	Add lines 16 and 17. These are your total payments					18	1,882,737,804
Refund	19	If line 18 is more than line 15, subtract line 15 from line 18. This is the amount you **overpaid**					19	
	20a	Amount of line 19 you want **refunded to you.** If Form 8888 is attached, check here ▶ ☐					20a	331,948,424
Direct deposit? See instructions.	▶ b	Routing number		▶ c Type: ☐ Checking ☐ Savings				
	▶ d	Account number						
	21	Amount of line 19 you want **applied to your 2019 estimated tax** ▶	21	94,654,311				
Amount You Owe	22	**Amount you owe.** Subtract line 18 from line 15. For details on how to pay, see instructions ▶					22	-246,200,644
	23	Estimated tax penalty (see instructions) ▶	23	2,256,234				

2018 Line Item Estimates—All figures are estimates based on samples.
Number of returns filed for selected lines

Electronically Filed Returns = 137,645,234

Form **1040** Department of the Treasury—Internal Revenue Service (99) **U.S. Individual Income Tax Return** | 2018 | OMB No. 1545-0074 | IRS Use Only—Do not write or staple in this space.

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

Your first name and initial	Last name	Your social security number
65,410,155 49,249,007	2,726,199 20,188,810 71,063	

Your standard deduction: ☐ Someone can claim you as a dependent ☐ You were born before January 2, 1954 ☐ You are blind 226,463

If joint return, spouse's first name and initial	Last name	Spouse's social security number
	22,804,024	

Spouse standard deduction: ☐ Someone can claim your spouse as a dependent ☐ Spouse was born before January 2, 1954
☐ Spouse is blind 65,202 ☐ Spouse itemizes on a separate return or you were dual-status alien 9,658,749

☐ Full-year health care coverage or exempt (see inst.)

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

Y = * 2,502,660 Y = ** 4,081,047

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

Dependents (see instructions): (1) First name / Last name	(2) Social security number	(3) Relationship to you	(4) ✓ if qualifies for (see inst.): Child tax credit	Credit for other dependents
			32,047,902	☐
			20,412,631	☐
			7,376,971	☐
			1,940,978	☐

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

Paid Preparer Use Only

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

Electronically Filed Only

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

2018 Line Item Estimates—All figures are estimates based on samples.
Amounts of selected lines filed (in thousands of dollars)

Electronically Filed Returns = 137,645,234

Form **1040** Department of the Treasury—Internal Revenue Service (99)
U.S. Individual Income Tax Return 2018 OMB No. 1545-0074 IRS Use Only—Do not write or staple in this space.

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

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

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

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

Spouse standard deduction: ☐ Someone can claim your spouse as a dependent ☐ Spouse was born before January 2, 1954
☐ Spouse is blind ☐ Spouse itemizes on a separate return or you were dual-status alien

☐ Full-year health care coverage or exempt (see inst.)

Home address (number and street). If you have a P.O. box, see instructions.	Apt. no.	**Presidential Election Campaign** (see inst.) ☐ **You** ☐ **Spouse**
City, town or post office, state, and ZIP code. If you have a foreign address, attach Schedule 6.		If more than four dependents, see inst. and ✓ here ▶ ☐

Dependents (see instructions): **(1)** First name Last name	**(2)** Social security number	**(3)** Relationship to you	**(4)** ✓ if qualifies for (see inst.): Child tax credit	Credit for other dependents
			☐	☐
			☐	☐
			☐	☐
			☐	☐

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

Paid Preparer Use Only

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

Electronically Filed Only

2018 Line Item Estimates—All figures are estimates based on samples.
Number of returns filed for selected lines

Attach Form(s) W-2. Also attach Form(s) W-2G and 1099-R if tax was withheld.

1	Wages, salaries, tips, etc. Attach Form(s) W-2				1	115,138,625	
2a	Tax-exempt interest	2a	5,664,683	b Taxable interest	2b	41,529,010	
3a	Qualified dividends	3a	24,062,267	b Ordinary dividends	3b	25,660,459	
4a	IRAs, pensions, and annuities	4a	32,540,762	b Taxable amount	4b	30,290,720	
5a	Social security benefits	5a	25,455,152	b Taxable amount	5b	18,927,399	
6	Total income. Add lines 1 through 5. Add any amount from Schedule 1, line 22 61,749,323				6	137,481,743	
7	Adjusted gross income. If you have no adjustments to income, enter the amount from line 6; otherwise, subtract Schedule 1, line 36, from line 6				7	137,491,165	
8	**Standard deduction or itemized deductions** (from Schedule A)				8	120,855,284	
9	Qualified business income deduction (see instructions)				9	17,377,889	
10	Taxable income. Subtract lines 8 and 9 from line 7. If zero or less, enter -0-				10	109,265,862	
11	**a** Tax (see inst.) _____ (check if any from: **1** ☐ Form(s) 8814 **2** ☐ Form 4972 **3** ☐ _____)						
	b Add any amount from Schedule 2 and check here ▶ ☐				11	108,781,911	
12	**a** Child tax credit/credit for other dependents 36,750,880 **b Add** any amount from Schedule 3 and check here ▶ ☐				12	53,307,033	
13	Subtract line 12 from line 11. If zero or less, enter -0-				13	92,546,809	
14	Other taxes. Attach Schedule 4				14	29,125,273	
15	Total tax. Add lines 13 and 14				15	101,443,098	
16	Federal income tax withheld from Forms W-2 and 1099				16	135,779,354	
17	Refundable credits: **a** EIC (see inst.) 24,651,549 **b** Sch. 8812 19,237,646 **c** Form 8863 6,872,819						
	Add any amount from Schedule 5 12,728,944				17	43,977,383	
18	Add lines 16 and 17. These are your total payments				18	131,003,752	
19	If line 18 is more than line 15, subtract line 15 from line 18. This is the amount you **overpaid**				19		
20a	Amount of line 19 you want **refunded to you.** If Form 8888 is attached, check here ▶ ☐				20a	103,847,199	
▶ b	Routing number		▶ c Type: ☐ Checking ☐ Savings				
▶ d	Account number						
21	Amount of line 19 you want **applied to your 2019 estimated tax** ▶	21	3,761,761				
22	**Amount you owe.** Subtract line 18 from line 15. For details on how to pay, see instructions ▶				22	133,785,790	
23	Estimated tax penalty (see instructions) ▶	23	7,741,954				

Standard Deduction for—
- Single or married filing separately, $12,000
- Married filing jointly or Qualifying widow(er), $24,000
- Head of household, $18,000
- If you checked any box under Standard deduction, see instructions.

Refund

Direct deposit? See instructions.

Amount You Owe

Electronically Filed Only

2018 Line Item Estimates—All figures are estimates based on samples.
Amounts of selected lines filed (in thousands of dollars)

Attach Form(s) W-2. Also attach Form(s) W-2G and 1099-R if tax was withheld.	1	Wages, salaries, tips, etc. Attach Form(s) W-2					1	7,246,315,508
	2a	Tax-exempt interest	2a	54,003,701	b	Taxable interest	2b	108,344,575
	3a	Qualified dividends	3a	212,050,836	b	Ordinary dividends	3b	279,050,775
	4a	IRAs, pensions, and annuities	4a	1,437,967,191	b	Taxable amount	4b	944,742,271
	5a	Social security benefits	5a	587,559,652	b	Taxable amount	5b	293,207,001
	6	Total income. Add lines 1 through 5. Add any amount from Schedule 1, line 22 1,798,611,848					6	10,696,342,118
	7	Adjusted gross income. If you have no adjustments to income, enter the amount from line 6; otherwise, subtract Schedule 1, line 36, from line 6					7	10,568,183,939
Standard Deduction for— • Single or married filing separately, $12,000 • Married filing jointly or Qualifying widow(er), $24,000 • Head of household, $18,000 • If you checked any box under Standard deduction, see instructions.	8	**Standard deduction or itemized deductions** (from Schedule A)					8	2,045,478,262
	9	Qualified business income deduction (see instructions)					9	139,705,872
	10	Taxable income. Subtract lines 8 and 9 from line 7. If zero or less, enter -0-					10	8,128,252,231
	11	**a** Tax (see inst.) _____ (check if any from: **1** ☐ Form(s) 8814 **2** ☐ Form 4972 **3** ☐ _____)						
		b Add any amount from Schedule 2 and check here ▶ ☐					11	1,500,463,779
	12	**a** Child tax credit/credit for other dependents _____ **b Add** any amount from Schedule 3 and check here ▶ ☐					12	120,243,505
	13	Subtract line 12 from line 11. If zero or less, enter -0-					13	1,380,220,274
	14	Other taxes. Attach Schedule 4					14	101,015,223
	15	Total tax. Add lines 13 and 14					15	1,483,139,404
	16	Federal income tax withheld from Forms W-2 and 1099					16	1,116,347,458
	17	Refundable credits: **a** EIC (see inst.) _____ **b** Sch. 8812 _____ **c** Form 8863 _____						
		Add any amount from Schedule 5 _____					17	590,696,892
	18	Add lines 16 and 17. These are your total payments					18	1,719,528,897
Refund	19	If line 18 is more than line 15, subtract line 15 from line 18. This is the amount you **overpaid**					19	
	20a	Amount of line 19 you want **refunded to you.** If Form 8888 is attached, check here ▶ ☐					20a	309,062,195
Direct deposit? See instructions.	▶ b	Routing number		▶ c Type: ☐ Checking ☐ Savings				
	▶ d	Account number						
	21	Amount of line 19 you want **applied to your 2019 estimated tax** ▶	21	84,116,481				
Amount You Owe	22	**Amount you owe.** Subtract line 18 from line 15. For details on how to pay, see instructions ▶					22	-234,412,969
	23	Estimated tax penalty (see instructions) ▶	23	1,976,524				

Electronically Filed Only

2018 Line Item Estimates—All figures are estimates based on samples.
Number of returns filed for selected lines

SCHEDULE 1
(Form 1040)

Department of the Treasury
Internal Revenue Service

Additional Income and Adjustments to Income

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

OMB No. 1545-0074

2018

Attachment Sequence No. **01**

Name(s) shown on Form 1040

Total Forms Filed = 77,379,334

Your social security number

Additional Income

1–9b	Reserved	1–9b		
10	Taxable refunds, credits, or offsets of state and local income taxes	10	18,642,580	
11	Alimony received	11	416,409	
12	Business income or (loss). Attach Schedule C or C-EZ	12	26,556,132	
13	Capital gain or (loss). Attach Schedule D if required. If not required, check here ► ☐	13	21,240,543	
14	Other gains or (losses). Attach Form 4797 4,185,790	14	2,143,372	
15a	Reserved	15b		
16a	Reserved	16b		
17	Rental real estate, royalties, partnerships, S corporations, trusts, etc. Attach Schedule E	17	17,212,702	
18	Farm income or (loss). Attach Schedule F	18	1,767,566	
19	Unemployment compensation	19	4,517,744	
20a	Reserved	20b		
21	Other income. List type and amount ►	21	6,322,140	
22	Combine the amounts in the far right column. If you don't have any adjustments to income, enter here and include on Form 1040, line 6. Otherwise, go to line 23	22	67,790,686	

Adjustments to Income

23	Educator expenses	23	3,476,090	
24	Certain business expenses of reservists, performing artists, and fee-basis government officials. Attach Form 2106	24	303,402	
25	Health savings account deduction. Attach Form 8889	25	1,953,488	
26	Moving expenses for members of the Armed Forces. Attach Form 3903	26	104,471	
27	Deductible part of self-employment tax. Attach Schedule SE	27	20,148,343	
28	Self-employed SEP, SIMPLE, and qualified plans	28	984,817	
29	Self-employed health insurance deduction	29	3,925,909	
30	Penalty on early withdrawal of savings	30	496,463	
31a	Alimony paid **b** Recipient's SSN ► S023	31a	578,087	
32	IRA deduction	32	2,469,291	
33	Student loan interest deduction	33	12,425,040	
34	Reserved	34		
35	Reserved	35		
36	Add lines 23 through 35	36	37,761,829	

21. Net oper. loss= 1,171,273
21. Stock options= 1,871
21. Cancel. of debt= 547,798
21. For. earn. inc. ex= 455,127
21. Gambling inc.= 1,993,632
21. Taxable HSA = 293,160
21. Sec 965 = 33,692
21. 461 Loss Limit = 24,809
21. 8992 Low tx = 19,755

36. Dom. Prod. Ded = 182,910
36. Archer MSA Ded.= 6,256
36. Housing ded.= 3,455
36. Other adj.= 154,399

SCHEDULE 1
(Form 1040)

Department of the Treasury
Internal Revenue Service

Additional Income and Adjustments to Income

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

OMB No. 1545-0074

2018

Attachment Sequence No. **01**

Name(s) shown on Form 1040

Total Forms Filed = 77,379

Your social security number

Additional Income	1–9b	Reserved			1–9b	
	10	Taxable refunds, credits, or offsets of state and local income taxes			10	35,230,639
	11	Alimony received			11	11,271,656
	12	Business income or (loss). Attach Schedule C or C-EZ			12	348,745,841
	13	Capital gain or (loss). Attach Schedule D if required. If not required, check here ► ☐			13	911,823,408
	14	Other gains or (losses). Attach Form 4797 15,034,569			14	19,738,602
	15a	Reserved			15b	
	16a	Reserved			16b	
	17	Rental real estate, royalties, partnerships, S corporations, trusts, etc. Attach Schedule E			17	778,647,324
	18	Farm income or (loss). Attach Schedule F			18	-23,395,195
	19	Unemployment compensation			19	21,998,211
	20a	Reserved			20b	
	21	Other income. List type and amount ►			21	44,746,257
	22	Combine the amounts in the far right column. If you don't have any adjustments to income, enter here and include on Form 1040, line 6. Otherwise, go to line 23			22	1,945,990,532
Adjustments to Income	23	Educator expenses	23	901,446		
	24	Certain business expenses of reservists, performing artists, and fee-basis government officials. Attach Form 2106	24	2,094,747		
	25	Health savings account deduction. Attach Form 8889	25	5,589,632		
	26	Moving expenses for members of the Armed Forces. Attach Form 3903	26	321,940		
	27	Deductible part of self-employment tax. Attach Schedule SE	27	32,663,231		
	28	Self-employed SEP, SIMPLE, and qualified plans	28	25,495,517		
	29	Self-employed health insurance deduction	29	31,610,944		
	30	Penalty on early withdrawal of savings	30	266,021		
	31a	Alimony paid **b** Recipient's SSN ► S023	31a	13,582,240		
	32	IRA deduction	32	12,503,200		
	33	Student loan interest deduction	33	13,434,708		
	34	Reserved	34			
	35	Reserved	35			
	36	Add lines 23 through 35			36	141,838,840

21. Net oper. los 209,243,963
21. Stock optior 106,259
21. Cancel. of d 4,766,232
21. For. earn. inc 29,715,021
21. Gambling in 32,919,323
21. Taxable HSA 406,148
21. Sec 965 = 6,505,596
21. 461 Loss Lin 32,554,968
21. 8992 Low tx 1,764,899

36. Dom. Prod. 1,720,704
36. Archer MSA 7,336
36. Housing de 69,527
36. Other adj.= 1,521,187

2018 Line Item Estimates—All figures are estimates based on samples.
Number of returns filed for selected lines

SCHEDULE 2
(Form 1040)

Department of the Treasury
Internal Revenue Service

Tax

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

OMB No. 1545-0074

2018

Attachment Sequence No. **02**

Name(s) shown on Form 1040

Total Forms Filed = 3,273,361

Your social security number

Tax	**38–44**	Reserved	**38–44**		
	45	Alternative minimum tax. Attach Form 6251	**45**	244,007	
	46	Excess advance premium tax credit repayment. Attach Form 8962	**46**	3,206,967	
	47	Add the amounts in the far right column. Enter here and include on Form 1040, line 11	**47**	3,273,361	

2018 Line Item Estimates—All figures are estimates based on samples.
Amounts of selected lines filed (in thousands of dollars)

SCHEDULE 2
(Form 1040)

Department of the Treasury
Internal Revenue Service

Tax

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

OMB No. 1545-0074

2018

Attachment Sequence No. **02**

Name(s) shown on Form 1040

Total Forms Filed = 3,273,361

Your social security number

Tax	**38–44**	Reserved	**38–44**		
	45	Alternative minimum tax. Attach Form 6251	**45**	4,022,755	
	46	Excess advance premium tax credit repayment. Attach Form 8962	**46**	4,433,822	
	47	Add the amounts in the far right column. Enter here and include on Form 1040, line 11	**47**	7,357,428	

For Paperwork Reduction Act Notice, see your tax return instructions. Cat. No. 71478U **Schedule 2 (Form 1040) 2018**

2018 Line Item Estimates—All figures are estimates based on samples.
Number of returns filed for selected lines

SCHEDULE 3
(Form 1040)

Department of the Treasury
Internal Revenue Service

Nonrefundable Credits

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

OMB No. 1545-0074

2018

Attachment Sequence No. **03**

Name(s) shown on Form 1040

Total Forms Filed = 32,045,300

Your social security number

Nonrefundable Credits	**48**	Foreign tax credit. Attach Form 1116 if required	**48**	**9,006,393**	
	49	Credit for child and dependent care expenses. Attach Form 2441	**49**	**6,460,823**	
	50	Education credits from Form 8863, line 19 . **F8910**	**50**	**8,700,169**	
	51	Retirement savings contributions credit. Attach Form 8880	**51**	**9,259,299**	
	52	Reserved	**52**		
	53	Residential energy credit. Attach Form 5695	**53**	**755,767**	
	54	Other credits from Form **a** ☐ 3800 **b** ☐ 8801 **c** ☐ **54a 477,291 54b 981,638**	**54**		
	55	Add the amounts in the far right column. Enter here and include on Form 1040, line 12	**55**	**32,045,300**	

For Paperwork Reduction Act Notice, see your tax return instructions. Cat. No. 71480G **Schedule 3 (Form 1040) 2018**

54c	**F8910**	**11,153**
54c	**Sch R**	**56,046**
54c	**F8834**	**47**
54c	**F8911**	**157**
54c	**F8936**	**228,909**
54c	**F8396**	**94,664**
54c	**F8839**	**76,127**
54c	**Other Cı**	**4,223**

SCHEDULE 3
(Form 1040)

Department of the Treasury
Internal Revenue Service

Nonrefundable Credits

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

OMB No. 1545-0074

2018

Attachment Sequence No. **03**

Name(s) shown on Form 1040

Total Forms Filed = 32,045,300

Your social security number

Nonrefundable Credits	**48**	Foreign tax credit. Attach Form 1116 if required	**48**	**24,925,384**	
	49	Credit for child and dependent care expenses. Attach Form 2441	**49**	**3,789,213**	
	50	Education credits from Form 8863, line 19	**50**	**8,930,906**	
	51	Retirement savings contributions credit. Attach Form 8880	**51**	**1,735,419**	
	52	Reserved	**52**		
	53	Residential energy credit. Attach Form 5695	**53**	**2,511,826**	
	54	Other credits from Form **a** ☐ 3800 **b** ☐ 8801 **c** ☐ **54a 5,356,507 54b 2,921,822**	**54**		
	55	Add the amounts in the far right column. Enter here and include on Form 1040, line 12	**55**	**47,639,244**	

For Paperwork Reduction Act Notice, see your tax return instructions. Cat. No. 71480G **Schedule 3 (Form 1040) 2018**

54c	**F8910**	**54,393**
54c	**Sch R**	**4,805**
54c	**F8834**	**345**
54c	**F8911**	**25**
54c	**F8936**	**1,540,909**
54c	**F8396**	**139,820**
54c	**F8839**	**386,390**
54c	**Other Cı**	**43,378**

2018 Line Item Estimates—All figures are estimates based on samples.
Number of returns filed for selected lines

SCHEDULE 4
(Form 1040)

Department of the Treasury
Internal Revenue Service

Other Taxes

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

OMB No. 1545-0074

2018

Attachment Sequence No. **04**

Name(s) shown on Form 1040

Total Forms Filed = 31,796,944

Your social security number

Other Taxes

57	Self-employment tax. Attach Schedule SE	57	20,148,343	
58	Unreported social security and Medicare tax from: Form **a** ☐ 4137 **b** ☐ 8919	58	58a 122,097	58b 59,824
59	Additional tax on IRAs, other qualified retirement plans, and other tax-favored accounts. Attach Form 5329 if required	59	5,080,752	
60a	Household employment taxes. Attach Schedule H	60a	190,242	
b	Repayment of first-time homebuyer credit from Form 5405. Attach Form 5405 if required	60b	567,892	
61	Health care: individual responsibility (see instructions)	61	3,716,577	
62	Taxes from: **a** ☐ Form 8959 **b** ☐ Form 8960 **62a** 4,354,591 **62b** 5,025,623 **c** ☐ Instructions; enter code(s) **62c Recapture** 4,132 **62c COBRA** 300	62	62c Other Taxes 959,339 62c Form 4970 *	
63	Section 965 net tax liability installment from Form 965-A — 63: 24,636			
64	Add the amounts in the far right column. These are your **total other taxes.** Enter here and on Form 1040, line 14	64	31,793,029	

SCHEDULE 4
(Form 1040)

Department of the Treasury
Internal Revenue Service

Other Taxes

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

OMB No. 1545-0074

2018

Attachment Sequence No. **04**

Name(s) shown on Form 1040

Total Forms Filed = 31,797

Your social security number

Other Taxes

57	Self-employment tax. Attach Schedule SE	57	65,306,977	
58	Unreported social security and Medicare tax from: Form **a** ☐ 4137 **b** ☐ 8919	58	58a 18,099	58b 44,118
59	Additional tax on IRAs, other qualified retirement plans, and other tax-favored accounts. Attach Form 5329 if required	59	5,916,650	
60a	Household employment taxes. Attach Schedule H	60a	1,232,349	
b	Repayment of first-time homebuyer credit from Form 5405. Attach Form 5405 if required	60b	304,501	
61	Health care: individual responsibility (see instructions)	61	3,122,683	
62	Taxes from: **a** ☐ Form 8959 **b** ☐ Form 8960 **c** ☐ Instructions; enter code(s) 62a 9,538,883 62b 30,052,632 62c Recapture 7,852 62c COBRA 10	62	62c Other Taxes 749,468 62c Form 4970 1,332	
63	Section 965 net tax liability installment from Form 965-A 63 706,475			
64	Add the amounts in the far right column. These are your **total other taxes.** Enter here and on Form 1040, line 14	64	111,072,390	

2018 Line Item Estimates—All figures are estimates based on samples.
Number of returns filed for selected lines

SCHEDULE 5
(Form 1040)

Department of the Treasury
Internal Revenue Service

Other Payments and Refundable Credits

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

OMB No. 1545-0074

2018

Attachment Sequence No. **05**

Name(s) shown on Form 1040

Total Forms Filed = 14,103,531

Your social security number

Other Payments and Refundable Credits	**65**	Reserved	**65**		
	66	2018 estimated tax payments and amount applied from 2017 return	**66**	**9,646,140**	
	67a	Reserved	**67a**		
	b	Reserved	**67b**		
	68–69	Reserved	**68–69**		
	70	Net premium tax credit. Attach Form 8962	**70**	**2,272,479**	
	71	Amount paid with request for extension to file (see instructions)	**71**	**2,135,425**	
	72	Excess social security and tier 1 RRTA tax withheld	**72**	**1,596,276**	
	73	Credit for federal tax on fuels. Attach Form 4136	**73**	**296,578**	
	74	Credits from Form: **a** ☐ 2439 **b** ☐ Reserved **c** ☐ 8885 **d** ☐	**74**		
	75	Add the amounts in the far right column. These are your total **other payments and refundable credits.** Enter here and include on Form 1040, line 17	**75**	**14,103,532**	

For Paperwork Reduction Act Notice, see your tax return instructions. Cat. No. 71482C **Schedule 5 (Form 1040) 2018**

74a F2439 **6,734**
74c F8885 **18,970**
74d Sec 965 **3,861**
74d Other payment **18,556**

SCHEDULE 5
(Form 1040)

Department of the Treasury
Internal Revenue Service

Other Payments and Refundable Credits

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

OMB No. 1545-0074

2018

Attachment Sequence No. **05**

Name(s) shown on Form 1040 — **Total Forms Filed = 14,103,531**

Your social security number

Other Payments and Refundable Credits	65	Reserved	65		
	66	2018 estimated tax payments and amount applied from 2017 return	66	403,806,363	
	67a	Reserved	67a		
	b	Reserved	67b		
	68–69	Reserved	68–69		
	70	Net premium tax credit. Attach Form 8962	70	1,844,866	
	71	Amount paid with request for extension to file (see instructions)	71	147,747,981	
	72	Excess social security and tier 1 RRTA tax withheld	72	3,473,419	
	73	Credit for federal tax on fuels. Attach Form 4136	73	122,232	
	74	Credits from Form: **a** ☐ 2439 **b** ☒ Reserved **c** ☐ 8885 **d** ☐	74		
	75	Add the amounts in the far right column. These are your total **other payments and refundable credits.** Enter here and include on Form 1040, line 17	75	535,708,406	

For Paperwork Reduction Act Notice, see your tax return instructions. Cat. No. 71482C **Schedule 5 (Form 1040) 2018**

74a F2439 9,858
74c F8885 31,431
74d Sec 965 1,228,037
74d Other payment 197,082

2018 Line Item Estimates—All figures are estimates based on samples.
Number of returns filed for selected lines

SCHEDULE 6
(Form 1040)

Department of the Treasury
Internal Revenue Service

Foreign Address and Third Party Designee

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

OMB No. 1545-0074

2018

Attachment Sequence No. **05A**

Name(s) shown on Form 1040

Total Forms Filed = 11,081,150

Your social security number

Foreign Address	Foreign country name	Foreign province/county	Foreign postal code

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 ► **55,179,378**

Phone no. ►

Personal identification number (PIN) ►

SCHEDULE 6
(Form 1040)

Department of the Treasury
Internal Revenue Service

Foreign Address and Third Party Designee

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

OMB No. 1545-0074

2018

Attachment Sequence No. **05A**

Name(s) shown on Form 1040

Total Forms Filed = 11,081,150

Your social security number

Foreign Address	Foreign country name	Foreign province/county	Foreign postal code

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 ► **55,179,378**

Phone no. ►

Personal identification number (PIN) ►

2018 Line Item Estimates—All figures are estimates based on samples.
Number of returns filed for selected lines

SCHEDULE A (Form 1040)
Department of the Treasury
Internal Revenue Service (99)

Itemized Deductions

▶ Go to *www.irs.gov/ScheduleA* for instructions and the latest information.
▶ Attach to Form 1040.
Caution: If you are claiming a net qualified disaster loss on Form 4684, see the instructions for line 16.

OMB No. 1545-0074
2018
Attachment Sequence No. **07**

Name(s) shown on Form 1040 | **Your social security number**

Total schedules filed = 17,777,541

Medical and Dental Expenses		**Caution:** Do not include expenses reimbursed or paid by others.			
	1	Medical and dental expenses (see instructions)	1	4,598,812	
	2	Enter amount from Form 1040, line 7	2		
	3	Multiply line 2 by 7.5% (0.075)	3	4,597,811	
	4	Subtract line 3 from line 1. If line 3 is more than line 1, enter -0-			4 4,598,812
Taxes You Paid	5	State and local taxes.			
	a	State and local income taxes or general sales taxes. You may include either income taxes or general sales taxes on line 5a, but not both. If you elect to include general sales taxes instead of income taxes, check this box ▶ ☐	5a	16,950,257	Income Taxes = 12,621,331 General Sales Tax = 4,328,926
	b	State and local real estate taxes (see instructions)	5b	15,390,726	
	c	State and local personal property taxes	5c	7,269,527	
	d	Add lines 5a through 5c	5d	16,295,953	
	e	Enter the smaller of line 5d or $10,000 ($5,000 if married filing separately)	5e	16,295,953	
	6	Other taxes. List type and amount ▶	6	1,070,673	
	7	Add lines 5e and 6			7 17,379,986
Interest You Paid **Caution:** Your mortgage interest deduction may be limited (see instructions).	8	Home mortgage interest and points. If you didn't use all of your home mortgage loan(s) to buy, build, or improve your home, see instructions and check this box ▶ ☐			
	a	Home mortgage interest and points reported to you on Form 1098	8a	13,730,708	
	b	Home mortgage interest not reported to you on Form 1098. If paid to the person from whom you bought the home, see instructions and show that person's name, identifying no., and address ▶	8b	380,431	
	c	Points not reported to you on Form 1098. See instructions for special rules	8c	979,014	
	d	Reserved	8d		
	e	Add lines 8a through 8c	8e	13,122,396	
	9	Investment interest. Attach Form 4952 if required. See instructions	9	962,546	164,561
	10	Add lines 8e and 9			10 14,194,443
Gifts to Charity If you made a gift and got a benefit for it, see instructions.	11	Gifts by cash or check. If you made any gift of $250 or more, see instructions	11	13,659,927	
	12	Other than by cash or check. If any gift of $250 or more, see instructions. You **must** attach Form 8283 if over $500	12	9,206,492	
	13	Carryover from prior year	13	262,716	
	14	Add lines 11 through 13			14 14,844,596
Casualty and Theft Losses	15	Casualty and theft loss(es) from a federally declared disaster (other than net qualified disaster losses). Attach Form 4684 and enter the amount from line 18 of that form. See instructions			15 25,440
Other Itemized Deductions	16	Other—from list in instructions. List type and amount ▶ Gambling Loss Deduction = 489,108 Other than gambl 416,301 Property income, casualty a 30,811			16 927,619
Total Itemized Deductions	17	Add the amounts in the far right column for lines 4 through 16. Also, enter this amount on Form 1040, line 8			17 17,532,592
	18	If you elect to itemize deductions even though they are less than your standard deduction, check here 17,532,592 ▶ ☐			

2018 Line Item Estimates—All figures are estimates based on samples.
Amounts of selected lines filed (in thousands of dollars)

SCHEDULE A (Form 1040)
Department of the Treasury
Internal Revenue Service (99)

Itemized Deductions

▶ Go to *www.irs.gov/ScheduleA* for instructions and the latest information.
▶ Attach to Form 1040.
Caution: If you are claiming a net qualified disaster loss on Form 4684, see the instructions for line 16.

OMB No. 1545-0074
2018
Attachment Sequence No. **07**

Name(s) shown on Form 1040 | **Your social security number**

Total schedules filed = 17,777,541

Medical and Dental Expenses		**Caution:** Do not include expenses reimbursed or paid by others.			
	1	Medical and dental expenses (see instructions)	1	106,976,311	
	2	Enter amount from Form 1040, line 7	2		
	3	Multiply line 2 by 7.5% (0.075)	3	28,478,854	
	4	Subtract line 3 from line 1. If line 3 is more than line 1, enter -0-			4 78,497,457
Taxes You Paid	5	State and local taxes.			
	a	State and local income taxes or general sales taxes. You may include either income taxes or general sales taxes on line 5a, but not both. If you elect to include general sales taxes instead of income taxes, check this box ▶ ☐	5a	210,262,900	Income Taxes = 199,419,293 General Sales Tax = 10,843,607
	b	State and local real estate taxes (see instructions)	5b	104,665,172	
	c	State and local personal property taxes	5c	4.785.332	
	d	Add lines 5a through 5c	5d	304,343,710	
	e	Enter the smaller of line 5d or $10,000 ($5,000 if married filing separately)	5e	128,841,772	
	6	Other taxes. List type and amount ▶	6	1,697,031	
	7	Add lines 5e and 6			7 145,908,497
Interest You Paid **Caution:** Your mortgage interest deduction may be limited (see instructions).	8	Home mortgage interest and points. If you didn't use all of your home mortgage loan(s) to buy, build, or improve your home, see instructions and check this box ▶ ☐			
	a	Home mortgage interest and points reported to you on Form 1098	8a	172,782,347	
	b	Home mortgage interest not reported to you on Form 1098. If paid to the person from whom you bought the home, see instructions and show that person's name, identifying no., and address ▶	8b	2,973,366	
	c	Points not reported to you on Form 1098. See instructions for special rules	8c	940,132	
	d	Reserved	8d		
	e	Add lines 8a through 8c	8e	168,658,540	
	9	Investment interest. Attach Form 4952 if required. See instructions	9	20,684,424	1,072,026
	10	Add lines 8e and 9			10 197,472,356
Gifts to Charity If you made a gift and got a benefit for it, see instructions.	11	Gifts by cash or check. If you made any gift of $250 or more, see instructions	11	132,602,498	
	12	Other than by cash or check. If any gift of $250 or more, see instructions. You **must** attach Form 8283 if over $500	12	83,501,257	
	13	Carryover from prior year	13	40,180,820	
	14	Add lines 11 through 13			14 196,956,414
Casualty and Theft Losses	15	Casualty and theft loss(es) from a federally declared disaster (other than net qualified disaster losses). Attach Form 4684 and enter the amount from line 18 of that form. See instructions			15 1,059,855
Other Itemized Deductions	16	Other—from list in instructions. List type and amount ▶ **Gambling Loss Deduction = 20,131,219 Other than gambling = 5,068,691 Property income, casualty a 1,295,298**			16 26,495,207
Total Itemized Deductions	17	Add the amounts in the far right column for lines 4 through 16. Also, enter this amount on Form 1040, line 8			17 650,991,653
	18	If you elect to itemize deductions even though they are less than your standard deduction, check here 648,881,712 ▶ ☐			

2018 Line Item Estimates—All figures are estimates based on samples.
Number of returns filed for selected lines

SCHEDULE B
(Form 1040)

Department of the Treasury
Internal Revenue Service (99)

Interest and Ordinary Dividends

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

OMB No. 1545-0074

2018

Attachment Sequence No. **08**

Name(s) shown on return

Total schedules filed = 23,230,181

Your social security number

Part I Interest

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

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

			Amount
1	List name of payer. If any interest is from a seller-financed mortgage and the buyer used the property as a personal residence, see the instructions and list this interest first. Also, show that buyer's social security number and address ►	1	
2	Add the amounts on line 1	2	20,625,283
3	Excludable interest on series EE and I U.S. savings bonds issued after 1989. Attach Form 8815	3	9,075
4	Subtract line 3 from line 2. Enter the result here and on Form 1040, line 2b ►	4	

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

Part II Ordinary Dividends

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

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

			Amount
5	List name of payer ►	5	
6	Add the amounts on line 5. Enter the total here and on Form 1040, line 3b ►	6	16,909,171

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

Part III Foreign Accounts and Trusts

(See instructions.)

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

		Yes	No
7a	At any time during 2018, did you have a financial interest in or signature authority over a financial account (such as a bank account, securities account, or brokerage account) located in a foreign country? See instructions		
	If "Yes," are you required to file FinCEN Form 114, Report of Foreign Bank and Financial Accounts (FBAR), to report that financial interest or signature authority? See FinCEN Form 114 and its instructions for filing requirements and exceptions to those requirements		
b	If you are required to file FinCEN Form 114, enter the name of the foreign country where the financial account is located ►		
8	During 2018, did you receive a distribution from, or were you the grantor of, or transferor to, a foreign trust? If "Yes," you may have to file Form 3520. See instructions		

2018 Line Item Estimates—All figures are estimates based on samples.
Amounts of selected lines filed (in thousands of dollars)

SCHEDULE B
(Form 1040)

Department of the Treasury
Internal Revenue Service (99)

Interest and Ordinary Dividends

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

OMB No. 1545-0074

2018

Attachment Sequence No. **08**

Name(s) shown on return

Total schedules filed = **23,230,181**

Your social security number

Part I Interest

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

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

			Amount
1	List name of payer. If any interest is from a seller-financed mortgage and the buyer used the property as a personal residence, see the instructions and list this interest first. Also, show that buyer's social security number and address ▶	1	
2	Add the amounts on line 1	2	123,530,686
3	Excludable interest on series EE and I U.S. savings bonds issued after 1989. Attach Form 8815	3	51,415
4	Subtract line 3 from line 2. Enter the result here and on Form 1040, line 2b ▶	4	

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

Part II Ordinary Dividends

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

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

			Amount
5	List name of payer ▶	5	
6	Add the amounts on line 5. Enter the total here and on Form 1040, line 3b ▶	6	315,980,259

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

Part III Foreign Accounts and Trusts

(See instructions.)

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

		Yes	No
7a	At any time during 2018, did you have a financial interest in or signature authority over a financial account (such as a bank account, securities account, or brokerage account) located in a foreign country? See instructions		
	If "Yes," are you required to file FinCEN Form 114, Report of Foreign Bank and Financial Accounts (FBAR), to report that financial interest or signature authority? See FinCEN Form 114 and its instructions for filing requirements and exceptions to those requirements		
b	If you are required to file FinCEN Form 114, enter the name of the foreign country where the financial account is located ▶		
8	During 2018, did you receive a distribution from, or were you the grantor of, or transferor to, a foreign trust? If "Yes," you may have to file Form 3520. See instructions		

2018 Line Item Estimates—All figures are estimates based on samples.
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)

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

OMB No. 1545-0074
2018
Attachment Sequence No. **09**

Name of proprietor — Total schedules filed = 30,801,037 Includes: 5,352,334 Schedule C-EZs

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 2018? If "No," see instructions for limit on losses . ☐ Yes ☐ No

H If you started or acquired this business during 2018, check here . . . ▶ ☐

I Did you make any payments in 2018 that would require you to file Form(s) 1099? (see instructions) . ☐ Yes ☐ No

J If "Yes," did you or will you file required Forms 1099? . ☐ Yes ☐ No

Part I Income

1	Gross receipts or sales. See instructions for line 1 and check the box if this income was reported to you on Form W-2 and the "Statutory employee" box on that form was checked ▶ ☐	1	25,688,186
2	Returns and allowances	2	564,486
3	Subtract line 2 from line 1	3	25,693,868
4	Cost of goods sold (from line 42)	4	4,174,391
5	**Gross profit.** Subtract line 4 from line 3	5	25,733,039
6	Other income, including federal and state gasoline or fuel tax credit or refund (see instructions)	6	945,040
7	**Gross income.** Add lines 5 and 6 ▶	7	25,936,651

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

8	Advertising	8	6,618,516	18	Office expense (see instructions)	18	8,046,510
9	Car and truck expenses (see instructions)	9	13,654,569	19	Pension and profit-sharing plans	19	93,345
10	Commissions and fees	10	1,467,404	20	Rent or lease (see instructions):		
11	Contract labor (see instructions)	11	2,343,747	a	Vehicles, machinery, and equipment	20a	2,006,875
12	Depletion	12	54,582	b	Other business property	20b	3,436,350
13	Depreciation and section 179 expense deduction (not included in Part III) (see instructions)	13	5,327,692	21	Repairs and maintenance	21	4,864,969
14	Employee benefit programs (other than on line 19)	14	194,823	22	Supplies (not included in Part III)	22	11,115,921
15	Insurance (other than health)	15	6,314,271	23	Taxes and licenses	23	6,156,854
16	Interest (see instructions):			24	Travel and meals:		
a	Mortgage (paid to banks, etc.)	16a	450,277	a	Travel	24a	5,210,544
b	Other	16b	1,497,493	b	Deductible meals (see instructions)	24b	7,214,952
17	Legal and professional services	17	8,441,921	25	Utilities	25	13,303,993
				26	Wages (less employment credits)	26	1,002,833
				27a	Other expenses (from line 48)	27a	13,250,497
				b	**Reserved for future use**	27b	

28	**Total expenses** before expenses for business use of home. Add lines 8 through 27a ▶	28	23,138,837
29	Tentative profit or (loss). Subtract line 28 from line 7	29	26,846,073
30	Expenses for business use of your home. Do not report these expenses elsewhere. Attach Form 8829 unless using the simplified method (see instructions). **Simplified method filers only:** enter the total square footage of: (a) your home: 1,824,755 and (b) the part of your home used for business: 1,822,748. Use the Simplified Method Worksheet in the instructions to figure the amount to enter on line 30	30	3,879,905
31	**Net profit or (loss).** Subtract line 30 from line 29. • If a profit, enter on both **Schedule 1 (Form 1040), line 12** (or **Form 1040NR, line 13**) and on **Schedule SE, line 2.** (If you checked the box on line 1, see instructions). Estates and trusts, enter on **Form 1041, line 3.** • If a loss, you **must** go to line 32.	31	26,556,132

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

• If you checked 32a, enter the loss on both **Schedule 1 (Form 1040), line 12** (or **Form 1040NR, line 13**) and on **Schedule SE, line 2.** (If you checked the box on line 1, see the line 31 instructions). Estates and trusts, enter on **Form 1041, line 3.** nondeductible loss (+)/suspended loss carryover (-) 178,201

• If you checked 32b, you **must** attach **Form 6198.** Your loss may be limited.

Total Boxes Checked = 6,836,926

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)

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

▶ Attach to Form 1040, 1040NR, or 1041; partnerships generally must file Form 1065.

OMB No. 1545-0074

2018

Attachment Sequence No. **09**

Name of proprietor — Total schedules filed = 30,801,037 Includes: 5,352,334 Schedule C-EZs

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 2018? If "No," see instructions for limit on losses . ☐ Yes ☐ No

H If you started or acquired this business during 2018, check here . . . ▶ ☐

I Did you make any payments in 2018 that would require you to file Form(s) 1099? (see instructions) . ☐ Yes ☐ No

J If "Yes," did you or will you file required Forms 1099? . ☐ Yes ☐ No

Part I Income

1	Gross receipts or sales. See instructions for line 1 and check the box if this income was reported to you on Form W-2 and the "Statutory employee" box on that form was checked ▶ ☐	1	1,577,063,080
2	Returns and allowances	2	7,023,990
3	Subtract line 2 from line 1	3	1,570,039,089
4	Cost of goods sold (from line 42)	4	442,132,514
5	**Gross profit.** Subtract line 4 from line 3	5	1,127,906,575
6	Other income, including federal and state gasoline or fuel tax credit or refund (see instructions)	6	20,642,912
7	**Gross income.** Add lines 5 and 6 ▶	7	1,148,549,487

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

8	Advertising	8	17,916,303	18	Office expense (see instructions)	18	14,768,294
9	Car and truck expenses (see instructions)	9	105,613,457	19	Pension and profit-sharing plans	19	1,241,470
10	Commissions and fees	10	18,621,113	20	Rent or lease (see instructions):		
11	Contract labor (see instructions)	11	69,234,989	a	Vehicles, machinery, and equipment	20a	11,457,258
12	Depletion	12	689,471	b	Other business property	20b	42,534,368
13	Depreciation and section 179 expense deduction (not included in Part III) (see instructions)	13	50,729,301	21	Repairs and maintenance	21	21,855,896
				22	Supplies (not included in Part III)	22	46,980,701
				23	Taxes and licenses	23	21,118,293
14	Employee benefit programs (other than on line 19)	14	3,099,008	24	Travel and meals:		
				a	Travel	24a	19,067,960
15	Insurance (other than health)	15	22,294,761	b	Deductible meals (see instructions)	24b	11,330,906
16	Interest (see instructions):			25	Utilities	25	34,179,055
a	Mortgage (paid to banks, etc.)	16a	3,545,814	26	Wages (less employment credits)	26	97,931,719
b	Other	16b	6,937,123	27a	Other expenses (from line 48)	27a	149,636,801
17	Legal and professional services	17	14,965,989	b	**Reserved for future use**	27b	

28	**Total expenses** before expenses for business use of home. Add lines 8 through 27a ▶	28	790,368,773
29	Tentative profit or (loss). Subtract line 28 from line 7	29	358,180,714
30	Expenses for business use of your home. Do not report these expenses elsewhere. Attach Form 8829 unless using the simplified method (see instructions). **Simplified method filers only:** enter the total square footage of: (a) your home: 3,852,222 and (b) the part of your home used for business: 354,693. Use the Simplified Method Worksheet in the instructions to figure the amount to enter on line 30	30	10,581,680
31	**Net profit or (loss).** Subtract line 30 from line 29. • If a profit, enter on both **Schedule 1 (Form 1040), line 12** (or **Form 1040NR, line 13**) and on **Schedule SE, line 2.** (If you checked the box on line 1, see instructions). Estates and trusts, enter on **Form 1041, line 3.** • If a loss, you **must** go to line 32.	31	348,745,841
32	If you have a loss, check the box that describes your investment in this activity (see instructions). • If you checked 32a, enter the loss on both **Schedule 1 (Form 1040), line 12** (or **Form 1040NR, line 13**) and on **Schedule SE, line 2.** (If you checked the box on line 1, see the line 31 instructions). Estates and trusts, enter on **Form 1041, line 3.** nondeductible loss (+)/suspended loss carryover (-) 1,146,807 • If you checked 32b, you **must** attach **Form 6198.** Your loss may be limited.	32a ☐ All investment is at risk. 32b ☐ Some investment is not at risk.	

2018 Line Item Estimates—All figures are estimates based on samples.
Number of returns filed for selected lines

Part III Cost of Goods Sold (see instructions)

33 Method(s) used to value closing inventory: **a** ☐ Cost **b** ☐ Lower of cost or market **c** ☐ Other (attach explanation)

34 Was there any change in determining quantities, costs, or valuations between opening and closing inventory? If "Yes," attach explanation . . . . . ☐ **Yes** ☐ **No**

35	Inventory at beginning of year. If different from last year's closing inventory, attach explanation	**35**	1,167,535	
36	Purchases less cost of items withdrawn for personal use	**36**	2,266,513	
37	Cost of labor. Do not include any amounts paid to yourself	**37**	504,112	
38	Materials and supplies	**38**	1,828,373	
39	Other costs	**39**	895,350	
40	Add lines 35 through 39	**40**		
41	Inventory at end of year	**41**	1,157,290	
42	**Cost of goods sold.** Subtract line 41 from line 40. Enter the result here and on line 4	**42**		

Part IV Information on Your Vehicle.

Complete this part **only** if you are claiming car or truck expenses on line 9 and are not required to file Form 4562 for this business. See the instructions for line 13 to find out if you must file Form 4562.

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 2018, 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**

Part V Other Expenses. List below business expenses not included on lines 8–26 or line 30.

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

Part III Cost of Goods Sold (see instructions)

33 Method(s) used to value closing inventory: a ☐ Cost b ☐ Lower of cost or market c ☐ Other (attach explanation)

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

35	Inventory at beginning of year. If different from last year's closing inventory, attach explanation	35	43,913,042	
36	Purchases less cost of items withdrawn for personal use	36	255,728,394	
37	Cost of labor. Do not include any amounts paid to yourself	37	39,967,345	
38	Materials and supplies	38	70,517,017	
39	Other costs	39	76,435,298	
40	Add lines 35 through 39	40		
41	Inventory at end of year	41	44,428,581	
42	**Cost of goods sold.** Subtract line 41 from line 40. Enter the result here and on line 4	42		

Part IV Information on Your Vehicle.

Complete this part **only** if you are claiming car or truck expenses on line 9 and are not required to file Form 4562 for this business. See the instructions for line 13 to find out if you must file Form 4562.

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 2018, 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

Part V Other Expenses. List below business expenses not included on lines 8–26 or line 30.

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

2018 Line Item Estimates—All figures are estimates based on samples.
Number of returns filed for selected lines

SCHEDULE C-EZ (Form 1040)

Department of the Treasury
Internal Revenue Service (99)

Net Profit From Business

(Sole Proprietorship)

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

OMB No. 1545-0074

2018

Attachment Sequence No. **09A**

Name of proprietor

Total schedules filed = 5,352,334 **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,

And you:

- Had no employees during the year,
- Do not deduct expenses for business use of your home,
- Do not have prior year unallowed passive activity losses from this business, and
- 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.

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 2018 that would require you to file Form(s) 1099? (see the Instructions for Schedule C) . . . . . ☐ **Yes** ☐ **No**

G If "Yes," did you or will you file required Forms 1099? . . . . . ☐ **Yes** ☐ **No**

Part II Figure Your Net Profit

1	**Gross receipts. Caution:** If this income was reported to you on Form W-2 and the "Statutory employee" box on that form was checked, see *Statutory employees* in the instructions for Schedule C, line 1, and check here ► ☐	1		
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 1. If less than zero, you **must** use Schedule C. Enter on both **Schedule 1 (Form 1040), line 12,** and **Schedule SE, line 2,** or on **Form 1040NR, line 13,** and **Schedule SE, line 2** (see page 2). (Statutory employees **do not** report this amount 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 2018, 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**

2018 Line Item Estimates—All figures are estimates based on samples.
Amounts of selected lines filed (in thousands of dollars)

SCHEDULE C-EZ (Form 1040)

Department of the Treasury
Internal Revenue Service (99)

Net Profit From Business

(Sole Proprietorship)

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

OMB No. 1545-0074

2018

Attachment Sequence No. **09A**

Name of proprietor

Total schedules filed = 5,352,334 **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,

And you:

- Had no employees during the year,
- Do not deduct expenses for business use of your home,
- Do not have prior year unallowed passive activity losses from this business, and
- 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.

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 2018 that would require you to file Form(s) 1099? (see the Instructions for Schedule C) . . . . . ☐ **Yes** ☐ **No**

G If "Yes," did you or will you file required Forms 1099? . . . . . ☐ **Yes** ☐ **No**

Part II Figure Your Net Profit

1	**Gross receipts. Caution:** If this income was reported to you on Form W-2 and the "Statutory employee" box on that form was checked, see *Statutory employees* in the instructions for Schedule C, line 1, and check here ► ☐	1	
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 1. If less than zero, you **must** use Schedule C. Enter on both **Schedule 1 (Form 1040), line 12,** and **Schedule SE, line 2,** or on **Form 1040NR, line 13,** and **Schedule SE, line 2** (see page 2). (Statutory employees **do not** report this amount 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 2018, 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**

2018 Line Item Estimates—All figures are estimates based on samples.
Number of returns filed for selected lines

SCHEDULE D (Form 1040)

Department of the Treasury
Internal Revenue Service (99)

Capital Gains and Losses

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

OMB No. 1545-0074

2018

Attachment Sequence No. **12**

Name(s) shown on return

Your social security number

Total schedules filed = 22,000,472 Total Sales Reported with Form 1099 = 17,575,606

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

See instructions for how to figure the amounts to enter on the lines below. This form may be easier to complete if you round off cents to whole dollars.	(d) Proceeds (sales price)	(e) Cost (or other basis)	(g) Adjustments to gain or loss from Form(s) 8949, Part I, line 2, column (g)	(h) Gain or (loss) Subtract column (e) from column (d) and combine the result with column (g)
1a Totals for all short-term transactions reported on Form 1099-B for which basis was reported to the IRS and for which you have no adjustments (see instructions). However, if you choose to report all these transactions on Form 8949, leave this line blank and go to line 1b	2,846,584	2,828,907		2,764,912
1b Totals for all transactions reported on Form(s) 8949 with **Box A** checked	8,317,928	8,293,009	2,463,979	8,037,276
2 Totals for all transactions reported on Form(s) 8949 with **Box B** checked	2,169,346	1,893,934	217,386	1,826,529
3 Totals for all transactions reported on Form(s) 8949 with **Box C** checked	626,214	653,787	83,073	631,085

4	Short-term gain from Form 6252 and short-term gain or (loss) from Forms 4684, 6781, and 8824	**4**	460,672
5	Net short-term gain or (loss) from partnerships, S corporations, estates, and trusts from Schedule(s) K-1	**5**	1,012,707
6	Short-term capital loss carryover. Enter the amount, if any, from line 8 of your **Capital Loss Carryover Worksheet** in the instructions	**6**	(1,936,605)
7	**Net short-term capital gain or (loss).** Combine lines 1a through 6 in column (h). If you have any long-term capital gains or losses, go to Part II below. Otherwise, go to Part III on the back	**7**	12,774,739

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

See instructions for how to figure the amounts to enter on the lines below. This form may be easier to complete if you round off cents to whole dollars.	(d) Proceeds (sales price)	(e) Cost (or other basis)	(g) Adjustments to gain or loss from Form(s) 8949, Part II, line 2, column (g)	(h) Gain or (loss) Subtract column (e) from column (d) and combine the result with column (g)
8a Totals for all long-term transactions reported on Form 1099-B for which basis was reported to the IRS and for which you have no adjustments (see instructions). However, if you choose to report all these transactions on Form 8949, leave this line blank and go to line 8b	3,104,307	3,065,668		3,027,920
8b Totals for all transactions reported on Form(s) 8949 with **Box D** checked	8,529,955	8,518,806	1,902,052	8,341,564
9 Totals for all transactions reported on Form(s) 8949 with **Box E** checked	6,164,537	5,869,667	353,941	5,856,990
10 Totals for all transactions reported on Form(s) 8949 with **Box F** checked	2,144,044	1,944,928	928,034	1,523,517

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**	2,409,499
12	Net long-term gain or (loss) from partnerships, S corporations, estates, and trusts from Schedule(s) K-1	**12**	1,981,150
13	Capital gain distributions. See the instructions	**13**	10,014,594
14	Long-term capital loss carryover. Enter the amount, if any, from line 13 of your **Capital Loss Carryover Worksheet** in the instructions	**14**	(4,082,129)
15	**Net long-term capital gain or (loss).** Combine lines 8a through 14 in column (h). Then go to Part III on the back	**15**	18,924,292

2018 Line Item Estimates—All figures are estimates based on samples.
Amounts of selected lines filed (in thousands of dollars)

SCHEDULE D (Form 1040)

Department of the Treasury
Internal Revenue Service (99)

Capital Gains and Losses

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

OMB No. 1545-0074

2018

Attachment Sequence No. **12**

Name(s) shown on return | **Your social security number**

Total schedules filed = 22,000,472 Total Sales Reported with Form 1099 = 7,134,776,892

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

See instructions for how to figure the amounts to enter on the lines below. This form may be easier to complete if you round off cents to whole dollars.	(d) Proceeds (sales price)	(e) Cost (or other basis)	(g) Adjustments to gain or loss from Form(s) 8949, Part I, line 2, column (g)	(h) Gain or (loss) Subtract column (e) from column (d) and combine the result with column (g)
1a Totals for all short-term transactions reported on Form 1099-B for which basis was reported to the IRS and for which you have no adjustments (see instructions). However, if you choose to report all these transactions on Form 8949, leave this line blank and go to line 1b	420,757,462	430,019,263		-9,261,801
1b Totals for all transactions reported on Form(s) 8949 with **Box A** checked	3,827,259,424	4,047,018,123	178,907,147	-40,851,552
2 Totals for all transactions reported on Form(s) 8949 with **Box B** checked	254,475,782	258,164,667	2,606,089	-1,082,792
3 Totals for all transactions reported on Form(s) 8949 with **Box C** checked	166,927,197	168,751,246	-1,127,145	-2,951,195

4	Short-term gain from Form 6252 and short-term gain or (loss) from Forms 4684, 6781, and 8824	**4**	1,803,243
5	Net short-term gain or (loss) from partnerships, S corporations, estates, and trusts from Schedule(s) K-1	**5**	6,405,182
6	Short-term capital loss carryover. Enter the amount, if any, from line 8 of your **Capital Loss Carryover Worksheet** in the instructions	**6**	(167,188,728)
7	**Net short-term capital gain or (loss).** Combine lines 1a through 6 in column (h). If you have any long-term capital gains or losses, go to Part II below. Otherwise, go to Part III on the back	**7**	-213,126,106

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

See instructions for how to figure the amounts to enter on the lines below. This form may be easier to complete if you round off cents to whole dollars.	(d) Proceeds (sales price)	(e) Cost (or other basis)	(g) Adjustments to gain or loss from Form(s) 8949, Part II, line 2, column (g)	(h) Gain or (loss) Subtract column (e) from column (d) and combine the result with column (g)
8a Totals for all long-term transactions reported on Form 1099-B for which basis was reported to the IRS and for which you have no adjustments (see instructions). However, if you choose to report all these transactions on Form 8949, leave this line blank and go to line 8b	311,595,675	283,400,795		28,194,880
8b Totals for all transactions reported on Form(s) 8949 with **Box D** checked	1,047,152,457	975,875,390	12,428,688	83,705,755
9 Totals for all transactions reported on Form(s) 8949 with **Box E** checked	491,838,039	361,058,506	-6,044,497	124,735,090
10 Totals for all transactions reported on Form(s) 8949 with **Box F** checked	614,765,172	447,803,657	-86,838,728	80,122,788

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**	271,700,899
12	Net long-term gain or (loss) from partnerships, S corporations, estates, and trusts from Schedule(s) K-1	**12**	259,908,299
13	Capital gain distributions. See the instructions	**13**	86,024,212
14	Long-term capital loss carryover. Enter the amount, if any, from line 13 of your **Capital Loss Carryover Worksheet** in the instructions	**14**	(289,064,779)
15	**Net long-term capital gain or (loss).** Combine lines 8a through 14 in column (h). Then go to Part III on the back	**15**	645,337,660

2018 Line Item Estimates—All figures are estimates based on samples.
Number of returns filed for selected lines

Part III Summary

16 Combine lines 7 and 15 and enter the result **16** **21,240,543**

- If line 16 is a **gain,** enter the amount from line 16 on Schedule 1 (Form 1040), line 13, or Form 1040NR, line 14. Then go to line 17 below.
- If line 16 is a **loss,** skip lines 17 through 20 below. Then go to line 21. Also be sure to complete line 22.
- If line 16 is **zero,** skip lines 17 through 21 below and enter -0- on Schedule 1 (Form 1040), line 13, or Form 1040NR, line 14. Then go to line 22.

17 Are lines 15 and 16 **both** gains?

☐ **Yes.** Go to line 18.

☐ **No.** Skip lines 18 through 21, and go to line 22.

18 If you are required to complete the **28% Rate Gain Worksheet** (see instructions), enter the amount, if any, from line 7 of that worksheet . . . . . ▶ **18** **52,504**

19 If you are required to complete the **Unrecaptured Section 1250 Gain Worksheet** (see instructions), enter the amount, if any, from line 18 of that worksheet . . . . . ▶ **19** **1,684,363**

20 Are lines 18 and 19 **both** zero or blank?

☐ **Yes.** Complete the **Qualified Dividends and Capital Gain Tax Worksheet** in the instructions for Form 1040, line 11a (or in the instructions for Form 1040NR, line 42). **Don't** complete lines 21 and 22 below.

☐ **No.** Complete the **Schedule D Tax Worksheet** in the instructions. **Don't** complete lines 21 and 22 below.

21 If line 16 is a loss, enter here and on Schedule 1 (Form 1040), line 13, or Form 1040NR, line 14, the **smaller** of:

- The loss on line 16; or
- ($3,000), or if married filing separately, ($1,500)

. . . . . **21** ( )

Note: When figuring which amount is smaller, treat both amounts as positive numbers.

22 Do you have qualified dividends on Form 1040, line 3a, or Form 1040NR, line 10b?

☐ **Yes.** Complete the **Qualified Dividends and Capital Gain Tax Worksheet** in the instructions for Form 1040, line 11a (or in the instructions for Form 1040NR, line 42).

☐ **No.** Complete the rest of Form 1040 or Form 1040NR.

Part III Summary

16	Combine lines 7 and 15 and enter the result	16	432,211,554
	• If line 16 is a **gain,** enter the amount from line 16 on Schedule 1 (Form 1040), line 13, or Form 1040NR, line 14. Then go to line 17 below. • If line 16 is a **loss,** skip lines 17 through 20 below. Then go to line 21. Also be sure to complete line 22. • If line 16 is **zero,** skip lines 17 through 21 below and enter -0- on Schedule 1 (Form 1040), line 13, or Form 1040NR, line 14. Then go to line 22.		
17	Are lines 15 and 16 **both** gains? ☐ **Yes.** Go to line 18. ☐ **No.** Skip lines 18 through 21, and go to line 22.		
18	If you are required to complete the **28% Rate Gain Worksheet** (see instructions), enter the amount, if any, from line 7 of that worksheet ▶	18	5,476,502
19	If you are required to complete the **Unrecaptured Section 1250 Gain Worksheet** (see instructions), enter the amount, if any, from line 18 of that worksheet ▶	19	35,095,441
20	Are lines 18 and 19 **both** zero or blank? ☐ **Yes.** Complete the **Qualified Dividends and Capital Gain Tax Worksheet** in the instructions for Form 1040, line 11a (or in the instructions for Form 1040NR, line 42). **Don't** complete lines 21 and 22 below. ☐ **No.** Complete the **Schedule D Tax Worksheet** in the instructions. **Don't** complete lines 21 and 22 below.		
21	If line 16 is a loss, enter here and on Schedule 1 (Form 1040), line 13, or Form 1040NR, line 14, the **smaller** of: • The loss on line 16; or • ($3,000), or if married filing separately, ($1,500) **Note:** When figuring which amount is smaller, treat both amounts as positive numbers.	21	( )
22	Do you have qualified dividends on Form 1040, line 3a, or Form 1040NR, line 10b? ☐ **Yes.** Complete the **Qualified Dividends and Capital Gain Tax Worksheet** in the instructions for Form 1040, line 11a (or in the instructions for Form 1040NR, line 42). ☐ **No.** Complete the rest of Form 1040 or Form 1040NR.		

2018 Line Item Estimates—All figures are estimates based on samples.
Number of returns filed for selected lines

SCHEDULE E (Form 1040)
Department of the Treasury
Internal Revenue Service (99)

Supplemental Income and Loss

(From rental real estate, royalties, partnerships, S corporations, estates, trusts, REMICs, etc.)

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

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

OMB No. 1545-0074

2018

Attachment Sequence No. **13**

Name(s) shown on return

Total schedules filed = 19,809,387

Your social security number

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

A Did you make any payments in 2018 that would require you to file Form(s) 1099? (see instructions) . . . . . ☐ **Yes** ☐ **No**

B If "Yes," did you or will you file required Forms 1099? . . . . . ☐ **Yes** ☐ **No**

1a	Physical address of each property (street, city, state, ZIP code)	
A	**Number of Returns with Rental Properties = 10,337,461**	**Total Number of Rental Properties = 17,744,899**
B	**Number of Returns with Royalties = 2,042,153**	**Total Number of Royalties = 2,976,908**
C		

1b	Type of Property (from list below)	**2** For each rental real estate property listed above, report the number of fair rental and personal use days. Check the **QJV** box only if you meet the requirements to file as a qualified joint venture. See instructions.		**Fair Rental Days**	**Personal Use Days**	**QJV**
A			**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:**		**RENT A**	**ROYALTY B**	**C**
3	Rents received	**3**	**9,661,896**		
4	Royalties received	**4**		**1,971,352**	
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**	**5,126,125**		
13	Other interest.	**13**			**540,675**
14	Repairs.	**14**			
15	Supplies	**15**			
16	Taxes	**16**	**8,695,964**		
17	Utilities.	**17**			
18	Depreciation expense or depletion	**18**	**7,952,586**	**770,707**	
19	Other (list) ▶ ----------	**19**			
20	Total expenses. Add lines 5 through 19	**20**	**9,786,458**	**1,290,556**	
21	Subtract line 20 from line 3 (rents) and/or 4 (royalties). If result is a (loss), see instructions to find out if you must file **Form 6198**	**21**	**10,015,530**	**1,968,796**	
22	Deductible rental real estate loss after limitation, if any, on **Form 8582** (see instructions)	**22**	**(4,826,893**	**nondeductible rental loss = 1,737,048** **suspended loss carryover = 885,022**)	

23a	Total of all amounts reported on line 3 for all rental properties	**23a**	**9,661,896**	
b	Total of all amounts reported on line 4 for all royalty properties	**23b**	**1,971,352**	
c	Total of all amounts reported on line 12 for all properties	**23c**	**5,126,125**	
d	Total of all amounts reported on line 18 for all properties	**23d**	**8,590,501**	
e	Total of all amounts reported on line 20 for all properties	**23e**	**10,802,688**	

24	**Income.** Add positive amounts shown on line 21. **Do not** include any losses	**24**	**7,328,910**
25	**Losses.** Add royalty losses from line 21 and rental real estate losses from line 22. Enter total losses here .	**25**	**(5,216,306**)
26	**Total rental real estate and royalty income or (loss).** Combine lines 24 and 25. Enter the result here. If Parts II, III, IV, and line 40 on page 2 do not apply to you, also enter this amount on Schedule 1 (Form 1040), line 17, or Form 1040NR, line 18. Otherwise, include this amount in the total on line 41 on page 2.	**26**	**10,321,785**

2018 Line Item Estimates—All figures are estimates based on samples.
Amounts of selected lines filed (in thousands of dollars)

SCHEDULE E (Form 1040)
Department of the Treasury
Internal Revenue Service (99)

Supplemental Income and Loss

(From rental real estate, royalties, partnerships, S corporations, estates, trusts, REMICs, etc.)

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

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

OMB No. 1545-0074

2018

Attachment Sequence No. **13**

Name(s) shown on return

Total schedules filed = 19,809,387

Your social security number

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

A Did you make any payments in 2018 that would require you to file Form(s) 1099? (see instructions) . . . . . ☐ **Yes** ☐ **No**

B If "Yes," did you or will you file required Forms 1099? . . . . . ☐ **Yes** ☐ **No**

1a	Physical address of each property (street, city, state, ZIP code)		
A	**Number of Returns with Rental Properties = 10,337,461**	**Total Number of Rental Properties = 17,744,899**	
B	**Number of Returns with Royalties = 2,042,153**	**Total Number of Royalties = 2,976,908**	
C			

1b	Type of Property (from list below)	**2** For each rental real estate property listed above, report the number of fair rental and personal use days. Check the **QJV** box only if you meet the requirements to file as a qualified joint venture. See instructions.		**Fair Rental Days**	**Personal Use Days**	**QJV**
A			**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:**		**RENT A**	**ROYALTY B**	**C**
3	Rents received	**3**	**353,716,759**		
4	Royalties received	**4**		**38,637,510**	
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**	**57,288,128**		
13	Other interest.	**13**			**6,804,691**
14	Repairs.	**14**			
15	Supplies	**15**			
16	Taxes	**16**	**53,697,839**		
17	Utilities.	**17**			
18	Depreciation expense or depletion	**18**	**89,431,861**	**4,343,132**	
19	Other (list) ▶ ----------	**19**			
20	Total expenses. Add lines 5 through 19	**20**	**334,219,223**	**10,786,809**	
21	Subtract line 20 from line 3 (rents) and/or 4 (royalties). If result is a (loss), see instructions to find out if you must file **Form 6198**	**21**	**19,497,536**	**27,850,702**	
22	Deductible rental real estate loss after limitation, if any, on **Form 8582** (see instructions)	**22**	**(52,058,790**	**nondeductible rental loss = 26,282,140** **suspended loss carryover = 13,182,693)**	

23a	Total of all amounts reported on line 3 for all rental properties	**23a**	**353,716,759**	
b	Total of all amounts reported on line 4 for all royalty properties	**23b**	**38,637,510**	
c	Total of all amounts reported on line 12 for all properties	**23c**	**57,288,128**	
d	Total of all amounts reported on line 18 for all properties	**23d**	**93,774,993**	
e	Total of all amounts reported on line 20 for all properties	**23e**	**345,006,032**	
24	**Income.** Add positive amounts shown on line 21. **Do not** include any losses	**24**	**126,231,543**	
25	**Losses.** Add royalty losses from line 21 and rental real estate losses from line 22. Enter total losses here .	**25**	**(65,783,859**	**)**
26	**Total rental real estate and royalty income or (loss).** Combine lines 24 and 25. Enter the result here. If Parts II, III, IV, and line 40 on page 2 do not apply to you, also enter this amount on Schedule 1 (Form 1040), line 17, or Form 1040NR, line 18. Otherwise, include this amount in the total on line 41 on page 2.	**26**	**60,447,684**	

2018 Line Item Estimates—All figures are estimates based on samples.
Number of returns filed for selected lines

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

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

Part II Income or Loss From Partnerships and S Corporations

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

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

28	(a) Name	(b) Enter P for partnership; S for S corporation	(c) Check if foreign partnership	(d) Employer identification number	(e) Check if basis computation is required	(f) Check if any amount is not at risk
A	Number of PARTNERSHIPS		6,664,339	31.250	☐	10,353,408
B			☐		☐	☐
C	Number of S-CORPS		5,389,309		☐	315,760
D			☐		☐	☐

	Passive Income and Loss		Nonpassive Income and Loss		
	(g) Passive loss allowed (attach Form 8582 if required)	(h) Passive income from Schedule K-1	(i) Nonpassive loss from Schedule K-1	(j) Section 179 expense deduction from Form 4562	(k) Nonpassive income from Schedule K-1
A	PARTNERSHIPS	PARTNERSHIPS	PARTNERSHIPS	PARTNERSHIPS	PARTNERSHIPS
B	1,248,967	1,759,002	1,814,108	252,563	2,443,860
C	S-CORPS	S-CORPS	S-CORPS	S-CORPS	S-CORPS
D	177,089	550,031	1,462,162	675,108	3,446,753
29a Totals		2,192,664			5,425,981
b Totals	1,365,965		3,097,744	911,049	

30	Add columns (h) and (k) of line 29a	30	6,853,093
31	Add columns (g), (i), and (j) of line 29b	31	(4,674,315)
32	**Total partnership and S corporation income or (loss).** Combine lines 30 and 31	32	9,034,859

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		296,350		400,013
b Totals	43,671		52,241	

35	Add columns (d) and (f) of line 34a	35	622,536
36	Add columns (c) and (e) of line 34b	36	(91,640)
37	**Total estate and trust income or (loss).** Combine lines 35 and 36	37	658,517

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
			3,487	14,880	

39	Combine columns (d) and (e) only. Enter the result here and include in the total on line 41 below	39	18,528

Part V Summary

40	Net farm rental income or (loss) from **Form 4835.** Also, complete line 42 below	40	450,805
41	**Total income or (loss).** Combine lines 26, 32, 37, 39, and 40. Enter the result here and on Schedule 1 (Form 1040), line 17, or Form 1040NR, line 18 ▶	41	17,212,702
42	**Reconciliation of farming and fishing income.** Enter your **gross** farming and fishing income reported on Form 4835, line 7; Schedule K-1 (Form 1065), box 14, code B; Schedule K-1 (Form 1120S), box 17, code AC; and Schedule K-1 (Form 1041), box 14, code F (see instructions)	42	662,399
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	448,825

2018 Line Item Estimates—All figures are estimates based on samples.
Amounts of selected lines filed (in thousands of dollars)

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

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

Part II Income or Loss From Partnerships and S Corporations

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

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

28	(a) Name	(b) Enter P for partnership; S for S corporation	(c) Check if foreign partnership	(d) Employer identification number	(e) Check if basis computation is required	(f) Check if any amount is not at risk
A	Number of PARTNERSHIPS		15,303	54	☐	21,573
B			☐		☐	☐
C	Number of S-CORPS		6,789		☐	481
D			☐		☐	☐

	Passive Income and Loss		Nonpassive Income and Loss		
	(g) Passive loss allowed (attach **Form 8582** if required)	(h) Passive income from **Schedule K-1**	(i) Nonpassive loss from **Schedule K-1**	(j) Section 179 expense deduction from **Form 4562**	(k) Nonpassive income from **Schedule K-1**
A	PARTNERSHIPS	PARTNERSHIPS	PARTNERSHIPS	PARTNERSHIPS	PARTNERSHIPS
B	38,147,004	74,197,924	139,606,324	5,732,293	335,387,194
C	S-CORPS	S-CORPS	S-CORPS	S-CORPS	S-CORPS
D	5,093,775	38,946,819	79,473,993	25,038,796	527,876,538
29a Totals		113,144,743			863,263,732
b Totals	43,240,779		219,080,317	30,771,089	

30	Add columns (h) and (k) of line 29a.	30	976,408,475
31	Add columns (g), (i), and (j) of line 29b.	31	(293,092,185)
32	**Total partnership and S corporation income or (loss).** Combine lines 30 and 31	32	683,316,290

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		15,407,115		21,384,218
b Totals	1,390,048		4,846,952	

35	Add columns (d) and (f) of line 34a	35	36,791,334
36	Add columns (c) and (e) of line 34b	36	(6,237,000)
37	**Total estate and trust income or (loss).** Combine lines 35 and 36	37	30,554,334

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
			52	-27,471	

39	Combine columns (d) and (e) only. Enter the result here and include in the total on line 41 below	39	-25,827

Part V Summary

40	Net farm rental income or (loss) from **Form 4835.** Also, complete line 42 below	40	4,354,843
41	**Total income or (loss).** Combine lines 26, 32, 37, 39, and 40. Enter the result here and on Schedule 1 (Form 1040), line 17, or Form 1040NR, line 18 ▶	41	778,647,324
42	**Reconciliation of farming and fishing income.** Enter your **gross** farming and fishing income reported on Form 4835, line 7; Schedule K-1 (Form 1065), box 14, code B; Schedule K-1 (Form 1120S), box 17, code AC; and Schedule K-1 (Form 1041), box 14, code F (see instructions) .	42	138,208,568
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	44,341,213

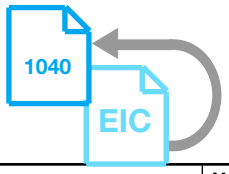
2018 Line Item Estimates—All figures are estimates based on samples.
Number of returns filed for selected lines

SCHEDULE EIC
(Form 1040)

Department of the Treasury
Internal Revenue Service (99)

Earned Income Credit

Qualifying Child Information



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

OMB No. 1545-0074

2018

Attachment Sequence No. **43**

Name(s) shown on return

Total schedules filed = 19,556,755

Your social security number

Before you begin:

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

CAUTION

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

Qualifying Child Information

	Child 1	Child 2	Child 3
1 Child's name If you have more than three qualifying children, you have to list only 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 1040, line 17a, unless the child was born and died in 2018. If your child was born and died in 2018 and did not have an SSN, enter "Died" on this line and attach a copy of the child's birth certificate, death certificate, or hospital medical records showing a live birth.	**19,556,755**	**9,948,388**	**3,319,825**
3 Child's year of birth	Year **19,556,755** ___ ___ *If born after 1999 **and** the child is younger than you (or your spouse, if filing jointly), skip lines 4a and 4b; go to line 5.*	Year **9,948,388** ___ ___ *If born after 1999 **and** the child is younger than you (or your spouse, if filing jointly), skip lines 4a and 4b; go to line 5.*	Year **3,319,825** ___ ___ *If born after 1999 **and** the child is younger than you (or your spouse, if filing jointly), skip lines 4a and 4b; go to line 5.*
4 a Was the child under age 24 at the end of 2018, a student, and younger than you (or your spouse, if filing jointly)?	☐ **Yes.** ☐ **No.** **1,414,705** *line 5.* *line 4b.*	☐ **Yes.** ☐ **No.** **440,772** *line 5.* *ne 4b.*	☐ **Yes.** ☐ **No.** **115,232** *line 5.* *4b.*
b Was the child permanently and totally disabled during any part of 2018?	**513,989** ☐ **No.** *Go to line 5.* The child is not a qualifying child.	**116,943** ☐ **No.** *Go to line 5.* The child is not a qualifying child.	**37,537** ☐ **No.** *Go to line 5.* The child is not a qualifying child.
5 Child's relationship to you (for example, son, daughter, grandchild, niece, nephew, eligible foster child, etc.)	**19,556,755**	**9,948,388**	**3,319,825**
6 Number of months child lived with you in the United States during 2018 • If the child lived with you for more than half of 2018 but less than 7 months, enter "7." • If the child was born or died in 2018 and your home was the child's home for more than half the time he or she was alive during 2018, enter "12."	**19,554,753** months *Do not enter more than 12 months.*	**9,947,386** months *Do not enter more than 12 months.*	**3,318,824** months *Do not enter more than 12 months.*

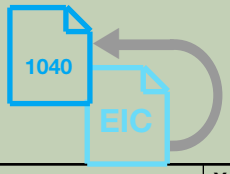
2018 Line Item Estimates—All figures are estimates based on samples.
Amounts of selected lines filed (in thousands of dollars)

SCHEDULE EIC
(Form 1040)

Department of the Treasury
Internal Revenue Service (99)

Earned Income Credit

Qualifying Child Information



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

OMB No. 1545-0074

2018

Attachment Sequence No. **43**

Name(s) shown on return

Total schedules filed = 19,556,755

Your social security number

Before you begin:

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

CAUTION

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

Qualifying Child Information

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

2018 Line Item Estimates—All figures are estimates based on samples.
Number of returns filed for selected lines

SCHEDULE F (Form 1040)
Department of the Treasury
Internal Revenue Service (99)

Profit or Loss From Farming

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

OMB No. 1545-0074
2018
Attachment Sequence No. **14**

Name of proprietor **Total schedules filed = 1,837,828** | **Social security number (SSN)**

A Principal crop or activity | **B** Enter code from Part IV ▶ | **C** Accounting method: ☐ Cash ☐ Accrual | **D** Employer ID number (EIN), (see instr)

E Did you "materially participate" in the operation of this business during 2018? If "No," see instructions for limit on passive losses ☐ Yes ☐ No
F Did you make any payments in 2018 that would require you to file Form(s) 1099 (see instructions)? ☐ Yes ☐ No
G If "Yes," did you or will you file required Forms 1099? ☐ Yes ☐ No

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

1a	Sales of livestock and other resale items (see instructions)	1a	349,416					
b	Cost or other basis of livestock or other items reported on line 1a	1b	197,510					
c	Subtract line 1b from line 1a					1c	369,624	
2	Sales of livestock, produce, grains, and other products you raised					2	1,010,478	
3a	Cooperative distributions (Form(s) 1099-PATR)	3a	** 460,315		3b Taxable amount	3b	** 450,494	
4a	Agricultural program payments (see instructions)	4a	** 467,888		4b Taxable amount	4b	** 458,144	
5a	Commodity Credit Corporation (CCC) loans reported under election					5a	** 5,395	
b	CCC loans forfeited	5b	** 1,013		5c Taxable amount	5c	** 953	
6	Crop insurance proceeds and federal crop disaster payments (see instructions)							
a	Amount received in 2018	6a	140,875		6b Taxable amount	6b	** 135,099	
c	If election to defer to 2019 is attached, check here ▶ ☐				6d Amount deferred from 2017	6d	7,708	
7	Custom hire (machine work) income					7	** 154,955	
8	Other income, including federal and state gasoline or fuel tax credit or refund (see instructions)					8	** 525,232	
9	**Gross income.** Add amounts in the right column (lines 1c, 2, 3b, 4b, 5a, 5c, 6b, 6d, 7, and 8). If you use the accrual method, enter the amount from Part III, line 50. See instructions ▶					9	1,540,910	

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	518,873	23	Pension and profit-sharing plans	23	2,876	
11	Chemicals	11	487,308	24	Rent or lease (see instructions):			
12	Conservation expenses (see instructions)	12	28,582	a	Vehicles, machinery, equipment	24a		
13	Custom hire (machine work)	13	435,279	b	Other (land, animals, etc.)	24b		
14	Depreciation and section 179 expense (see instructions)	14	1,353,499	25	Repairs and maintenance	25	1,215,961	
15	Employee benefit programs other than on line 23	15	23,625	26	Seeds and plants	26	564,534	
16	Feed	16	955,108	27	Storage and warehousing	27		
17	Fertilizers and lime	17	668,587	28	Supplies	28	1,098,409	
18	Freight and trucking	18		29	Taxes	29	1,027,959	
19	Gasoline, fuel, and oil	19	1,101,564	30	Utilities	30		
20	Insurance (other than health)	20	936,704	31	Veterinary, breeding, and medicine	31		
21	Interest (see instructions)			32	Other expenses (specify):			
a	Mortgage (paid to banks, etc.)	21a	349,019	a		32a		
b	Other	21b	440,297	b		32b		
22	Labor hired (less employment credits)	22	273,970	c		32c		
				d		32d		
				e		32e		
				f		32f		

33	**Total expenses.** Add lines 10 through 32f. If line 32f is negative, see instructions ▶	33	1,753,738
34	**Net farm profit or (loss).** Subtract line 33 from line 9 **Total of all unmarked expenses** 1,531,370	34	1,767,566
	If a profit, stop here and see instructions for where to report. If a loss, complete lines 35 and 36. **Nondeductible Loss (+) / Suspended Carryover (-)** 18,158		
35	Reserved for future use.		
36	Check the box that describes your investment in this activity and see instructions for where to report your loss.		
a	☐ All investment is at risk. b ☐ Some investment is not at risk.		

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

2018 Line Item Estimates—All figures are estimates based on samples.
Amounts of selected lines filed (in thousands of dollars)

SCHEDULE F (Form 1040)
Department of the Treasury
Internal Revenue Service (99)

Profit or Loss From Farming

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

OMB No. 1545-0074
2018
Attachment Sequence No. **14**

Name of proprietor **Total schedules filed = 1,837,828** | **Social security number (SSN)**

A Principal crop or activity | **B** Enter code from Part IV ▶ | **C** Accounting method: ☐ Cash ☐ Accrual | **D** Employer ID number (EIN), (see instr)

E Did you "materially participate" in the operation of this business during 2018? If "No," see instructions for limit on passive losses . . ☐ Yes ☐ No
F Did you make any payments in 2018 that would require you to file Form(s) 1099 (see instructions)? . . . . . ☐ Yes ☐ No
G If "Yes," did you or will you file required Forms 1099? . . . . . ☐ Yes ☐ No

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

1a	Sales of livestock and other resale items (see instructions)	1a	36,215,359					
b	Cost or other basis of livestock or other items reported on line 1a	1b	20,751,419					
c	Subtract line 1b from line 1a					1c	15,463,940	
2	Sales of livestock, produce, grains, and other products you raised					2	91,838,850	
3a	Cooperative distributions (Form(s) 1099-PATR)	3a	** 23,674,162		3b Taxable amount	3b	** 18,269,981	
4a	Agricultural program payments (see instructions)	4a	** 7,170,459		4b Taxable amount	4b	** 7,092,903	
5a	Commodity Credit Corporation (CCC) loans reported under election					5a	** 675,560	
b	CCC loans forfeited	5b	**100,360		5c Taxable amount	5c	** 68,404	
6	Crop insurance proceeds and federal crop disaster payments (see instructions)							
a	Amount received in 2018	6a	4,340,852		6b Taxable amount	6b	** 3,788,255	
c	If election to defer to 2019 is attached, check here ▶ ☐				6d Amount deferred from 2017	6d	626,568	
7	Custom hire (machine work) income					7	** 5,016,401	
8	Other income, including federal and state gasoline or fuel tax credit or refund (see instructions)					8	**10,947,678	
9	**Gross income.** Add amounts in the right column (lines 1c, 2, 3b, 4b, 5a, 5c, 6b, 6d, 7, and 8). If you use the accrual method, enter the amount from Part III, line 50. See instructions ▶					9	150,857,013	

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	1,868,473		23	Pension and profit-sharing plans	23	9,847	
11	Chemicals	11	7,657,789		24	Rent or lease (see instructions):			
12	Conservation expenses (see instructions)	12	99,435		a	Vehicles, machinery, equipment	24a		
13	Custom hire (machine work)	13	4,830,924		b	Other (land, animals, etc.)	24b		
14	Depreciation and section 179 expense (see instructions)	14	33,475,765		25	Repairs and maintenance	25	10,495,216	
15	Employee benefit programs other than on line 23	15	328,998		26	Seeds and plants	26	10,371,768	
16	Feed	16	17,320,053		27	Storage and warehousing	27		
17	Fertilizers and lime	17	13,098,303		28	Supplies	28	5,235,469	
18	Freight and trucking	18			29	Taxes	29	4,078,057	
19	Gasoline, fuel, and oil	19	6,705,711		30	Utilities	30		
20	Insurance (other than health)	20	6,029,331		31	Veterinary, breeding, and medicine	31		
21	Interest (see instructions)				32	Other expenses (specify):			
a	Mortgage (paid to banks, etc.)	21a	4,691,723		a		32a		
b	Other	21b	4,145,847		b		32b		
22	Labor hired (less employment credits)	22	6,883,761		c		32c		
					d		32d		
					e		32e		
					f		32f		

33	**Total expenses.** Add lines 10 through 32f. If line 32f is negative, see instructions ▶	33	175,923,773
34	**Net farm profit or (loss).** Subtract line 33 from line 9 **Total of all unmarked expenses 38,597,303**	34	-23,395,195
	If a profit, stop here and see instructions for where to report. If a loss, complete lines 35 and 36. **Nondeductible Loss (+) / Suspended Carryover (-)**		181,692
35	Reserved for future use.		
36	Check the box that describes your investment in this activity and see instructions for where to report your loss.		
a	☐ All investment is at risk. b ☐ Some investment is not at risk.		

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

2018 Line Item Estimates—All figures are estimates based on samples.
Number of returns filed for selected lines

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

37	Sales of livestock, produce, grains, and other products (see instructions)					37	1,010,478	
38a	Cooperative distributions (Form(s) 1099-PATR)	38a	** 460,315		38b Taxable amount	38b	** 450,494	
39a	Agricultural program payments	39a	** 467,888		39b Taxable amount	39b	** 458,144	
40	Commodity Credit Corporation (CCC) loans:							
a	CCC loans reported under election					40a	** 5,395	
b	CCC loans forfeited	40b	** 1,013		40c Taxable amount	40c	** 953	
41	Crop insurance proceeds					41	** 135,099	
42	Custom hire (machine work) income					42	** 154,955	
43	Other income (see instructions)					43	** 525,232	
44	Add amounts in the right column for lines 37 through 43 (lines 37, 38b, 39b, 40a, 40c, 41, 42, and 43)					44	6,329	
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	6,467	

*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

CAUTION

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)

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

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

37	Sales of livestock, produce, grains, and other products (see instructions)					37	91,838,850
38a	Cooperative distributions (Form(s) 1099-PATR)	38a	** 23,674,162	38b Taxable amount		38b	** 18,269,981
39a	Agricultural program payments	39a	** 7,170,459	39b Taxable amount		39b	** 7,092,903
40	Commodity Credit Corporation (CCC) loans:						
a	CCC loans reported under election					40a	** 675,560
b	CCC loans forfeited	40b	**100,360	40c Taxable amount		40c	** 68,404
41	Crop insurance proceeds					41	** 3,788,255
42	Custom hire (machine work) income					42	** 5,016,401
43	Other income (see instructions)					43	**10,947,678
44	Add amounts in the right column for lines 37 through 43 (lines 37, 38b, 39b, 40a, 40c, 41, 42, and 43)					44	2,922,522
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	1,489,873

*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

CAUTION

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)

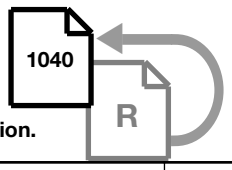
**Denotes that the line item is the addition of both cash and accrual methods of accounting

2018 Line Item Estimates—All figures are estimates based on samples.
Number of returns filed for selected lines

Schedule R (Form 1040)

Department of the Treasury
Internal Revenue Service (99)

Credit for the Elderly or the Disabled



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

OMB No. 1545-0074

2018

Attachment Sequence No. **16**

Name(s) shown on Form 1040

Total schedules filed = 56,046

Your social security number

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

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

But you must also meet other tests. See instructions.

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

Part I Check the Box for Your Filing Status and Age

If your filing status is:	And by the end of 2018:	Check only one box:
Single, Head of household, or Qualifying widow(er)	**1** You were 65 or older	**1** ☐
	2 You were under 65 and you retired on permanent and total disability	**2** ☐
Married filing jointly	**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** ☐
	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 2018	**8** ☐
	9 You were under 65, you retired on permanent and total disability, and you lived apart from your spouse for all of 2018	**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 2018, check this box ► ☐

- If you checked this box, you don't have to get another statement for 2018.
- If you **didn't** check this box, have your physician complete the statement in the instructions. You **must** keep the statement for your records.

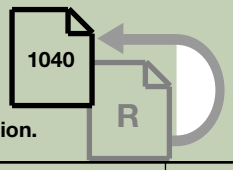
2018 Line Item Estimates—All figures are estimates based on samples.
Amounts of selected lines filed (in thousands of dollars)

Schedule R (Form 1040)

Department of the Treasury
Internal Revenue Service (99)

Credit for the Elderly or the Disabled

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



OMB No. 1545-0074

2018

Attachment Sequence No. **16**

Name(s) shown on Form 1040

Total schedules filed = 56,046

Your social security number

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

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

But you must also meet other tests. See instructions.

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

Part I Check the Box for Your Filing Status and Age

If your filing status is:	And by the end of 2018:		Check only one box:
Single, Head of household, or Qualifying widow(er)	**1** You were 65 or older	**1**	☐
	2 You were under 65 and you retired on permanent and total disability	**2**	☐
Married filing jointly	**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**	☐
	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 2018	**8**	☐
	9 You were under 65, you retired on permanent and total disability, and you lived apart from your spouse for all of 2018	**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 2018, check this box ► ☐

- If you checked this box, you don't have to get another statement for 2018.
- If you **didn't** check this box, have your physician complete the statement in the instructions. You **must** keep the statement for your records.

2018 Line Item Estimates—All figures are estimates based on samples.
Number of returns filed for selected lines

Part III Figure Your Credit

10 **If you checked (in Part I):** **Enter:**
Box 1, 2, 4, or 7 . . . . . $5,000
Box 3, 5, or 6 . . . . . $7,500
Box 8 or 9 . . . . . $3,750
→ **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** 1,214

TIP For more details on what to include on line 11, see *Figure Your Credit* 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** 56,311

13 Enter the following pensions, annuities, or disability income that you (and your spouse if filing jointly) received in 2018.

a Nontaxable part of social security benefits and nontaxable part of railroad retirement benefits treated as social security (see instructions) **13a** 23

b Nontaxable veterans' pensions and any other pension, annuity, or disability benefit that is excluded from income under any other provision of law (see instructions) . . . . . **13b** *

c Add lines 13a and 13b. (Even though these income items aren't taxable, they **must** be included here to figure your credit.) If you didn't receive any of the types of nontaxable income listed on line 13a or 13b, enter -0- on line 13c **13c** 25

14 Enter the amount from Form 1040, line 7 . . . . . **14**

15 **If you checked (in Part I):** **Enter:**
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** 54,434

17 Enter one-half of line 16 . . . . . **17** 54,434

18 Add lines 13c and 17 . . . . . → **18** 54,456

19 Subtract line 18 from line 12. If zero or less, **stop;** you **can't** take the credit. Otherwise, go to line 20 . . . . . → **19** 56,046

20 Multiply line 19 by 15% (0.15) . . . . . → **20**

21 Tax liability limit. Enter the amount from the Credit Limit Worksheet in the instructions . → **21**

22 **Credit for the elderly or the disabled.** Enter the **smaller** of line 20 or line 21. Also enter this amount on Schedule 3 (Form 1040), line 54 (check box **c** and enter "Sch R" on the line next to that box) . . . . . → **22** 56,046

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

Part III Figure Your Credit

10 **If you checked (in Part I):** **Enter:**
Box 1, 2, 4, or 7 . . . . . $5,000
Box 3, 5, or 6 . . . . . $7,500
Box 8 or 9 . . . . . $3,750
→ **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** 20,517

TIP For more details on what to include on line 11, see *Figure Your Credit* 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** 281,755

13 Enter the following pensions, annuities, or disability income that you (and your spouse if filing jointly) received in 2018.

a Nontaxable part of social security benefits and nontaxable part of railroad retirement benefits treated as social security (see instructions) **13a** 108

b Nontaxable veterans' pensions and any other pension, annuity, or disability benefit that is excluded from income under any other provision of law (see instructions) . . . . . **13b** *

c Add lines 13a and 13b. (Even though these income items aren't taxable, they **must** be included here to figure your credit.) If you didn't receive any of the types of nontaxable income listed on line 13a or 13b, enter -0- on line 13c **13c** 109

14 Enter the amount from Form 1040, line 7 . . . . . **14**

15 **If you checked (in Part I):** **Enter:**
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** 446,060

17 Enter one-half of line 16 . . . . . **17** 223,039

18 Add lines 13c and 17 . . . . . → **18** 223,148

19 Subtract line 18 from line 12. If zero or less, **stop;** you **can't** take the credit. Otherwise, go to line 20 . . . . . → **19** 72,515

20 Multiply line 19 by 15% (0.15) . . . . . → **20**

21 Tax liability limit. Enter the amount from the Credit Limit Worksheet in the instructions . → **21**

22 **Credit for the elderly or the disabled.** Enter the **smaller** of line 20 or line 21. Also enter this amount on Schedule 3 (Form 1040), line 54 (check box **c** and enter "Sch R" on the line next to that box) . . . . . → **22** 4,805

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

2018 Line Item Estimates—All figures are estimates based on samples.
Number of returns filed for selected lines

SCHEDULE SE (Form 1040)

Department of the Treasury
Internal Revenue Service (99)

Self-Employment Tax

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

OMB No. 1545-0074

2018

Attachment Sequence No. **17**

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

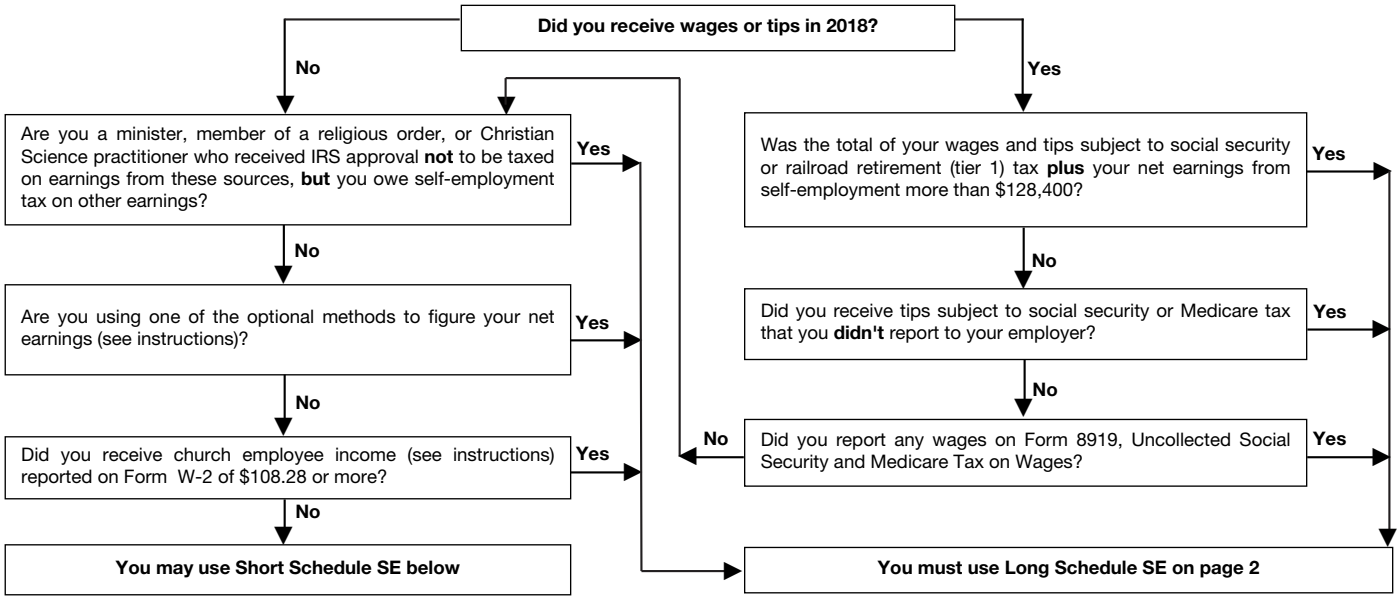
Total schedules filed = 21,424,937

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

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

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

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



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

1a	Net farm profit or (loss) from Schedule F, line 34, and farm partnerships, Schedule K-1 (Form 1065), box 14, code A	1a	546,267	
b	If you received social security retirement or disability benefits, enter the amount of Conservation Reserve Program payments included on Schedule F, line 4b, or listed on Schedule K-1 (Form 1065), box 20, code AH	1b	(17,353	)
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	19,873,357	
3	Combine lines 1a, 1b, and 2	3		
4	Multiply line 3 by 92.35% (0.9235). If less than $400, you don't owe self-employment tax; **don't** file this schedule unless you have an amount on line 1b ▶	4	20,193,804	
	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: • $128,400 or less, multiply line 4 by 15.3% (0.153). Enter the result here and on **Schedule 4 (Form 1040), line 57,** or **Form 1040NR, line 55** • More than $128,400, multiply line 4 by 2.9% (0.029). Then, add $15,921.60 to the result. Enter the total here and on **Schedule 4 (Form 1040), line 57,** or **Form 1040NR, line 55**	5	20,148,343	
6	**Deduction for one-half of self-employment tax.** Multiply line 5 by 50% (0.50). Enter the result here and on **Schedule 1 (Form 1040), line 27,** or **Form 1040NR, line 27**	6		

SCHEDULE SE (Form 1040)

Department of the Treasury
Internal Revenue Service (99)

Self-Employment Tax

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

OMB No. 1545-0074

2018

Attachment Sequence No. **17**

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

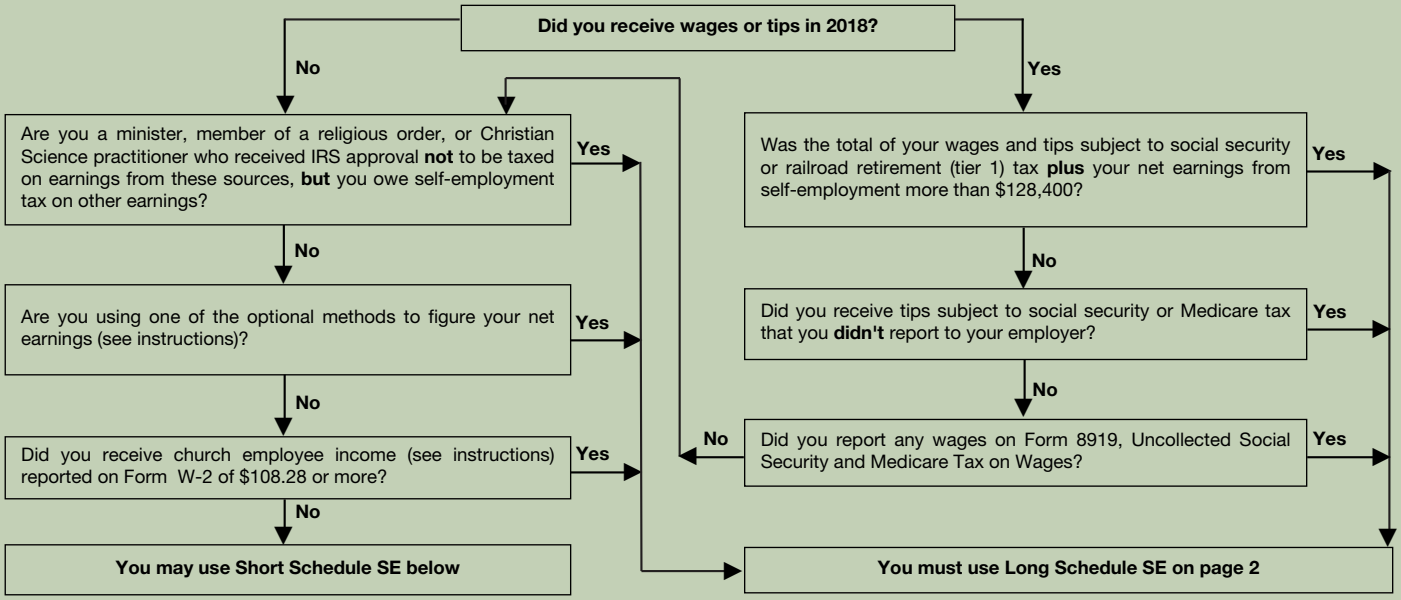
Total schedules filed = 21,424,937

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

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

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

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



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

1a	Net farm profit or (loss) from Schedule F, line 34, and farm partnerships, Schedule K-1 (Form 1065), box 14, code A	1a	10,644,813	
b	If you received social security retirement or disability benefits, enter the amount of Conservation Reserve Program payments included on Schedule F, line 4b, or listed on Schedule K-1 (Form 1065), box 20, code AH	1b	(171,061	)
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	656,319,968	
3	Combine lines 1a, 1b, and 2	3		
4	Multiply line 3 by 92.35% (0.9235). If less than $400, you don't owe self-employment tax; **don't** file this schedule unless you have an amount on line 1b ▶	4	615,654,071	
	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: • $128,400 or less, multiply line 4 by 15.3% (0.153). Enter the result here and on **Schedule 4 (Form 1040), line 57,** or **Form 1040NR, line 55** • More than $128,400, multiply line 4 by 2.9% (0.029). Then, add $15,921.60 to the result. Enter the total here and on **Schedule 4 (Form 1040), line 57,** or **Form 1040NR, line 55**	5	65,306,977	
6	**Deduction for one-half of self-employment tax.** Multiply line 5 by 50% (0.50). Enter the result here and on **Schedule 1 (Form 1040), line 27,** or **Form 1040NR, line 27**	6		

2018 Line Item Estimates—All figures are estimates based on samples.
Number of returns filed for selected lines

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

Section B—Long Schedule SE

Part I Self-Employment Tax

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

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

1a	Net farm profit or (loss) from Schedule F, line 34, and farm partnerships, Schedule K-1 (Form 1065), box 14, code A. **Note:** Skip lines 1a and 1b if you use the farm optional method (see instructions)		**1a**	546,267
b	If you received social security retirement or disability benefits, enter the amount of Conservation Reserve Program payments included on Schedule F, line 4b, or listed on Schedule K-1 (Form 1065), box 20, code AH		**1b**	(17,353)
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**	19,873,357
3	Combine lines 1a, 1b, and 2		**3**	
4a	If line 3 is more than zero, multiply line 3 by 92.35% (0.9235). Otherwise, enter amount from line 3		**4a**	20,193,804
	Note: If line 4a is less than $400 due to Conservation Reserve Program payments on line 1b, see instructions.			
b	If you elect one or both of the optional methods, enter the total of lines 15 and 17 here		**4b**	
c	Combine lines 4a and 4b. If less than $400, **stop;** you don't owe self-employment tax. **Exception:** If less than $400 and you had **church employee income,** enter -0- and continue ▶		**4c**	20,136,835
5a	Enter your **church employee income** from Form W-2. See instructions for definition of church employee income	**5a** 25,857		
b	Multiply line 5a by 92.35% (0.9235). If less than $100, enter -0-		**5b**	
6	Add lines 4c and 5b		**6**	20,148,343
7	Maximum amount of combined wages and self-employment earnings subject to social security tax or the 6.2% portion of the 7.65% railroad retirement (tier 1) tax for 2018		**7**	
8a	Total social security wages and tips (total of boxes 3 and 7 on Form(s) W-2) and railroad retirement (tier 1) compensation. If $128,400 or more, skip lines 8b through 10, and go to line 11	**8a** 2,080,946		
b	Unreported tips subject to social security tax (from Form 4137, line 10)	**8b** 16,478		
c	Wages subject to social security tax (from Form 8919, line 10)	**8c** 6,242		
d	Add lines 8a, 8b, and 8c		**8d**	2,085,142
9	Subtract line 8d from line 7. If zero or less, enter -0- here and on line 10 and go to line 11 ▶		**9**	
10	Multiply the **smaller** of line 6 or line 9 by 12.4% (0.124)		**10**	19,459,745
11	Multiply line 6 by 2.9% (0.029)		**11**	20,148,343
12	**Self-employment tax.** Add lines 10 and 11. Enter here and on **Schedule 4 (Form 1040), line 57,** or **Form 1040NR, line 55**		**12**	20,148,343
13	**Deduction for one-half of self-employment tax.** Multiply line 12 by 50% (0.50). Enter the result here and on **Schedule 1 (Form 1040), line 27,** or **Form 1040NR, line 27**	**13**		

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

Farm Optional Method. You may use this method **only** if **(a)** your gross farm income[1] wasn't more than $7,920, **or (b)** your net farm profits[2] were less than $5,717.

14	Maximum income for optional methods	**14**	
15	Enter the **smaller** of: two-thirds (2/3) of gross farm income[1] (not less than zero) **or** $5,280. Also include this amount on line 4b above	**15**	15,981

Nonfarm Optional Method. You may use this method **only** if **(a)** your net nonfarm profits[3] were less than $5,717 and also less than 72.189% of your gross nonfarm income,[4] **and (b)** you had net earnings from self-employment of at least $400 in 2 of the prior 3 years. **Caution:** You may use this method no more than five times.

16	Subtract line 15 from line 14	**16**	
17	Enter the **smaller** of: two-thirds (2/3) of gross nonfarm income[4] (not less than zero) **or** the amount on line 16. Also include this amount on line 4b above	**17**	16,079

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

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

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

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

2018 Line Item Estimates—All figures are estimates based on samples.
Amounts of selected lines filed (in thousands of dollars)

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

Section B—Long Schedule SE

Part I Self-Employment Tax

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

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

1a	Net farm profit or (loss) from Schedule F, line 34, and farm partnerships, Schedule K-1 (Form 1065), box 14, code A. **Note:** Skip lines 1a and 1b if you use the farm optional method (see instructions)		**1a**	10,644,813
b	If you received social security retirement or disability benefits, enter the amount of Conservation Reserve Program payments included on Schedule F, line 4b, or listed on Schedule K-1 (Form 1065), box 20, code AH		**1b**	(171,061)
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**	656,319,968
3	Combine lines 1a, 1b, and 2		**3**	
4a	If line 3 is more than zero, multiply line 3 by 92.35% (0.9235). Otherwise, enter amount from line 3		**4a**	615,654,071
	Note: If line 4a is less than $400 due to Conservation Reserve Program payments on line 1b, see instructions.			
b	If you elect one or both of the optional methods, enter the total of lines 15 and 17 here		**4b**	
c	Combine lines 4a and 4b. If less than $400, **stop;** you don't owe self-employment tax. **Exception:** If less than $400 and you had **church employee income,** enter -0- and continue ▶		**4c**	617,458,239
5a	Enter your **church employee income** from Form W-2. See instructions for definition of church employee income	**5a** 807,556		
b	Multiply line 5a by 92.35% (0.9235). If less than $100, enter -0-		**5b**	
6	Add lines 4c and 5b		**6**	618,203,955
7	Maximum amount of combined wages and self-employment earnings subject to social security tax or the 6.2% portion of the 7.65% railroad retirement (tier 1) tax for 2018		**7**	
8a	Total social security wages and tips (total of boxes 3 and 7 on Form(s) W-2) and railroad retirement (tier 1) compensation. If $128,400 or more, skip lines 8b through 10, and go to line 11	**8a** 153,486,194		
b	Unreported tips subject to social security tax (from Form 4137, line 10)	**8b** 28,229		
c	Wages subject to social security tax (from Form 8919, line 10)	**8c** 66,832		
d	Add lines 8a, 8b, and 8c		**8d**	153,581,255
9	Subtract line 8d from line 7. If zero or less, enter -0- here and on line 10 and go to line 11 ▶		**9**	
10	Multiply the **smaller** of line 6 or line 9 by 12.4% (0.124)		**10**	47,378,448
11	Multiply line 6 by 2.9% (0.029)		**11**	17,927,716
12	**Self-employment tax.** Add lines 10 and 11. Enter here and on **Schedule 4 (Form 1040), line 57,** or **Form 1040NR, line 55**		**12**	65,306,977
13	**Deduction for one-half of self-employment tax.** Multiply line 12 by 50% (0.50). Enter the result here and on **Schedule 1 (Form 1040), line 27,** or **Form 1040NR, line 27**	**13**		

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

Farm Optional Method. You may use this method **only** if **(a)** your gross farm income[1] wasn't more than $7,920, **or (b)** your net farm profits[2] were less than $5,717.

14	Maximum income for optional methods	**14**	
15	Enter the **smaller** of: two-thirds (2/3) of gross farm income[1] (not less than zero) **or** $5,280. Also include this amount on line 4b above	**15**	81,061

Nonfarm Optional Method. You may use this method **only** if **(a)** your net nonfarm profits[3] were less than $5,717 and also less than 72.189% of your gross nonfarm income,[4] **and (b)** you had net earnings from self-employment of at least $400 in 2 of the prior 3 years. **Caution:** You may use this method no more than five times.

16	Subtract line 15 from line 14	**16**	
17	Enter the **smaller** of: two-thirds (2/3) of gross nonfarm income[4] (not less than zero) **or** the amount on line 16. Also include this amount on line 4b above	**17**	67,317

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

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

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

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

2018 Line Item Estimates—All figures are estimates based on samples.
Number of returns filed for selected lines

SCHEDULE 8812 (Form 1040)

Department of the Treasury
Internal Revenue Service (99)

Additional Child Tax Credit

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

1040 / 1040NR / 8812

OMB No. 1545-0074

2018

Attachment Sequence No. **47**

Name(s) shown on return — Total schedules filed = 20,569,388

Your social security number

Part I All Filers

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

1	If you are required to use the worksheet in Pub. 972, enter the amount from line 10 of the Child Tax Credit and Credit for Other Dependents Worksheet in the publication. Otherwise: **1040 filers:** Enter the amount from line 8 of your Child Tax Credit and Credit for Other Dependents Worksheet (see the instructions for Form 1040, line 12a). **1040NR filers:** Enter the amount from line 8 of your Child Tax Credit and Credit for Other Dependents Worksheet (see the instructions for Form 1040NR, line 49).			1	20,567,849
2	Enter the amount from Form 1040, line 12a, or Form 1040NR, line 49			2	12,813,592
3	Subtract line 2 from line 1. If zero, **stop here;** you cannot claim this credit			3	20,516,674
4	Number of qualifying children under 17 with the required social security number: _____ X $1,400. Enter the result. If zero, **stop here;** you cannot claim this credit			4	20,184,946
	TIP: The number of children you use for this line is the same as the number of children you used for line 1 of the Child Tax Credit and Credit for Other Dependents Worksheet.				
5	Enter the **smaller** of line 3 or line 4			5	20,146,277
6a	Earned income (see separate instructions)	6a	20,512,228		
b	Nontaxable combat pay (see separate instructions)	6b	71,845		
7	Is the amount on line 6a more than $2,500? ☐ **No.** Leave line 7 blank and enter -0- on line 8. ☐ **Yes.** Subtract $2,500 from the amount on line 6a. Enter the result	7	20,485,960		
8	Multiply the amount on line 7 by 15% (0.15) and enter the result			8	20,485,960
	Next. On line 4, is the amount $4,200 or more? ☐ **No.** If line 8 is zero, **stop here;** you cannot claim this credit. Otherwise, skip Part II and enter the **smaller** of line 5 or line 8 on line 15. ☐ **Yes.** If line 8 is equal to or more than line 5, skip Part II and enter the amount from line 5 on line 15. Otherwise, go to line 9.				

Part II Certain Filers Who Have Three or More Qualifying Children

9	Withheld social security, Medicare, and Additional Medicare taxes from Form(s) W-2, boxes 4 and 6. If married filing jointly, include your spouse's amounts with yours. If your employer withheld or you paid Additional Medicare Tax or tier 1 RRTA taxes, see separate instructions	9	1,586,138		
10	**1040 filers:** Enter the total of the amounts from Schedule 1 (Form 1040), line 27, and Schedule 4 (Form 1040), line 58, plus any taxes that you identified using code "UT" and entered on Schedule 4 (Form 1040), line 62. **1040NR filers:** Enter the total of the amounts from Form 1040NR, lines 27 and 56, plus any taxes that you identified using code "UT" and entered on line 60.	10	606,034		
11	Add lines 9 and 10	11	1,888,579		
12	**1040 filers:** Enter the total of the amounts from Form 1040, line 17a, and Schedule 5 (Form 1040), line 72. **1040NR filers:** Enter the amount from Form 1040NR, line 67.	12	1,701,417		
13	Subtract line 12 from line 11. If zero or less, enter -0-			13	256,132
14	Enter the **larger** of line 8 or line 13			14	1,922,726
	Next, enter the **smaller** of line 5 or line 14 on line 15.				

Part III Additional Child Tax Credit

15	**This is your additional child tax credit**	15	20,449,462

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

SCHEDULE 8812 (Form 1040)

Department of the Treasury
Internal Revenue Service (99)

Additional Child Tax Credit

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

1040 / 1040NR / 8812

OMB No. 1545-0074

2018

Attachment Sequence No. 47

Name(s) shown on return

Total schedules filed = 20,569,388

Your social security number

Part I All Filers

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

1	If you are required to use the worksheet in Pub. 972, enter the amount from line 10 of the Child Tax Credit and Credit for Other Dependents Worksheet in the publication. Otherwise: **1040 filers:** Enter the amount from line 8 of your Child Tax Credit and Credit for Other Dependents Worksheet (see the instructions for Form 1040, line 12a). **1040NR filers:** Enter the amount from line 8 of your Child Tax Credit and Credit for Other Dependents Worksheet (see the instructions for Form 1040NR, line 49).			1	75,771,875
2	Enter the amount from Form 1040, line 12a, or Form 1040NR, line 49			2	19,877,172
3	Subtract line 2 from line 1. If zero, **stop here;** you cannot claim this credit			3	55,894,704
4	Number of qualifying children under 17 with the required social security number: _____ X $1,400. Enter the result. If zero, **stop here;** you cannot claim this credit			4	51,000,197
	TIP: The number of children you use for this line is the same as the number of children you used for line 1 of the Child Tax Credit and Credit for Other Dependents Worksheet.				
5	Enter the **smaller** of line 3 or line 4			5	43,195,391
6a	Earned income (see separate instructions)	6a	585,893,402		
b	Nontaxable combat pay (see separate instructions)	6b	1,283,218		
7	Is the amount on line 6a more than $2,500? ☐ **No.** Leave line 7 blank and enter -0- on line 8. ☐ **Yes.** Subtract $2,500 from the amount on line 6a. Enter the result	7	534,466,787		
8	Multiply the amount on line 7 by 15% (0.15) and enter the result			8	80,170,595
	Next. On line 4, is the amount $4,200 or more? ☐ **No.** If line 8 is zero, **stop here;** you cannot claim this credit. Otherwise, skip Part II and enter the **smaller** of line 5 or line 8 on line 15. ☐ **Yes.** If line 8 is equal to or more than line 5, skip Part II and enter the amount from line 5 on line 15. Otherwise, go to line 9.				

Part II Certain Filers Who Have Three or More Qualifying Children

9	Withheld social security, Medicare, and Additional Medicare taxes from Form(s) W-2, boxes 4 and 6. If married filing jointly, include your spouse's amounts with yours. If your employer withheld or you paid Additional Medicare Tax or tier 1 RRTA taxes, see separate instructions	9	2,342,645		
10	**1040 filers:** Enter the total of the amounts from Schedule 1 (Form 1040), line 27, and Schedule 4 (Form 1040), line 58, plus any taxes that you identified using code "UT" and entered on Schedule 4 (Form 1040), line 62. **1040NR filers:** Enter the total of the amounts from Form 1040NR, lines 27 and 56, plus any taxes that you identified using code "UT" and entered on line 60.	10	624,194		
11	Add lines 9 and 10	11	2,966,838		
12	**1040 filers:** Enter the total of the amounts from Form 1040, line 17a, and Schedule 5 (Form 1040), line 72. **1040NR filers:** Enter the amount from Form 1040NR, line 67.	12	9,077,563		
13	Subtract line 12 from line 11. If zero or less, enter -0-			13	461,637
14	Enter the **larger** of line 8 or line 13			14	5,184,188
	Next, enter the **smaller** of line 5 or line 14 on line 15.				

Part III Additional Child Tax Credit

15	**This is your additional child tax credit**	15	36,235,028

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

2018 Line Item Estimates—All figures are estimates based on samples.
Number of returns filed for selected lines

Form **461**

Department of the Treasury
Internal Revenue Service

Limitation on Business Losses

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

OMB No. 1545-2283

2018

Attachment Sequence No. **461**

Name(s) shown on return

Total Forms Filed = 26,053

Identifying number

Part I Total Income/Loss Items

See instructions if you are filing a tax return other than Form 1040.

1	Enter amount from Form 1040, line 1	1	15,382	
2	Enter amount from Schedule 1 (Form 1040), line 12	2		
3	Enter amount from Schedule 1 (Form 1040), line 13	3		
4	Enter amount from Schedule 1 (Form 1040), line 14	4		
5	Enter amount from Schedule 1 (Form 1040), line 17	5		
6	Enter amount from Schedule 1 (Form 1040), line 18	6		
7	Enter amount from Schedule 1 (Form 1040), line 19	7		
8	Enter other income, gain, or losses from a trade or business not reported on lines 1 through 7	8	2,660	
9	Combine lines 1 through 8.	9	26,053	

Part II Adjustment for Amounts Not Attributable to Trade or Business

See instructions if you are filing a tax return other than Form 1040.

10	Enter any income or gain reported on lines 1 through 8 that is not attributable to a trade or business	10	13,824	
11	Enter any losses or deductions reported on lines 1 through 8 that are not attributable to a trade or business. See instructions.	11	7,431	
12	Subtract line 11 from line 10	12	17,819	

Part III Limitation on Losses

13	If line 12 is a negative number, enter it here as a positive number. If line 12 is a positive number, enter it here as a negative number	13	17,819	
14	Add lines 9 and 13	14	26,053	
15	Enter $250,000 (or $500,000 if married filing jointly)	15	26,053	
16	Add lines 14 and 15. If less than zero, enter the amount from line 16 as a positive number on Schedule 1 (Form 1040), line 21. See instructions if you are filing a tax return other than a Form 1040. If zero or greater, do not attach this form to your tax return	16	23,456	

2018 Line Item Estimates—All figures are estimates based on samples.
Amounts of selected lines filed (in thousands of dollars)

Form **461**

Department of the Treasury
Internal Revenue Service

Limitation on Business Losses

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

OMB No. 1545-2283

2018

Attachment Sequence No. **461**

Name(s) shown on return

Total Forms Filed = 26,053

Identifying number

Part I Total Income/Loss Items

See instructions if you are filing a tax return other than Form 1040.

1	Enter amount from Form 1040, line 1	1	3,141,292	
2	Enter amount from Schedule 1 (Form 1040), line 12	2		
3	Enter amount from Schedule 1 (Form 1040), line 13	3		
4	Enter amount from Schedule 1 (Form 1040), line 14	4		
5	Enter amount from Schedule 1 (Form 1040), line 17	5		
6	Enter amount from Schedule 1 (Form 1040), line 18	6		
7	Enter amount from Schedule 1 (Form 1040), line 19	7		
8	Enter other income, gain, or losses from a trade or business not reported on lines 1 through 7	8	17,165	
9	Combine lines 1 through 8.	9	-8,405,239	

Part II Adjustment for Amounts Not Attributable to Trade or Business

See instructions if you are filing a tax return other than Form 1040.

10	Enter any income or gain reported on lines 1 through 8 that is not attributable to a trade or business	10	32,996,352	
11	Enter any losses or deductions reported on lines 1 through 8 that are not attributable to a trade or business. See instructions.	11	895,344	
12	Subtract line 11 from line 10	12	32,101,008	

Part III Limitation on Losses

13	If line 12 is a negative number, enter it here as a positive number. If line 12 is a positive number, enter it here as a negative number	13	-32,101,008	
14	Add lines 9 and 13	14	-40,506,246	
15	Enter $250,000 (or $500,000 if married filing jointly)	15	10,648,600	
16	Add lines 14 and 15. If less than zero, enter the amount from line 16 as a positive number on Schedule 1 (Form 1040), line 21. See instructions if you are filing a tax return other than a Form 1040. If zero or greater, do not attach this form to your tax return	16	-32,136,327	

2018 Line Item Estimates—All figures are estimates based on samples.
Number of returns filed for selected lines

Form **965-A**
(January 2019)
Department of the Treasury
Internal Revenue Service

Individual Report of Net 965 Tax Liability

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

OMB No. 1545-0074

Check this box if this is an amended report . . . . . ▶ ☐

Name of taxpayer with a net 965 tax liability — **Total Forms Filed = 35,558**

Identifying number

Taxable year of reporting

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

	(a) Year of Section 965(a) Inclusion, Liability Assumed, or Liability Triggering Event (see instructions)	(b) Taxpayer's Net Tax Liability with all 965 amounts (see instructions)	(c) Taxpayer's Net Tax Liability without 965 amounts (see instructions)	(d) Net 965 Tax Liability (subtract column (c) from column (b))	(e) S Corporation Shareholder Total Deferred Net 965 Tax Liability (line total from Part III, column (g), see instructions)
1					
2					
3					
4					
5					
6					
7					

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

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

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

2018 Line Item Estimates—All figures are estimates based on samples.
Amounts of selected lines filed (in thousands of dollars)

Form **965-A**
(January 2019)
Department of the Treasury
Internal Revenue Service

Individual Report of Net 965 Tax Liability

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

OMB No. 1545-0074

Check this box if this is an amended report . . . . . ▶ ☐

Name of taxpayer with a net 965 tax liability

Total Forms Filed = 35,558

Identifying number

Taxable year of reporting

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

	(a) Year of Section 965(a) Inclusion, Liability Assumed, or Liability Triggering Event (see instructions)	(b) Taxpayer's Net Tax Liability with all 965 amounts (see instructions)	(c) Taxpayer's Net Tax Liability without 965 amounts (see instructions)	(d) Net 965 Tax Liability (subtract column (c) from column (b))	(e) S Corporation Shareholder Total Deferred Net 965 Tax Liability (line total from Part III, column (g), see instructions)
1					
2					
3					
4					
5					
6					
7					

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

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

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

2018 Line Item Estimates—All figures are estimates based on samples.
Number of returns filed for selected lines

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

	(g) Paid for Year 6	(h) Paid for Year 7	(i) Paid for Year 8	(j) Net 965 Tax Liability Remaining Unpaid (see instructions)	(k) Net 965 Tax Liability Paid for the Reporting Year
1					
2					
3					
4					
5					
6					
7					
Totals ▶				9,985	24,179

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

Year of 965(a) Inclusion	(a) S Corporation Name	(b) S Corporation Tax Identification Number	(c) Taxpayer's Net Tax Liability with only 965 amounts from this S Corporation (see instructions)	(d) Taxpayer's Net Tax Liability without 965 amounts (see instructions)	(e) Net 965 Tax Liability related to 965 amounts from this S Corporation (subtract column (d) from column (c))	(f) Deferral Election Made Yes	(f) Deferral Election Made No	(g) Deferred Net 965 Tax Liability (if column (f) is "Yes," enter amount from column (e))
1 2017 (i)								
(ii)								
(iii)								
(iv)								
(v)								
Total ▶								1,381
2 2018 (i)								
(ii)								
(iii)								
(iv)								
(v)								
Total ▶								50

2018 Line Item Estimates—All figures are estimates based on samples.
Amounts of selected lines filed (in thousands of dollars)

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

	(g) Paid for Year 6	(h) Paid for Year 7	(i) Paid for Year 8	(j) Net 965 Tax Liability Remaining Unpaid (see instructions)	(k) Net 965 Tax Liability Paid for the Reporting Year
1					
2					
3					
4					
5					
6					
7					
Totals ▶				2,462,670	690,577

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

Year of 965(a) Inclusion	(a) S Corporation Name	(b) S Corporation Tax Identification Number	(c) Taxpayer's Net Tax Liability with only 965 amounts from this S Corporation (see instructions)	(d) Taxpayer's Net Tax Liability without 965 amounts (see instructions)	(e) Net 965 Tax Liability related to 965 amounts from this S Corporation (subtract column (d) from column (c))	(f) Deferral Election Made Yes	(f) Deferral Election Made No	(g) Deferred Net 965 Tax Liability (if column (f) is "Yes," enter amount from column (e))
1 2017 (i)								
(ii)								
(iii)								
(iv)								
(v)								
Total ▶								1,148,819
2 2018 (i)								
(ii)								
(iii)								
(iv)								
(v)								
Total ▶								45,161

2018 Line Item Estimates—All figures are estimates based on samples.
Number of returns filed for selected lines

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

	(a) Election or Transfer Year	(b) S Corporation Name	(c) S Corporation Tax Identification Number	(d) Beginning Deferred Net 965 Tax Liability (see instructions)
1				
2				
3				
4				
5				
6				
7				
8				
9				
10				

	(e) Reserved for Future Use	(f) Net 965 Tax Liability Triggered (see instructions)	(g) Deferred 965 Net Tax Liability Transferred (Out) or Transferred In by Agreement, if any (see instructions)	(h) Tax Identification Number of Transferee or Transferor	(i) Deferred Net Tax Liability at the end of this Reporting Year (add columns (d), (e), (f), and (g)) (see instructions)
1		( )			
2		( )			
3		( )			
4		( )			
5		( )			
6		( )			
7		( )			
8		( )			
9		( )			
10		( )			
Total ▶					**1,255**

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

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

	(a) Election or Transfer Year	(b) S Corporation Name	(c) S Corporation Tax Identification Number	(d) Beginning Deferred Net 965 Tax Liability (see instructions)
1				
2				
3				
4				
5				
6				
7				
8				
9				
10				

	(e) Reserved for Future Use	(f) Net 965 Tax Liability Triggered (see instructions)	(g) Deferred 965 Net Tax Liability Transferred (Out) or Transferred In by Agreement, if any (see instructions)	(h) Tax Identification Number of Transferee or Transferor	(i) Deferred Net Tax Liability at the end of this Reporting Year (add columns (d), (e), (f), and (g)) (see instructions)
1		( )			
2		( )			
3		( )			
4		( )			
5		( )			
6		( )			
7		( )			
8		( )			
9		( )			
10		( )			
Total ▶					**1,247,991**

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

2018 Line Item Estimates—All figures are estimates based on samples.
Number of returns filed for selected lines

Form **982**
(Rev. March 2018)
Department of the Treasury
Internal Revenue Service

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

▶ **Attach this form to your income tax return.**
▶ **Go to *www.irs.gov/Form982* for instructions and the latest information.**

OMB No. 1545-0046

Attachment Sequence No. **94**

Name shown on return

Total Forms Filed = 96,064

Identifying number

Part I General Information (see instructions)

1 Amount excluded is due to (check applicable box(es)):

- **a** Discharge of indebtedness in a title 11 case ☐
- **b** Discharge of indebtedness to the extent insolvent (not in a title 11 case) ☐
- **c** Discharge of qualified farm indebtedness ☐
- **d** Discharge of qualified real property business indebtedness ☐
- **e** Discharge of qualified principal residence indebtedness (**Caution:** See instructions before checking this box if debt was discharged after 2017.) ☐

2	Total amount of discharged indebtedness excluded from gross income	**2**	**96,064**

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.

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**	**7,481**
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**	**344**
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**	**482**
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**	**21,370**
b	Applied to reduce the basis of your principal residence. *Enter amount here ONLY if line 1e is checked*	**10b**	**6,776**
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**	**0**
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.

2018 Line Item Estimates—All figures are estimates based on samples.
Amounts of selected lines filed (in thousands of dollars)

Form **982**
(Rev. March 2018)
Department of the Treasury
Internal Revenue Service

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

► **Attach this form to your income tax return.**
► **Go to *www.irs.gov/Form982* for instructions and the latest information.**

OMB No. 1545-0046

Attachment Sequence No. **94**

Name shown on return

Total Forms Filed = 96,064

Identifying number

Part I General Information (see instructions)

1 Amount excluded is due to (check applicable box(es)):
- **a** Discharge of indebtedness in a title 11 case ☐
- **b** Discharge of indebtedness to the extent insolvent (not in a title 11 case) ☐
- **c** Discharge of qualified farm indebtedness ☐
- **d** Discharge of qualified real property business indebtedness ☐
- **e** Discharge of qualified principal residence indebtedness (**Caution:** See instructions before checking this box if debt was discharged after 2017.) ☐

2	Total amount of discharged indebtedness excluded from gross income	2	4,237,847

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.

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	981,676
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	261,058
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	56,576
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	419,895
b	Applied to reduce the basis of your principal residence. *Enter amount here ONLY if line 1e is checked*	10b	318,917
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	0
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.

2018 Line Item Estimates—All figures are estimates based on samples.
Number of returns filed for selected lines

Form **2106**

Department of the Treasury
Internal Revenue Service (99)

Employee Business Expenses

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

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

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

OMB No. 1545-0074

2018

Attachment Sequence No. **129**

Your name **Total Forms Filed = 594,664** | 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	Column B Meals
1	Vehicle expense from line 22 or line 29. (Rural mail carriers: See instructions.)	1	321,607	
2	Parking fees, tolls, and transportation, including train, bus, etc., that **didn't** involve overnight travel or commuting to and from work	2	168,242	
3	Travel expense while away from home overnight, including lodging, airplane, car rental, etc. **Don't** include meals	3	188,017	
4	Business expenses not included on lines 1 through 3. **Don't** include meals	4	383,365	
5	Meals expenses (see instructions)	5		241,177
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	564,888	

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

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

7	Enter reimbursements received from your employer that **weren't** reported to you in box 1 of Form W-2. Include any reimbursements reported under code "L" in box 12 of your Form W-2 (see instructions)	7	20,785	5,525

Step 3 Figure Expenses To Deduct

8	Subtract line 7 from line 6. If zero or less, enter -0-. However, if line 7 is greater than line 6 in Column A, report the excess as income on Form 1040, line 1 (or on Form 1040NR, line 8)	8	557,164	241,176
	Note: If **both columns** of line 8 are zero, you can't deduct employee business expenses. Stop here and attach Form 2106 to your return.			
9	In Column A, enter the amount from line 8. In Column B, multiply line 8 by 50% (0.50)	9		241,176
10	Add the amounts on line 9 of both columns and enter the total here. Also, enter the total on Schedule 1 (Form 1040), line 24 (or Form 1040NR, line 34). Employees with impairment-related work expenses, see the instructions for rules on where to enter the total on your return ▶	10		563,716

2018 Line Item Estimates—All figures are estimates based on samples.
Amounts of selected lines filed (in thousands of dollars)

Form **2106**

Department of the Treasury
Internal Revenue Service (99)

Employee Business Expenses

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

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

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

OMB No. 1545-0074

2018

Attachment Sequence No. **129**

Your name — **Total Forms Filed = 594,664**

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	Column B Meals
1	Vehicle expense from line 22 or line 29. (Rural mail carriers: See instructions.)	1	2,278,547	
2	Parking fees, tolls, and transportation, including train, bus, etc., that **didn't** involve overnight travel or commuting to and from work	2	286,830	
3	Travel expense while away from home overnight, including lodging, airplane, car rental, etc. **Don't** include meals	3	549,898	
4	Business expenses not included on lines 1 through 3. **Don't** include meals	4	1,524,452	
5	Meals expenses (see instructions)	5		697,741
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	4,639,726	

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

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

7	Enter reimbursements received from your employer that **weren't** reported to you in box 1 of Form W-2. Include any reimbursements reported under code "L" in box 12 of your Form W-2 (see instructions)	7	127,068	16,619

Step 3 Figure Expenses To Deduct

8	Subtract line 7 from line 6. If zero or less, enter -0-. However, if line 7 is greater than line 6 in Column A, report the excess as income on Form 1040, line 1 (or on Form 1040NR, line 8)	8	4,531,296	684,585
	Note: If **both columns** of line 8 are zero, you can't deduct employee business expenses. Stop here and attach Form 2106 to your return.			
9	In Column A, enter the amount from line 8. In Column B, multiply line 8 by 50% (0.50)	9		375,142
10	Add the amounts on line 9 of both columns and enter the total here. Also, enter the total on Schedule 1 (Form 1040), line 24 (or Form 1040NR, line 34). Employees with impairment-related work expenses, see the instructions for rules on where to enter the total on your return ▶	10		4,906,439

2018 Line Item Estimates—All figures are estimates based on samples.
Number of returns filed for selected lines

Part II Vehicle Expenses

Section A—General Information (You must complete this section if you are claiming vehicle expenses.)

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

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

22	Multiply line 13 by 54.5¢ (0.545). Enter the result here and on line 1	22	269,805

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	38,449	

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 2018	12	miles	miles
13	Business miles included on line 12	13	miles	miles
14	Percent of business use. Divide line 13 by line 12	14	%	%
15	Average daily roundtrip commuting distance	15	miles	miles
16	Commuting miles included on line 12	16	miles	miles
17	Other miles. Add lines 13 and 16 and subtract the total from line 12	17	miles	miles
18	Was your vehicle available for personal use during off-duty hours?		☐ Yes ☐ No	
19	Do you (or your spouse) have another vehicle available for personal use?		☐ Yes ☐ No	
20	Do you have evidence to support your deduction?		☐ Yes ☐ No	
21	If "Yes," is the evidence written?		☐ Yes ☐ No	

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

22	Multiply line 13 by 54.5¢ (0.545). Enter the result here and on line 1	22	1,823,816

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	326,973	

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		

2018 Line Item Estimates—All figures are estimates based on samples.
Number of returns filed for selected lines

☐ VOID ☐ CORRECTED

Name, address, and ZIP code of RIC or REIT	OMB No. 1545-0145 2018 Form **2439**	**Notice to Shareholder of Undistributed Long-Term Capital Gains** For calendar year 2018, or other tax year of the regulated investment company (RIC) or the real estate investment trust (REIT) beginning _____, 2018, and ending _____, 20 _____
Total Forms Filed = **4,714**		

Identification number of RIC or REIT	**1a** Total undistributed long-term capital gains **4,710**		**Copy A** Attach to Form 1120-RIC or Form 1120-REIT.
Shareholder's identifying number	**1b** Unrecaptured section 1250 gain *		
Shareholder's name, address, and ZIP code	**1c** Section 1202 gain *	**1d** Collectibles (28%) gain *	**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 **4,701**		

Form **2439** Cat. No. 11858E www.irs.gov/Form2439 Department of the Treasury - Internal Revenue Service

*** Data not shown because of the small number of sample returns on which they are based.**

2018 Line Item Estimates—All figures are estimates based on samples.
Amounts of selected lines filed (in thousands of dollars)

☐ VOID ☐ CORRECTED

Name, address, and ZIP code of RIC or REIT	OMB No. 1545-0145	**Notice to Shareholder of Undistributed Long-Term Capital Gains**
Total Forms Filed = **4,714**	2018 Form **2439**	For calendar year 2018, or other tax year of the regulated investment company (RIC) or the real estate investment trust (REIT) beginning _____, 2018, and ending _____, 20 _____

Identification number of RIC or REIT	**1a** Total undistributed long-term capital gains **6,917**	**Copy A** Attach to Form 1120-RIC or Form 1120-REIT.
Shareholder's identifying number	**1b** Unrecaptured section 1250 gain *	
Shareholder's name, address, and ZIP code	**1c** Section 1202 gain * / **1d** Collectibles (28%) gain *	**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 **418**	

Form **2439** Cat. No. 11858E www.irs.gov/Form2439 Department of the Treasury - Internal Revenue Service

*** Data not shown because of the small number of sample returns on which they are based.**

2018 Line Item Estimates—All figures are estimates based on samples.
Number of returns filed for selected lines

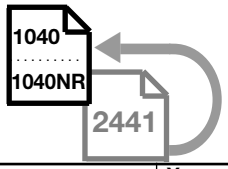
Form **2441**

Department of the Treasury
Internal Revenue Service (99)

Child and Dependent Care Expenses

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

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



OMB No. 1545-0074

2018

Attachment Sequence No. **21**

Name(s) shown on return

Total Forms Filed = 7,279,342

Your social security number

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

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

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

1 (a) Care provider's name	(b) Address (number, street, apt. no., city, state, and ZIP code)	(c) Identifying number (SSN or EIN)	(d) Amount paid (see instructions)
			7,166,166

Did you receive **dependent care benefits?**

- **No** → Complete only Part II below.
- **Yes** → Complete Part III on the back next.

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

Part II Credit for Child and Dependent Care Expenses

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

(a) Qualifying person's name First	Last	(b) Qualifying person's social security number	(c) **Qualified expenses** you incurred and paid in 2018 for the person listed in column (a)
			6,684,342
			2,543,214

3	Add the amounts in column (c) of line 2. **Don't** enter more than $3,000 for one qualifying person or $6,000 for two or more persons. If you completed Part III, enter the amount from line 31	**3**	6,595,043
4	Enter your **earned income.** See instructions	**4**	7,221,386
5	If married filing jointly, enter your spouse's earned income (if you or your spouse was a student or was disabled, see the instructions); **all others**, enter the amount from line 4	**5**	4,507,790
6	Enter the **smallest** of line 3, 4, or 5	**6**	6,533,833
7	Enter the amount from Form 1040, line 7; or Form 1040NR, line 36	**7**	

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

If line 7 is: 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
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	7,278,337 X .
9	Multiply line 6 by the decimal amount on line 8. If you paid 2017 expenses in 2018, see the instructions	**9**	6,530,353
10	Tax liability limit. Enter the amount from the Credit Limit Worksheet in the instructions.	**10**	
11	**Credit for child and dependent care expenses.** Enter the **smaller** of line 9 or line 10 here and on Schedule 3 (Form 1040), line 49; or Form 1040NR, line 47	**11**	6,460,823

2018 Line Item Estimates—All figures are estimates based on samples.
Amounts of selected lines filed (in thousands of dollars)

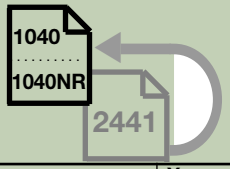
Form **2441**

Department of the Treasury
Internal Revenue Service (99)

Child and Dependent Care Expenses

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

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



OMB No. 1545-0074

2018

Attachment Sequence No. **21**

Name(s) shown on return

Total Forms Filed = **7,279,342**

Your social security number

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

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

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

1 (a) Care provider's name	(b) Address (number, street, apt. no., city, state, and ZIP code)	(c) Identifying number (SSN or EIN)	(d) Amount paid (see instructions)
			42,039,899

Did you receive **dependent care benefits?**

- **No** → Complete only Part II below.
- **Yes** → Complete Part III on the back next.

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

Part II Credit for Child and Dependent Care Expenses

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

(a) Qualifying person's name First	Last	(b) Qualifying person's social security number	(c) **Qualified expenses** you incurred and paid in 2018 for the person listed in column (a)
			26,789,759
			10,641,105

3	Add the amounts in column (c) of line 2. **Don't** enter more than $3,000 for one qualifying person or $6,000 for two or more persons. If you completed Part III, enter the amount from line 31	3	19,153,583
4	Enter your **earned income.** See instructions	4	573,595,354
5	If married filing jointly, enter your spouse's earned income (if you or your spouse was a student or was disabled, see the instructions); **all others**, enter the amount from line 4	5	291,841,042
6	Enter the **smallest** of line 3, 4, or 5	6	18,724,412
7	Enter the amount from Form 1040, line 7; or Form 1040NR, line 36 — 7		
8	Enter on line 8 the decimal amount shown below that applies to the amount on line 7	8	156,968 X .
9	Multiply line 6 by the decimal amount on line 8. If you paid 2017 expenses in 2018, see the instructions	9	4,012,724
10	Tax liability limit. Enter the amount from the Credit Limit Worksheet in the instructions. — 10		
11	**Credit for child and dependent care expenses.** Enter the **smaller** of line 9 or line 10 here and on Schedule 3 (Form 1040), line 49; or Form 1040NR, line 47	11	3,789,213

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
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

2018 Line Item Estimates—All figures are estimates based on samples.
Number of returns filed for selected lines

Part III Dependent Care Benefits

12	Enter the total amount of **dependent care benefits** you received in 2018. Amounts you received as an employee should be shown in box 10 of your Form(s) W-2. **Don't** include amounts reported as wages in box 1 of Form(s) W-2. If you were self-employed or a partner, include amounts you received under a dependent care assistance program from your sole proprietorship or partnership			12	1,577,902
13	Enter the amount, if any, you carried over from 2017 and used in 2018 during the grace period. See instructions			13	6,894
14	Enter the amount, if any, you forfeited or carried forward to 2019. See instructions			14	(71,516)
15	Combine lines 12 through 14. See instructions			15	
16	Enter the total amount of **qualified expenses** incurred in 2018 for the care of the **qualifying person(s)**	16	1,453,907		
17	Enter the **smaller** of line 15 or 16	17			
18	Enter your **earned income.** See instructions	18	7,221,386		
19	Enter the amount shown below that applies to you. • If married filing jointly, enter your spouse's earned income (if you or your spouse was a student or was disabled, see the instructions for line 5). • If married filing separately, see instructions. • All others, enter the amount from line 18.	19	4,507,790		
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? ☐ **No.** Enter -0-. ☐ **Yes.** Enter the amount here			22	583
23	Subtract line 22 from line 15	23			
24	**Deductible benefits.** Enter the **smallest** of line 20, 21, or 22. Also, include this amount on the appropriate line(s) of your return. See instructions			24	*
25	**Excluded benefits.** If you checked "No" on line 22, enter the smaller of line 20 or 21. Otherwise, subtract line 24 from the smaller of line 20 or line 21. If zero or less, enter -0-			25	1,302,504
26	**Taxable benefits.** Subtract line 25 from line 23. If zero or less, enter -0-. Also, include this amount on Form 1040, line 1; or Form 1040NR, line 8. On the dotted line next to Form 1040, line 1; or Form 1040NR, line 8, enter "DCB"			26	381,587

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

27	Enter $3,000 ($6,000 if two or more qualifying persons)	27	
28	Add lines 24 and 25	28	1,303,082
29	Subtract line 28 from line 27. If zero or less, **stop.** You can't take the credit. **Exception.** If you paid 2017 expenses in 2018, see the instructions for line 9	29	
30	Complete line 2 on the front of this form. **Don't** include in column (c) any benefits shown on line 28 above. Then, add the amounts in column (c) and enter the total here.	30	
31	Enter the **smaller** of line 29 or 30. Also, enter this amount on line 3 on the front of this form and complete lines 4 through 11	31	6,595,043

*** Data not shown because of the small number of sample returns on which they are based.**

Part III Dependent Care Benefits

12	Enter the total amount of **dependent care benefits** you received in 2018. Amounts you received as an employee should be shown in box 10 of your Form(s) W-2. **Don't** include amounts reported as wages in box 1 of Form(s) W-2. If you were self-employed or a partner, include amounts you received under a dependent care assistance program from your sole proprietorship or partnership				12	5,359,473	
13	Enter the amount, if any, you carried over from 2017 and used in 2018 during the grace period. See instructions				13	4,390	
14	Enter the amount, if any, you forfeited or carried forward to 2019. See instructions				14	(104,116	)
15	Combine lines 12 through 14. See instructions				15		
16	Enter the total amount of **qualified expenses** incurred in 2018 for the care of the **qualifying person(s)**	16	13,652,489				
17	Enter the **smaller** of line 15 or 16	17					
18	Enter your **earned income.** See instructions	18	573,595,354				
19	Enter the amount shown below that applies to you. • If married filing jointly, enter your spouse's earned income (if you or your spouse was a student or was disabled, see the instructions for line 5). • If married filing separately, see instructions. • All others, enter the amount from line 18.	19	291,841,042				
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? ☐ **No.** Enter -0-. ☐ **Yes.** Enter the amount here				22	3,281	
23	Subtract line 22 from line 15	23					
24	**Deductible benefits.** Enter the **smallest** of line 20, 21, or 22. Also, include this amount on the appropriate line(s) of your return. See instructions				24	*	
25	**Excluded benefits.** If you checked "No" on line 22, enter the smaller of line 20 or 21. Otherwise, subtract line 24 from the smaller of line 20 or line 21. If zero or less, enter -0-				25	4,591,745	
26	**Taxable benefits.** Subtract line 25 from line 23. If zero or less, enter -0-. Also, include this amount on Form 1040, line 1; or Form 1040NR, line 8. On the dotted line next to Form 1040, line 1; or Form 1040NR, line 8, enter "DCB"				26	664,721	

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

27	Enter $3,000 ($6,000 if two or more qualifying persons)	27		
28	Add lines 24 and 25	28	4,594,013	
29	Subtract line 28 from line 27. If zero or less, **stop.** You can't take the credit. **Exception.** If you paid 2017 expenses in 2018, see the instructions for line 9	29		
30	Complete line 2 on the front of this form. **Don't** include in column (c) any benefits shown on line 28 above. Then, add the amounts in column (c) and enter the total here.	30		
31	Enter the **smaller** of line 29 or 30. Also, enter this amount on line 3 on the front of this form and complete lines 4 through 11	31	19,153,583	

*** Data not shown because of the small number of sample returns on which they are based.**

2018 Line Item Estimates—All figures are estimates based on samples.
Number of returns filed for selected lines

Form **3468**

Department of the Treasury
Internal Revenue Service (99)

Investment Credit

► **Attach to your tax return.**
► **Go to *www.irs.gov/Form3468* for instructions and the latest information.**

OMB No. 1545-0155

2018

Attachment Sequence No. **174**

Name(s) shown on return

Total Forms Filed = 20,319

Identifying number

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

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

1 Name of lessor _____

2 Address of lessor _____

3 Description of property _____

4 Amount for which you were treated as having acquired the property . . . . . ► $

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

5	Qualifying advanced coal project credit (see instructions):				
a	Qualified investment in integrated gasification combined cycle property placed in service during the tax year for projects described in section 48A(d)(3)(B)(i) . . . . . $ _____ × 20% (0.20)	5a			
b	Qualified investment in advanced coal-based generation technology property placed in service during the tax year for projects described in section 48A(d)(3)(B)(ii) . . . . . $ _____ × 15% (0.15)	5b			
c	Qualified investment in advanced coal-based generation technology property placed in service during the tax year for projects described in section 48A(d)(3)(B)(iii) . . . . . $ _____ × 30% (0.30)	5c			
d	Total. Add lines 5a, 5b, and 5c			5d	1,531
6	Qualifying gasification project credit (see instructions):				
a	Qualified investment in qualified gasification property placed in service during the tax year for which credits were allocated or reallocated after October 3, 2008, and that includes equipment that separates and sequesters at least 75% of the project's carbon dioxide emissions . . . . . $ _____ × 30% (0.30)	6a			
b	Qualified investment in property other than in **a** above placed in service during the tax year . . . . . $ _____ × 20% (0.20)	6b			
c	Total. Add lines 6a and 6b			6c	507
7	Qualifying advanced energy project credit (see instructions):				
	Qualified investment in advanced energy project property placed in service during the tax year . . . . . $ _____ × 30% (0.30)			7	2,071
8	Reserved for future use			8	
9	Enter the applicable unused investment credit from cooperatives (see instructions)			9	255
10	Add lines 5d, 6c, 7, and 9. Report this amount on Form 3800, Part III, line 1a			10	2,564

2018 Line Item Estimates—All figures are estimates based on samples.
Amounts of selected lines filed (in thousands of dollars)

Form **3468**

Department of the Treasury
Internal Revenue Service (99)

Investment Credit

▶ **Attach to your tax return.**
▶ **Go to *www.irs.gov/Form3468* for instructions and the latest information.**

OMB No. 1545-0155

2018

Attachment Sequence No. **174**

Name(s) shown on return

Total Forms Filed = 20,319

Identifying number

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

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

1 Name of lessor _____

2 Address of lessor _____

3 Description of property _____

4 Amount for which you were treated as having acquired the property . . . . . ▶ $

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

5	Qualifying advanced coal project credit (see instructions):				
a	Qualified investment in integrated gasification combined cycle property placed in service during the tax year for projects described in section 48A(d)(3)(B)(i) . . . . . $ _____ × 20% (0.20)	5a			
b	Qualified investment in advanced coal-based generation technology property placed in service during the tax year for projects described in section 48A(d)(3)(B)(ii) . . . . . $ _____ × 15% (0.15)	5b			
c	Qualified investment in advanced coal-based generation technology property placed in service during the tax year for projects described in section 48A(d)(3)(B)(iii) . . . . . $ _____ × 30% (0.30)	5c			
d	Total. Add lines 5a, 5b, and 5c			5d	2,014
6	Qualifying gasification project credit (see instructions):				
a	Qualified investment in qualified gasification property placed in service during the tax year for which credits were allocated or reallocated after October 3, 2008, and that includes equipment that separates and sequesters at least 75% of the project's carbon dioxide emissions . . . . . $ _____ × 30% (0.30)	6a			
b	Qualified investment in property other than in **a** above placed in service during the tax year . . . . . $ _____ × 20% (0.20)	6b			
c	Total. Add lines 6a and 6b			6c	341
7	Qualifying advanced energy project credit (see instructions): Qualified investment in advanced energy project property placed in service during the tax year . . . . . $ _____ × 30% (0.30)			7	10,195
8	Reserved for future use			8	
9	Enter the applicable unused investment credit from cooperatives (see instructions)			9	1,693
10	Add lines 5d, 6c, 7, and 9. Report this amount on Form 3800, Part III, line 1a			10	14,243

2018 Line Item Estimates—All figures are estimates based on samples.
Number of returns filed for selected lines

Part III Rehabilitation Credit and Energy Credit

11	Rehabilitation credit (see instructions for requirements that must be met):			
a	Check this box if you are electing under section 47(d)(5) to take your qualified rehabilitation expenditures into account for the tax year in which paid (or, for self-rehabilitated property, when capitalized). See instructions. **Note:** This election applies to the current tax year and to all later tax years. You may not revoke this election without IRS consent . . . . . ▶ ☐			
b	Enter the dates on which the 24- or 60-month measuring period begins _____ and ends _____			
c	Enter the adjusted basis of the building as of the beginning date above (or the first day of your holding period, if later) . . . . . $ _____			
d	Enter the amount of the qualified rehabilitation expenditures incurred, or treated as incurred, during the period on line 11b above . . . . . $ _____			
	Enter the amount of qualified rehabilitation expenditures and multiply by the percentage shown:			
e	Pre-1936 buildings under the transition rule (see instructions) $ _____ × 10% (0.10)	**11e**	1,872	
f	Certified historic structures under the transition rule (see instructions) $ _____ × 20% (0.20)	**11f**	3,281	
g	Certified historic structures with expenditures paid or incurred after 2017 and not under the transition rule (see instructions) $ _____ × 4% (0.04)	**11g**	232	
	Note: This credit is allowed for a 5-year period beginning in the tax year that the qualified rehabilitated building is placed in service.			
	For properties identified on line 11f or 11g, complete lines 11h and 11i.			
h	Enter the assigned NPS project number or the pass-through entity's employer identification number (see instructions)			
i	Enter the date that the NPS approved the Request for Certification of Completed Work (see instructions)			
j	Rehabilitation credit from an electing large partnership (Schedule K-1 (Form 1065-B), box 9) . .	**11j**	*	
12	Energy credit:			
a	Basis of property using geothermal energy placed in service during the tax year (see instructions) . . . . . $ _____ × 10% (0.10)	**12a**	138	
b	Basis of property using solar illumination or solar energy placed in service during the tax year that was acquired after December 31, 2005, and the basis attributable to construction, reconstruction, or erection by the taxpayer after December 31, 2005 (see instructions) $ _____ × 30% (0.30)	**12b**	11,146	
	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% (0.30)	**12c**		
d	Applicable kilowatt capacity of property on line 12c (see instructions) ▶ _____ × $1,000	**12d**		
e	Enter the lesser of line 12c or line 12d	**12e**	*	
f	Basis of property placed in service during the tax year that was acquired after October 3, 2008, and the basis attributable to construction, reconstruction, or erection by the taxpayer after October 3, 2008 . . . . . $ _____ × 30% (0.30)	**12f**		
g	Applicable kilowatt capacity of property on line 12f (see instructions) ▶ _____ × $3,000	**12g**		
h	Enter the lesser of line 12f or line 12g	**12h**	157	
	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% (0.10)	**12i**		
j	Kilowatt capacity of property on line 12i . . . . . ▶ _____ × $200	**12j**		
k	Enter the lesser of line 12i or line 12j	**12k**	*	

*** Data not shown because of the small number of sample returns on which they are based.**

Part III Rehabilitation Credit and Energy Credit

11	Rehabilitation credit (see instructions for requirements that must be met):			
a	Check this box if you are electing under section 47(d)(5) to take your qualified rehabilitation expenditures into account for the tax year in which paid (or, for self-rehabilitated property, when capitalized). See instructions. **Note:** This election applies to the current tax year and to all later tax years. You may not revoke this election without IRS consent . . . . . ▶ ☐			
b	Enter the dates on which the 24- or 60-month measuring period begins _____ and ends _____			
c	Enter the adjusted basis of the building as of the beginning date above (or the first day of your holding period, if later) . . . . . $ _____			
d	Enter the amount of the qualified rehabilitation expenditures incurred, or treated as incurred, during the period on line 11b above . . . . . $ _____			
	Enter the amount of qualified rehabilitation expenditures and multiply by the percentage shown:			
e	Pre-1936 buildings under the transition rule (see instructions) $ _____ × 10% (0.10)	**11e**	16,477	
f	Certified historic structures under the transition rule (see instructions) $ _____ × 20% (0.20)	**11f**	331,277	
g	Certified historic structures with expenditures paid or incurred after 2017 and not under the transition rule (see instructions) $ _____ × 4% (0.04)	**11g**	129,137	
	Note: This credit is allowed for a 5-year period beginning in the tax year that the qualified rehabilitated building is placed in service.			
	For properties identified on line 11f or 11g, complete lines 11h and 11i.			
h	Enter the assigned NPS project number or the pass-through entity's employer identification number (see instructions) . . . . . _____			
i	Enter the date that the NPS approved the Request for Certification of Completed Work (see instructions) . . . . . _____			
j	Rehabilitation credit from an electing large partnership (Schedule K-1 (Form 1065-B), box 9) . .	**11j**	*	
12	Energy credit:			
a	Basis of property using geothermal energy placed in service during the tax year (see instructions) . . . . . $ _____ × 10% (0.10)	**12a**	1,227	
b	Basis of property using solar illumination or solar energy placed in service during the tax year that was acquired after December 31, 2005, and the basis attributable to construction, reconstruction, or erection by the taxpayer after December 31, 2005 (see instructions) $ _____ × 30% (0.30)	**12b**	738,126	
	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% (0.30)	**12c**		
d	Applicable kilowatt capacity of property on line 12c (see instructions) ▶ _____ × $1,000	**12d**		
e	Enter the lesser of line 12c or line 12d	**12e**	*	
f	Basis of property placed in service during the tax year that was acquired after October 3, 2008, and the basis attributable to construction, reconstruction, or erection by the taxpayer after October 3, 2008 . . . . . $ _____ × 30% (0.30)	**12f**		
g	Applicable kilowatt capacity of property on line 12f (see instructions) ▶ _____ × $3,000	**12g**		
h	Enter the lesser of line 12f or line 12g	**12h**	3,376	
	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% (0.10)	**12i**		
j	Kilowatt capacity of property on line 12i . . . . . ▶ _____ × $200	**12j**		
k	Enter the lesser of line 12i or line 12j	**12k**	*	

*** Data not shown because of the small number of sample returns on which they are based.**

2018 Line Item Estimates—All figures are estimates based on samples.
Number of returns filed for selected lines

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

	Combined heat and power system property (see instructions): **Caution:** You can't claim this credit if the electrical capacity of the property is more than 50 megawatts or has a mechanical energy capacity of more than 67,000 horsepower or an equivalent combination of electrical and mechanical energy capabilities.			
l	Basis of property placed in service during the tax year that was acquired after October 3, 2008, and the basis attributable to construction, reconstruction, or erection by the taxpayer after October 3, 2008 . . . . . $ _____ × 10% (0.10)	**12l**		
m	If the electrical capacity of the property is measured in: • Megawatts, divide 15 by the megawatt capacity. Enter 1.0 if the capacity is 15 megawatts or less. • Horsepower, divide 20,000 by the horsepower. Enter 1.0 if the capacity is 20,000 horsepower or less	**12m**		.
n	Multiply line 12l by line 12m	**12n**	697	
	Qualified small wind energy property (see instructions):			
o	Basis of property placed in service during the tax year that was acquired after October 3, 2008, and before January 1, 2009, and the basis attributable to the construction, reconstruction, or erection by the taxpayer after October 3, 2008, and before January 1, 2009 . . . . . $ _____ × 30% (0.30)	**12o**		
p	Enter the smaller of line 12o or $4,000	**12p**	0	
q	Basis of property placed in service during the tax year that was acquired after December 31, 2008, and the basis attributable to construction, reconstruction, or erection by the taxpayer after December 31, 2008 . . . . . $ _____ × 30% (0.30)	**12q**	0	
	Geothermal heat pump systems (see instructions):			
r	Basis of property placed in service during the tax year that was acquired after October 3, 2008, and the basis attributable to construction, reconstruction, or erection by the taxpayer after October 3, 2008 . . . . . $ _____ × 10% (0.10)	**12r**	27	
	Qualified investment credit facility property (see instructions):			
s	Basis of property (other than wind facility property and the construction of which began after 2016) placed in service during the tax year . . . . . $ _____ × 30% (0.30)	**12s**	308	
t	Basis of wind facility property placed in service during the tax year and the construction of which begins during 2017 . . . . . $ _____ × 24% (0.24)	**12t**	*	
u	Basis of wind facility property placed in service during the tax year and the construction of which begins during 2018 . . . . . $ _____ × 18% (0.18)	**12u**	0	
v	Basis of wind facility property placed in service during the tax year and the construction of which begins during 2019 . . . . . $ _____ × 12% (0.12)	**12v**	*	
13	Enter the applicable unused investment credit from cooperatives (see instructions)	**13**	296	
14	Add lines 11e, 11f, 11g, 11j, 12a, 12b, 12e, 12h, 12k, 12n, 12p, 12q, 12r, 12s, 12t, 12u, 12v, and 13. Report this amount on Form 3800, Part III, line 4a	**14**	17,789	

*** Data not shown because of the small number of sample returns on which they are based.**

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

	Combined heat and power system property (see instructions): **Caution:** You can't claim this credit if the electrical capacity of the property is more than 50 megawatts or has a mechanical energy capacity of more than 67,000 horsepower or an equivalent combination of electrical and mechanical energy capabilities.			
l	Basis of property placed in service during the tax year that was acquired after October 3, 2008, and the basis attributable to construction, reconstruction, or erection by the taxpayer after October 3, 2008 . . . . . $ _____ × 10% (0.10)	12l		
m	If the electrical capacity of the property is measured in: • Megawatts, divide 15 by the megawatt capacity. Enter 1.0 if the capacity is 15 megawatts or less. • Horsepower, divide 20,000 by the horsepower. Enter 1.0 if the capacity is 20,000 horsepower or less	12m		.
n	Multiply line 12l by line 12m	12n	652	
	Qualified small wind energy property (see instructions):			
o	Basis of property placed in service during the tax year that was acquired after October 3, 2008, and before January 1, 2009, and the basis attributable to the construction, reconstruction, or erection by the taxpayer after October 3, 2008, and before January 1, 2009 . . . . . $ _____ × 30% (0.30)	12o		
p	Enter the smaller of line 12o or $4,000	12p	0	
q	Basis of property placed in service during the tax year that was acquired after December 31, 2008, and the basis attributable to construction, reconstruction, or erection by the taxpayer after December 31, 2008 . . . . . $ _____ × 30% (0.30)	12q	0	
	Geothermal heat pump systems (see instructions):			
r	Basis of property placed in service during the tax year that was acquired after October 3, 2008, and the basis attributable to construction, reconstruction, or erection by the taxpayer after October 3, 2008 . . . . . $ _____ × 10% (0.10)	12r	912	
	Qualified investment credit facility property (see instructions):			
s	Basis of property (other than wind facility property and the construction of which began after 2016) placed in service during the tax year . . . . . $ _____ × 30% (0.30)	12s	20,448	
t	Basis of wind facility property placed in service during the tax year and the construction of which begins during 2017 . . . . . $ _____ × 24% (0.24)	12t	0	
u	Basis of wind facility property placed in service during the tax year and the construction of which begins during 2018 . . . . . $ _____ × 18% (0.18)	12u	0	
v	Basis of wind facility property placed in service during the tax year and the construction of which begins during 2019 . . . . . $ _____ × 12% (0.12)	12v	0	
13	Enter the applicable unused investment credit from cooperatives (see instructions)	13	408	
14	Add lines 11e, 11f, 11g, 11j, 12a, 12b, 12e, 12h, 12k, 12n, 12p, 12q, 12r, 12s, 12t, 12u, 12v, and 13. Report this amount on Form 3800, Part III, line 4a	14	1,244,312	

*** Data not shown because of the small number of sample returns on which they are based.**

2018 Line Item Estimates—All figures are estimates based on samples.
Number of returns filed for selected lines

Form **3800**

Department of the Treasury
Internal Revenue Service (99)

General Business Credit

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

OMB No. 1545-0895

2018

Attachment Sequence No. **22**

Name(s) shown on return

Total Forms Filed = 664,094

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	90,194
2	Passive activity credits from line 2 of all Parts III with box B checked	2	53,087		
3	Enter the applicable passive activity credits allowed for 2018. See instructions			3	46,501
4	Carryforward of general business credit to 2018. Enter the amount from line 2 of Part III with box C checked. See instructions for statement to attach			4	169,033
5	Carryback of general business credit from 2019. Enter the amount from line 2 of Part III with box D checked. See instructions			5	
6	Add lines 1, 3, 4, and 5			6	274,399

Part II Allowable Credit

7	Regular tax before credits: • Individuals. Enter the sum of the amounts from Form 1040, line 11a, and Schedule 2 (Form 1040), line 46, or the sum of the amounts from Form 1040NR, lines 42 and 44 • Corporations. Enter the amount from Form 1120, Schedule J, Part I, line 2; or the applicable line of your return • Estates and trusts. Enter the sum of the amounts from Form 1041, Schedule G, lines 1a and 1b; or the amount from the applicable line of your return			7	607,968
8	Alternative minimum tax: • Individuals. Enter the amount from Form 6251, line 11 • Corporations. Enter -0- • Estates and trusts. Enter the amount from Schedule I (Form 1041), line 56			8	30,755
9	Add lines 7 and 8			9	609,408
10a	Foreign tax credit	10a			
b	Certain allowable credits (see instructions)	10b	183,597		
c	Add lines 10a and 10b			10c	422,406
11	**Net income tax.** Subtract line 10c from line 9. If zero, skip lines 12 through 15 and enter -0- on line 16			11	580,969
12	**Net regular tax.** Subtract line 10c from line 7. If zero or less, enter -0-	12	579,438		
13	Enter 25% (0.25) of the excess, if any, of line 12 over $25,000. See instructions	13	383,587		
14	Tentative minimum tax: • Individuals. Enter the amount from Form 6251, line 9 • Corporations. Enter -0- • Estates and trusts. Enter the amount from Schedule I (Form 1041), line 54	14	480,585		
15	Enter the greater of line 13 or line 14			15	481,089
16	Subtract line 15 from line 11. If zero or less, enter -0-			16	542,462
17	Enter the **smaller** of line 6 or line 16			17	229,064
	C corporations: See the line 17 instructions if there has been an ownership change, acquisition, or reorganization.				

2018 Line Item Estimates—All figures are estimates based on samples.
Amounts of selected lines filed (in thousands of dollars)

Form **3800**

Department of the Treasury
Internal Revenue Service (99)

General Business Credit

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

OMB No. 1545-0895

2018

Attachment Sequence No. **22**

Name(s) shown on return

Total Forms Filed = 664,094

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	835,058
2	Passive activity credits from line 2 of all Parts III with box B checked	2	149,512		
3	Enter the applicable passive activity credits allowed for 2018. See instructions			3	146,075
4	Carryforward of general business credit to 2018. Enter the amount from line 2 of Part III with box C checked. See instructions for statement to attach			4	4,011,420
5	Carryback of general business credit from 2019. Enter the amount from line 2 of Part III with box D checked. See instructions			5	
6	Add lines 1, 3, 4, and 5			6	4,992,553

Part II Allowable Credit

7	Regular tax before credits: • Individuals. Enter the sum of the amounts from Form 1040, line 11a, and Schedule 2 (Form 1040), line 46, or the sum of the amounts from Form 1040NR, lines 42 and 44 • Corporations. Enter the amount from Form 1120, Schedule J, Part I, line 2; or the applicable line of your return • Estates and trusts. Enter the sum of the amounts from Form 1041, Schedule G, lines 1a and 1b; or the amount from the applicable line of your return			7	184,637,728
8	Alternative minimum tax: • Individuals. Enter the amount from Form 6251, line 11 • Corporations. Enter -0- • Estates and trusts. Enter the amount from Schedule I (Form 1041), line 56			8	1,427,470
9	Add lines 7 and 8			9	186,065,198
10a	Foreign tax credit	10a			
b	Certain allowable credits (see instructions)	10b	607,302		
c	Add lines 10a and 10b			10c	6,972,335
11	**Net income tax.** Subtract line 10c from line 9. If zero, skip lines 12 through 15 and enter -0- on line 16			11	179,092,471
12	**Net regular tax.** Subtract line 10c from line 7. If zero or less, enter -0-	12	177,666,805		
13	Enter 25% (0.25) of the excess, if any, of line 12 over $25,000. See instructions	13	41,541,968		
14	Tentative minimum tax: • Individuals. Enter the amount from Form 6251, line 9 • Corporations. Enter -0- • Estates and trusts. Enter the amount from Schedule I (Form 1041), line 54	14	152,286,190		
15	Enter the greater of line 13 or line 14			15	152,356,225
16	Subtract line 15 from line 11. If zero or less, enter -0-			16	26,848,590
17	Enter the **smaller** of line 6 or line 16			17	1,375,362
	C corporations: See the line 17 instructions if there has been an ownership change, acquisition, or reorganization.				

2018 Line Item Estimates—All figures are estimates based on samples.
Number of returns filed for selected lines

Part II Allowable Credit *(continued)*

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

18	Multiply line 14 by 75% (0.75). See instructions		18	23,002
19	Enter the greater of line 13 or line 18		19	23,012
20	Subtract line 19 from line 11. If zero or less, enter -0-		20	31,295
21	Subtract line 17 from line 20. If zero or less, enter -0-		21	30,835
22	Combine the amounts from line 3 of all Parts III with box A, C, or D checked		22	4,981
23	Passive activity credit from line 3 of all Parts III with box B checked	23 3,035		
24	Enter the applicable passive activity credit allowed for 2018. See instructions		24	1,673
25	Add lines 22 and 24		25	6,617
26	Empowerment zone and renewal community employment credit allowed. Enter the smaller of line 21 or line 25		26	4,665
27	Subtract line 13 from line 11. If zero or less, enter -0-		27	580,969
28	Add lines 17 and 26		28	231,365
29	Subtract line 28 from line 27. If zero or less, enter -0-		29	568,001
30	Enter the general business credit from line 5 of all Parts III with box A checked		30	222,644
31	Reserved		31	
32	Passive activity credits from line 5 of all Parts III with box B checked	32 158,668		
33	Enter the applicable passive activity credits allowed for 2018. See instructions		33	98,727
34	Carryforward of business credit to 2018. Enter the amount from line 5 of Part III with box C checked and line 6 of Part III with box G checked. See instructions for statement to attach		34	65,848
35	Carryback of business credit from 2019. Enter the amount from line 5 of Part III with box D checked. See instructions		35	
36	Add lines 30, 33, 34, and 35		36	347,617
37	Enter the **smaller** of line 29 or line 36		37	297,300
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. Schedule 3 (Form 1040), line 54, or Form 1040NR, line 51 • Corporations. Form 1120, Schedule J, Part I, line 5c • Estates and trusts. Form 1041, Schedule G, line 2b		38	477,291

Part II Allowable Credit *(continued)*

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

18	Multiply line 14 by 75% (0.75). See instructions		18	7,300,036
19	Enter the greater of line 13 or line 18		19	7,276,411
20	Subtract line 19 from line 11. If zero or less, enter -0-		20	4,010,653
21	Subtract line 17 from line 20. If zero or less, enter -0-		21	3,912,551
22	Combine the amounts from line 3 of all Parts III with box A, C, or D checked		22	58,052
23	Passive activity credit from line 3 of all Parts III with box B checked	23 573		
24	Enter the applicable passive activity credit allowed for 2018. See instructions		24	3,684
25	Add lines 22 and 24		25	61,735
26	Empowerment zone and renewal community employment credit allowed. Enter the smaller of line 21 or line 25		26	16,923
27	Subtract line 13 from line 11. If zero or less, enter -0-		27	137,550,503
28	Add lines 17 and 26		28	1,392,285
29	Subtract line 28 from line 27. If zero or less, enter -0-		29	136,158,218
30	Enter the general business credit from line 5 of all Parts III with box A checked		30	4,068,458
31	Reserved		31	
32	Passive activity credits from line 5 of all Parts III with box B checked	32 563,653		
33	Enter the applicable passive activity credits allowed for 2018. See instructions		33	428,933
34	Carryforward of business credit to 2018. Enter the amount from line 5 of Part III with box C checked and line 6 of Part III with box G checked. See instructions for statement to attach		34	3,095,081
35	Carryback of business credit from 2019. Enter the amount from line 5 of Part III with box D checked. See instructions		35	
36	Add lines 30, 33, 34, and 35		36	7,604,615
37	Enter the **smaller** of line 29 or line 36		37	3,964,222
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. Schedule 3 (Form 1040), line 54, or Form 1040NR, line 51 • Corporations. Form 1120, Schedule J, Part I, line 5c • Estates and trusts. Form 1041, Schedule G, line 2b		38	5,356,507

2018 Line Item Estimates—All figures are estimates based on samples.
Number of returns filed for selected lines

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

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

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

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

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

Note: On any line where the credit is from more than one source, a separate Part III is needed for each pass-through entity.

	(a) Description of credit		(b) If claiming the credit from a pass-through entity, enter the EIN	(c) Enter the appropriate amount
1a	Investment (Form 3468, Part II only) (attach Form 3468)	1a	2,684	
b	Reserved	1b		
c	Increasing research activities (Form 6765)	1c	62,578	
d	Low-income housing (Form 8586, Part I only)	1d	7,332	
e	Disabled access (Form 8826) (see instructions for limitation)	1e	7,120	
f	Renewable electricity, refined coal, and Indian coal production (Form 8835)	1f	1,383	
g	Indian employment (Form 8845)	1g	1,147	
h	Orphan drug (Form 8820)	1h	2,956	
i	New markets (Form 8874)	1i	297	
j	Small employer pension plan startup costs (Form 8881) (see instructions for limitation)	1j	4,947	
k	Employer-provided child care facilities and services (Form 8882) (see instructions for limitation)	1k	19,112	
l	Biodiesel and renewable diesel fuels (attach Form 8864)	1l	2,263	
m	Low sulfur diesel fuel production (Form 8896)	1m	*	
n	Distilled spirits (Form 8906)	1n	122	
o	Nonconventional source fuel (carryforward only)	1o	*	
p	Energy efficient home (Form 8908)	1p	1,668	
q	Energy efficient appliance (carryforward only)	1q	0	
r	Alternative motor vehicle (Form 8910)	1r	1,166	
s	Alternative fuel vehicle refueling property (Form 8911)	1s	422	
t	Enhanced oil recovery credit (Form 8830)	1t	7,577	
u	Mine rescue team training (Form 8923)	1u	18	
v	Agricultural chemicals security (carryforward only)	1v	*	
w	Employer differential wage payments (Form 8932)	1w	1,124	
x	Carbon oxide sequestration (Form 8933)	1x	*	
y	Qualified plug-in electric drive motor vehicle (Form 8936)	1y	14,289	
z	Qualified plug-in electric vehicle (carryforward only)	1z	*	
aa	Employee retention (Form 5884-A)	1aa	6,059	
bb	General credits from an electing large partnership (Schedule K-1 (Form 1065-B))	1bb	4,275	
zz	Other. Oil and gas production from marginal wells (Form 8904) and certain other credits (see instructions)	1zz	2,174	
2	Add lines 1a through 1zz and enter here and on the applicable line of Part I	2		
3	Enter the amount from Form 8844 here and on the applicable line of Part II	3	5,678	
4a	Investment (Form 3468, Part III) (attach Form 3468)	4a	17,897	
b	Work opportunity (Form 5884)	4b	80,671	
c	Biofuel producer (Form 6478)	4c	218	
d	Low-income housing (Form 8586, Part II)	4d	10,907	
e	Renewable electricity, refined coal, and Indian coal production (Form 8835)	4e	1,193	
f	Employer social security and Medicare taxes paid on certain employee tips (Form 8846)	4f	203,222	
g	Qualified railroad track maintenance (Form 8900)	4g	113	
h	Small employer health insurance premiums (Form 8941)	4h	2,162	
i	Increasing research activities (Form 6765)	4i	99,033	
j	Employer credit for paid family and medical leave (Form 8994)	4j	11,068	
z	Other	4z	112	
5	Add lines 4a through 4z and enter here and on the applicable line of Part II	5		
6	Add lines 2, 3, and 5 and enter here and on the applicable line of Part II	6		

*** Data not shown because of the small number of sample returns on which they are based.**

2018 Line Item Estimates—All figures are estimates based on samples.
Amounts of selected lines filed (in thousands of dollars)

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

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

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

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

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

Note: On any line where the credit is from more than one source, a separate Part III is needed for each pass-through entity.

	(a) Description of credit		(b) If claiming the credit from a pass-through entity, enter the EIN	(c) Enter the appropriate amount
1a	Investment (Form 3468, Part II only) (attach Form 3468)	1a	73,507	
b	Reserved	1b		
c	Increasing research activities (Form 6765)	1c	702,489	
d	Low-income housing (Form 8586, Part I only)	1d	36,733	
e	Disabled access (Form 8826) (see instructions for limitation)	1e	10,549	
f	Renewable electricity, refined coal, and Indian coal production (Form 8835)	1f	23,210	
g	Indian employment (Form 8845)	1g	3,265	
h	Orphan drug (Form 8820)	1h	11,648	
i	New markets (Form 8874)	1i	1,674	
j	Small employer pension plan startup costs (Form 8881) (see instructions for limitation)	1j	1,577	
k	Employer-provided child care facilities and services (Form 8882) (see instructions for limitation)	1k	7,168	
l	Biodiesel and renewable diesel fuels (attach Form 8864)	1l	11,066	
m	Low sulfur diesel fuel production (Form 8896)	1m	*	
n	Distilled spirits (Form 8906)	1n	6,914	
o	Nonconventional source fuel (carryforward only)	1o	*	
p	Energy efficient home (Form 8908)	1p	12,702	
q	Energy efficient appliance (carryforward only)	1q	0	
r	Alternative motor vehicle (Form 8910)	1r	3,744	
s	Alternative fuel vehicle refueling property (Form 8911)	1s	287	
t	Enhanced oil recovery credit (Form 8830)	1t	44,431	
u	Mine rescue team training (Form 8923)	1u	20	
v	Agricultural chemicals security (carryforward only)	1v	*	
w	Employer differential wage payments (Form 8932)	1w	417	
x	Carbon oxide sequestration (Form 8933)	1x	*	
y	Qualified plug-in electric drive motor vehicle (Form 8936)	1y	67,294	
z	Qualified plug-in electric vehicle (carryforward only)	1z	*	
aa	Employee retention (Form 5884-A)	1aa	19,227	
bb	General credits from an electing large partnership (Schedule K-1 (Form 1065-B))	1bb	1,030	
zz	Other. Oil and gas production from marginal wells (Form 8904) and certain other credits (see instructions)	1zz	5,037	
2	Add lines 1a through 1zz and enter here and on the applicable line of Part I	2		
3	Enter the amount from Form 8844 here and on the applicable line of Part II	3	3,768	
4a	Investment (Form 3468, Part III) (attach Form 3468)	4a	1,247,470	
b	Work opportunity (Form 5884)	4b	563,849	
c	Biofuel producer (Form 6478)	4c	477	
d	Low-income housing (Form 8586, Part II)	4d	95,199	
e	Renewable electricity, refined coal, and Indian coal production (Form 8835)	4e	36,803	
f	Employer social security and Medicare taxes paid on certain employee tips (Form 8846)	4f	1,581,383	
g	Qualified railroad track maintenance (Form 8900)	4g	794	
h	Small employer health insurance premiums (Form 8941)	4h	5,964	
i	Increasing research activities (Form 6765)	4i	1,231,937	
j	Employer credit for paid family and medical leave (Form 8994)	4j	7,266	
z	Other	4z	85	
5	Add lines 4a through 4z and enter here and on the applicable line of Part II	5		
6	Add lines 2, 3, and 5 and enter here and on the applicable line of Part II	6		

*** Data not shown because of the small number of sample returns on which they are based.**

2018 Line Item Estimates—All figures are estimates based on samples.
Number of returns filed for selected lines

Form **3903**

Department of the Treasury
Internal Revenue Service (99)

Moving Expenses

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

OMB No. 1545-0074

2018

Attachment Sequence No. **170**

Name(s) shown on return

Total Forms Filed = 105,089

Your social security number

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

1	Transportation and storage of household goods and personal effects (see instructions) . . .	**1**	**76,564**	
2	Travel (including lodging) from your old home to your new home (see instructions). **Do not** include the cost of meals	**2**	**88,571**	
3	Add lines 1 and 2	**3**	**103,777**	
4	Enter the total amount the government paid you for the expenses listed on lines 1 and 2 that is **not** included in box 1 of your Form W-2 (wages). This amount should be shown in box 12 of your Form W-2 with code **P**	**4**	**25,230**	
5	Is line 3 **more than** line 4?			
	☐ **No.** You **cannot** deduct your moving expenses. If line 3 is less than line 4, subtract line 3 from line 4 and include the result on Form 1040, line 1, or Form 1040NR, line 8.			
	☐ **Yes.** Subtract line 4 from line 3. Enter the result here and on Schedule 1 (Form 1040), line 26, or Form 1040NR, line 26. This is your **moving expense deduction** . . .	**5**	**102,476**	

2018 Line Item Estimates—All figures are estimates based on samples.
Amounts of selected lines filed (in thousands of dollars)

Form **3903**

Department of the Treasury
Internal Revenue Service (99)

Moving Expenses

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

OMB No. 1545-0074

2018

Attachment Sequence No. **170**

Name(s) shown on return

Total Forms Filed = 105,089

Your social security number

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

1	Transportation and storage of household goods and personal effects (see instructions) . . .	**1**	**217,268**	
2	Travel (including lodging) from your old home to your new home (see instructions). **Do not** include the cost of meals	**2**	**169,437**	
3	Add lines 1 and 2	**3**	**386,704**	
4	Enter the total amount the government paid you for the expenses listed on lines 1 and 2 that is **not** included in box 1 of your Form W-2 (wages). This amount should be shown in box 12 of your Form W-2 with code **P**	**4**	**72,908**	
5	Is line 3 **more than** line 4?			
	☐ **No.** You **cannot** deduct your moving expenses. If line 3 is less than line 4, subtract line 3 from line 4 and include the result on Form 1040, line 1, or Form 1040NR, line 8.			
	☐ **Yes.** Subtract line 4 from line 3. Enter the result here and on Schedule 1 (Form 1040), line 26, or Form 1040NR, line 26. This is your **moving expense deduction** . . .	**5**	**314,624**	

2018 Line Item Estimates—All figures are estimates based on samples.
Number of returns filed for selected lines

Form **4136**

Department of the Treasury
Internal Revenue Service (99)

Credit for Federal Tax Paid on Fuels

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

OMB No. 1545-0162

2018

Attachment Sequence No. **23**

Name (as shown on your income tax return) **Total Forms Filed = 296,578**

Taxpayer identification number

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

1 Nontaxable Use of Gasoline

Note: CRN is credit reference number.

		(a) Type of use	(b) Rate	(c) Gallons	(d) Amount of credit		(e) CRN
a	Off-highway business use						
b	Use on a farm for farming purposes						362
c	Other nontaxable use (see **Caution** above line 1)				$ 263,659		
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)				$ 193		
b	Other nontaxable use (see **Caution** above line 1)				1,762		
c	Exported				0		
d	LUST tax on aviation fuels used in foreign trade				0		

3 Nontaxable Use of Undyed Diesel Fuel

Claimant certifies that the diesel fuel did not contain visible evidence of dye.
Exception. If any of the diesel fuel included in this claim **did** contain visible evidence of dye, attach an explanation and check here ▶ ☐

		(a) Type of use	(b) Rate	(c) Gallons	(d) Amount of credit		(e) CRN
a	Nontaxable use						
b	Use on a farm for farming purposes				$ 45,154		
c	Use in trains				*		
d	Use in certain intercity and local buses (see **Caution** above line 1)				*		
e	Exported				*		

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

Claimant certifies that the kerosene did not contain visible evidence of dye.
Exception. If any of the kerosene included in this claim **did** contain visible evidence of dye, attach an explanation and check here ▶ ☐

		(a) Type of use	(b) Rate	(c) Gallons	(d) Amount of credit		(e) CRN
a	Nontaxable use taxed at $.244						
b	Use on a farm for farming purposes				$ 8,262		
c	Use in certain intercity and local buses (see **Caution** above line 1)				*		
d	Exported				*		
e	Nontaxable use taxed at $.044				*		
f	Nontaxable use taxed at $.219				*		

*** Data not shown because of the small number of sample returns on which they are based.**

2018 Line Item Estimates—All figures are estimates based on samples.
Amounts of selected lines filed (in thousands of dollars)

Form **4136**

Department of the Treasury
Internal Revenue Service (99)

Credit for Federal Tax Paid on Fuels

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

OMB No. 1545-0162

2018

Attachment Sequence No. **23**

Name (as shown on your income tax return)

Total Forms Filed = 296,578

Taxpayer identification number

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

1 Nontaxable Use of Gasoline

Note: CRN is credit reference number.

		(a) Type of use	(b) Rate	(c) Gallons	(d) Amount of credit		(e) CRN
a	Off-highway business use						
b	Use on a farm for farming purposes						362
c	Other nontaxable use (see **Caution** above line 1)				$ 94,105		
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)				$ 28		
b	Other nontaxable use (see **Caution** above line 1)				789		
c	Exported				0		
d	LUST tax on aviation fuels used in foreign trade				0		

3 Nontaxable Use of Undyed Diesel Fuel

Claimant certifies that the diesel fuel did not contain visible evidence of dye.
Exception. If any of the diesel fuel included in this claim **did** contain visible evidence of dye, attach an explanation and check here ▶ ☐

		(a) Type of use	(b) Rate	(c) Gallons	(d) Amount of credit		(e) CRN
a	Nontaxable use						
b	Use on a farm for farming purposes				$ 18,416		
c	Use in trains				*		
d	Use in certain intercity and local buses (see **Caution** above line 1)				*		
e	Exported				*		

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

Claimant certifies that the kerosene did not contain visible evidence of dye.
Exception. If any of the kerosene included in this claim **did** contain visible evidence of dye, attach an explanation and check here ▶ ☐

		(a) Type of use	(b) Rate	(c) Gallons	(d) Amount of credit		(e) CRN
a	Nontaxable use taxed at $.244						
b	Use on a farm for farming purposes				$ 3,430		
c	Use in certain intercity and local buses (see **Caution** above line 1)				*		
d	Exported				*		
e	Nontaxable use taxed at $.044				*		
f	Nontaxable use taxed at $.219				*		

*** Data not shown because of the small number of sample returns on which they are based.**

2018 Line Item Estimates—All figures are estimates based on samples.
Number of returns filed for selected lines

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				$ 175	
b	Kerosene used in commercial aviation (other than foreign trade) taxed at $.219				44	
c	Nontaxable use (other than use by state or local government) taxed at $.244				8,262	
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	

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			$ 45,154	
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				
b	Sales from a blocked pump			$ 8,262	
c	Use in certain intercity and local buses			*	

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				$ 44	
b	Use in commercial aviation (other than foreign trade) taxed at $.244				175	
c	Nonexempt use in noncommercial aviation				8	
d	Other nontaxable uses taxed at $.244				8,262	
e	Other nontaxable uses taxed at $.219				*	
f	LUST tax on aviation fuels used in foreign trade				0	

*** Data not shown because of the small number of sample returns on which they are based.**

2018 Line Item Estimates—All figures are estimates based on samples.
Amounts of selected lines filed (in thousands of dollars)

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				$ 314	
b	Kerosene used in commercial aviation (other than foreign trade) taxed at $.219				94	
c	Nontaxable use (other than use by state or local government) taxed at $.244				3,430	
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	

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			$ 18,416	
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				
b	Sales from a blocked pump			$ 3,430	
c	Use in certain intercity and local buses			*	

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				$ 94	
b	Use in commercial aviation (other than foreign trade) taxed at $.244				314	
c	Nonexempt use in noncommercial aviation				3	
d	Other nontaxable uses taxed at $.244				3,430	
e	Other nontaxable uses taxed at $.219				*	
f	LUST tax on aviation fuels used in foreign trade				0	

*** Data not shown because of the small number of sample returns on which they are based.**

2018 Line Item Estimates—All figures are estimates based on samples.
Number of returns filed for selected lines

9 Reserved for future use **Registration No. ▶**

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

10 Reserved for future use **Registration No. ▶**

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

11 Nontaxable Use of Alternative Fuel

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

		(a) Type of use	(b) Rate	(c) Gallons, or gasoline or diesel gallon equivalents	(d) Amount of credit		(e) CRN
a	Liquefied petroleum gas (LPG) (see instructions)				$ 2,187		
b	"P Series" fuels				*		
c	Compressed natural gas (CNG) (see instructions)				*		
d	Liquefied hydrogen				*		
e	Fischer-Tropsch process liquid fuel from coal (including peat)				*		
f	Liquid fuel derived from biomass				*		
g	Liquefied natural gas (LNG) (see instructions)				*		
h	Liquefied gas derived from biomass				*		

12 Reserved for future use **Registration No. ▶**

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

*** Data not shown because of the small number of sample returns on which they are based.**

9 Reserved for future use **Registration No. ▶**

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

10 Reserved for future use **Registration No. ▶**

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

11 Nontaxable Use of Alternative Fuel

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

		(a) Type of use	(b) Rate	(c) Gallons, or gasoline or diesel gallon equivalents	(d) Amount of credit		(e) CRN
a	Liquefied petroleum gas (LPG) (see instructions)				$ 923		
b	"P Series" fuels				*		
c	Compressed natural gas (CNG) (see instructions)				*		
d	Liquefied hydrogen				*		
e	Fischer-Tropsch process liquid fuel from coal (including peat)				*		
f	Liquid fuel derived from biomass				*		
g	Liquefied natural gas (LNG) (see instructions)				*		
h	Liquefied gas derived from biomass				*		

12 Reserved for future use **Registration No. ▶**

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

*** Data not shown because of the small number of sample returns on which they are based.**

2018 Line Item Estimates—All figures are estimates based on samples.
Number of returns filed for selected lines

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			$ 45,154	
b	Kerosene sold for the exclusive use of a state or local government			8,262	
c	Kerosene for use in aviation sold for the exclusive use of a state or local government taxed at $.219			*	

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				$ 0	
b	Exported				0	

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

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

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			$ *	
b	Exported dyed kerosene			*	

17	**Total income tax credit claimed.** Add lines 1 through 16, column (d). Enter here and on Schedule 5 **(**Form 1040), line 73; Form 1120, Schedule J, line 20b; Form 1120S, line 23c; Form 1041, line 25h; or the proper line of other returns. ▶	**17**	$ 296,578	

*** Data not shown because of the small number of sample returns on which they are 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			$ 18,416	
b	Kerosene sold for the exclusive use of a state or local government			3,430	
c	Kerosene for use in aviation sold for the exclusive use of a state or local government taxed at $.219			*	

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				$ 0	
b	Exported				0	

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

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

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			$ *	
b	Exported dyed kerosene			*	

17	**Total income tax credit claimed.** Add lines 1 through 16, column (d). Enter here and on Schedule 5 **(**Form 1040), line 73; Form 1120, Schedule J, line 20b; Form 1120S, line 23c; Form 1041, line 25h; or the proper line of other returns. ▶	**17**	$ 122,232	

*** Data not shown because of the small number of sample returns on which they are based.**

2018 Line Item Estimates—All figures are estimates based on samples.
Number of returns filed for selected lines

Form **4562**

Department of the Treasury
Internal Revenue Service (99)

Depreciation and Amortization

(Including Information on Listed Property)

▶ **Attach to your tax return.**

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

OMB No. 1545-0172

2018

Attachment Sequence No. **179**

Name(s) shown on return — **Total Forms Filed = 10,421,815** | 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	1,594,808
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	2,862,015

6	(a) Description of property	(b) Cost (business use only)	(c) Elected cost

7	Listed property. Enter the amount from line 29 — 7	133,419	
8	Total elected cost of section 179 property. Add amounts in column (c), lines 6 and 7	8	2,574,023
9	Tentative deduction. Enter the **smaller** of line 5 or line 8	9	2,573,967
10	Carryover of disallowed deduction from line 13 of your 2017 Form 4562	10	194,030
11	Business income limitation. Enter the smaller of business income (not less than zero) or line 5. See instructions	11	2,663,640
12	Section 179 expense deduction. Add lines 9 and 10, but don't enter more than line 11	12	2,539,654
13	Carryover of disallowed deduction to 2019. Add lines 9 and 10, less line 12 ▶ — 13		

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

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

14	Special depreciation allowance for qualified property (other than listed property) placed in service during the tax year. See instructions	14	1,547,994
15	Property subject to section 168(f)(1) election	15	182
16	Other depreciation (including ACRS)	16	950,045

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

Section A

17	MACRS deductions for assets placed in service in tax years beginning before 2018	17	5,776,467
18	If you are electing to group any assets placed in service during the tax year into one or more general asset accounts, check here ▶ ☐		

Section B—Assets Placed in Service During 2018 Tax Year Using the General Depreciation System

(a) Classification of property	(b) Month and year placed in service	(c) Basis for depreciation (business/investment use only—see instructions)	(d) Recovery period	(e) Convention	(f) Method	(g) Depreciation deduction
19a 3-year property		74,463				73,913
b 5-year property		752,759				750,229
c 7-year property		636,428				632,836
d 10-year property		78,737				78,711
e 15-year property		163,573				162,232
f 20-year property		40,679				40,672
g 25-year property		3,043				2,045
h Residential rental property		999,273				998,609
	undetermined type	4,733				4,724
i Nonresidential real property		448,088				447,774
	Total GDS cost	2,685,858				2,681,574

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

20a Class life		17,827				17,826
b 12-year		1,113				1,093
c 30-year		5,406				5,405
d 40-year		6,657				6,657

Part IV Summary (See instructions.)

21	Listed property. Enter amount from line 28	21	1,947,341
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	10,159,813
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	*	

*** Data not shown because of the small number of sample returns on which they are based.**

2018 Line Item Estimates—All figures are estimates based on samples.
Amounts of selected lines filed (in thousands of dollars)

Form **4562**

Department of the Treasury
Internal Revenue Service (99)

Depreciation and Amortization

(Including Information on Listed Property)

▶ **Attach to your tax return.**

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

OMB No. 1545-0172

2018

Attachment Sequence No. **179**

Name(s) shown on return — **Total Forms Filed = 10,421,815**

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	41,687,678
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	2,774,280,076

6	(a) Description of property	(b) Cost (business use only)	(c) Elected cost

7	Listed property. Enter the amount from line 29	7	1,814,084	
8	Total elected cost of section 179 property. Add amounts in column (c), lines 6 and 7			8 50,873,885
9	Tentative deduction. Enter the **smaller** of line 5 or line 8			9 50,840,337
10	Carryover of disallowed deduction from line 13 of your 2017 Form 4562			10 3,447,978
11	Business income limitation. Enter the smaller of business income (not less than zero) or line 5. See instructions			11 570,621,057
12	Section 179 expense deduction. Add lines 9 and 10, but don't enter more than line 11			12 50,173,265
13	Carryover of disallowed deduction to 2019. Add lines 9 and 10, less line 12 ▶	13		

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

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

14	Special depreciation allowance for qualified property (other than listed property) placed in service during the tax year. See instructions	14	30,741,515
15	Property subject to section 168(f)(1) election	15	10,891
16	Other depreciation (including ACRS)	16	6,287,750

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

Section A

17	MACRS deductions for assets placed in service in tax years beginning before 2018	17	50,996,861
18	If you are electing to group any assets placed in service during the tax year into one or more general asset accounts, check here ▶ ☐		

Section B—Assets Placed in Service During 2018 Tax Year Using the General Depreciation System

(a) Classification of property	(b) Month and year placed in service	(c) Basis for depreciation (business/investment use only—see instructions)	(d) Recovery period	(e) Convention	(f) Method	(g) Depreciation deduction
19a 3-year property		2,411,601				628,757
b 5-year property		18,630,027				2,904,790
c 7-year property		15,252,802				1,775,866
d 10-year property		3,297,591				328,962
e 15-year property		5,300,757				215,381
f 20-year property		2,073,386				64,110
g 25-year property		171,371				4,622
h Residential rental property		181,005,971				3,847,414
	undetermined type	105,047				104,548
i Nonresidential real property		60,957,238				912,205
	Total GDS cost	289,205,792				10,786,655

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

20a Class life		1,397,941				47,265
b 12-year		76,878				6,982
c 30-year		1,541,229				30,159
d 40-year		2,110,680				30,160

Part IV Summary (See instructions.)

21	Listed property. Enter amount from line 28	21	10,812,717
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	159,924,220
23	For assets shown above and placed in service during the current year, enter the portion of the basis attributable to section 263A costs	23	*

*** Data not shown because of the small number of sample returns on which they are based.**

2018 Line Item Estimates—All figures are estimates based on samples.
Number of returns filed for selected lines

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

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

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

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

(a) Type of property (list vehicles first)	(b) Date placed in service	(c) Business/ investment use percentage	(d) Cost or other basis	(e) Basis for depreciation (business/investment use only)	(f) Recovery period	(g) Method/ Convention	(h) Depreciation deduction	(i) Elected section 179 cost
25 Special depreciation allowance for qualified listed property placed in service during the tax year and used more than 50% in a qualified business use. See instructions .						**25**	279,309	
26 Property used more than 50% in a qualified business use:								
		%		1,661,726			1,439,095	
		%						
		%						
27 Property used 50% or less in a qualified business use:								
		%		445,230		S/L –	383,383	
		%		total 26e + 27e		S/L –		
		%		2,008,365		S/L –		
28 Add amounts in column (h), lines 25 through 27. Enter here and on line 21, page 1 .						**28**	1,947,341	
29 Add amounts in column (i), line 26. Enter here and on line 7, page 1							**29**	133,419

Section B—Information on Use of Vehicles

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

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

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

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

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

Part VI Amortization

(a) Description of costs	(b) Date amortization begins	(c) Amortizable amount	(d) Code section	(e) Amortization period or percentage	(f) Amortization for this year
42 Amortization of costs that begins during your 2018 tax year (see instructions):					
		252,287			
43 Amortization of costs that began before your 2018 tax year				**43**	618,496
44 Total. Add amounts in column (f). See the instructions for where to report				**44**	790,549

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

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

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

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

(a) Type of property (list vehicles first)	(b) Date placed in service	(c) Business/ investment use percentage	(d) Cost or other basis	(e) Basis for depreciation (business/investment use only)	(f) Recovery period	(g) Method/ Convention	(h) Depreciation deduction	(i) Elected section 179 cost
25 Special depreciation allowance for qualified listed property placed in service during the tax year and used more than 50% in a qualified business use. See instructions .						**25**	5,525,483	
26 Property used more than 50% in a qualified business use:								
		%		44,132,057			4,961,347	
		%						
		%						
27 Property used 50% or less in a qualified business use:								
		%		9,908,724		S/L –	370,265	
		%		total 26e + 27e		S/L –		
		%		54,040,781		S/L –		
28 Add amounts in column (h), lines 25 through 27. Enter here and on line 21, page 1 .						**28**	10,812,717	
29 Add amounts in column (i), line 26. Enter here and on line 7, page 1							**29**	1,814,084

Section B—Information on Use of Vehicles

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

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

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

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

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

Part VI Amortization

(a) Description of costs	(b) Date amortization begins	(c) Amortizable amount	(d) Code section	(e) Amortization period or percentage	(f) Amortization for this year
42 Amortization of costs that begins during your 2018 tax year (see instructions):					
		9,086,216			
43 Amortization of costs that began before your 2018 tax year				**43**	2,161,961
44 Total. Add amounts in column (f). See the instructions for where to report				**44**	2,953,310

2018 Line Item Estimates—All figures are estimates based on samples.
Number of returns filed for selected lines

Form **4684**

Department of the Treasury
Internal Revenue Service

Casualties and Thefts

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

OMB No. 1545-0177

2018

Attachment Sequence No. **26**

Name(s) shown on tax return

Total Forms Filed = 148,537

Identifying number

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

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

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

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

		Properties A	B	C	D
2	Cost or other basis of each property	2				
3	Insurance or other reimbursement (whether or not you filed a claim) (see instructions)	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 $100 ($500 if qualified disaster loss rules apply; see instructions)	11	
12	Subtract line 11 from line 10. If zero or less, enter -0-	12	
	Caution: Use only one Form 4684 for lines 13 through 18.		
13	Add the amounts on line 4 of all Forms 4684	13	4,259
14	Add the amounts on line 12 of all Forms 4684. If you have losses not attributable to a federally declared disaster, see the instructions	14	95,730
	Caution: See instructions before completing line 15.		
15	• If line 13 is **more** than line 14, enter the difference here and on Schedule D. **Do not** complete the rest of this section. • If line 13 is **equal** to line 14, enter -0- here. **Do not** complete the rest of this section. • If line 13 is **less** than line 14, and you have no qualified disaster losses subject to the $500 reduction on line 11 on any Form(s) 4684, enter -0- here and go to line 16. If you have qualified disaster losses subject to the $500 reduction, subtract line 13 from line 14 and enter the smaller of this difference or the amount on line 12 of the Form(s) 4684 reporting those losses. Enter that result here and on Schedule A (Form 1040), line 16, or Form 1040NR, Schedule A, line 7. If you claim the standard deduction, also include on Schedule A (Form 1040), line 16, the amount of your standard deduction (see the Instructions for Form 1040). Do not complete the rest of this section if all of your casualty or theft losses are subject to the $500 reduction.	15	60,651
16	Add lines 13 and 15. Subtract the result from line 14	16	35,105
17	Enter 10% of your adjusted gross income from Form 1040, line 7, or Form 1040NR, line 36. Estates and trusts, see instructions	17	42,924
18	Subtract line 17 from line 16. If zero or less, enter -0-. Also, enter the result on Schedule A (Form 1040), line 15, or Form 1040NR, Schedule A, line 6. Estates and trusts, enter the result on the "Other deductions" line of your tax return	18	29,188

2018 Line Item Estimates—All figures are estimates based on samples.
Amounts of selected lines filed (in thousands of dollars)

Form **4684**

Department of the Treasury
Internal Revenue Service

Casualties and Thefts

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

OMB No. 1545-0177

2018

Attachment Sequence No. **26**

Name(s) shown on tax return

Total Forms Filed = 148,537

Identifying number

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

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

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

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

		Properties A	B	C	D
2	Cost or other basis of each property	2				
3	Insurance or other reimbursement (whether or not you filed a claim) (see instructions)	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 $100 ($500 if qualified disaster loss rules apply; see instructions)	11	
12	Subtract line 11 from line 10. If zero or less, enter -0-	12	
	Caution: Use only one Form 4684 for lines 13 through 18.		
13	Add the amounts on line 4 of all Forms 4684	13	26,794
14	Add the amounts on line 12 of all Forms 4684. If you have losses not attributable to a federally declared disaster, see the instructions	14	2,641,371
	Caution: See instructions before completing line 15.		
15	• If line 13 is **more** than line 14, enter the difference here and on Schedule D. **Do not** complete the rest of this section. • If line 13 is **equal** to line 14, enter -0- here. **Do not** complete the rest of this section. • If line 13 is **less** than line 14, and you have no qualified disaster losses subject to the $500 reduction on line 11 on any Form(s) 4684, enter -0- here and go to line 16. If you have qualified disaster losses subject to the $500 reduction, subtract line 13 from line 14 and enter the smaller of this difference or the amount on line 12 of the Form(s) 4684 reporting those losses. Enter that result here and on Schedule A (Form 1040), line 16, or Form 1040NR, Schedule A, line 7. If you claim the standard deduction, also include on Schedule A (Form 1040), line 16, the amount of your standard deduction (see the Instructions for Form 1040). Do not complete the rest of this section if all of your casualty or theft losses are subject to the $500 reduction.	15	1,256,434
16	Add lines 13 and 15. Subtract the result from line 14	16	1,380,166
17	Enter 10% of your adjusted gross income from Form 1040, line 7, or Form 1040NR, line 36. Estates and trusts, see instructions	17	673,124
18	Subtract line 17 from line 16. If zero or less, enter -0-. Also, enter the result on Schedule A (Form 1040), line 15, or Form 1040NR, Schedule A, line 6. Estates and trusts, enter the result on the "Other deductions" line of your tax return	18	1,091,726

2018 Line Item Estimates—All figures are estimates based on samples.
Number of returns filed for selected lines

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

SECTION B—Business and Income-Producing Property

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

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

Property **A**
Property **B**
Property **C**
Property **D**

		Properties A	B	C	D
20 Cost or adjusted basis of each property	**20**				
21 Insurance or other reimbursement (whether or not you filed a claim). See the instructions for line 3	**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	**(b)** Losses from casualties or thefts *(ii)* Income-producing 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**			16,908
32 Enter the amount from line 30, column (b)(ii) here. Individuals, enter the amount from income-producing property on Schedule A (Form 1040), line 16, or Form 1040NR, Schedule A, line 7. (Do not include any loss on property used as an employee.) Estates and trusts, partnerships, and S corporations, see instructions	**32**			
Casualty or Theft of Property Held More Than One Year				
33 Casualty or theft gains from Form 4797, line 32	**33**			1,345
34		( )	( )	
		( )	( )	
35 Total losses. Add amounts on line 34, columns (b)(i) and (b)(ii)	**35**	(22,794)	(5,640)	
36 Total gains. Add lines 33 and 34, column (c)	**36**			8,408
37 Add amounts on line 35, columns (b)(i) and (b)(ii)	**37**			28,389
38 If the loss on line 37 is **more** than the gain on line 36:				
a Combine line 35, column (b)(i) and line 36, and enter the net gain or (loss) here. Partnerships and S corporations, see the **Note** below. All others, enter this amount on Form 4797, line 14. If Form 4797 is not otherwise required, see instructions	**38a**			22,410
b Enter the amount from line 35, column (b)(ii) here. Individuals, enter the amount from income-producing property on Schedule A (Form 1040), line 16, or Form 1040NR, Schedule A, line 7. (Do not include any loss on property used as an employee.) Estates and trusts, enter on the "Other deductions" line of your tax return. Partnerships and S corporations, see the **Note** below	**38b**			5,932
39 If the loss on line 37 is **less** than or **equal** to the gain on line 36, combine lines 36 and 37 and enter here. Partnerships, see the **Note** below. All others, enter this amount on Form 4797, line 3	**39**			8,131

Note: Partnerships, enter the amount from line 38a, 38b, or line 39 on Form 1065, Schedule K, line 11.
S corporations, enter the amount from line 38a or 38b on Form 1120S, Schedule K, line 10.

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

SECTION B—Business and Income-Producing Property

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

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

Property **A**
Property **B**
Property **C**
Property **D**

		Properties A	B	C	D
20 Cost or adjusted basis of each property	**20**				
21 Insurance or other reimbursement (whether or not you filed a claim). See the instructions for line 3	**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	**(b)** Losses from casualties or thefts *(ii)* Income-producing 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**			-268,739
32 Enter the amount from line 30, column (b)(ii) here. Individuals, enter the amount from income-producing property on Schedule A (Form 1040), line 16, or Form 1040NR, Schedule A, line 7. (Do not include any loss on property used as an employee.) Estates and trusts, partnerships, and S corporations, see instructions **32**			
Casualty or Theft of Property Held More Than One Year			
33 Casualty or theft gains from Form 4797, line 32 **33**			94,203
34	( )	( )	
	( )	( )	
35 Total losses. Add amounts on line 34, columns (b)(i) and (b)(ii) **35**	(1,004,203)	(743,875)	
36 Total gains. Add lines 33 and 34, column (c) **36**			384,260
37 Add amounts on line 35, columns (b)(i) and (b)(ii) **37**			1,748,078
38 If the loss on line 37 is **more** than the gain on line 36:			
a Combine line 35, column (b)(i) and line 36, and enter the net gain or (loss) here. Partnerships and S corporations, see the **Note** below. All others, enter this amount on Form 4797, line 14. If Form 4797 is not otherwise required, see instructions **38a**			-1,001,738
b Enter the amount from line 35, column (b)(ii) here. Individuals, enter the amount from income-producing property on Schedule A (Form 1040), line 16, or Form 1040NR, Schedule A, line 7. (Do not include any loss on property used as an employee.) Estates and trusts, enter on the "Other deductions" line of your tax return. Partnerships and S corporations, see the **Note** below **38b**			751,272
39 If the loss on line 37 is **less** than or **equal** to the gain on line 36, combine lines 36 and 37 and enter here. Partnerships, see the **Note** below. All others, enter this amount on Form 4797, line 3 **39**			381,540

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.

2018 Line Item Estimates—All figures are estimates based on samples.
Number of returns filed for selected lines

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

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

Part I Computation of Deduction

40	Initial investment	**40**				
41	Subsequent investments (see instructions)	**41**				
42	Income reported on your tax returns for tax years prior to the discovery year (see instructions)	**42**				
43	Add lines 40, 41, and 42	**43**				
44	Withdrawals for all years (see instructions)	**44**				
45	Subtract line 44 from line 43. This is your total qualified investment	**45**				
46	Enter 0.95 (95%) if you have no potential third-party recovery. Enter 0.75 (75%) if you have potential third-party recovery	**46**				
47	Multiply line 46 by line 45	**47**				
48	Actual recovery	**48**				
49	Potential insurance/Securities Investor Protection Corporation (SIPC) recovery	**49**				
50	Add lines 48 and 49. This is your total recovery	**50**				
51	Subtract line 50 from line 47. This is your deductible theft loss. Include this amount on line 28 of Section B, Part I. Do not complete lines 19–27 for this loss. Then complete Section B, Part II	**51**			1,774	

Part II Required Statements and Declarations (See instructions.)

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

  Name of individual or entity _____

  Taxpayer identification number (if known) _____

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

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

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

Part I Computation of Deduction

40	Initial investment	**40**				
41	Subsequent investments (see instructions)	**41**				
42	Income reported on your tax returns for tax years prior to the discovery year (see instructions)	**42**				
43	Add lines 40, 41, and 42	**43**				
44	Withdrawals for all years (see instructions)	**44**				
45	Subtract line 44 from line 43. This is your total qualified investment	**45**				
46	Enter 0.95 (95%) if you have no potential third-party recovery. Enter 0.75 (75%) if you have potential third-party recovery	**46**		.		
47	Multiply line 46 by line 45	**47**				
48	Actual recovery	**48**				
49	Potential insurance/Securities Investor Protection Corporation (SIPC) recovery	**49**				
50	Add lines 48 and 49. This is your total recovery	**50**				
51	Subtract line 50 from line 47. This is your deductible theft loss. Include this amount on line 28 of Section B, Part I. Do not complete lines 19–27 for this loss. Then complete Section B, Part II	**51**			584,739	

Part II Required Statements and Declarations (See instructions.)

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

  Name of individual or entity _____

  Taxpayer identification number (if known) _____

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

2018 Line Item Estimates—All figures are estimates based on samples.
Number of returns filed for selected lines

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

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

Part I Election Statement

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

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

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

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

Part II Revocation of Prior Election

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

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

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

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

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

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

Part I Election Statement

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

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

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

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

Part II Revocation of Prior Election

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

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

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

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

2018 Line Item Estimates—All figures are estimates based on samples.
Number of returns filed for selected lines

Form **4797**

Department of the Treasury
Internal Revenue Service

Sales of Business Property

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

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

OMB No. 1545-0184

2018

Attachment Sequence No. **27**

Name(s) shown on return — **Total Forms Filed = 3,511,163** — **Identifying number**

1	Enter the gross proceeds from sales or exchanges reported to you for 2018 on Form(s) 1099-B or 1099-S (or substitute statement) that you are including on line 2, 10, or 20. See instructions	1	318,463

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)
						2,427,685

3	Gain, if any, from Form 4684, line 39	3	8,077
4	Section 1231 gain from installment sales from Form 6252, line 26 or 37	4	191,710
5	Section 1231 gain or (loss) from like-kind exchanges from Form 8824	5	8,892
6	Gain, if any, from line 32, from other than casualty or theft	6	671,290
7	Combine lines 2 through 6. Enter the gain or (loss) here and on the appropriate line as follows	7	3,049,347
	Partnerships and S corporations. Report the gain or (loss) following the instructions for Form 1065, Schedule K, line 10, or Form 1120S, Schedule K, line 9. Skip lines 8, 9, 11, and 12 below.		
	Individuals, partners, S corporation shareholders, and all others. If line 7 is zero or a loss, enter the amount from line 7 on line 11 below and skip lines 8 and 9. If line 7 is a gain and you didn't have any prior year section 1231 losses, or they were recaptured in an earlier year, enter the gain from line 7 as a long-term capital gain on the Schedule D filed with your return and skip lines 8, 9, 11, and 12 below.		
8	Nonrecaptured net section 1231 losses from prior years. See instructions	8	336,290
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	193,721

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):

						522,117

11	Loss, if any, from line 7	11	(1,014,355)
12	Gain, if any, from line 7 or amount from line 8, if applicable	12	336,290
13	Gain, if any, from line 31	13	510,406
14	Net gain or (loss) from Form 4684, lines 31 and 38a	14	12,802
15	Ordinary gain from installment sales from Form 6252, line 25 or 36	15	123
16	Ordinary gain or (loss) from like-kind exchanges from Form 8824	16	2,378
17	Combine lines 10 through 16	17	2,110,912
18	For all except individual returns, enter the amount from line 17 on the appropriate line of your return and skip lines a and b below. For individual returns, complete lines a and b below.		
a	If the loss on line 11 includes a loss from Form 4684, line 35, column (b)(ii), enter that part of the loss here. Enter the loss from income-producing property on Schedule A (Form 1040), line 16. (Do not include any loss on property used as an employee.) Identify as from "Form 4797, line 18a." See instructions	18a	*
b	Redetermine the gain or (loss) on line 17 excluding the loss, if any, on line 18a. Enter here and on Schedule 1 (Form 1040), line 14	18b	2,110,912

*** Data not shown because of the small number of sample returns on which they are based.**

2018 Line Item Estimates—All figures are estimates based on samples.
Amounts of selected lines filed (in thousands of dollars)

Form **4797**

Department of the Treasury
Internal Revenue Service

Sales of Business Property

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

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

OMB No. 1545-0184

2018

Attachment Sequence No. **27**

Name(s) shown on return — **Total Forms Filed = 3,511,163** | **Identifying number**

1	Enter the gross proceeds from sales or exchanges reported to you for 2018 on Form(s) 1099-B or 1099-S (or substitute statement) that you are including on line 2, 10, or 20. See instructions	1	107,528,640

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)
						150,517,957

3	Gain, if any, from Form 4684, line 39	3	381,347
4	Section 1231 gain from installment sales from Form 6252, line 26 or 37	4	9,501,397
5	Section 1231 gain or (loss) from like-kind exchanges from Form 8824	5	1,591,171
6	Gain, if any, from line 32, from other than casualty or theft	6	59,066,024
7	Combine lines 2 through 6. Enter the gain or (loss) here and on the appropriate line as follows	7	221,057,896
	Partnerships and S corporations. Report the gain or (loss) following the instructions for Form 1065, Schedule K, line 10, or Form 1120S, Schedule K, line 9. Skip lines 8, 9, 11, and 12 below.		
	Individuals, partners, S corporation shareholders, and all others. If line 7 is zero or a loss, enter the amount from line 7 on line 11 below and skip lines 8 and 9. If line 7 is a gain and you didn't have any prior year section 1231 losses, or they were recaptured in an earlier year, enter the gain from line 7 as a long-term capital gain on the Schedule D filed with your return and skip lines 8, 9, 11, and 12 below.		
8	Nonrecaptured net section 1231 losses from prior years. See instructions	8	13.552.223
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	50,092,958

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):

						21,021,438

11	Loss, if any, from line 7	11	(15,619,511)
12	Gain, if any, from line 7 or amount from line 8, if applicable	12	3,964,870
13	Gain, if any, from line 31	13	11,690,626
14	Net gain or (loss) from Form 4684, lines 31 and 38a	14	-728,568
15	Ordinary gain from installment sales from Form 6252, line 25 or 36	15	97,315
16	Ordinary gain or (loss) from like-kind exchanges from Form 8824	16	47,931
17	Combine lines 10 through 16	17	20,474,101
18	For all except individual returns, enter the amount from line 17 on the appropriate line of your return and skip lines a and b below. For individual returns, complete lines a and b below.		
a	If the loss on line 11 includes a loss from Form 4684, line 35, column (b)(ii), enter that part of the loss here. Enter the loss from income-producing property on Schedule A (Form 1040), line 16. (Do not include any loss on property used as an employee.) Identify as from "Form 4797, line 18a." See instructions	18a	*
b	Redetermine the gain or (loss) on line 17 excluding the loss, if any, on line 18a. Enter here and on Schedule 1 (Form 1040), line 14	18b	20,474,101

*** Data not shown because of the small number of sample returns on which they are based.**

2018 Line Item Estimates—All figures are estimates based on samples.
Number of returns filed for selected lines

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	577,385			
26 **If section 1250 property:** If straight line depreciation was used, enter -0- on line 26g, except for a corporation subject to section 291.					
a Additional depreciation after 1975. See instructions	26a				
b Applicable percentage multiplied by the **smaller** of line 24 or line 26a. See instructions.	26b				
c Subtract line 26a from line 24. If residential rental property **or** line 24 isn't more than line 26a, skip lines 26d and 26e	26c				
d Additional depreciation after 1969 and before 1976.	26d				
e Enter the **smaller** of line 26c or 26d	26e				
f Section 291 amount (corporations only)	26f				
g Add lines 26b, 26e, and 26f	26g	13,695			
27 **If section 1252 property:** Skip this section if you didn't dispose of farmland or if this form is being completed for a partnership.					
a Soil, water, and land clearing expenses	27a				
b Line 27a multiplied by applicable percentage. See instructions	27b				
c Enter the **smaller** of line 24 or 27b	27c	*			
28 **If section 1254 property:**					
a Intangible drilling and development costs, expenditures for development of mines and other natural deposits, mining exploration costs, and depletion. See instructions	28a				
b Enter the **smaller** of line 24 or 28a.	28b	694			
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	657			

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	998,468
31	Add property columns A through D, lines 25b, 26g, 27c, 28b, and 29b. Enter here and on line 13	31	510,412
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	672,566

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 they are 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	13,017,244			
26 If section 1250 property: If straight line depreciation was used, enter -0- on line 26g, except for a corporation subject to section 291.					
a Additional depreciation after 1975. See instructions	26a				
b Applicable percentage multiplied by the **smaller** of line 24 or line 26a. See instructions.	26b				
c Subtract line 26a from line 24. If residential rental property **or** line 24 isn't more than line 26a, skip lines 26d and 26e	26c				
d Additional depreciation after 1969 and before 1976	26d				
e Enter the **smaller** of line 26c or 26d	26e				
f Section 291 amount (corporations only)	26f				
g Add lines 26b, 26e, and 26f	26g	265,390			
27 If section 1252 property: Skip this section if you didn't dispose of farmland or if this form is being completed for a partnership.					
a Soil, water, and land clearing expenses	27a				
b Line 27a multiplied by applicable percentage. See instructions	27b				
c Enter the **smaller** of line 24 or 27b	27c	*			
28 If section 1254 property:					
a Intangible drilling and development costs, expenditures for development of mines and other natural deposits, mining exploration costs, and depletion. See instructions	28a				
b Enter the **smaller** of line 24 or 28a.	28b	47,455			
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	13,294			

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	70,850,853
31	Add property columns A through D, lines 25b, 26g, 27c, 28b, and 29b. Enter here and on line 13	31	11,690,626
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	59,160,227

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 they are based.**

2018 Line Item Estimates—All figures are estimates based on samples.
Number of returns filed for selected lines

Form **4835**

Department of the Treasury
Internal Revenue Service (99)

Farm Rental Income and Expenses

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

OMB No. 1545-0074
2018
Attachment Sequence No. **37**

Name(s) shown on tax return

Total Forms Filed = 506,219

Your social security number

Employer ID number (EIN), if any

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

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

1	Income from production of livestock, produce, grains, and other crops				1	215,657	
2a	Cooperative distributions (Form(s) 1099-PATR)	2a	87,238	**2b** Taxable amount	2b		
3a	Agricultural program payments (see instructions)	3a	163,435	**3b** Taxable amount	3b	160,901	
4	Commodity Credit Corporation (CCC) loans (see instructions):						
a	CCC loans reported under election				4a	*	
b	CCC loans forfeited	4b	0	**4c** Taxable amount	4c		
5	Crop insurance proceeds and federal crop disaster payments (see instructions):						
a	Amount received in 2018	5a	20,245	**5b** Taxable amount	5b	18,234	
c	If election to defer to 2019 is attached, check here ▶ ☐			**5d** Amount deferred from 2017	5d		
6	Other income, including federal and state gasoline or fuel tax credit or refund (see instructions)				6	225,587	
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	465,295	

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	44,376	21	Pension and profit-sharing plans	21	*
9	Chemicals	9	56,374	22	Rent or lease:		
10	Conservation expenses (see instructions)	10	5,984	a	Vehicles, machinery, and equipment (see instructions)	22a	
11	Custom hire (machine work) .	11	32,855	b	Other (land, animals, etc.)	22b	
12	Depreciation and section 179 expense deduction not claimed elsewhere	12	150,431	23	Repairs and maintenance	23	116,003
				24	Seeds and plants . .	24	59,302
				25	Storage and warehousing	25	
13	Employee benefit programs other than on line 21 (see Schedule F (Form 1040) instructions). . .	13	*	26	Supplies	26	66,111
				27	Taxes	27	336,818
				28	Utilities	28	
14	Feed	14	11,851	29	Veterinary, breeding, and medicine . . .	29	
15	Fertilizers and lime	15	75,184				
16	Freight and trucking . . .	16		30	Other expenses (specify):		
17	Gasoline, fuel, and oil . . .	17	82,099				
18	Insurance (other than health)	18	201,785	a		30a	
19	Interest (see instructions):			b		30b	
a	Mortgage (paid to banks, etc.)	19a	34,355	c		30c	
b	Other	19b	21,789	d		30d	
20	Labor hired (less employment credits) (see Schedule F (Form 1040) instructions)	20	18,884	e		30e	
				f		30f	
				g		30g	
31	**Total expenses.** Add lines 8 through 30g. See instructions . . . . . ▶					31	416,015
32	**Net farm rental income or (loss).** Subtract line 31 from line 7. If the result is income, enter it here and on Schedule E (Form 1040), line 40. If the result is a loss, you **must** go to line 34. See instructions					32	475,400
33	Reserved for future use					33	
34	If line 32 is a loss, check the box that describes your investment in this activity. See instructions					34a ☐ All investment is at risk. 34b ☐ Some investment is not at risk.	
c	You may have to complete **Form 8582** to determine your deductible loss, regardless of which box you checked. If you checked box 34b, you **must** complete **Form 6198** before going to Form 8582. In either case, enter the **deductible loss** here and on Schedule E (Form 1040), line 40. See instructions . . . **Nondeductible loss (+) / suspended loss carryover (-) = 40,691**					34c	99,852

2018 Line Item Estimates—All figures are estimates based on samples.
Amounts of selected lines filed (in thousands of dollars)

Form **4835**

Department of the Treasury
Internal Revenue Service (99)

Farm Rental Income and Expenses

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

OMB No. 1545-0074
2018
Attachment Sequence No. **37**

Name(s) shown on tax return

Total Forms Filed = 506,219

Your social security number

Employer ID number (EIN), if any

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

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

1	Income from production of livestock, produce, grains, and other crops				1	4,865,614	
2a	Cooperative distributions (Form(s) 1099-PATR)	2a	989,540	2b Taxable amount	2b		
3a	Agricultural program payments (see instructions)	3a	853,364	3b Taxable amount	3b	839,372	
4	Commodity Credit Corporation (CCC) loans (see instructions):						
a	CCC loans reported under election				4a	*	
b	CCC loans forfeited	4b	0	4c Taxable amount	4c		
5	Crop insurance proceeds and federal crop disaster payments (see instructions):						
a	Amount received in 2018	5a	106,333	5b Taxable amount	5b	103,647	
c	If election to defer to 2019 is attached, check here ▶ ☐			5d Amount deferred from 2017	5d		
6	Other income, including federal and state gasoline or fuel tax credit or refund (see instructions)				6	3,338,364	
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	9,861,555	

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	53,315	21	Pension and profit-sharing plans	21	*
9	Chemicals	9	325,369	22	Rent or lease:		
10	Conservation expenses (see instructions)	10	25,127	a	Vehicles, machinery, and equipment (see instructions)	22a	
11	Custom hire (machine work)	11	110,239	b	Other (land, animals, etc.)	22b	
12	Depreciation and section 179 expense deduction not claimed elsewhere	12	949,021	23	Repairs and maintenance	23	334,534
				24	Seeds and plants	24	326,257
13	Employee benefit programs other than on line 21 (see Schedule F (Form 1040) instructions)	13	*	25	Storage and warehousing	25	
				26	Supplies	26	73,600
14	Feed	14	17,008	27	Taxes	27	1,034,096
15	Fertilizers and lime	15	460,475	28	Utilities	28	
16	Freight and trucking	16		29	Veterinary, breeding, and medicine	29	
17	Gasoline, fuel, and oil	17	84,707	30	Other expenses (specify):		
18	Insurance (other than health)	18	280,807	a		30a	
19	Interest (see instructions):			b		30b	
a	Mortgage (paid to banks, etc.)	19a	307,018	c		30c	
b	Other	19b	199,984	d		30d	
20	Labor hired (less employment credits) (see Schedule F (Form 1040) instructions)	20	61,389	e		30e	
				f		30f	
				g		30g	
31	**Total expenses.** Add lines 8 through 30g. See instructions ▶					31	5,685,713
32	**Net farm rental income or (loss).** Subtract line 31 from line 7. If the result is income, enter it here and on Schedule E (Form 1040), line 40. If the result is a loss, you **must** go to line 34. See instructions					32	4,175,842
33	Reserved for future use					33	
34	If line 32 is a loss, check the box that describes your investment in this activity. See instructions					34a	☐ All investment is at risk.
						34b	☐ Some investment is not at risk.
c	You may have to complete **Form 8582** to determine your deductible loss, regardless of which box you checked. If you checked box 34b, you **must** complete **Form 6198** before going to Form 8582. In either case, enter the **deductible loss** here and on Schedule E (Form 1040), line 40. See instructions			Nondeductible loss (+) / suspended loss carryover (-) = 179,001		34c	695,698

2018 Line Item Estimates—All figures are estimates based on samples.
Number of returns filed for selected lines

Form **4952**

Department of the Treasury
Internal Revenue Service (99)

Investment Interest Expense Deduction

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

OMB No. 1545-0191

2018

Attachment Sequence No. **51**

Name(s) shown on return

Total Forms Filed = 1,589,821

Identifying number

Part I Total Investment Interest Expense

1	Investment interest expense paid or accrued in 2018 (see instructions)	1	1,053,894
2	Disallowed investment interest expense from 2017 Form 4952, line 7	2	863,601
3	**Total investment interest expense.** Add lines 1 and 2	3	1,576,380

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	1,443,586		
b	Qualified dividends included on line 4a	4b	1,181,680		
c	Subtract line 4b from line 4a			4c	1,397,256
d	Net gain from the disposition of property held for investment	4d	691,561		
e	Enter the **smaller** of line 4d or your net capital gain from the disposition of property held for investment (see instructions)	4e	657,201		
f	Subtract line 4e from line 4d			4f	221,985
g	Enter the amount from lines 4b and 4e that you elect to include in investment income (see instructions)			4g	150,292
h	Investment income. Add lines 4c, 4f, and 4g			4h	1,415,291
5	Investment expenses (see instructions)			5	436,609
6	**Net investment income.** Subtract line 5 from line 4h. If zero or less, enter -0-			6	1,369,159

Part III Investment Interest Expense Deduction

7	Disallowed investment interest expense to be carried forward to 2019. Subtract line 6 from line 3. If zero or less, enter -0-	7	774,400
8	**Investment interest expense deduction.** Enter the **smaller** of line 3 or 6. See instructions	8	1,356,218

2018 Line Item Estimates—All figures are estimates based on samples.
Amounts of selected lines filed (in thousands of dollars)

Form **4952**

Department of the Treasury
Internal Revenue Service (99)

Investment Interest Expense Deduction

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

OMB No. 1545-0191

2018

Attachment Sequence No. **51**

Name(s) shown on return

Total Forms Filed = 1,589,821

Identifying number

Part I Total Investment Interest Expense

1	Investment interest expense paid or accrued in 2018 (see instructions)	1	27,397,947
2	Disallowed investment interest expense from 2017 Form 4952, line 7	2	34,354,448
3	**Total investment interest expense.** Add lines 1 and 2	3	61,752,395

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	187,448,361		
b	Qualified dividends included on line 4a	4b	92,610,483		
c	Subtract line 4b from line 4a			4c	94,837,879
d	Net gain from the disposition of property held for investment	4d	314,356,966		
e	Enter the **smaller** of line 4d or your net capital gain from the disposition of property held for investment (see instructions)	4e	287,223,699		
f	Subtract line 4e from line 4d			4f	27,133,267
g	Enter the amount from lines 4b and 4e that you elect to include in investment income (see instructions)			4g	4.806.362
h	Investment income. Add lines 4c, 4f, and 4g			4h	126,777,507
5	Investment expenses (see instructions)			5	7.350.284
6	**Net investment income.** Subtract line 5 from line 4h. If zero or less, enter -0-			6	120,391,855

Part III Investment Interest Expense Deduction

7	Disallowed investment interest expense to be carried forward to 2019. Subtract line 6 from line 3. If zero or less, enter -0-	7	33.585.620
8	**Investment interest expense deduction.** Enter the **smaller** of line 3 or 6. See instructions	8	28,166,775

2018 Line Item Estimates—All figures are estimates based on samples.
Number of returns filed for selected lines

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)

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

OMB No. 1545-0193

2018

Attachment Sequence No. **28**

Name of recipient of distribution

Total Forms Filed = 7,851

Identifying number

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

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

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% (0.20) ►	7	
	If you also choose to use Part III, go to line 8. Otherwise, include the amount from line 7 in the total on Form 1040, line 11; Form 1040NR, line 42; or Form 1041, Schedule G, line 1b. Be sure to check box **2** on Form 1040, line 11, or check box **b** on Form 1040NR, line 42.		

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

8	If you completed Part II, enter the amount from Form 1099-R, box 2a, minus box 3. If you didn't complete Part II, enter the amount from box 2a. Multiple recipients (and recipients who elect to include net unrealized appreciation (NUA) in taxable income), see instructions	8	7,844
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	7,844
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	7,844
13	Multiply line 12 by 50% (0.50), but **don't** enter more than $10,000	13	
14	Subtract $20,000 from line 12. If line 12 is $20,000 or less, enter -0-	14	
15	Multiply line 14 by 20% (0.20)	15	
16	Minimum distribution allowance. Subtract line 15 from line 13	16	7,840
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% (0.10)	23	
24	Tax on amount on line 23. Use the Tax Rate Schedule in the instructions	24	7,844
25	Multiply line 24 by 10.0. If line 11 is zero, **skip** lines 26 through 28, enter this amount on line 29, and go to line 30	25	
26	Multiply line 22 by 10% (0.10)	26	
27	Tax on amount on line 26. Use the Tax Rate Schedule in the instructions	27	0
28	Multiply line 27 by 10.0	28	7,844
29	Subtract line 28 from line 25. Multiple recipients, see instructions ►	29	
30	**Tax on lump-sum distribution.** Add lines 7 and 29. Also include this amount in the total on Form 1040, line 11 (check box **2**); Form 1040NR, line 42 (check box **b**); or Form 1041, Schedule G, line 1b ►	30	7,851

*** Data not shown because of the small number of sample returns on which they are based.**

2018 Line Item Estimates—All figures are estimates based on samples.
Amounts of selected lines filed (in thousands of dollars)

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)

► Go to *www.irs.gov/Form4972* for the latest information.

► Attach to Form 1040, Form 1040NR, or Form 1041.

OMB No. 1545-0193

2018

Attachment Sequence No. **28**

Name of recipient of distribution

Total Forms Filed = 7,851

Identifying number

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

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

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% (0.20) ►	7	
	If you also choose to use Part III, go to line 8. Otherwise, include the amount from line 7 in the total on Form 1040, line 11; Form 1040NR, line 42; or Form 1041, Schedule G, line 1b. Be sure to check box **2** on Form 1040, line 11, or check box **b** on Form 1040NR, line 42.		

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

8	If you completed Part II, enter the amount from Form 1099-R, box 2a, minus box 3. If you didn't complete Part II, enter the amount from box 2a. Multiple recipients (and recipients who elect to include net unrealized appreciation (NUA) in taxable income), see instructions			8	81,969
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	81,969
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	81,969
13	Multiply line 12 by 50% (0.50), but **don't** enter more than $10,000	13			
14	Subtract $20,000 from line 12. If line 12 is $20,000 or less, enter -0-	14			
15	Multiply line 14 by 20% (0.20)	15			
16	Minimum distribution allowance. Subtract line 15 from line 13			16	30,100
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% (0.10)			23	
24	Tax on amount on line 23. Use the Tax Rate Schedule in the instructions			24	590
25	Multiply line 24 by 10.0. If line 11 is zero, **skip** lines 26 through 28, enter this amount on line 29, and go to line 30			25	
26	Multiply line 22 by 10% (0.10)	26			
27	Tax on amount on line 26. Use the Tax Rate Schedule in the instructions	27	0		
28	Multiply line 27 by 10.0			28	5,896
29	Subtract line 28 from line 25. Multiple recipients, see instructions ►			29	
30	**Tax on lump-sum distribution.** Add lines 7 and 29. Also include this amount in the total on Form 1040, line 11 (check box **2**); Form 1040NR, line 42 (check box **b**); or Form 1041, Schedule G, line 1b ►			30	6,042

*** Data not shown because of the small number of sample returns on which they are based.**

2018 Line Item Estimates—All figures are estimates based on samples.
Number of returns filed for selected lines

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.**
▶ **Go to *www.irs.gov/Form5329* for instructions and the latest information.**

OMB No. 1545-0074

2018

Attachment Sequence No. **29**

Name of individual subject to additional tax. If married filing jointly, see instructions.
Total Forms Filed = 2,501,861

Your social security number

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

Home address (number and street), or P.O. box if mail is not delivered to your home | Apt. no.

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

If this is an amended return, check here ▶ ☐

Foreign country name | Foreign province/state/county | Foreign postal code

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

Part I Additional Tax on Early Distributions.

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

1	Early distributions included in income. For Roth IRA distributions, see instructions	1	1,731,906
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	787,969
3	Amount subject to additional tax. Subtract line 2 from line 1	3	1,258,116
4	**Additional tax.** Enter 10% (0.10) of line 3. Include this amount on Schedule 4 (Form 1040), line 59, or Form 1040NR, line 57	4	1,239,327
	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 and ABLE Accounts.

Complete this part if you included an amount in income, on Schedule 1 (Form 1040), line 21, or Form 1040NR, line 21, from a Coverdell education savings account (ESA), a qualified tuition program (QTP), or an ABLE account.

5	Distributions included in income from a Coverdell ESA, a QTP, or an ABLE account	5	237,513
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	155,543
8	**Additional tax.** Enter 10% (0.10) of line 7. Include this amount on Schedule 4 (Form 1040), line 59, or Form 1040NR, line 57	8	150,193

Part III Additional Tax on Excess Contributions to Traditional IRAs.

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

9	Enter your excess contributions from line 16 of your 2017 Form 5329. See instructions. If zero, go to line 15			9	
10	If your traditional IRA contributions for 2018 are less than your maximum allowable contribution, see instructions. Otherwise, enter -0-	10			
11	2018 traditional IRA distributions included in income (see instructions)	11			
12	2018 distributions of prior year excess contributions (see instructions)	12			
13	Add lines 10, 11, and 12			13	
14	Prior year excess contributions. Subtract line 13 from line 9. If zero or less, enter -0-			14	
15	Excess contributions for 2018 (see instructions)			15	
16	Total excess contributions. Add lines 14 and 15			16	35,296
17	**Additional tax.** Enter 6% (0.06) of the **smaller** of line 16 **or** the value of your traditional IRAs on December 31, 2018 (including 2018 contributions made in 2019). Include this amount on Schedule 4 (Form 1040), line 59, or Form 1040NR, line 57			17	32,396

Part IV Additional Tax on Excess Contributions to Roth IRAs.

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

18	Enter your excess contributions from line 24 of your 2017 Form 5329. See instructions. If zero, go to line 23			18	45,180
19	If your Roth IRA contributions for 2018 are less than your maximum allowable contribution, see instructions. Otherwise, enter -0-	19			
20	2018 distributions from your Roth IRAs (see instructions)	20	6,204		
21	Add lines 19 and 20			21	
22	Prior year excess contributions. Subtract line 21 from line 18. If zero or less, enter -0-			22	
23	Excess contributions for 2018 (see instructions)			23	44,664
24	Total excess contributions. Add lines 22 and 23			24	72,078
25	**Additional tax.** Enter 6% (0.06) of the **smaller** of line 24 **or** the value of your Roth IRAs on December 31, 2018 (including 2018 contributions made in 2019). Include this amount on Schedule 4 (Form 1040), line 59, or Form 1040NR, line 57			25	70,206

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.**
▶ **Go to *www.irs.gov/Form5329* for instructions and the latest information.**

OMB No. 1545-0074

2018

Attachment Sequence No. **29**

Name of individual subject to additional tax. If married filing jointly, see instructions.

Total Forms Filed = 2,501,861

Your social security number

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

Home address (number and street), or P.O. box if mail is not delivered to your home | Apt. no.

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

If this is an amended return, check here ▶ ☐

Foreign country name | Foreign province/state/county | Foreign postal code

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

Part I Additional Tax on Early Distributions.

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

1	Early distributions included in income. For Roth IRA distributions, see instructions	1	26,887,443
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	9,439,520
3	Amount subject to additional tax. Subtract line 2 from line 1	3	17,447,923
4	**Additional tax.** Enter 10% (0.10) of line 3. Include this amount on Schedule 4 (Form 1040), line 59, or Form 1040NR, line 57	4	1,762,775
	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 and ABLE Accounts.

Complete this part if you included an amount in income, on Schedule 1 (Form 1040), line 21, or Form 1040NR, line 21, from a Coverdell education savings account (ESA), a qualified tuition program (QTP), or an ABLE account.

5	Distributions included in income from a Coverdell ESA, a QTP, or an ABLE account	5	768,533
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	408,385
8	**Additional tax.** Enter 10% (0.10) of line 7. Include this amount on Schedule 4 (Form 1040), line 59, or Form 1040NR, line 57	8	40,845

Part III Additional Tax on Excess Contributions to Traditional IRAs.

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

9	Enter your excess contributions from line 16 of your 2017 Form 5329. See instructions. If zero, go to line 15			9	
10	If your traditional IRA contributions for 2018 are less than your maximum allowable contribution, see instructions. Otherwise, enter -0-	10			
11	2018 traditional IRA distributions included in income (see instructions)	11			
12	2018 distributions of prior year excess contributions (see instructions)	12			
13	Add lines 10, 11, and 12			13	
14	Prior year excess contributions. Subtract line 13 from line 9. If zero or less, enter -0-			14	
15	Excess contributions for 2018 (see instructions)			15	
16	Total excess contributions. Add lines 14 and 15			16	192,707
17	**Additional tax.** Enter 6% (0.06) of the **smaller** of line 16 **or** the value of your traditional IRAs on December 31, 2018 (including 2018 contributions made in 2019). Include this amount on Schedule 4 (Form 1040), line 59, or Form 1040NR, line 57			17	10,620

Part IV Additional Tax on Excess Contributions to Roth IRAs.

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

18	Enter your excess contributions from line 24 of your 2017 Form 5329. See instructions. If zero, go to line 23			18	154,840
19	If your Roth IRA contributions for 2018 are less than your maximum allowable contribution, see instructions. Otherwise, enter -0-	19			
20	2018 distributions from your Roth IRAs (see instructions)	20	15,789		
21	Add lines 19 and 20			21	
22	Prior year excess contributions. Subtract line 21 from line 18. If zero or less, enter -0-			22	
23	Excess contributions for 2018 (see instructions)			23	188,002
24	Total excess contributions. Add lines 22 and 23			24	310,826
25	**Additional tax.** Enter 6% (0.06) of the **smaller** of line 24 **or** the value of your Roth IRAs on December 31, 2018 (including 2018 contributions made in 2019). Include this amount on Schedule 4 (Form 1040), line 59, or Form 1040NR, line 57			25	70,206

2018 Line Item Estimates—All figures are estimates based on samples.
Number of returns filed for selected lines

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

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

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

34	Enter the excess contributions from line 40 of your 2017 Form 5329. See instructions. If zero, go to line 39		34	
35	If the contributions to your Archer MSAs for 2018 are less than the maximum allowable contribution, see instructions. Otherwise, enter -0-	35		
36	2018 distributions from your Archer MSAs from Form 8853, line 8	36		
37	Add lines 35 and 36		37	
38	Prior year excess contributions. Subtract line 37 from line 34. If zero or less, enter -0-		38	
39	Excess contributions for 2018 (see instructions)		39	
40	Total excess contributions. Add lines 38 and 39		40	9,241
41	**Additional tax.** Enter 6% (0.06) of the **smaller** of line 40 **or** the value of your Archer MSAs on December 31, 2018 (including 2018 contributions made in 2019). Include this amount on Schedule 4 (Form 1040), line 59, or Form 1040NR, line 57		41	7,116

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

42	Enter the excess contributions from line 48 of your 2017 Form 5329. If zero, go to line 47		42	
43	If the contributions to your HSAs for 2018 are less than the maximum allowable contribution, see instructions. Otherwise, enter -0-	43		
44	2018 distributions from your HSAs from Form 8889, line 16	44		
45	Add lines 43 and 44		45	
46	Prior year excess contributions. Subtract line 45 from line 42. If zero or less, enter -0-		46	
47	Excess contributions for 2018 (see instructions)		47	
48	Total excess contributions. Add lines 46 and 47		48	351,817
49	**Additional tax.** Enter 6% (0.06) of the **smaller** of line 48 **or** the value of your HSAs on December 31, 2018 (including 2018 contributions made in 2019). Include this amount on Schedule 4 (Form 1040), line 59, or Form 1040NR, line 57		49	265,286

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

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

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

52	Minimum required distribution for 2018 (see instructions)		52	
53	Amount actually distributed to you in 2018		53	
54	Subtract line 53 from line 52. If zero or less, enter -0-		54	11,775
55	**Additional tax.** Enter 50% (0.50) of line 54. Include this amount on Schedule 4 (Form 1040), line 59, or Form 1040NR, line 57		55	11,775

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 ☐ 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 they are based.**

2018 Line Item Estimates—All figures are estimates based on samples.
Amounts of selected lines filed (in thousands of dollars)

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

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

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

34	Enter the excess contributions from line 40 of your 2017 Form 5329. See instructions. If zero, go to line 39		34	
35	If the contributions to your Archer MSAs for 2018 are less than the maximum allowable contribution, see instructions. Otherwise, enter -0-	35		
36	2018 distributions from your Archer MSAs from Form 8853, line 8	36		
37	Add lines 35 and 36		37	
38	Prior year excess contributions. Subtract line 37 from line 34. If zero or less, enter -0-		38	
39	Excess contributions for 2018 (see instructions)		39	
40	Total excess contributions. Add lines 38 and 39		40	9,241
41	**Additional tax.** Enter 6% (0.06) of the **smaller** of line 40 **or** the value of your Archer MSAs on December 31, 2018 (including 2018 contributions made in 2019). Include this amount on Schedule 4 (Form 1040), line 59, or Form 1040NR, line 57		41	7,116

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

42	Enter the excess contributions from line 48 of your 2017 Form 5329. If zero, go to line 47		42	
43	If the contributions to your HSAs for 2018 are less than the maximum allowable contribution, see instructions. Otherwise, enter -0-	43		
44	2018 distributions from your HSAs from Form 8889, line 16	44		
45	Add lines 43 and 44		45	
46	Prior year excess contributions. Subtract line 45 from line 42. If zero or less, enter -0-		46	
47	Excess contributions for 2018 (see instructions)		47	
48	Total excess contributions. Add lines 46 and 47		48	743,242
49	**Additional tax.** Enter 6% (0.06) of the **smaller** of line 48 **or** the value of your HSAs on December 31, 2018 (including 2018 contributions made in 2019). Include this amount on Schedule 4 (Form 1040), line 59, or Form 1040NR, line 57		49	24,765

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

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

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

52	Minimum required distribution for 2018 (see instructions)		52	
53	Amount actually distributed to you in 2018		53	
54	Subtract line 53 from line 52. If zero or less, enter -0-		54	74,845
55	**Additional tax.** Enter 50% (0.50) of line 54. Include this amount on Schedule 4 (Form 1040), line 59, or Form 1040NR, line 57		55	37,425

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 ☐ 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 they are based.**

2018 Line Item Estimates—All figures are estimates based on samples.
Number of returns filed for selected lines

Form **5405**
(Rev. November 2018)
Department of the Treasury
Internal Revenue Service

Repayment of the First-Time Homebuyer Credit

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

OMB No. 1545-0074

Attachment Sequence No. **58**

Name shown on return

Total Forms Filed = 122,351

Your social security number

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

1 Enter the date you disposed of, or ceased using as your main home, the home for which you claimed the credit (MM/DD/YYYY) (see instructions) . . . . . ►

2 If you meet the following conditions, check here . . . . . ► ☐

I (or my spouse if married) am, or was, a member of the uniformed services or Foreign Service, or an employee of the intelligence community. I sold the home, or it ceased to be my main home, in connection with Government orders for qualified official extended duty service. No repayment of the credit is required (see instructions). Stop here.

3 Check the box below that applies to you. See the instructions for the definition of "related person."

a ☐ I sold (including through foreclosure) the home to a person who isn't related to me and had a gain on the sale (as figured in Part III below). Go to Part II below.

b ☐ I sold (including through foreclosure) the home to a person who isn't related to me and didn't have a gain on the sale (as figured in Part III below). No repayment of the credit is required. Stop here.

c ☐ I sold the home to a related person OR I gave the home to someone other than my spouse (or ex-spouse as part of my divorce settlement). Go to Part II below.

d ☐ I converted the entire home to a rental or business use OR I still own the home but no longer use it as my main home. Go to Part II below.

e ☐ I transferred the home to my spouse (or ex-spouse as part of my divorce settlement). The full name of my ex-spouse is ►

The responsibility for repayment of the credit is transferred to your spouse or ex-spouse. Stop here.

f ☐ My home was destroyed, condemned, or sold under threat of condemnation and I had a gain (see instructions).

g ☐ My home was destroyed, condemned, or sold under threat of condemnation and I didn't have a gain (see instructions).

h ☐ The taxpayer who claimed the credit died in 2018. No repayment of the credit is required of the deceased taxpayer. If you are filing a joint return for 2018 with the deceased taxpayer, see instructions. Otherwise, stop here.

Part II Repayment of the Credit

4	Enter the amount of the credit you claimed on Form 5405 for 2008. See instructions if you filed a joint return for 2008 or you checked the box on line 3f or 3g	4	64,071	
5	Enter the amount of the credit you repaid with your tax returns for the years 2010 through 2017	5	61,042	
6	Subtract line 5 from line 4. If you checked the box on line 3f or 3g, see instructions. If you checked the box on line 3a, go to line 7. Otherwise, skip line 7 and go to line 8	6	63,070	
7	Enter the gain on the disposition of your main home (from line 15 below)	7	12,417	
8	**Amount of the credit to be repaid.** See instructions	8	82,330	

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

Part III Form 5405 Gain or (Loss) Worksheet

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

9	Selling price of home, insurance proceeds, or gross condemnation award	9	20,725	
10	Selling expenses (including commissions, advertising and legal fees, and seller-paid loan charges) or expenses in getting the condemnation award	10	13,757	
11	Subtract line 10 from line 9. This is the amount realized on the sale of the home	11	20,725	
12	Adjusted basis of home sold (see instructions)	12	20,725	
13	Enter the first-time homebuyer credit claimed on Form 5405 **minus** the amount of the credit you repaid with your tax returns for the years 2010 through 2017	13	20,726	
14	Subtract line 13 from line 12. This is the adjusted basis for purposes of repaying the credit	14	20,726	
15	Subtract line 14 from line 11	15	20,726	

• If line 15 is more than -0-, you have a gain. Check the box on line 3a and complete Part II. **However,** check the box on line 3f (instead of the box on line 3a) if your home was destroyed or you sold the home through condemnation or under threat of condemnation. Then complete Part II if the event occurred in 2016.

• If line 15 is -0- or less, check the box on line 3b. However, if your home was destroyed or you sold the home through condemnation or under threat of condemnation, check the box on line 3g instead. You don't have to repay the credit.

2018 Line Item Estimates—All figures are estimates based on samples.
Amounts of selected lines filed (in thousands of dollars)

Form **5405**
(Rev. November 2018)
Department of the Treasury
Internal Revenue Service

Repayment of the First-Time Homebuyer Credit

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

OMB No. 1545-0074

Attachment Sequence No. **58**

Name shown on return

Total Forms Filed = 122,351

Your social security number

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

1 Enter the date you disposed of, or ceased using as your main home, the home for which you claimed the credit (MM/DD/YYYY) (see instructions) . . . . . ►

2 If you meet the following conditions, check here . . . . . ► ☐

I (or my spouse if married) am, or was, a member of the uniformed services or Foreign Service, or an employee of the intelligence community. I sold the home, or it ceased to be my main home, in connection with Government orders for qualified official extended duty service. No repayment of the credit is required (see instructions). Stop here.

3 Check the box below that applies to you. See the instructions for the definition of "related person."

a ☐ I sold (including through foreclosure) the home to a person who isn't related to me and had a gain on the sale (as figured in Part III below). Go to Part II below.

b ☐ I sold (including through foreclosure) the home to a person who isn't related to me and didn't have a gain on the sale (as figured in Part III below). No repayment of the credit is required. Stop here.

c ☐ I sold the home to a related person OR I gave the home to someone other than my spouse (or ex-spouse as part of my divorce settlement). Go to Part II below.

d ☐ I converted the entire home to a rental or business use OR I still own the home but no longer use it as my main home. Go to Part II below.

e ☐ I transferred the home to my spouse (or ex-spouse as part of my divorce settlement). The full name of my ex-spouse is ►

The responsibility for repayment of the credit is transferred to your spouse or ex-spouse. Stop here.

f ☐ My home was destroyed, condemned, or sold under threat of condemnation and I had a gain (see instructions).

g ☐ My home was destroyed, condemned, or sold under threat of condemnation and I didn't have a gain (see instructions).

h ☐ The taxpayer who claimed the credit died in 2018. No repayment of the credit is required of the deceased taxpayer. If you are filing a joint return for 2018 with the deceased taxpayer, see instructions. Otherwise, stop here.

Part II Repayment of the Credit

4	Enter the amount of the credit you claimed on Form 5405 for 2008. See instructions if you filed a joint return for 2008 or you checked the box on line 3f or 3g	4	404,904
5	Enter the amount of the credit you repaid with your tax returns for the years 2010 through 2017	5	213,852
6	Subtract line 5 from line 4. If you checked the box on line 3f or 3g, see instructions. If you checked the box on line 3a, go to line 7. Otherwise, skip line 7 and go to line 8	6	191,051
7	Enter the gain on the disposition of your main home (from line 15 below)	7	592,655
8	**Amount of the credit to be repaid.** See instructions	8	72,991

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

Part III Form 5405 Gain or (Loss) Worksheet

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

9	Selling price of home, insurance proceeds, or gross condemnation award	9	4,153,740
10	Selling expenses (including commissions, advertising and legal fees, and seller-paid loan charges) or expenses in getting the condemnation award	10	250,139
11	Subtract line 10 from line 9. This is the amount realized on the sale of the home	11	3,903,600
12	Adjusted basis of home sold (see instructions)	12	3,648,723
13	Enter the first-time homebuyer credit claimed on Form 5405 **minus** the amount of the credit you repaid with your tax returns for the years 2010 through 2017	13	60,588
14	Subtract line 13 from line 12. This is the adjusted basis for purposes of repaying the credit	14	3,588,135
15	Subtract line 14 from line 11	15	315,465

• If line 15 is more than -0-, you have a gain. Check the box on line 3a and complete Part II. **However,** check the box on line 3f (instead of the box on line 3a) if your home was destroyed or you sold the home through condemnation or under threat of condemnation. Then complete Part II if the event occurred in 2016.

• If line 15 is -0- or less, check the box on line 3b. However, if your home was destroyed or you sold the home through condemnation or under threat of condemnation, check the box on line 3g instead. You don't have to repay the credit.

2018 Line Item Estimates—All figures are estimates based on samples.
Number of returns filed for selected lines

Form **5695**

Department of the Treasury
Internal Revenue Service

Residential Energy Credit

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

OMB No. 1545-0074

2018

Attachment Sequence No. **158**

Name(s) shown on return

Total Forms Filed = 949,368

Your social security number

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

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

1	Qualified solar electric property costs	1	479,108
2	Qualified solar water heating property costs	2	111,198
3	Qualified small wind energy property costs	3	38,592
4	Qualified geothermal heat pump property costs	4	49,486
5	Add lines 1 through 4	5	595,334
6	Multiply line 5 by 30% (0.30)	6	595,334
7a	Qualified fuel cell property. Was qualified fuel cell property installed on, or in connection with, your main home located in the United States? (See instructions.) ▶	7a	☐ Yes ☐ No

Caution: If you checked the "No" box, you cannot take a credit for qualified fuel cell property. Skip lines 7b through 11.

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

8	Qualified fuel cell property costs	8	14,141		
9	Multiply line 8 by 30% (0.30)	9	14,141		
10	Kilowatt capacity of property on line 8 above ▶ ____ x $1,000	10	12,250		
11	Enter the smaller of line 9 or line 10			11	12,105
12	Credit carryforward from 2017. Enter the amount, if any, from your 2017 Form 5695, line 16			12	270,114
13	Add lines 6, 11, and 12			13	837,965
14	Limitation based on tax liability. Enter the amount from the Residential Energy Efficient Property Credit Limit Worksheet (see instructions)			14	830,184
15	**Residential energy efficient property credit.** Enter the smaller of line 13 or line 14. Also include this amount on Schedule 3 (Form 1040), line 53; or Form 1040NR, line 50			15	734,750
16	Credit carryforward to 2019. If line 15 is less than line 13, subtract line 15 from line 13	16	295,125		

2018 Line Item Estimates—All figures are estimates based on samples.
Amounts of selected lines filed (in thousands of dollars)

Form **5695**

Department of the Treasury
Internal Revenue Service

Residential Energy Credit

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

OMB No. 1545-0074

2018

Attachment Sequence No. **158**

Name(s) shown on return

Total Forms Filed = 949,368

Your social security number

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

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

1	Qualified solar electric property costs	1	7,526,677
2	Qualified solar water heating property costs	2	447,450
3	Qualified small wind energy property costs	3	163,077
4	Qualified geothermal heat pump property costs	4	392,763
5	Add lines 1 through 4	5	8,529,967
6	Multiply line 5 by 30% (0.30)	6	2,559,027
7a	Qualified fuel cell property. Was qualified fuel cell property installed on, or in connection with, your main home located in the United States? (See instructions.) ▶	7a	☐ Yes ☐ No

Caution: If you checked the "No" box, you cannot take a credit for qualified fuel cell property. Skip lines 7b through 11.

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

8	Qualified fuel cell property costs	8	80,514		
9	Multiply line 8 by 30% (0.30)	9	24,156		
10	Kilowatt capacity of property on line 8 above ▶ . x $1,000	10	11,907,612		
11	Enter the smaller of line 9 or line 10			11	20,077
12	Credit carryforward from 2017. Enter the amount, if any, from your 2017 Form 5695, line 16			12	1,037,604
13	Add lines 6, 11, and 12			13	3,616,709
14	Limitation based on tax liability. Enter the amount from the Residential Energy Efficient Property Credit Limit Worksheet (see instructions)			14	15,323,925
15	**Residential energy efficient property credit.** Enter the smaller of line 13 or line 14. Also include this amount on Schedule 3 (Form 1040), line 53; or Form 1040NR, line 50			15	2,503,535
16	Credit carryforward to 2019. If line 15 is less than line 13, subtract line 15 from line 13	16	1,113,174		

2018 Line Item Estimates—All figures are estimates based on samples.
Number of returns filed for selected lines

Form **5884**
(Rev. December 2016)
Department of the Treasury
Internal Revenue Service

Work Opportunity Credit

► **Attach to your tax return.**
► **Information about Form 5884 and its separate instructions is at *www.irs.gov/form5884.***

OMB No. 1545-0219

Attachment Sequence No. **77**

Name(s) shown on return

Total Forms Filed = 10,043

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% (0.25)	**1a**	**1,289**	
b	Qualified first-year wages of employees who worked for you at least 400 hours . . . . . $ _____ × 40% (0.40)	**1b**	**1,336**	
c	Qualified second-year wages of employees certified as long-term family assistance recipients . . . . . $ _____ × 50% (0.50)	**1c**	**1,062**	
2	Add lines 1a, 1b, and 1c. See instructions for the adjustment you must make to salaries and wages	**2**	**1,389**	
3	Work opportunity credit from partnerships, S corporations, cooperatives, estates, and trusts (see instructions)	**3**	**8,793**	
4	Add lines 2 and 3. Cooperatives, estates, and trusts, go to line 5. Partnerships and S corporations, stop here and report this amount on Schedule K. All others, stop here and report this amount on Form 3800, Part III, line 4b	**4**	**10,043**	
5	Amount allocated to patrons of the cooperative or beneficiaries of the estate or trust (see instructions)	**5**		
6	Cooperatives, estates, and trusts, subtract line 5 from line 4. Report this amount on Form 3800, Part III, line 4b	**6**		

Form **5884**
(Rev. December 2016)
Department of the Treasury
Internal Revenue Service

Work Opportunity Credit

▶ **Attach to your tax return.**
▶ **Information about Form 5884 and its separate instructions is at *www.irs.gov/form5884.***

OMB No. 1545-0219

Attachment Sequence No. **77**

Name(s) shown on return

Total Forms Filed = 10,043

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% (0.25)	**1a**	**1,884**	
b	Qualified first-year wages of employees who worked for you at least 400 hours . . . . . $ _____ × 40% (0.40)	**1b**	**8,190**	
c	Qualified second-year wages of employees certified as long-term family assistance recipients . . . . . $ _____ × 50% (0.50)	**1c**	**1,293**	
2	Add lines 1a, 1b, and 1c. See instructions for the adjustment you must make to salaries and wages	**2**	**11,366**	
3	Work opportunity credit from partnerships, S corporations, cooperatives, estates, and trusts (see instructions)	**3**	**61,977**	
4	Add lines 2 and 3. Cooperatives, estates, and trusts, go to line 5. Partnerships and S corporations, stop here and report this amount on Schedule K. All others, stop here and report this amount on Form 3800, Part III, line 4b	**4**	**73,342**	
5	Amount allocated to patrons of the cooperative or beneficiaries of the estate or trust (see instructions)	**5**		
6	Cooperatives, estates, and trusts, subtract line 5 from line 4. Report this amount on Form 3800, Part III, line 4b	**6**		

2018 Line Item Estimates—All figures are estimates based on samples.
Number of returns filed for selected lines

Form **5884-A**
(Rev. February 2018)
Department of the Treasury
Internal Revenue Service

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

► **Attach to your tax return.**
► **Go to *www.irs.gov/Form5884A* for instructions and the latest information.**

OMB No. 1545-1978

Attachment Sequence No. **77A**

Name(s) shown on return

Total Forms Filed = 393

Identifying number

SECTION A. Employee Retention Credit (see instructions)

1a	Employers affected by Hurricane Harvey, enter the total qualified wages paid or incurred after August 23, 2017, and before January 1, 2018, while the business was inoperable	1a	*			
b	Employers affected by Hurricane Irma, enter the total qualified wages paid or incurred after September 4, 2017, and before January 1, 2018, while the business was inoperable	1b	0			
c	Employers affected by Hurricane Maria, enter the total qualified wages paid or incurred after September 16, 2017, and before January 1, 2018, while the business was inoperable	1c	0			
d	Employers affected by certain California wildfires beginning on or after October 8, 2017, and before November 1, 2017, enter the total qualified wages paid or incurred after October 8, 2017, and before January 1, 2018, while the business was inoperable	1d	0			
e	Employers affected by certain California wildfires beginning on or after December 4, 2017, enter the total qualified wages paid or incurred on or after December 4, 2017, and before January 1, 2018, while the business was inoperable	1e	0			
f	Add amounts from lines 1a, 1b, 1c, 1d, and 1e				1f	*
2	Multiply line 1f by 40% (0.40). See instructions for the adjustment you must make to salaries and wages				2	*
3	Employee retention credit from partnerships, S corporations, cooperatives, estates, and trusts (see instructions)				3	86
4	Add lines 2 and 3. Cooperatives, estates, and trusts, go to line 5. Partnerships and S corporations, stop here and report this amount on Schedule K. All others, stop here and report this amount on Form 3800, Part III, line 1aa				4	393
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 1aa				6	

SECTION B. Reserved for Future Use

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

*** Data not shown because of the small number of sample returns on which they are based.**

2018 Line Item Estimates—All figures are estimates based on samples.
Amounts of selected lines filed (in thousands of dollars)

Form **5884-A**
(Rev. February 2018)
Department of the Treasury
Internal Revenue Service

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

▶ **Attach to your tax return.**
▶ **Go to *www.irs.gov/Form5884A* for instructions and the latest information.**

OMB No. 1545-1978

Attachment Sequence No. **77A**

Name(s) shown on return

Total Forms Filed = 393

Identifying number

SECTION A. Employee Retention Credit (see instructions)

1a	Employers affected by Hurricane Harvey, enter the total qualified wages paid or incurred after August 23, 2017, and before January 1, 2018, while the business was inoperable	1a	*			
b	Employers affected by Hurricane Irma, enter the total qualified wages paid or incurred after September 4, 2017, and before January 1, 2018, while the business was inoperable	1b	0			
c	Employers affected by Hurricane Maria, enter the total qualified wages paid or incurred after September 16, 2017, and before January 1, 2018, while the business was inoperable	1c	0			
d	Employers affected by certain California wildfires beginning on or after October 8, 2017, and before November 1, 2017, enter the total qualified wages paid or incurred after October 8, 2017, and before January 1, 2018, while the business was inoperable	1d	0			
e	Employers affected by certain California wildfires beginning on or after December 4, 2017, enter the total qualified wages paid or incurred on or after December 4, 2017, and before January 1, 2018, while the business was inoperable	1e	0			
f	Add amounts from lines 1a, 1b, 1c, 1d, and 1e				1f	*
2	Multiply line 1f by 40% (0.40). See instructions for the adjustment you must make to salaries and wages				2	*
3	Employee retention credit from partnerships, S corporations, cooperatives, estates, and trusts (see instructions)				3	352
4	Add lines 2 and 3. Cooperatives, estates, and trusts, go to line 5. Partnerships and S corporations, stop here and report this amount on Schedule K. All others, stop here and report this amount on Form 3800, Part III, line 1aa				4	909
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 1aa				6	

SECTION B. Reserved for Future Use

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

*** Data not shown because of the small number of sample returns on which they are based.**

2018 Line Item Estimates—All figures are estimates based on samples.
Number of returns filed for selected lines

Form **6251**

Department of the Treasury
Internal Revenue Service (99)

Alternative Minimum Tax—Individuals

► Go to *www.irs.gov/Form6251* for instructions and the latest information.
► Attach to Form 1040 or Form 1040NR.

OMB No. 1545-0074

2018

Attachment Sequence No. **32**

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

Total Forms Filed = 6,992,546

Your social security number

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

1	Enter the amount from Form 1040, line 10, if more than zero. If Form 1040, line 10, is zero, subtract lines 8 and 9 of Form 1040 from line 7 of Form 1040 and enter the result here. (If less than zero, enter as a negative amount.)	1	6,987,427	
2a	If filing Schedule A (Form 1040), enter the taxes from Schedule A, line 7; otherwise, enter the amount from Form 1040, line 8	2a	6,854,921	
b	Tax refund from Schedule 1 (Form 1040), line 10 or line 21	2b	(1,831,534	)
c	Investment interest expense (difference between regular tax and AMT)	2c	114,830	
d	Depletion (difference between regular tax and AMT)	2d	35,341	
e	Net operating loss deduction from Schedule 1 (Form 1040), line 21. Enter as a positive amount	2e	202,090	
f	Alternative tax net operating loss deduction	2f	(114,913	)
g	Interest from specified private activity bonds exempt from the regular tax	2g	818,097	
h	Qualified small business stock, see instructions	2h	16,018	
i	Exercise of incentive stock options (excess of AMT income over regular tax income)	2i	11,848	
j	Estates and trusts (amount from Schedule K-1 (Form 1041), box 12, code A)	2j	166,871	
k	Disposition of property (difference between AMT and regular tax gain or loss)	2k	479,667	
l	Depreciation on assets placed in service after 1986 (difference between regular tax and AMT)	2l	1,053,849	
m	Passive activities (difference between AMT and regular tax income or loss)	2m	1,112,881	
n	Loss limitations (difference between AMT and regular tax income or loss)	2n	432,421	
o	Circulation costs (difference between regular tax and AMT)	2o	2,979	
p	Long-term contracts (difference between AMT and regular tax income)	2p	5,739	
q	Mining costs (difference between regular tax and AMT)	2q	15,702	
r	Research and experimental costs (difference between regular tax and AMT)	2r	17,747	
s	Income from certain installment sales before January 1, 1987	2s	(*	)
t	Intangible drilling costs preference	2t	2,147	
3	Other adjustments, including income-based related adjustments	3	175,562	
4	**Alternative minimum taxable income.** Combine lines 1 through 3. (If married filing separately and line 4 is more than $718,800, see instructions.)	4	6,984,591	

Part II Alternative Minimum Tax (AMT)

5 Exemption. (If you were under age 24 at the end of 2018, see instructions.)

IF your filing status is . . .	AND line 4 is not over . . .	THEN enter on line 5 . . .
Single or head of household	$ 500,000	$ 70,300
Married filing jointly or qualifying widow(er)	1,000,000	109,400
Married filing separately	500,000	54,700

If line 4 is **over** the amount shown above for your filing status, see instructions. → 5: 6,755,495

6	Subtract line 5 from line 4. If more than zero, go to line 7. If zero or less, enter -0- here and on lines 7, 9, and 11, and go to line 10	6	4,088,154
7	• If you are filing Form 2555 or 2555-EZ, see instructions for the amount to enter. • If you reported capital gain distributions directly on Schedule 1 (Form 1040), line 13; you reported qualified dividends on Form 1040, line 3a; **or** you had a gain on both lines 15 and 16 of Schedule D (Form 1040) (as refigured for the AMT, if necessary), complete Part III on the back and enter the amount from line 40 here. • **All others:** If line 6 is $191,100 or less ($95,550 or less if married filing separately), multiply line 6 by 26% (0.26). Otherwise, multiply line 6 by 28% (0.28) and subtract $3,822 ($1,911 if married filing separately) from the result.	7	4,000,858
8	Alternative minimum tax foreign tax credit (see instructions)	8	1,692,629
9	Tentative minimum tax. Subtract line 8 from line 7	9	3,942,949
10	Add Form 1040, line 11a (minus any tax from Form 4972), and Schedule 2 (Form 1040), line 46. Subtract from the result any foreign tax credit from Schedule 3 (Form 1040), line 48. If you used Schedule J to figure your tax on Form 1040, line 11a, refigure that tax without using Schedule J before completing this line (see instructions)	10	6,113,849
11	**AMT.** Subtract line 10 from line 9. If zero or less, enter -0-. Enter here and on Schedule 2 (Form 1040), line 45	11	244,007

*** Data not shown because of the small number of sample returns on which they are based.**

2018 Line Item Estimates—All figures are estimates based on samples.
Amounts of selected lines filed (in thousands of dollars)

Form **6251**

Department of the Treasury
Internal Revenue Service (99)

Alternative Minimum Tax—Individuals

▶ **Go to *www.irs.gov/Form6251* for instructions and the latest information.**
▶ **Attach to Form 1040 or Form 1040NR.**

OMB No. 1545-0074

2018

Attachment Sequence No. **32**

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

Total Forms Filed = 6,992,546

Your social security number

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

1	Enter the amount from Form 1040, line 10, if more than zero. If Form 1040, line 10, is zero, subtract lines 8 and 9 of Form 1040 from line 7 of Form 1040 and enter the result here. (If less than zero, enter as a negative amount.)	1	2,037,067,435	
2a	If filing Schedule A (Form 1040), enter the taxes from Schedule A, line 7; otherwise, enter the amount from Form 1040, line 8	2a	116,049,838	
b	Tax refund from Schedule 1 (Form 1040), line 10 or line 21	2b	(12,810,967	)
c	Investment interest expense (difference between regular tax and AMT)	2c	1,899,408	
d	Depletion (difference between regular tax and AMT)	2d	320,755	
e	Net operating loss deduction from Schedule 1 (Form 1040), line 21. Enter as a positive amount	2e	95,573,514	
f	Alternative tax net operating loss deduction	2f	(19,306,618	)
g	Interest from specified private activity bonds exempt from the regular tax	2g	1,002,741	
h	Qualified small business stock, see instructions	2h	338,820	
i	Exercise of incentive stock options (excess of AMT income over regular tax income)	2i	2,900,479	
j	Estates and trusts (amount from Schedule K-1 (Form 1041), box 12, code A)	2j	473,676	
k	Disposition of property (difference between AMT and regular tax gain or loss)	2k	-3,094,918	
l	Depreciation on assets placed in service after 1986 (difference between regular tax and AMT)	2l	-1,561,222	
m	Passive activities (difference between AMT and regular tax income or loss)	2m	1,548,434	
n	Loss limitations (difference between AMT and regular tax income or loss)	2n	1,162,498	
o	Circulation costs (difference between regular tax and AMT)	2o	55,917	
p	Long-term contracts (difference between AMT and regular tax income)	2p	230,923	
q	Mining costs (difference between regular tax and AMT)	2q	96,960	
r	Research and experimental costs (difference between regular tax and AMT)	2r	-252,947	
s	Income from certain installment sales before January 1, 1987	2s	(313	)
t	Intangible drilling costs preference	2t	258,720	
3	Other adjustments, including income-based related adjustments	3	-80,023	
4	**Alternative minimum taxable income.** Combine lines 1 through 3. (If married filing separately and line 4 is more than $718,800, see instructions.)	4	2,222,782,224	

Part II Alternative Minimum Tax (AMT)

5 Exemption. (If you were under age 24 at the end of 2018, see instructions.)

IF your filing status is . . .	**AND line 4 is not over . . .**	**THEN enter on line 5 . . .**
Single or head of household	$ 500,000	$ 70,300
Married filing jointly or qualifying widow(er)	1,000,000	109,400
Married filing separately	500,000	54,700

If line 4 is **over** the amount shown above for your filing status, see instructions.

5		5	612,524,037	
6	Subtract line 5 from line 4. If more than zero, go to line 7. If zero or less, enter -0- here and on lines 7, 9, and 11, and go to line 10	6	1,752,128,798	
7	• If you are filing Form 2555 or 2555-EZ, see instructions for the amount to enter. • If you reported capital gain distributions directly on Schedule 1 (Form 1040), line 13; you reported qualified dividends on Form 1040, line 3a; **or** you had a gain on both lines 15 and 16 of Schedule D (Form 1040) (as refigured for the AMT, if necessary), complete Part III on the back and enter the amount from line 40 here. • **All others:** If line 6 is $191,100 or less ($95,550 or less if married filing separately), multiply line 6 by 26% (0.26). Otherwise, multiply line 6 by 28% (0.28) and subtract $3,822 ($1,911 if married filing separately) from the result.	7	423,882,391	
8	Alternative minimum tax foreign tax credit (see instructions)	8	19,291,864	
9	Tentative minimum tax. Subtract line 8 from line 7	9	404,688,127	
10	Add Form 1040, line 11a (minus any tax from Form 4972), and Schedule 2 (Form 1040), line 46. Subtract from the result any foreign tax credit from Schedule 3 (Form 1040), line 48. If you used Schedule J to figure your tax on Form 1040, line 11a, refigure that tax without using Schedule J before completing this line (see instructions)	10	488,608,934	
11	**AMT.** Subtract line 10 from line 9. If zero or less, enter -0-. Enter here and on Schedule 2 (Form 1040), line 45	11	4,022,755	

*** Data not shown because of the small number of sample returns on which they are based.**

2018 Line Item Estimates—All figures are estimates based on samples.
Number of returns filed for selected lines

Part III Tax Computation Using Maximum Capital Gains Rates

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

12	Enter the amount from Form 6251, line 6. If you are filing Form 2555 or 2555-EZ, enter the amount from line 3 of the worksheet in the instructions for line 7	12		
13	Enter the amount from line 6 of the Qualified Dividends and Capital Gain Tax Worksheet in the instructions for Form 1040, line 11a, or the amount from line 13 of the Schedule D Tax Worksheet in the instructions for Schedule D (Form 1040), whichever applies (as refigured for the AMT, if necessary) (see instructions). If you are filing Form 2555 or 2555-EZ, see instructions for the amount to enter	13	3,054,942	
14	Enter the amount from Schedule D (Form 1040), line 19 (as refigured for the AMT, if necessary) (see instructions). If you are filing Form 2555 or 2555-EZ, see instructions for the amount to enter	14	379,268	
15	If you did not complete a Schedule D Tax Worksheet for the regular tax or the AMT, enter the amount from line 13. Otherwise, add lines 13 and 14, and enter the **smaller** of that result or the amount from line 10 of the Schedule D Tax Worksheet (as refigured for the AMT, if necessary). If you are filing Form 2555 or 2555-EZ, see instructions for the amount to enter	15	3,037,848	
16	Enter the **smaller** of line 12 or line 15	16		
17	Subtract line 16 from line 12	17		
18	If line 17 is $191,100 or less ($95,550 or less if married filing separately), multiply line 17 by 26% (0.26). Otherwise, multiply line 17 by 28% (0.28) and subtract $3,822 ($1,911 if married filing separately) from the result ▶	18	2,359,700	
19	Enter: • $77,200 if married filing jointly or qualifying widow(er), • $38,600 if single or married filing separately, or • $51,700 if head of household.	19		
20	Enter the amount from line 7 of the Qualified Dividends and Capital Gain Tax Worksheet in the instructions for Form 1040, line 11a, or the amount from line 14 of the Schedule D Tax Worksheet in the instructions for Schedule D (Form 1040), whichever applies (as figured for the regular tax). If you did not complete either worksheet for the regular tax, enter the amount from Form 1040, line 10; if zero or less, enter -0-. If you are filing Form 2555 or 2555-EZ, see instructions for the amount to enter	20		
21	Subtract line 20 from line 19. If zero or less, enter -0-	21		
22	Enter the **smaller** of line 12 or line 13	22		
23	Enter the **smaller** of line 21 or line 22. This amount is taxed at 0%	23		
24	Subtract line 23 from line 22	24		
25	Enter: • $425,800 if single • $239,500 if married filing separately • $479,000 if married filing jointly or qualifying widow(er) • $452,400 if head of household	25		
26	Enter the amount from line 21	26		
27	Enter the amount from line 7 of the Qualified Dividends and Capital Gain Tax Worksheet in the instructions for Form 1040, line 11a, or the amount from line 19 of the Schedule D Tax Worksheet, whichever applies (as figured for the regular tax). If you did not complete either worksheet for the regular tax, enter the amount from Form 1040, line 10; if zero or less, enter -0-. If you are filing Form 2555 or Form 2555-EZ, see instructions for the amount to enter	27		
28	Add line 26 and line 27	28		
29	Subtract line 28 from line 25. If zero or less, enter -0-	29		
30	Enter the smaller of line 24 or line 29	30		
31	Multiply line 30 by 15% (0.15) ▶	31	2,176,997	
32	Add lines 23 and 30	32		
	If lines 32 and 12 are the same, skip lines 33 through 37 and go to line 38. Otherwise, go to line 33.			
33	Subtract line 32 from line 22	33		
34	Multiply line 33 by 20% (0.20) ▶	34	671,041	
	If line 14 is zero or blank, skip lines 35 through 37 and go to line 38. Otherwise, go to line 35.			
35	Add lines 17, 32, and 33	35		
36	Subtract line 35 from line 12	36		
37	Multiply line 36 by 25% (0.25) ▶	37	261,388	
38	Add lines 18, 31, 34, and 37	38		
39	If line 12 is $191,100 or less ($95,550 or less if married filing separately), multiply line 12 by 26% (0.26). Otherwise, multiply line 12 by 28% (0.28) and subtract $3,822 ($1,911 if married filing separately) from the result	39	2,754,615	
40	Enter the **smaller** of line 38 or line 39 here and on line 7. If you are filing Form 2555 or 2555-EZ, do not enter this amount on line 7. Instead, enter it on line 4 of the worksheet in the instructions for line 7	40		

Part III **Tax Computation Using Maximum Capital Gains Rates**

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

12	Enter the amount from Form 6251, line 6. If you are filing Form 2555 or 2555-EZ, enter the amount from line 3 of the worksheet in the instructions for line 7	12		
13	Enter the amount from line 6 of the Qualified Dividends and Capital Gain Tax Worksheet in the instructions for Form 1040, line 11a, or the amount from line 13 of the Schedule D Tax Worksheet in the instructions for Schedule D (Form 1040), whichever applies (as refigured for the AMT, if necessary) (see instructions). If you are filing Form 2555 or 2555-EZ, see instructions for the amount to enter	13	697,213,839	
14	Enter the amount from Schedule D (Form 1040), line 19 (as refigured for the AMT, if necessary) (see instructions). If you are filing Form 2555 or 2555-EZ, see instructions for the amount to enter	14	20,156,957	
15	If you did not complete a Schedule D Tax Worksheet for the regular tax or the AMT, enter the amount from line 13. Otherwise, add lines 13 and 14, and enter the **smaller** of that result or the amount from line 10 of the Schedule D Tax Worksheet (as refigured for the AMT, if necessary). If you are filing Form 2555 or 2555-EZ, see instructions for the amount to enter	15	716,335,581	
16	Enter the **smaller** of line 12 or line 15	16		
17	Subtract line 16 from line 12	17		
18	If line 17 is $191,100 or less ($95,550 or less if married filing separately), multiply line 17 by 26% (0.26). Otherwise, multiply line 17 by 28% (0.28) and subtract $3,822 ($1,911 if married filing separately) from the result ▶	18	248,308,425	
19	Enter: • $77,200 if married filing jointly or qualifying widow(er), • $38,600 if single or married filing separately, or • $51,700 if head of household.	19		
20	Enter the amount from line 7 of the Qualified Dividends and Capital Gain Tax Worksheet in the instructions for Form 1040, line 11a, or the amount from line 14 of the Schedule D Tax Worksheet in the instructions for Schedule D (Form 1040), whichever applies (as figured for the regular tax). If you did not complete either worksheet for the regular tax, enter the amount from Form 1040, line 10; if zero or less, enter -0-. If you are filing Form 2555 or 2555-EZ, see instructions for the amount to enter	20		
21	Subtract line 20 from line 19. If zero or less, enter -0-	21		
22	Enter the **smaller** of line 12 or line 13	22		
23	Enter the **smaller** of line 21 or line 22. This amount is taxed at 0%	23		
24	Subtract line 23 from line 22	24		
25	Enter: • $425,800 if single • $239,500 if married filing separately • $479,000 if married filing jointly or qualifying widow(er) • $452,400 if head of household	25		
26	Enter the amount from line 21	26		
27	Enter the amount from line 7 of the Qualified Dividends and Capital Gain Tax Worksheet in the instructions for Form 1040, line 11a, or the amount from line 19 of the Schedule D Tax Worksheet, whichever applies (as figured for the regular tax). If you did not complete either worksheet for the regular tax, enter the amount from Form 1040, line 10; if zero or less, enter -0-. If you are filing Form 2555 or Form 2555-EZ, see instructions for the amount to enter	27		
28	Add line 26 and line 27	28		
29	Subtract line 28 from line 25. If zero or less, enter -0-	29		
30	Enter the smaller of line 24 or line 29	30		
31	Multiply line 30 by 15% (0.15) ▶	31	16,508,124	
32	Add lines 23 and 30	32		
	If lines 32 and 12 are the same, skip lines 33 through 37 and go to line 38. Otherwise, go to line 33.			
33	Subtract line 32 from line 22	33		
34	Multiply line 33 by 20% (0.20) ▶	34	104,055,519	
	If line 14 is zero or blank, skip lines 35 through 37 and go to line 38. Otherwise, go to line 35.			
35	Add lines 17, 32, and 33	35		
36	Subtract line 35 from line 12	36		
37	Multiply line 36 by 25% (0.25) ▶	37	3,487,335	
38	Add lines 18, 31, 34, and 37	38		
39	If line 12 is $191,100 or less ($95,550 or less if married filing separately), multiply line 12 by 26% (0.26). Otherwise, multiply line 12 by 28% (0.28) and subtract $3,822 ($1,911 if married filing separately) from the result	39	429,620,827	
40	Enter the **smaller** of line 38 or line 39 here and on line 7. If you are filing Form 2555 or 2555-EZ, do not enter this amount on line 7. Instead, enter it on line 4 of the worksheet in the instructions for line 7	40		

2018 Line Item Estimates—All figures are estimates based on samples.
Number of returns filed for selected lines

Form **6252**

Department of the Treasury
Internal Revenue Service

Installment Sale Income

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

OMB No. 1545-0228

2018

Attachment Sequence No. **79**

Name(s) shown on return

Total Forms Filed = 503,539

Identifying number

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

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

5	Selling price including mortgages and other debts. **Don't** include interest, whether stated or unstated			5	107,665	
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	93,623	
14	Subtract line 13 from line 5. If zero or less, **don't** complete the rest of this form (see instructions)			14	107,496	
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	3,441	
16	**Gross profit.** Subtract line 15 from line 14			16	104,416	
17	Subtract line 13 from line 6. If zero or less, enter -0-			17	2,990	
18	**Contract price.** Add line 7 and line 17			18	106,496	

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

19	Gross profit percentage (expressed as a decimal amount). Divide line 16 by line 18. (For years after the year of sale, see instructions)		19		
20	If this is the year of sale, enter the amount from line 17. Otherwise, enter -0-		20		
21	Payments received during year (see instructions). **Don't** include interest, whether stated or unstated		21	454,137	
22	Add lines 20 and 21		22	455,493	
23	Payments received in prior years (see instructions). **Don't** include interest, whether stated or unstated	23 418,954			
24	**Installment sale income.** Multiply line 22 by line 19		24	447,242	
25	Enter the part of line 24 that is ordinary income under the recapture rules (see instructions)		25	1,203	
26	Subtract line 25 from line 24. Enter here and on Schedule D or Form 4797 (see instructions)		26	447,218	

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

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

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

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

a ☐ The second disposition was more than 2 years after the first disposition (other than dispositions of marketable securities). If this box is checked, enter the date of disposition (mm/dd/yyyy) ▶

b ☐ The first disposition was a sale or exchange of stock to the issuing corporation.

c ☐ The second disposition was an involuntary conversion and the threat of conversion occurred after the first disposition.

d ☐ The second disposition occurred after the death of the original seller or buyer.

e ☐ It can be established to the satisfaction of the IRS that tax avoidance wasn't a principal purpose for either of the dispositions. If this box is checked, attach an explanation (see instructions).

30	Selling price of property sold by related party (see instructions)	30	22
31	Enter contract price from line 18 for year of first sale	31	36
32	Enter the **smaller** of line 30 or line 31	32	19
33	Total payments received by the end of your 2018 tax year (see instructions)	33	*
34	Subtract line 33 from line 32. If zero or less, enter -0-	34	*
35	Multiply line 34 by the gross profit percentage on line 19 for year of first sale	35	*
36	Enter the part of line 35 that is ordinary income under the recapture rules (see instructions)	36	0
37	Subtract line 36 from line 35. Enter here and on Schedule D or Form 4797 (see instructions)	37	*

*** Data not shown because of the small number of sample returns on which they are based.**

2018 Line Item Estimates—All figures are estimates based on samples.
Amounts of selected lines filed (in thousands of dollars)

Form **6252**

Department of the Treasury
Internal Revenue Service

Installment Sale Income

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

OMB No. 1545-0228

2018

Attachment Sequence No. **79**

Name(s) shown on return

Total Forms Filed = 503,539

Identifying number

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

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

5	Selling price including mortgages and other debts. **Don't** include interest, whether stated or unstated			5	81,513,569
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	21,879,095
14	Subtract line 13 from line 5. If zero or less, **don't** complete the rest of this form (see instructions)			14	59,634,474
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	408,112
16	**Gross profit.** Subtract line 15 from line 14			16	59,362,576
17	Subtract line 13 from line 6. If zero or less, enter -0-			17	114,229
18	**Contract price.** Add line 7 and line 17			18	80,646,180

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

19	Gross profit percentage (expressed as a decimal amount). Divide line 16 by line 18. (For years after the year of sale, see instructions)			19	
20	If this is the year of sale, enter the amount from line 17. Otherwise, enter -0-			20	
21	Payments received during year (see instructions). **Don't** include interest, whether stated or unstated			21	72,646,766
22	Add lines 20 and 21			22	72,757,766
23	Payments received in prior years (see instructions). **Don't** include interest, whether stated or unstated	23	162,007,795		
24	**Installment sale income.** Multiply line 22 by line 19			24	47,967,122
25	Enter the part of line 24 that is ordinary income under the recapture rules (see instructions)			25	175,859
26	Subtract line 25 from line 24. Enter here and on Schedule D or Form 4797 (see instructions)			26	47,791,263

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

27	Name, address, and taxpayer identifying number of related party
28	Did the related party resell or dispose of the property ("second disposition") during this tax year? ☐ Yes ☐ No
29	**If the answer to question 28 is "Yes," complete lines 30 through 37 below unless one of the following conditions is met. Check the box that applies.**
a	☐ The second disposition was more than 2 years after the first disposition (other than dispositions of marketable securities). If this box is checked, enter the date of disposition (mm/dd/yyyy) ▶
b	☐ The first disposition was a sale or exchange of stock to the issuing corporation.
c	☐ The second disposition was an involuntary conversion and the threat of conversion occurred after the first disposition.
d	☐ The second disposition occurred after the death of the original seller or buyer.
e	☐ It can be established to the satisfaction of the IRS that tax avoidance wasn't a principal purpose for either of the dispositions. If this box is checked, attach an explanation (see instructions).

30	Selling price of property sold by related party (see instructions)	30	28,032	
31	Enter contract price from line 18 for year of first sale	31	35,984	
32	Enter the **smaller** of line 30 or line 31	32	16,177	
33	Total payments received by the end of your 2018 tax year (see instructions)	33	*	
34	Subtract line 33 from line 32. If zero or less, enter -0-	34	*	
35	Multiply line 34 by the gross profit percentage on line 19 for year of first sale	35	*	
36	Enter the part of line 35 that is ordinary income under the recapture rules (see instructions)	36	0	
37	Subtract line 36 from line 35. Enter here and on Schedule D or Form 4797 (see instructions)	37	*	

*** Data not shown because of the small number of sample returns on which they are based.**

2018 Line Item Estimates—All figures are estimates based on samples.
Number of returns filed for selected lines

Form **6765**
(Rev. December 2018)
Department of the Treasury
Internal Revenue Service

Credit for Increasing Research Activities

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

OMB No. 1545-0619

Attachment Sequence No. **81**

Name(s) shown on return

Total Forms Filed = 13,836

Identifying number

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

1	Certain amounts paid or incurred to energy consortia (see instructions)			1	*
2	Basic research payments to qualified organizations (see instructions)	2			
3	Qualified organization base period amount	3			
4	Subtract line 3 from line 2. If zero or less, enter -0-			4	*
5	Wages for qualified services (do not include wages used in figuring the work opportunity credit)	5			
6	Cost of supplies	6			
7	Rental or lease costs of computers (see instructions)	7			
8	Enter the applicable percentage of contract research expenses. See instructions	8			
9	Total qualified research expenses. Add lines 5 through 8	9			
10	Enter fixed-base percentage, but not more than 16% (0.16) (see instructions)	10	%		
11	Enter average annual gross receipts. See instructions	11			
12	Multiply line 11 by the percentage on line 10	12			
13	Subtract line 12 from line 9. If zero or less, enter -0-	13			
14	Multiply line 9 by 50% (0.50)	14			
15	Enter the **smaller** of line 13 or line 14			15	1,578
16	Add lines 1, 4, and 15			16	1,583
17	Are you electing the reduced credit under section 280C? ► Yes ☐ No ☐ If "Yes," multiply line 16 by 15.8% (0.158). If "No," multiply line 16 by 20% (0.20) and see the instructions for the statement that must be attached. Fiscal year filers: see instructions. Members of controlled groups or businesses under common control: see instructions for the statement that must be attached			17	1,583

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

18	Certain amounts paid or incurred to energy consortia (see the line 1 instructions)			18	0
19	Basic research payments to qualified organizations (see the line 2 instructions)	19			
20	Qualified organization base period amount (see the line 3 instructions)	20			
21	Subtract line 20 from line 19. If zero or less, enter -0-			21	0
22	Add lines 18 and 21			22	0
23	Multiply line 22 by 20% (0.20)			23	0
24	Wages for qualified services (do not include wages used in figuring the work opportunity credit)	24			
25	Cost of supplies	25			
26	Rental or lease costs of computers (see the line 7 instructions)	26			
27	Enter the applicable percentage of contract research expenses. See the line 8 instructions	27			
28	Total qualified research expenses. Add lines 24 through 27	28			
29	Enter your total qualified research expenses for the prior 3 tax years. If you had no qualified research expenses in any one of those years, skip lines 30 and 31	29			
30	Divide line 29 by 6.0	30			
31	Subtract line 30 from line 28. If zero or less, enter -0-	31			
32	Multiply line 31 by 14% (0.14). If you skipped lines 30 and 31, multiply line 28 by 6% (0.06)			32	541

*** Data not shown because of the small number of sample returns on which they are based.**

2018 Line Item Estimates—All figures are estimates based on samples.
Amounts of selected lines filed (in thousands of dollars)

Form **6765**
(Rev. December 2018)
Department of the Treasury
Internal Revenue Service

Credit for Increasing Research Activities

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

OMB No. 1545-0619

Attachment Sequence No. **81**

Name(s) shown on return

Total Forms Filed = 13,836

Identifying number

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

1	Certain amounts paid or incurred to energy consortia (see instructions)			1	*
2	Basic research payments to qualified organizations (see instructions)	2			
3	Qualified organization base period amount	3			
4	Subtract line 3 from line 2. If zero or less, enter -0-			4	*
5	Wages for qualified services (do not include wages used in figuring the work opportunity credit)	5			
6	Cost of supplies	6			
7	Rental or lease costs of computers (see instructions)	7			
8	Enter the applicable percentage of contract research expenses. See instructions	8			
9	Total qualified research expenses. Add lines 5 through 8	9			
10	Enter fixed-base percentage, but not more than 16% (0.16) (see instructions)	10	%		
11	Enter average annual gross receipts. See instructions	11			
12	Multiply line 11 by the percentage on line 10	12			
13	Subtract line 12 from line 9. If zero or less, enter -0-	13			
14	Multiply line 9 by 50% (0.50)	14			
15	Enter the **smaller** of line 13 or line 14			15	94,059
16	Add lines 1, 4, and 15			16	94,387
17	Are you electing the reduced credit under section 280C? ▶ Yes ☐ No ☐ If "Yes," multiply line 16 by 15.8% (0.158). If "No," multiply line 16 by 20% (0.20) and see the instructions for the statement that must be attached. Fiscal year filers: see instructions. Members of controlled groups or businesses under common control: see instructions for the statement that must be attached			17	15,639

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

18	Certain amounts paid or incurred to energy consortia (see the line 1 instructions)			18	0
19	Basic research payments to qualified organizations (see the line 2 instructions)	19			
20	Qualified organization base period amount (see the line 3 instructions)	20			
21	Subtract line 20 from line 19. If zero or less, enter -0-			21	0
22	Add lines 18 and 21			22	0
23	Multiply line 22 by 20% (0.20)			23	0
24	Wages for qualified services (do not include wages used in figuring the work opportunity credit)	24			
25	Cost of supplies	25			
26	Rental or lease costs of computers (see the line 7 instructions)	26			
27	Enter the applicable percentage of contract research expenses. See the line 8 instructions	27			
28	Total qualified research expenses. Add lines 24 through 27	28			
29	Enter your total qualified research expenses for the prior 3 tax years. If you had no qualified research expenses in any one of those years, skip lines 30 and 31	29			
30	Divide line 29 by 6.0	30			
31	Subtract line 30 from line 28. If zero or less, enter -0-	31			
32	Multiply line 31 by 14% (0.14). If you skipped lines 30 and 31, multiply line 28 by 6% (0.06)			32	21,312

*** Data not shown because of the small number of sample returns on which they are based.**

2018 Line Item Estimates—All figures are estimates based on samples.
Number of returns filed for selected lines

Section B—Alternative Simplified Credit *(continued)*

33	Add lines 23 and 32	**33**	**541**	
34	Are you electing the reduced credit under section 280C? ▶ Yes ☐ No ☐ If "Yes," multiply line 33 by 79% (0.79). If "No," enter the amount from line 33 and see the line 17 instructions for the statement that must be attached. Members of controlled groups or businesses under common control: see instructions for the statement that must be attached	**34**	**541**	

Section C—Current Year Credit

35	Enter the portion of the credit from Form 8932, line 2, that is attributable to wages that were also used to figure the credit on line 17 or line 34 (whichever applies)	**35**	**238**	
36	Subtract line 35 from line 17 or line 34 (whichever applies). If zero or less, enter -0-	**36**	**1,896**	
37	Credit for increasing research activities from partnerships, S corporations, estates, and trusts	**37**	**11,900**	
38	Add lines 36 and 37	**38**	**13,648**	
	• Estates and trusts, go to line 39. • Partnerships and S corporations not electing the payroll tax credit, stop here and report this amount on Schedule K. • Partnerships and S corporations electing the payroll tax credit, complete Section D and report on Schedule K the amount on this line reduced by the amount on line 44. • Eligible small businesses, stop here and report the credit on Form 3800, Part III, line 4i. See instructions for the definition of eligible small business. • Filers other than eligible small businesses, stop here and report the credit on Form 3800, Part III, line 1c. **Note:** Qualified small business filers, other than partnerships and S corporations, electing the payroll tax credit must complete Form 3800 before completing Section D.			
39	Amount allocated to beneficiaries of the estate or trust (see instructions)	**39**		
40	Estates and trusts, subtract line 39 from line 38. For eligible small businesses, report the credit on Form 3800, Part III, line 4i. See instructions. For filers other than eligible small businesses, report the credit on Form 3800, Part III, line 1c	**40**		

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

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

*** Data not shown because of the small number of sample returns on which they are based.**

2018 Line Item Estimates—All figures are estimates based on samples.
Amounts of selected lines filed (in thousands of dollars)

Section B—Alternative Simplified Credit *(continued)*

33	Add lines 23 and 32	**33**	**21,312**	
34	Are you electing the reduced credit under section 280C? ▶ Yes ☐ No ☐ If "Yes," multiply line 33 by 79% (0.79). If "No," enter the amount from line 33 and see the line 17 instructions for the statement that must be attached. Members of controlled groups or businesses under common control: see instructions for the statement that must be attached	**34**	**17,382**	

Section C—Current Year Credit

35	Enter the portion of the credit from Form 8932, line 2, that is attributable to wages that were also used to figure the credit on line 17 or line 34 (whichever applies)	**35**	**3,663**	
36	Subtract line 35 from line 17 or line 34 (whichever applies). If zero or less, enter -0-	**36**	**29,357**	
37	Credit for increasing research activities from partnerships, S corporations, estates, and trusts	**37**	**178,365**	
38	Add lines 36 and 37	**38**	**207,722**	
	• Estates and trusts, go to line 39. • Partnerships and S corporations not electing the payroll tax credit, stop here and report this amount on Schedule K. • Partnerships and S corporations electing the payroll tax credit, complete Section D and report on Schedule K the amount on this line reduced by the amount on line 44. • Eligible small businesses, stop here and report the credit on Form 3800, Part III, line 4i. See instructions for the definition of eligible small business. • Filers other than eligible small businesses, stop here and report the credit on Form 3800, Part III, line 1c. **Note:** Qualified small business filers, other than partnerships and S corporations, electing the payroll tax credit must complete Form 3800 before completing Section D.			
39	Amount allocated to beneficiaries of the estate or trust (see instructions)	**39**		
40	Estates and trusts, subtract line 39 from line 38. For eligible small businesses, report the credit on Form 3800, Part III, line 4i. See instructions. For filers other than eligible small businesses, report the credit on Form 3800, Part III, line 1c	**40**		

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

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

*** Data not shown because of the small number of sample returns on which they are based.**

2018 Line Item Estimates—All figures are estimates based on samples.
Number of returns filed for selected lines

Form **6781**

Department of the Treasury
Internal Revenue Service

Gains and Losses From Section 1256 Contracts and Straddles

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

OMB No. 1545-0644

2018

Attachment Sequence No. **82**

Name(s) shown on tax return

Total Forms Filed = 456,521

Identifying number

Check all applicable boxes (see instructions).
A ☐ Mixed straddle election
B ☐ Straddle-by-straddle identification election
C ☐ Mixed straddle account 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 **453,242**
4	Form 1099-B adjustments. See instructions and attach statement		4 **3,768**
5	Combine lines 3 and 4		5 **451,710**
	Note: If line 5 shows a net gain, skip line 6 and enter the gain on line 7. Partnerships and S corporations, see instructions.		
6	If you have a net section 1256 contracts loss and checked box D above, enter the amount of loss to be carried back. Enter the loss as a positive number. If you didn't check box D, enter -0-		6 **1,949**
7	Combine lines 5 and 6		7 **452,298**
8	**Short-term capital gain or (loss).** Multiply line 7 by 40% (0.40). Enter here and include on line 4 of Schedule D or on Form 8949 (see instructions)		8 **420,901**
9	**Long-term capital gain or (loss).** Multiply line 7 by 60% (0.60). Enter here and include on line 11 of Schedule D or on Form 8949 (see instructions)		9 **451,202**

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

Section A—Losses From Straddles

	(a) Description of property	(b) Date entered into or acquired	(c) Date closed out or sold	(d) Gross sales price	(e) Cost or other basis plus expense of sale	(f) Loss. If column (e) is more than (d), enter difference. Otherwise, enter -0-	(g) Unrecognized gain on offsetting positions	(h) Recognized loss. If column (f) is more than (g), enter difference. Otherwise, enter -0-
10								

11a	Enter the short-term portion of losses from line 10, column (h), here and include on line 4 of Schedule D or on Form 8949 (see instructions)	11a	(**2,902**)
b	Enter the long-term portion of losses from line 10, column (h), here and include on line 11 of Schedule D or on Form 8949 (see instructions)	11b	(**69**)

Section B—Gains From Straddles

	(a) Description of property	(b) Date entered into or acquired	(c) Date closed out or sold	(d) Gross sales price	(e) Cost or other basis plus expense of sale	(f) Gain. If column (d) is more than (e), enter difference. Otherwise, enter -0-
12						

13a	Enter the short-term portion of gains from line 12, column (f), here and include on line 4 of Schedule D or on Form 8949 (see instructions)	13a	**1,562**
b	Enter the long-term portion of gains from line 12, column (f), here and include on line 11 of Schedule D or on Form 8949 (see instructions)	13b	**516**

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					

2018 Line Item Estimates—All figures are estimates based on samples.
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

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

OMB No. 1545-0644

2018

Attachment Sequence No. **82**

Name(s) shown on tax return

Total Forms Filed = 456,521

Identifying number

Check all applicable boxes (see instructions).
A ☐ Mixed straddle election
B ☐ Straddle-by-straddle identification election
C ☐ Mixed straddle account 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)	( )	
3	Net gain or (loss). Combine line 2, columns (b) and (c)		2,147,956
4	Form 1099-B adjustments. See instructions and attach statement		-80,451
5	Combine lines 3 and 4		2,067,504
	Note: If line 5 shows a net gain, skip line 6 and enter the gain on line 7. Partnerships and S corporations, see instructions.		
6	If you have a net section 1256 contracts loss and checked box D above, enter the amount of loss to be carried back. Enter the loss as a positive number. If you didn't check box D, enter -0-		231,034
7	Combine lines 5 and 6		2,298,538
8	**Short-term capital gain or (loss).** Multiply line 7 by 40% (0.40). Enter here and include on line 4 of Schedule D or on Form 8949 (see instructions)		919,415
9	**Long-term capital gain or (loss).** Multiply line 7 by 60% (0.60). Enter here and include on line 11 of Schedule D or on Form 8949 (see instructions)		1,379,123

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

Section A—Losses From Straddles

	(a) Description of property	(b) Date entered into or acquired	(c) Date closed out or sold	(d) Gross sales price	(e) Cost or other basis plus expense of sale	(f) Loss. If column (e) is more than (d), enter difference. Otherwise, enter -0-	(g) Unrecognized gain on offsetting positions	(h) Recognized loss. If column (f) is more than (g), enter difference. Otherwise, enter -0-
10								

11a	Enter the short-term portion of losses from line 10, column (h), here and include on line 4 of Schedule D or on Form 8949 (see instructions)	11a	(60,395)
b	Enter the long-term portion of losses from line 10, column (h), here and include on line 11 of Schedule D or on Form 8949 (see instructions)	11b	(33,739)

Section B—Gains From Straddles

	(a) Description of property	(b) Date entered into or acquired	(c) Date closed out or sold	(d) Gross sales price	(e) Cost or other basis plus expense of sale	(f) Gain. If column (d) is more than (e), enter difference. Otherwise, enter -0-
12						

13a	Enter the short-term portion of gains from line 12, column (f), here and include on line 4 of Schedule D or on Form 8949 (see instructions)	13a	756,048
b	Enter the long-term portion of gains from line 12, column (f), here and include on line 11 of Schedule D or on Form 8949 (see instructions)	13b	517,933

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					

2018 Line Item Estimates—All figures are estimates based on samples.
Number of returns filed for selected lines

Form **8283**
(Rev. December 2014)
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.**
► **Information about Form 8283 and its separate instructions is at *www.irs.gov/form8283*.**

OMB No. 1545-0908
Attachment Sequence No. **155**

Name(s) shown on your income tax return

Total Forms Filed = 4,132,339

Identifying number

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

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

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

1	(a) Name and address of the donee organization	(b) If donated property is a vehicle (see instructions), check the box. Also enter the vehicle identification number (unless Form 1098-C is attached).	(c) Description of donated property (For a vehicle, enter the year, make, model, and mileage. For securities, enter the company name and the number of shares.)
A		☐	
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 (e), (f), and (g).

	(d) Date of the contribution	(e) Date acquired by donor (mo., yr.)	(f) How acquired by donor	(g) Donor's cost or adjusted basis	(h) Fair market value (see instructions)	(i) Method used to determine the fair market value
A				2,598,443	4,046,867	
B						
C						
D						
E						

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

2a Enter the letter from Part I that identifies the property for which you gave less than an entire interest ► _____
If Part II applies to more than one property, attach a separate statement.

b Total amount claimed as a deduction for the property listed in Part I: **(1)** For this tax year ► _____
(2) For any prior tax years ► _____

c Name and address of each organization to which any such contribution was made in a prior year (complete only if different from the donee organization above):
Name of charitable organization (donee)

Address (number, street, and room or suite no.)

City or town, state, and ZIP code

d For tangible property, enter the place where the property is located or kept ► _____

e Name of any person, other than the donee organization, having actual possession of the property ► _____

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

2018 Line Item Estimates—All figures are estimates based on samples.
Amounts of selected lines filed (in thousands of dollars)

Form **8283**
(Rev. December 2014)
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.**
► **Information about Form 8283 and its separate instructions is at *www.irs.gov/form8283*.**

OMB No. 1545-0908
Attachment Sequence No. **155**

Name(s) shown on your income tax return

Total Forms Filed = 4,132,339

Identifying number

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

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

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

1	(a) Name and address of the donee organization	(b) If donated property is a vehicle (see instructions), check the box. Also enter the vehicle identification number (unless Form 1098-C is attached).	(c) Description of donated property (For a vehicle, enter the year, make, model, and mileage. For securities, enter the company name and the number of shares.)
A		☐	
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 (e), (f), and (g).

	(d) Date of the contribution	(e) Date acquired by donor (mo., yr.)	(f) How acquired by donor	(g) Donor's cost or adjusted basis	(h) Fair market value (see instructions)	(i) Method used to determine the fair market value
A				32,653,306	52,457,825	
B						
C						
D						
E						

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

2a Enter the letter from Part I that identifies the property for which you gave less than an entire interest ► _____
If Part II applies to more than one property, attach a separate statement.

b Total amount claimed as a deduction for the property listed in Part I: **(1)** For this tax year ► _____
(2) For any prior tax years ► _____

c Name and address of each organization to which any such contribution was made in a prior year (complete only if different from the donee organization above):
Name of charitable organization (donee)

Address (number, street, and room or suite no.)

City or town, state, and ZIP code

d For tangible property, enter the place where the property is located or kept ► _____

e Name of any person, other than the donee organization, having actual possession of the property ► _____

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

2018 Line Item Estimates—All figures are estimates based on samples.
Number of returns filed for selected lines

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

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

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

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

- **a** ☐ Art* (contribution of $20,000 or more)
- **b** ☐ Qualified Conservation Contribution
- **c** ☐ Equipment
- **d** ☐ Art* (contribution of less than $20,000)
- **e** ☐ Other Real Estate
- **f** ☐ Securities
- **g** ☐ Collectibles**
- **h** ☐ Intellectual Property
- **i** ☐ Vehicles
- **j** ☐ 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			145,488
B			
C			
D			

	(d) Date acquired by donor (mo., yr.)	**(e)** How acquired by donor	**(f)** Donor's cost or adjusted basis	**(g)** For bargain sales, enter amount received	**See instructions** **(h)** Amount claimed as a deduction	**(i)** Date of contribution
A			125,640	4,586	111,922	
B						
C						
D						

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

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

Signature of taxpayer (donor) ▶ Date ▶

Part III Declaration of Appraiser

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

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

Sign Here Signature ▶ Title ▶ Date ▶

Business address (including room or suite no.) | **Identifying number**

City or town, state, and ZIP code

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

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

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

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

Name of charitable organization (donee) | **Employer identification number**

Address (number, street, and room or suite no.) | City or town, state, and ZIP code

Authorized signature | Title | Date

2018 Line Item Estimates—All figures are estimates based on samples.
Amounts of selected lines filed (in thousands of dollars)

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

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

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

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

- **a** ☐ Art* (contribution of $20,000 or more)
- **b** ☐ Qualified Conservation Contribution
- **c** ☐ Equipment
- **d** ☐ Art* (contribution of less than $20,000)
- **e** ☐ Other Real Estate
- **f** ☐ Securities
- **g** ☐ Collectibles**
- **h** ☐ Intellectual Property
- **i** ☐ Vehicles
- **j** ☐ 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			77,878,662
B			
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	See instructions **(i)** Date of contribution
A			11,261,644	3,201,119	20,659,166	
B						
C						
D						

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

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

Signature of taxpayer (donor) ▶ Date ▶

Part III Declaration of Appraiser

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

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

Sign Here Signature ▶ Title ▶ Date ▶

Business address (including room or suite no.) | **Identifying number**

City or town, state, and ZIP code

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

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

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

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

Name of charitable organization (donee) | **Employer identification number**

Address (number, street, and room or suite no.) | City or town, state, and ZIP code

Authorized signature | Title | Date

2018 Line Item Estimates—All figures are estimates based on samples.
Number of returns filed for selected lines

Form **8396**

Department of the Treasury
Internal Revenue Service (99)

Mortgage Interest Credit

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

▶ **Go to *www.irs.gov/Form8396* for the latest information.**

▶ **Attach to Form 1040 or 1040NR.**

OMB No. 1545-0074

2018

Attachment Sequence No. **138**

Name(s) shown on your tax return

Total Forms Filed = 105,556

Your social security number

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

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

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

Part I Current Year Mortgage Interest Credit

1	Interest paid on the certified indebtedness amount. If someone else (other than your spouse if filing jointly) also held an interest in the home, enter only your share of the interest paid	1		
2	Enter the certificate credit rate shown on your **mortgage credit certificate. Do not** enter the interest rate on your home mortgage	2		%
3	If line 2 is 20% or less, multiply line 1 by line 2. If line 2 is more than 20%, or you refinanced your mortgage and received a reissued certificate, see the instructions for the amount to enter. **You must reduce your deduction for home mortgage interest on Schedule A (Form 1040) by the amount on line 3.**	3	96,727	
4	Enter any 2015 credit carryforward from line 16 of your 2017 Form 8396	4	*	
5	Enter any 2016 credit carryforward from line 14 of your 2017 Form 8396	5	11,936	
6	Enter any 2017 credit carryforward from line 17 of your 2017 Form 8396	6	18,003	
7	Add lines 3 through 6	7	103,278	
8	Limitation based on tax liability. Enter the amount from the Credit Limit Worksheet (see instructions)	8	96,941	
9	**Current year mortgage interest credit.** Enter the **smaller** of line 7 or line 8. Also include this amount in the total on Schedule 3 (Form 1040), line 54, or Form 1040NR, line 51. Check box **c** on that line and enter "8396" in the space next to that box	9	94,664	

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

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

*** Data not shown because of the small number of sample returns on which they are based.**

2018 Line Item Estimates—All figures are estimates based on samples.
Amounts of selected lines filed (in thousands of dollars)

Form **8396**

Department of the Treasury
Internal Revenue Service (99)

Mortgage Interest Credit

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

▶ **Go to *www.irs.gov/Form8396* for the latest information.**

▶ **Attach to Form 1040 or 1040NR.**

OMB No. 1545-0074

2018

Attachment Sequence No. **138**

Name(s) shown on your tax return

Total Forms Filed = 105,556

Your social security number

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

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

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

Part I Current Year Mortgage Interest Credit

1	Interest paid on the certified indebtedness amount. If someone else (other than your spouse if filing jointly) also held an interest in the home, enter only your share of the interest paid	1		
2	Enter the certificate credit rate shown on your **mortgage credit certificate. Do not** enter the interest rate on your home mortgage	2		%
3	If line 2 is 20% or less, multiply line 1 by line 2. If line 2 is more than 20%, or you refinanced your mortgage and received a reissued certificate, see the instructions for the amount to enter. **You must reduce your deduction for home mortgage interest on Schedule A (Form 1040) by the amount on line 3.**	3	157,448	
4	Enter any 2015 credit carryforward from line 16 of your 2017 Form 8396	4	*	
5	Enter any 2016 credit carryforward from line 14 of your 2017 Form 8396	5	23,205	
6	Enter any 2017 credit carryforward from line 17 of your 2017 Form 8396	6	57,446	
7	Add lines 3 through 6	7	259,722	
8	Limitation based on tax liability. Enter the amount from the Credit Limit Worksheet (see instructions)	8	594,471	
9	**Current year mortgage interest credit.** Enter the **smaller** of line 7 or line 8. Also include this amount in the total on Schedule 3 (Form 1040), line 54, or Form 1040NR, line 51. Check box **c** on that line and enter "8396" in the space next to that box	9	139,820	

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

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

*** Data not shown because of the small number of sample returns on which they are based.**

2018 Line Item Estimates—All figures are estimates based on samples.
Number of returns filed for selected lines

Form **8582**

Department of the Treasury
Internal Revenue Service (99)

Passive Activity Loss Limitations

▶ See separate instructions.
▶ Attach to Form 1040 or Form 1041.
▶ Go to *www.irs.gov/Form8582* for instructions and the latest information.

OMB No. 1545-1008

2018

Attachment Sequence No. 88

Name(s) shown on return

Total Forms Filed = 7,996,141

Identifying number

Part I 2018 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	2,619,355		
b	Activities with net loss (enter the amount from Worksheet 1, column (b))	1b	(3,447,122)		
c	Prior years' unallowed losses (enter the amount from Worksheet 1, column (c))	1c	(1,587,565)		
d	Combine lines 1a, 1b, and 1c			1d	4,923,410

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	(53)		
c	Add lines 2a and 2b			2c	(60)

All Other Passive Activities

3a	Activities with net income (enter the amount from Worksheet 3, column (a))	3a	2,706,950		
b	Activities with net loss (enter the amount from Worksheet 3, column (b))	3b	(1,846,340)		
c	Prior years' unallowed losses (enter the amount from Worksheet 3, column (c))	3c	(1,371,678)		
d	Combine lines 3a, 3b, and 3c			3d	3,999,763

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	7,983,955

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	2,869,629
6	Enter $150,000. If married filing separately, see instructions	6	2,849,257		
7	Enter modified adjusted gross income, but not less than zero (see instructions)	7	3,003,602		
	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	1,477,540		
9	Multiply line 8 by 50% (0.50). **Do not** enter more than $25,000. If married filing separately, see instructions			9	1,477,540
10	Enter the **smaller** of line 5 or line 9			10	1,477,534

If line 2c is a loss, go to Part III. Otherwise, go to line 15.

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

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

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

Part IV Total Losses Allowed

15	Add the income, if any, on lines 1a and 3a and enter the total	15	1,261,300
16	**Total losses allowed from all passive activities for 2018.** Add lines 10, 14, and 15. See instructions to find out how to report the losses on your tax return	16	3,824,755

*** Data not shown because of the small number of sample returns on which they are 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.
▶ Go to *www.irs.gov/Form8582* for instructions and the latest information.

OMB No. 1545-1008

2018

Attachment Sequence No. 88

Name(s) shown on return

Total Forms Filed = 7,996,141

Identifying number

Part I 2018 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	94,164,806		
b	Activities with net loss (enter the amount from Worksheet 1, column (b))	1b	(53,429,693)		
c	Prior years' unallowed losses (enter the amount from Worksheet 1, column (c))	1c	(90,008,167)		
d	Combine lines 1a, 1b, and 1c			1d	-49,273,054

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	(1,039)		
c	Add lines 2a and 2b			2c	(1,143)

All Other Passive Activities

3a	Activities with net income (enter the amount from Worksheet 3, column (a))	3a	172,609,551		
b	Activities with net loss (enter the amount from Worksheet 3, column (b))	3b	(64,036,028)		
c	Prior years' unallowed losses (enter the amount from Worksheet 3, column (c))	3c	(97,321,877)		
d	Combine lines 3a, 3b, and 3c			3d	11,251,646

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	-38,022,551

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	120,379,294
6	Enter $150,000. If married filing separately, see instructions	6	426,576,109		
7	Enter modified adjusted gross income, but not less than zero (see instructions)	7	841,645,466		
	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	90,724,191		
9	Multiply line 8 by 50% (0.50). **Do not** enter more than $25,000. If married filing separately, see instructions			9	27,991,986
10	Enter the **smaller** of line 5 or line 9			10	13,963,675

If line 2c is a loss, go to Part III. Otherwise, go to line 15.

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

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

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

Part IV Total Losses Allowed

15	Add the income, if any, on lines 1a and 3a and enter the total	15	31,653,067
16	**Total losses allowed from all passive activities for 2018.** Add lines 10, 14, and 15. See instructions to find out how to report the losses on your tax return	16	81,396,776

*** Data not shown because of the small number of sample returns on which they are based.**

2018 Line Item Estimates—All figures are estimates based on samples.
Number of returns filed for selected lines

Form **8586**
(Rev. December 2016)
Department of the Treasury
Internal Revenue Service (99)

Low-Income Housing Credit

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

OMB No. 1545-0984

Attachment Sequence No. **36a**

Name(s) shown on return

Total Forms Filed = 4,851

Identifying number

Part I Buildings Placed in Service Before 2008

1	Number of Forms 8609-A attached for buildings placed in service before 2008 ▶			
2	Has there been a decrease in the qualified basis of any buildings accounted for on line 1 since the close of the preceding tax year? ☐ **Yes** ☐ **No** If "Yes," enter the building identification numbers (BINs) of the buildings that had a decreased basis. If you need more space, attach a schedule. **(i)** _____ **(ii)** _____ **(iii)** _____ **(iv)** _____			
3	Current year credit from attached Form(s) 8609-A for buildings placed in service before 2008 (see instructions)	3	34	
4	Low-income housing credit for buildings placed in service before 2008 from partnerships, S corporations, estates, and trusts	4	1,126	
5	Add lines 3 and 4. Estates and trusts, go to line 6. Partnerships and S corporations, stop here and report this amount on Schedule K. All others, stop here and report this amount on Form 3800, Part III, line 1d, column (c)	5	1,152	
6	Amount allocated to beneficiaries of the estate or trust (see instructions)	6		
7	Estates and trusts, subtract line 6 from line 5. Report this amount on Form 3800, Part III, line 1d, column (c)	7		

Part II Buildings Placed in Service After 2007

8	Number of Forms 8609-A attached for buildings placed in service after 2007 ▶			
9	Has there been a decrease in the qualified basis of any buildings accounted for on line 8 since the close of the preceding tax year? ☐ **Yes** ☐ **No** If "Yes," enter the building identification numbers (BINs) of the buildings that had a decreased basis. If you need more space, attach a schedule. **(i)** _____ **(ii)** _____ **(iii)** _____ **(iv)** _____			
10	Current year credit from attached Form(s) 8609-A for buildings placed in service after 2007 (see instructions)	10	*	
11	Low-income housing credit for buildings placed in service after 2007 from partnerships, S corporations, estates, and trusts	11	704	
12	Add lines 10 and 11. Estates and trusts, go to line 13. Partnerships and S corporations, stop here and report this amount on Schedule K. All others, stop here and report this amount on Form 3800, Part III, line 4d, column (c)	12	705	
13	Amount allocated to beneficiaries of the estate or trust (see instructions)	13		
14	Estates and trusts, subtract line 13 from line 12. Report this amount on Form 3800, Part III, line 4d, column (c)	14		

*** Data not shown because of the small number of sample returns on which they are based.**

2018 Line Item Estimates—All figures are estimates based on samples.
Amounts of selected lines filed (in thousands of dollars)

Form **8586**
(Rev. December 2016)
Department of the Treasury
Internal Revenue Service (99)

Low-Income Housing Credit

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

OMB No. 1545-0984

Attachment Sequence No. **36a**

Name(s) shown on return

Total Forms Filed = 4,851

Identifying number

Part I Buildings Placed in Service Before 2008

1	Number of Forms 8609-A attached for buildings placed in service before 2008 . . . . . ►			
2	Has there been a decrease in the qualified basis of any buildings accounted for on line 1 since the close of the preceding tax year? ☐ **Yes** ☐ **No** If "Yes," enter the building identification numbers (BINs) of the buildings that had a decreased basis. If you need more space, attach a schedule. **(i)** _____ **(ii)** _____ **(iii)** _____ **(iv)** _____			
3	Current year credit from attached Form(s) 8609-A for buildings placed in service before 2008 (see instructions)	3	2	
4	Low-income housing credit for buildings placed in service before 2008 from partnerships, S corporations, estates, and trusts	4	12,168	
5	Add lines 3 and 4. Estates and trusts, go to line 6. Partnerships and S corporations, stop here and report this amount on Schedule K. All others, stop here and report this amount on Form 3800, Part III, line 1d, column (c)	5	12,170	
6	Amount allocated to beneficiaries of the estate or trust (see instructions)	6		
7	Estates and trusts, subtract line 6 from line 5. Report this amount on Form 3800, Part III, line 1d, column (c)	7		

Part II Buildings Placed in Service After 2007

8	Number of Forms 8609-A attached for buildings placed in service after 2007 . . . . . ►			
9	Has there been a decrease in the qualified basis of any buildings accounted for on line 8 since the close of the preceding tax year? ☐ **Yes** ☐ **No** If "Yes," enter the building identification numbers (BINs) of the buildings that had a decreased basis. If you need more space, attach a schedule. **(i)** _____ **(ii)** _____ **(iii)** _____ **(iv)** _____			
10	Current year credit from attached Form(s) 8609-A for buildings placed in service after 2007 (see instructions)	10	*	
11	Low-income housing credit for buildings placed in service after 2007 from partnerships, S corporations, estates, and trusts.	11	16,311	
12	Add lines 10 and 11. Estates and trusts, go to line 13. Partnerships and S corporations, stop here and report this amount on Schedule K. All others, stop here and report this amount on Form 3800, Part III, line 4d, column (c)	12	16,313	
13	Amount allocated to beneficiaries of the estate or trust (see instructions)	13		
14	Estates and trusts, subtract line 13 from line 12. Report this amount on Form 3800, Part III, line 4d, column (c)	14		

*** Data not shown because of the small number of sample returns on which they are based.**

2018 Line Item Estimates—All figures are estimates based on samples.
Number of returns filed for selected lines

Form **8606**

Department of the Treasury
Internal Revenue Service (99)

Nondeductible IRAs

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

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

OMB No. 1545-0074

2018

Attachment Sequence No. **48**

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

Total Forms Filed = 2,582,368

Your social security number

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

Home address (number and street, or P.O. box if mail is not delivered to your home) | Apt. no.

City, town or post office, state, and ZIP code. If you have a foreign address, also complete the spaces below (see instructions). | If this is an amended return, check here ▶ ☐

Foreign country name | Foreign province/state/county | Foreign postal code

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

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

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

1	Enter your nondeductible contributions to traditional IRAs for 2018, including those made for 2018 from January 1, 2019, through April 15, 2019. See instructions		1	823,472
2	Enter your total basis in traditional IRAs. See instructions		2	1,024,698
3	Add lines 1 and 2		3	1,540,003
	In 2018, did you take a distribution from traditional, SEP, or SIMPLE IRAs, or make a Roth IRA conversion? **No** ▶ Enter the amount from line 3 on line 14. Do not complete the rest of Part I. **Yes** ▶ Go to line 4.			
4	Enter those contributions included on line 1 that were made from January 1, 2019, through April 15, 2019		4	23,243
5	Subtract line 4 from line 3		5	1,530,218
6	Enter the value of **all** your traditional, SEP, and SIMPLE IRAs as of December 31, 2018, plus any outstanding rollovers. Subtract any repayments of qualified 2017 disaster distributions (see 2018 Form 8915B). If the result is zero or less, enter -0-. See instructions	6 413,145		
7	Enter your distributions from traditional, SEP, and SIMPLE IRAs in 2018. **Do not** include rollovers (other than repayments of qualified 2017 disaster distributions (see 2018 Form 8915B)), qualified charitable distributions, a one-time distribution to fund an HSA, conversions to a Roth IRA, certain returned contributions, or recharacterizations of traditional IRA contributions (see instructions)	7 510,981		
8	Enter the net amount you converted from traditional, SEP, and SIMPLE IRAs to Roth IRAs in 2018. Also enter this amount on line 16	8 77,993		
9	Add lines 6, 7, and 8	9 588,321		
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 73,331		
12	Multiply line 7 by line 10. This is the nontaxable portion of your distributions that you did not convert to a Roth IRA	12 468,505		
13	Add lines 11 and 12. This is the nontaxable portion of all your distributions		13	656,223
14	Subtract line 13 from line 3. This is **your total basis in traditional IRAs for 2018 and earlier years**		14	1,385,599
15a	Subtract line 12 from line 7		15a	475,722
b	Enter the amount on line 15a attributable to qualified 2017 disaster distributions from 2018 Form 8915B (see instructions). Also, enter this amount on 2018 Form 8915B, line 22		15b	1,410
c	**Taxable amount.** Subtract line 15b from line 15a. If more than zero, also include this amount on 2018 Form 1040, line 4b; or 2018 Form 1040NR, line 17b		15c	478,101
	Note: You may be subject to an additional 10% tax on the amount on line 15c if you were under age 59½ at the time of the distribution. See instructions.			

Form **8606**

Department of the Treasury
Internal Revenue Service (99)

Nondeductible IRAs

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

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

OMB No. 1545-0074

2018

Attachment Sequence No. **48**

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

Total Forms Filed = 2,582,368

Your social security number

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

Home address (number and street, or P.O. box if mail is not delivered to your home) | Apt. no.

City, town or post office, state, and ZIP code. If you have a foreign address, also complete the spaces below (see instructions). | If this is an amended return, check here ▶ ☐

Foreign country name | Foreign province/state/county | Foreign postal code

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

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

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

1	Enter your nondeductible contributions to traditional IRAs for 2018, including those made for 2018 from January 1, 2019, through April 15, 2019. See instructions		1	5,177,952
2	Enter your total basis in traditional IRAs. See instructions		2	31,608,653
3	Add lines 1 and 2		3	36,786,605
	In 2018, did you take a distribution from traditional, SEP, or SIMPLE IRAs, or make a Roth IRA conversion? **No** ▶ Enter the amount from line 3 on line 14. Do not complete the rest of Part I. **Yes** ▶ Go to line 4.			
4	Enter those contributions included on line 1 that were made from January 1, 2019, through April 15, 2019		4	134,256
5	Subtract line 4 from line 3		5	36,652,349
6	Enter the value of **all** your traditional, SEP, and SIMPLE IRAs as of December 31, 2018, plus any outstanding rollovers. Subtract any repayments of qualified 2017 disaster distributions (see 2018 Form 8915B). If the result is zero or less, enter -0-. See instructions	6 246,983,558		
7	Enter your distributions from traditional, SEP, and SIMPLE IRAs in 2018. **Do not** include rollovers (other than repayments of qualified 2017 disaster distributions (see 2018 Form 8915B)), qualified charitable distributions, a one-time distribution to fund an HSA, conversions to a Roth IRA, certain returned contributions, or recharacterizations of traditional IRA contributions (see instructions)	7 16,890,810		
8	Enter the net amount you converted from traditional, SEP, and SIMPLE IRAs to Roth IRAs in 2018. Also enter this amount on line 16	8 1,794,427		
9	Add lines 6, 7, and 8	9 265,668,795		
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	11 606,979		
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 1,461,355		
13	Add lines 11 and 12. This is the nontaxable portion of all your distributions		13	3,286,913
14	Subtract line 13 from line 3. This is **your total basis in traditional IRAs for 2018 and earlier years**		14	33,499,693
15a	Subtract line 12 from line 7		15a	15,670,446
b	Enter the amount on line 15a attributable to qualified 2017 disaster distributions from 2018 Form 8915B (see instructions). Also, enter this amount on 2018 Form 8915B, line 22		15b	33,869
c	**Taxable amount.** Subtract line 15b from line 15a. If more than zero, also include this amount on 2018 Form 1040, line 4b; or 2018 Form 1040NR, line 17b		15c	15,641,608
	Note: You may be subject to an additional 10% tax on the amount on line 15c if you were under age 59½ at the time of the distribution. See instructions.			

2018 Line Item Estimates—All figures are estimates based on samples.
Number of returns filed for selected lines

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

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

16	If you completed Part I, enter the amount from line 8. Otherwise, enter the net amount you converted from traditional, SEP, and SIMPLE IRAs to Roth IRAs in 2018.	16	309,751	
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	195,022	
18	**Taxable amount.** Subtract line 17 from line 16. If more than zero, also include this amount on 2018 Form 1040, line 4b; or 2018 Form 1040NR, line 17b	18	203,556	

Part III Distributions From Roth IRAs

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

19	Enter your total nonqualified distributions from Roth IRAs in 2018, including any qualified first-time homebuyer distributions, and any qualified 2017 disaster distributions (see instructions). Also see 2018 Form 8915B	19	400,736	
20	Qualified first-time homebuyer expenses (see instructions). **Do not** enter more than $10,000	20	10,072	
21	Subtract line 20 from line 19. If zero or less, enter -0-	21	393,725	
22	Enter your basis in Roth IRA contributions (see instructions). If line 21 is zero, **stop here**	22	230,159	
23	Subtract line 22 from line 21. If zero or less, enter -0- and skip lines 24 and 25. If more than zero, you may be subject to an additional tax (see instructions)	23	213,670	
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	21,118	
25a	Subtract line 24 from line 23. If zero or less, enter -0- and skip lines 25b and 25c	25a	199,917	
b	Enter the amount on line 25a attributable to qualified 2017 disaster distributions from 2018 Form 8915B (see instructions). Also, enter this amount on 2018 Form 8915B, line 23	25b	*	
c	**Taxable amount.** Subtract line 25b from line 25a. If more than zero, also include this amount on 2018 Form 1040, line 4b; or 2018 Form 1040NR, line 17b	25c	199,916	

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 ☐ 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 they are based.**

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

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

16	If you completed Part I, enter the amount from line 8. Otherwise, enter the net amount you converted from traditional, SEP, and SIMPLE IRAs to Roth IRAs in 2018.	16	7,669,399	
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	1,990,669	
18	**Taxable amount.** Subtract line 17 from line 16. If more than zero, also include this amount on 2018 Form 1040, line 4b; or 2018 Form 1040NR, line 17b	18	5,678,730	

Part III Distributions From Roth IRAs

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

19	Enter your total nonqualified distributions from Roth IRAs in 2018, including any qualified first-time homebuyer distributions, and any qualified 2017 disaster distributions (see instructions). Also see 2018 Form 8915B	19	3,482,734	
20	Qualified first-time homebuyer expenses (see instructions). **Do not** enter more than $10,000	20	72,289	
21	Subtract line 20 from line 19. If zero or less, enter -0-	21	3,417,507	
22	Enter your basis in Roth IRA contributions (see instructions). If line 21 is zero, **stop here**	22	3,727,085	
23	Subtract line 22 from line 21. If zero or less, enter -0- and skip lines 24 and 25. If more than zero, you may be subject to an additional tax (see instructions)	23	1,364,868	
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	956,435	
25a	Subtract line 24 from line 23. If zero or less, enter -0- and skip lines 25b and 25c	25a	1,066,566	
b	Enter the amount on line 25a attributable to qualified 2017 disaster distributions from 2018 Form 8915B (see instructions). Also, enter this amount on 2018 Form 8915B, line 23	25b	*	
c	**Taxable amount.** Subtract line 25b from line 25a. If more than zero, also include this amount on 2018 Form 1040, line 4b; or 2018 Form 1040NR, line 17b	25c	1,066,565	

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 ☐ 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 they are based.**

2018 Line Item Estimates—All figures are estimates based on samples.
Number of returns filed for selected lines

Form **8615**

Department of the Treasury
Internal Revenue Service (99)

Tax for Certain Children Who Have Unearned Income

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

OMB No. 1545-0074

2018

Attachment Sequence No. **33**

Name shown on return

Total Forms Filed = 415,725

Your social security number

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

A Parent's name (first, initial, and last). **Caution:** See instructions before completing.

B Parent's social security number

Part I Net Unearned Income

1	Enter your unearned income (see instructions)	1	415,725
2	If you **did not** itemize deductions on **Schedule A** (Form 1040 or Form 1040NR), enter $2,100. Otherwise, see instructions	2	415,725
3	Subtract line 2 from line 1. If zero or less, **stop;** do not complete the rest of this form but **do** attach it to your return	3	414,724
4	Enter your **taxable income** from Form 1040, line 10, or Form 1040NR, line 41. If you file Form 2555 or 2555-EZ, see the instructions	4	364,629
5	Enter the **smaller** of line 3 or line 4. If zero, **stop;** do not complete the rest of this form but **do** attach it to your return	5	364,629

Part II Tax

6	Subtract line 5 from line 4	6	324,761		
7	Enter the tax on the amount on line 4 (see instructions). If the Qualified Dividends and Capital Gain Tax Worksheet, Schedule D Tax Worksheet, or Schedule J (Form 1040) is used to figure the tax, check here. If applicable, include this amount on your Form 1040, line 11, or Form 1040NR, line 42 (see instructions). If you file Form 2555 or 2555-EZ, see the instructions ▶ ☐			7	290,405

2018 Line Item Estimates—All figures are estimates based on samples.
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 Unearned Income

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

OMB No. 1545-0074

2018

Attachment Sequence No. **33**

Name shown on return

Total Forms Filed = 415,725

Your social security number

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

A Parent's name (first, initial, and last). **Caution:** See instructions before completing.

B Parent's social security number

Part I Net Unearned Income

1	Enter your unearned income (see instructions)		1	6,382,237
2	If you **did not** itemize deductions on **Schedule A** (Form 1040 or Form 1040NR), enter $2,100. Otherwise, see instructions		2	881,620
3	Subtract line 2 from line 1. If zero or less, **stop;** do not complete the rest of this form but **do** attach it to your return		3	5,502,187
4	Enter your **taxable income** from Form 1040, line 10, or Form 1040NR, line 41. If you file Form 2555 or 2555-EZ, see the instructions		4	5,715,556
5	Enter the **smaller** of line 3 or line 4. If zero, **stop;** do not complete the rest of this form but **do** attach it to your return		5	5,029,025

Part II Tax

6	Subtract line 5 from line 4	6	686,532	
7	Enter the tax on the amount on line 4 (see instructions). If the Qualified Dividends and Capital Gain Tax Worksheet, Schedule D Tax Worksheet, or Schedule J (Form 1040) is used to figure the tax, check here. If applicable, include this amount on your Form 1040, line 11, or Form 1040NR, line 42 (see instructions). If you file Form 2555 or 2555-EZ, see the instructions ▶ ☐		7	1,095,001

2018 Line Item Estimates—All figures are estimates based on samples.
Number of returns filed for selected lines

Form **8801**

Department of the Treasury
Internal Revenue Service (99)

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

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

OMB No. 1545-1073

2018

Attachment Sequence No. **74**

Name(s) shown on return

Total Forms Filed = 1,243,054

Identifying number

Part I Net Minimum Tax on Exclusion Items

1	Combine lines 1, 6, and 10 of your 2017 Form 6251. Estates and trusts, see instructions	1	1,210,424	
2	Enter adjustments and preferences treated as exclusion items (see instructions)	2	1,126,089	
3	Minimum tax credit net operating loss deduction (see instructions)	3	(12,449)	
4	Combine lines 1, 2, and 3. If zero or less, enter -0- here and on line 15 and go to Part II. If more than $249,450 and you were married filing separately for 2017, see instructions	4	1,177,247	
5	Enter: $84,500 if married filing jointly or qualifying widow(er) for 2017; $54,300 if single or head of household for 2017; or $42,250 if married filing separately for 2017. Estates and trusts, enter $24,100	5	1,243,054	
6	Enter: $160,900 if married filing jointly or qualifying widow(er) for 2017; $120,700 if single or head of household for 2017; or $80,450 if married filing separately for 2017. Estates and trusts, enter $80,450	6	1,243,054	
7	Subtract line 6 from line 4. If zero or less, enter -0- here and on line 8 and go to line 9	7	1,016,988	
8	Multiply line 7 by 25% (0.25)	8	1,016,988	
9	Subtract line 8 from line 5. If zero or less, enter -0-. If under age 24 at the end of 2017, see instructions	9	1,011,245	
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	1,093,326	
11	• If **for 2017** you filed Form 2555 or 2555-EZ, see instructions for the amount to enter. • If **for 2017** you reported capital gain distributions directly on Form 1040, line 13; you reported qualified dividends on Form 1040, line 9b (Form 1041, line 2b(2)); **or** you had a gain on both lines 15 and 16 of Schedule D (Form 1040) (lines 18a and 19, column (2), of Schedule D (Form 1041)), complete Part III of Form 8801 and enter the amount from line 55 here. Form 1040NR filers, see instructions. • **All others:** If line 10 is $187,800 or less ($93,900 or less if married filing separately for 2017), multiply line 10 by 26% (0.26). Otherwise, multiply line 10 by 28% (0.28) and subtract $3,756 ($1,878 if married filing separately for 2017) from the result. Form 1040NR filers, see instructions.	11	1,080,224	
12	Minimum tax foreign tax credit on exclusion items (see instructions)	12	339,131	
13	Tentative minimum tax on exclusion items. Subtract line 12 from line 11	13	1,078,159	
14	Enter the amount from your 2017 Form 6251, line 34, or 2017 Form 1041, Schedule I, line 55	14	1,087,405	
15	**Net minimum tax on exclusion items.** Subtract line 14 from line 13. If zero or less, enter -0-	15	912,431	

2018 Line Item Estimates—All figures are estimates based on samples.
Amounts of selected lines filed (in thousands of dollars)

Form **8801**

Department of the Treasury
Internal Revenue Service (99)

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

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

OMB No. 1545-1073

2018

Attachment Sequence No. **74**

Name(s) shown on return

Total Forms Filed = 1,243,054

Identifying number

Part I Net Minimum Tax on Exclusion Items

1	Combine lines 1, 6, and 10 of your 2017 Form 6251. Estates and trusts, see instructions	1	466,862,442	
2	Enter adjustments and preferences treated as exclusion items (see instructions)	2	70,627,586	
3	Minimum tax credit net operating loss deduction (see instructions)	3	(2,428,297	)
4	Combine lines 1, 2, and 3. If zero or less, enter -0- here and on line 15 and go to Part II. If more than $249,450 and you were married filing separately for 2017, see instructions	4	544,604,980	
5	Enter: $84,500 if married filing jointly or qualifying widow(er) for 2017; $54,300 if single or head of household for 2017; or $42,250 if married filing separately for 2017. Estates and trusts, enter $24,100	5	95,386,485	
6	Enter: $160,900 if married filing jointly or qualifying widow(er) for 2017; $120,700 if single or head of household for 2017; or $80,450 if married filing separately for 2017. Estates and trusts, enter $80,450	6	186,538,233	
7	Subtract line 6 from line 4. If zero or less, enter -0- here and on line 8 and go to line 9	7	378,968,424	
8	Multiply line 7 by 25% (0.25)	8	94,742,231	
9	Subtract line 8 from line 5. If zero or less, enter -0-. If under age 24 at the end of 2017, see instructions	9	50,745,552	
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	501,476,908	
11	• If **for 2017** you filed Form 2555 or 2555-EZ, see instructions for the amount to enter. • If **for 2017** you reported capital gain distributions directly on Form 1040, line 13; you reported qualified dividends on Form 1040, line 9b (Form 1041, line 2b(2)); **or** you had a gain on both lines 15 and 16 of Schedule D (Form 1040) (lines 18a and 19, column (2), of Schedule D (Form 1041)), complete Part III of Form 8801 and enter the amount from line 55 here. Form 1040NR filers, see instructions. • **All others:** If line 10 is $187,800 or less ($93,900 or less if married filing separately for 2017), multiply line 10 by 26% (0.26). Otherwise, multiply line 10 by 28% (0.28) and subtract $3,756 ($1,878 if married filing separately for 2017) from the result. Form 1040NR filers, see instructions.	11	117,927,561	
12	Minimum tax foreign tax credit on exclusion items (see instructions)	12	2,175,245	
13	Tentative minimum tax on exclusion items. Subtract line 12 from line 11	13	115,778,324	
14	Enter the amount from your 2017 Form 6251, line 34, or 2017 Form 1041, Schedule I, line 55	14	106,976,311	
15	**Net minimum tax on exclusion items.** Subtract line 14 from line 13. If zero or less, enter -0-	15	11,141,853	

2018 Line Item Estimates—All figures are estimates based on samples.
Number of returns filed for selected lines

Part II Minimum Tax Credit and Carryforward to 2019

16	Enter the amount from your 2017 Form 6251, line 35, or 2017 Form 1041, Schedule I, line 56	16	994,740	
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	734,672	
19	**2017 credit carryforward.** Enter the amount from your 2017 Form 8801, line 26	19	860,981	
20	Enter your 2017 unallowed qualified electric vehicle credit (see instructions)	20	1,773	
21	Combine lines 18 through 20. If zero or less, stop here and see the instructions	21	1,160,673	
22	Enter your 2018 regular income tax liability minus allowable credits (see instructions)	22	1,074,549	
23	Enter the amount from your 2018 Form 6251, line 9, or 2018 Form 1041, Schedule I, line 54	23	1,027,308	
24	Subtract line 23 from line 22. If zero or less, enter -0-	24	980,250	
25	**Minimum tax credit.** Enter the **smaller** of line 21 or line 24. Also enter this amount on your 2018 Schedule 3 (Form 1040), line 54 (check box **b**); Form 1040NR, line 51 (check box **b**); or Form 1041, Schedule G, line 2c	25	980,250	
26	**Credit carryforward to 2019.** Subtract line 25 from line 21. Keep a record of this amount because you may use it in future years	26	333,138	

Part II Minimum Tax Credit and Carryforward to 2019

16	Enter the amount from your 2017 Form 6251, line 35, or 2017 Form 1041, Schedule I, line 56	16	12,489,233	
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	1,347,380	
19	**2017 credit carryforward.** Enter the amount from your 2017 Form 8801, line 26	19	9,421,238	
20	Enter your 2017 unallowed qualified electric vehicle credit (see instructions)	20	7,568	
21	Combine lines 18 through 20. If zero or less, stop here and see the instructions	21	11,066,487	
22	Enter your 2018 regular income tax liability minus allowable credits (see instructions)	22	111,652,406	
23	Enter the amount from your 2018 Form 6251, line 9, or 2018 Form 1041, Schedule I, line 54	23	101,247,444	
24	Subtract line 23 from line 22. If zero or less, enter -0-	24	12,538,574	
25	**Minimum tax credit.** Enter the **smaller** of line 21 or line 24. Also enter this amount on your 2018 Schedule 3 (Form 1040), line 54 (check box **b**); Form 1040NR, line 51 (check box **b**); or Form 1041, Schedule G, line 2c	25	2,910,190	
26	**Credit carryforward to 2019.** Subtract line 25 from line 21. Keep a record of this amount because you may use it in future years	26	8,156,297	

2018 Line Item Estimates—All figures are estimates based on samples.
Number of returns filed for selected lines

Part III Tax Computation Using Maximum Capital Gains Rates

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

Caution: If you didn't complete the 2017 Qualified Dividends and Capital Gain Tax Worksheet, the 2017 Schedule D Tax Worksheet, or Part V of the 2017 Schedule D (Form 1041), see the instructions before completing this part.*

27	Enter the amount from Form 8801, line 10. If you filed Form 2555 or 2555-EZ for 2017, enter the amount from line 3 of the Foreign Earned Income Tax Worksheet in the instructions	27		
	Caution: If **for 2017** you filed Form 1040NR, 1041, 2555, or 2555-EZ, see the instructions before completing lines 28, 29, and 30.			
28	Enter the amount from line 6 of your 2017 Qualified Dividends and Capital Gain Tax Worksheet, the amount from line 13 of your 2017 Schedule D Tax Worksheet, or the amount from line 26 of the 2017 Schedule D (Form 1041), whichever applies*	28		
	If you figured your 2017 tax using the 2017 Qualified Dividends and Capital Gain Tax Worksheet, skip line 29 and enter the amount from line 28 on line 30. Otherwise, go to line 29.			
29	Enter the amount from line 19 of your 2017 Schedule D (Form 1040), or line 18b, column (2), of the 2017 Schedule D (Form 1041)	29		
30	Add lines 28 and 29, and enter the **smaller** of that result or the amount from line 10 of your 2017 Schedule D Tax Worksheet	30		
31	Enter the **smaller** of line 27 or line 30	31		
32	Subtract line 31 from line 27	32		
33	If line 32 is $187,800 or less ($93,900 or less if married filing separately for 2017), multiply line 32 by 26% (0.26). Otherwise, multiply line 32 by 28% (0.28) and subtract $3,756 ($1,878 if married filing separately for 2017) from the result. Form 1040NR filers, see instructions ▶	33		
34	Enter: • $75,900 if married filing jointly or qualifying widow(er) for 2017, • $37,950 if single or married filing separately for 2017, • $50,800 if head of household for 2017, or • $2,550 for an estate or trust. Form 1040NR filers, see instructions.	34		
35	Enter the amount from line 7 of your 2017 Qualified Dividends and Capital Gain Tax Worksheet, the amount from line 14 of your 2017 Schedule D Tax Worksheet, or the amount from line 27 of the 2017 Schedule D (Form 1041), whichever applies. If you didn't complete either worksheet or Part V of the 2017 Schedule D (Form 1041), enter the amount from your 2017 Form 1040, line 43, or 2017 Form 1041, line 22, whichever applies; if zero or less, enter -0-. Form 1040NR filers, see instructions	35		
36	Subtract line 35 from line 34. If zero or less, enter -0-	36		
37	Enter the **smaller** of line 27 or line 28	37		
38	Enter the **smaller** of line 36 or line 37	38		
39	Subtract line 38 from line 37	39		
40	Enter: • $418,400 if single for 2017, • $235,350 if married filing separately for 2017, • $470,700 if married filing jointly or qualifying widow(er) for 2017, • $444,550 if head of household for 2017, or • $12,500 for an estate or trust. Form 1040NR filers, see instructions.	40		
41	Enter the amount from line 36	41		
42	Form 1040 filers, enter the amount from line 7 of your 2017 Qualified Dividends and Capital Gain Tax Worksheet or the amount from line 19 of your 2017 Schedule D Tax Worksheet, whichever applies. If you didn't complete either worksheet, see instructions. Form 1041 filers, enter the amount from line 27 of your 2017 Schedule D (Form 1041) or line 18 of your 2017 Schedule D Tax Worksheet, whichever applies. If you didn't complete either the worksheet or Part V of the 2017 Schedule D (Form 1041), enter the amount from your 2017 Form 1041, line 22; if zero or less, enter -0-. Form 1040NR filers, see instructions	42		

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

Part III **Tax Computation Using Maximum Capital Gains Rates**

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

Caution: If you didn't complete the 2017 Qualified Dividends and Capital Gain Tax Worksheet, the 2017 Schedule D Tax Worksheet, or Part V of the 2017 Schedule D (Form 1041), see the instructions before completing this part.*

27	Enter the amount from Form 8801, line 10. If you filed Form 2555 or 2555-EZ for 2017, enter the amount from line 3 of the Foreign Earned Income Tax Worksheet in the instructions	27		
	Caution: If **for 2017** you filed Form 1040NR, 1041, 2555, or 2555-EZ, see the instructions before completing lines 28, 29, and 30.			
28	Enter the amount from line 6 of your 2017 Qualified Dividends and Capital Gain Tax Worksheet, the amount from line 13 of your 2017 Schedule D Tax Worksheet, or the amount from line 26 of the 2017 Schedule D (Form 1041), whichever applies*	28		
	If you figured your 2017 tax using the 2017 Qualified Dividends and Capital Gain Tax Worksheet, skip line 29 and enter the amount from line 28 on line 30. Otherwise, go to line 29.			
29	Enter the amount from line 19 of your 2017 Schedule D (Form 1040), or line 18b, column (2), of the 2017 Schedule D (Form 1041)	29		
30	Add lines 28 and 29, and enter the **smaller** of that result or the amount from line 10 of your 2017 Schedule D Tax Worksheet	30		
31	Enter the **smaller** of line 27 or line 30	31		
32	Subtract line 31 from line 27	32		
33	If line 32 is $187,800 or less ($93,900 or less if married filing separately for 2017), multiply line 32 by 26% (0.26). Otherwise, multiply line 32 by 28% (0.28) and subtract $3,756 ($1,878 if married filing separately for 2017) from the result. Form 1040NR filers, see instructions ▶	33		
34	Enter: • $75,900 if married filing jointly or qualifying widow(er) for 2017, • $37,950 if single or married filing separately for 2017, • $50,800 if head of household for 2017, or • $2,550 for an estate or trust. Form 1040NR filers, see instructions.	34		
35	Enter the amount from line 7 of your 2017 Qualified Dividends and Capital Gain Tax Worksheet, the amount from line 14 of your 2017 Schedule D Tax Worksheet, or the amount from line 27 of the 2017 Schedule D (Form 1041), whichever applies. If you didn't complete either worksheet or Part V of the 2017 Schedule D (Form 1041), enter the amount from your 2017 Form 1040, line 43, or 2017 Form 1041, line 22, whichever applies; if zero or less, enter -0-. Form 1040NR filers, see instructions	35		
36	Subtract line 35 from line 34. If zero or less, enter -0-	36		
37	Enter the **smaller** of line 27 or line 28	37		
38	Enter the **smaller** of line 36 or line 37	38		
39	Subtract line 38 from line 37	39		
40	Enter: • $418,400 if single for 2017, • $235,350 if married filing separately for 2017, • $470,700 if married filing jointly or qualifying widow(er) for 2017, • $444,550 if head of household for 2017, or • $12,500 for an estate or trust. Form 1040NR filers, see instructions.	40		
41	Enter the amount from line 36	41		
42	Form 1040 filers, enter the amount from line 7 of your 2017 Qualified Dividends and Capital Gain Tax Worksheet or the amount from line 19 of your 2017 Schedule D Tax Worksheet, whichever applies. If you didn't complete either worksheet, see instructions. Form 1041 filers, enter the amount from line 27 of your 2017 Schedule D (Form 1041) or line 18 of your 2017 Schedule D Tax Worksheet, whichever applies. If you didn't complete either the worksheet or Part V of the 2017 Schedule D (Form 1041), enter the amount from your 2017 Form 1041, line 22; if zero or less, enter -0-. Form 1040NR filers, see instructions	42		

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

2018 Line Item Estimates—All figures are estimates based on samples.
Number of returns filed for selected lines

Form **8814**

Department of the Treasury
Internal Revenue Service (99)

Parents' Election To Report Child's Interest and Dividends

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

OMB No. 1545-0074

2018

Attachment Sequence No. **40**

Name(s) shown on your return

Total Forms Filed = 120,344

Your social security number

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

A Child's name (first, initial, and last)

B Child's social security number

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**	**14,989**
b	Enter your child's **tax-exempt** interest. **Do not** include this amount on line 1a	**1b**	**576**		
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**	**65,491**
b	Enter your child's qualified dividends included on line 2a. See the instructions	**2b**	**25,581**		
3	Enter your child's capital gain distributions. If your child received any capital gain distributions as a nominee, see the instructions			**3**	**21,991**
4	Add lines 1a, 2a, and 3. If the total is $2,100 or less, skip lines 5 through 12 and go to line 13. If the total is $10,500 or more, **do not** file this form. Your child **must** file his or her own return to report the income			**4**	**72,174**
5	Base amount			**5**	
6	Subtract line 5 from line 4			**6**	**21,515**
	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**	**17,390**		
10	Multiply line 6 by line 8. Enter the result here. See the instructions for where to report this amount on your return	**10**	**15,191**		
11	Add lines 9 and 10			**11**	**19,089**
12	Subtract line 11 from line 6. Include this amount in the total on Schedule 1 (Form 1040), line 21, or Form 1040NR, line 21. In the space next to line 21, enter "Form 8814" and show the amount. If you checked the box on line C above, see the instructions. Go to line 13 below			**12**	**16,938**

Part II Tax on the First $2,100 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**	**71,459**
15	**Tax.** Is the amount on line 14 less than $1,050? ☐ **No.** Enter $105 here and see the **Note** below. ☐ **Yes.** Multiply line 14 by 10% (0.10). Enter the result here and see the **Note** below.	**15**	**71,459**

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

2018 Line Item Estimates—All figures are estimates based on samples.
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

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

OMB No. 1545-0074

2018

Attachment Sequence No. **40**

Name(s) shown on your return

Total Forms Filed = 120,344

Your social security number

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

A Child's name (first, initial, and last)

B Child's social security number

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**	**25,881**
b	Enter your child's **tax-exempt** interest. **Do not** include this amount on line 1a	**1b**	**365**		
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**	**164,281**
b	Enter your child's qualified dividends included on line 2a. See the instructions	**2b**	**39,418**		
3	Enter your child's capital gain distributions. If your child received any capital gain distributions as a nominee, see the instructions			**3**	**69,225**
4	Add lines 1a, 2a, and 3. If the total is $2,100 or less, skip lines 5 through 12 and go to line 13. If the total is $10,500 or more, **do not** file this form. Your child **must** file his or her own return to report the income			**4**	**259,387**
5	Base amount			**5**	
6	Subtract line 5 from line 4			**6**	**55,234**
	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**	**16,973**		
10	Multiply line 6 by line 8. Enter the result here. See the instructions for where to report this amount on your return	**10**	**21,647**		
11	Add lines 9 and 10			**11**	**38,620**
12	Subtract line 11 from line 6. Include this amount in the total on Schedule 1 (Form 1040), line 21, or Form 1040NR, line 21. In the space next to line 21, enter "Form 8814" and show the amount. If you checked the box on line C above, see the instructions. Go to line 13 below			**12**	**16,373**

Part II Tax on the First $2,100 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**	**79,143**
15	**Tax.** Is the amount on line 14 less than $1,050? ☐ **No.** Enter $105 here and see the **Note** below. ☐ **Yes.** Multiply line 14 by 10% (0.10). Enter the result here and see the **Note** below.	**15**	**7,916**

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

2018 Line Item Estimates—All figures are estimates based on samples.
Number of returns filed for selected lines

Form **8824**

Department of the Treasury
Internal Revenue Service

Like-Kind Exchanges

(and section 1043 conflict-of-interest sales)

► **Attach to your tax return.**

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

OMB No. 1545-1190

2018

Attachment Sequence No. **109**

Name(s) shown on tax return

Total Forms Filed = 57,502

Identifying number

Part I Information on the Like-Kind Exchange

Note: *Generally, only real property should be described on line 1 or 2. However, you may describe personal and/or real property on line 1 or 2 if you are filing this form to report the disposition of property exchanged in a previously reported related party like-kind exchange. If the property described on line 1 or line 2 is real or personal property located outside the United States, indicate the country.*

1 Description of like-kind property given up:

2 Description of like-kind property received:

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

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

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

Part II Related Party Exchange Information

8 Name of related party	Relationship to you	Related party's identifying number

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

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

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

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

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

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

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

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

2018 Line Item Estimates—All figures are estimates based on samples.
Amounts of selected lines filed (in thousands of dollars)

Form **8824**

Department of the Treasury
Internal Revenue Service

Like-Kind Exchanges

(and section 1043 conflict-of-interest sales)

► **Attach to your tax return.**

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

OMB No. 1545-1190

2018

Attachment Sequence No. **109**

Name(s) shown on tax return

Total Forms Filed = 57,502

Identifying number

Part I Information on the Like-Kind Exchange

Note: *Generally, only real property should be described on line 1 or 2. However, you may describe personal and/or real property on line 1 or 2 if you are filing this form to report the disposition of property exchanged in a previously reported related party like-kind exchange. If the property described on line 1 or line 2 is real or personal property located outside the United States, indicate the country.*

1 Description of like-kind property given up:

2 Description of like-kind property received:

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

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

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

Part II Related Party Exchange Information

8 Name of related party	Relationship to you	Related party's identifying number

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

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

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

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

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

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

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

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

2018 Line Item Estimates—All figures are estimates based on samples.
Number of returns filed for selected lines

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	4,499		
13	Adjusted basis of other property given up	13	3,612		
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	3.196
	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	14.374
16	FMV of like-kind property you received			16	52.367
17	Add lines 15 and 16			17	53.320
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	56.157
19	**Realized gain or (loss).** Subtract line 18 from line 17			19	54.369
20	Enter the smaller of line 15 or line 19, but not less than zero			20	12.395
21	Ordinary income under recapture rules. Enter here and on Form 4797, line 16. See instructions			21	1.648
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	12.221
23	**Recognized gain.** Add lines 21 and 22			23	13,163
24	Deferred gain or (loss). Subtract line 23 from line 19. If a related party exchange, see instructions			24	53.390
25	**Basis of like-kind property received.** Subtract line 15 from the sum of lines 18 and 23			25	56.114

Part IV Deferral of Gain From Section 1043 Conflict-of-Interest Sales

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

26 Enter the number from the upper right corner of your certificate of divestiture. (**Do not** attach a copy of your certificate. Keep the certificate with your records.) ▶ _____–_____

27 Description of divested property ▶ _____

_____

28 Description of replacement property ▶ _____

_____

29	Date divested property was sold (month, day, year)			29	MM/DD/YYYY
30	Sales price of divested property. See instructions	30			
31	Basis of divested property	31			
32	**Realized gain.** Subtract line 31 from line 30			32	
33	Cost of replacement property purchased within 60 days after date of sale	33			
34	Subtract line 33 from line 30. If zero or less, enter -0-			34	
35	Ordinary income under recapture rules. Enter here and on Form 4797, line 10. See instructions			35	
36	Subtract line 35 from line 34. If zero or less, enter -0-. If more than zero, enter here and on Schedule D or Form 4797. See instructions			36	
37	**Deferred gain.** Subtract the sum of lines 35 and 36 from line 32			37	
38	**Basis of replacement property.** Subtract line 37 from line 33			38	

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

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

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

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

12	Fair market value (FMV) of other property given up	12	955.829		
13	Adjusted basis of other property given up	13	429,162		
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	526.668
	Caution: *If the property given up was used previously or partly as a home, see* **Property used as home** *in the instructions.*				
15	Cash received, FMV of other property received, plus net liabilities assumed by other party, reduced (but not below zero) by any exchange expenses you incurred. See instructions			15	2.894.212
16	FMV of like-kind property you received			16	55.091.429
17	Add lines 15 and 16			17	57.985.642
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	31.367.831
19	**Realized gain or (loss).** Subtract line 18 from line 17			19	26.617.811
20	Enter the smaller of line 15 or line 19, but not less than zero			20	2.474.127
21	Ordinary income under recapture rules. Enter here and on Form 4797, line 16. See instructions			21	46.936
22	Subtract line 21 from line 20. If zero or less, enter -0-. If more than zero, enter here and on Schedule D or Form 4797, unless the installment method applies. See instructions			22	2.441.823
23	**Recognized gain.** Add lines 21 and 22			23	2,488,759
24	Deferred gain or (loss). Subtract line 23 from line 19. If a related party exchange, see instructions			24	24,129.420
25	**Basis of like-kind property received.** Subtract line 15 from the sum of lines 18 and 23			25	30.962.377

Part IV Deferral of Gain From Section 1043 Conflict-of-Interest Sales

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

26 Enter the number from the upper right corner of your certificate of divestiture. (**Do not** attach a copy of your certificate. Keep the certificate with your records.) ▶ _____–_____

27 Description of divested property ▶ _____

_____

28 Description of replacement property ▶ _____

_____

29	Date divested property was sold (month, day, year)			29	MM/DD/YYYY
30	Sales price of divested property. See instructions	30			
31	Basis of divested property	31			
32	**Realized gain.** Subtract line 31 from line 30			32	
33	Cost of replacement property purchased within 60 days after date of sale	33			
34	Subtract line 33 from line 30. If zero or less, enter -0-			34	
35	Ordinary income under recapture rules. Enter here and on Form 4797, line 10. See instructions			35	
36	Subtract line 35 from line 34. If zero or less, enter -0-. If more than zero, enter here and on Schedule D or Form 4797. See instructions			36	
37	**Deferred gain.** Subtract the sum of lines 35 and 36 from line 32			37	
38	**Basis of replacement property.** Subtract line 37 from line 33			38	

2018 Line Item Estimates—All figures are estimates based on samples.
Number of returns filed for selected lines

Form **8829**

Department of the Treasury
Internal Revenue Service (99)

Expenses for Business Use of Your Home

► **File only with Schedule C (Form 1040). Use a separate Form 8829 for each home you used for business during the year.**

► **Go to *www.irs.gov/Form8829* for instructions and the latest information.**

OMB No. 1545-0074

2018

Attachment Sequence No. **176**

Name(s) of proprietor(s)

Total Forms Filed = 3,130,382

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	2,906,548
2	Total area of home		2	2,908,904
3	Divide line 1 by line 2. Enter the result as a percentage		3	%
	For daycare facilities not used exclusively for business, go to line 4. All others, go to line 7.			
4	Multiply days used for daycare during year by hours used per day	4 hr.		
5	Total hours available for use during the year (365 days x 24 hours) (see instructions)	5 hr.		
6	Divide line 4 by line 5. Enter the result as a decimal amount	6 .		
7	Business percentage. For daycare facilities not used exclusively for business, multiply line 6 by line 3 (enter the result as a percentage). All others, enter the amount from line 3 ►		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, **minus** any loss from the trade or business not derived from the business use of your home (see instructions)		8	2,958,277

See instructions for columns (a) and (b) before completing lines 9–22.

		(a) Direct expenses	(b) Indirect expenses
9	Casualty losses (see instructions)	*	18,367
10	Deductible mortgage interest (see instructions)	71,451	1,231,805
11	Real estate taxes (see instructions)	69,977	382,342
12	Add lines 9, 10, and 11	119,415	1,278,649
13	Multiply line 12, column (b), by line 7		1,277,373
14	Add line 12, column (a), and line 13		1,349,170
15	Subtract line 14 from line 8. If zero or less, enter -0-		2,102,484
16	Excess mortgage interest (see instructions)	12,225	412,656
17	Excess real estate taxes (see instructions)	21,459	362,658
18	Insurance	98,619	1,937,358
19	Rent	61,870	581,505
20	Repairs and maintenance	141,115	904,545
21	Utilities	187,553	2,332,883
22	Other expenses (see instructions)	87,683	787,225
23	Add lines 16 through 22	353,947	2,531,478
24	Multiply line 23, column (b), by line 7		2,529,089
25	Carryover of prior year operating expenses (see instructions)		676,036

26	Add line 23, column (a), line 24, and line 25		26	2,794,484
27	Allowable operating expenses. Enter the **smaller** of line 15 or line 26		27	1,995,986
28	Limit on excess casualty losses and depreciation. Subtract line 27 from line 15		28	1,932,419
29	Excess casualty losses (see instructions)	29 7,255		
30	Depreciation of your home from line 42 below	30 1,261,020		
31	Carryover of prior year excess casualty losses and depreciation (see instructions)	31 338,553		
32	Add lines 29 through 31		32	1,288,873
33	Allowable excess casualty losses and depreciation. Enter the **smaller** of line 28 or line 32		33	835,902
34	Add lines 14, 27, and 33		34	2,456,431
35	Casualty loss portion, if any, from lines 14 and 33. Carry amount to **Form 4684** (see instructions)		35	11,753
36	**Allowable expenses for business use of your home.** Subtract line 35 from line 34. Enter here and on Schedule C, line 30. If your home was used for more than one business, see instructions ►		36	2,454,036

Part III Depreciation of Your Home

37	Enter the **smaller** of your home's adjusted basis or its fair market value (see instructions)		37	1,242,034
38	Value of land included on line 37		38	735,588
39	Basis of building. Subtract line 38 from line 37		39	1,230,766
40	Business basis of building. Multiply line 39 by line 7		40	1,226,930
41	Depreciation percentage (see instructions)		41	3,566 %
42	Depreciation allowable (see instructions). Multiply line 40 by line 41. Enter here and on line 30 above		42	1,261,020

Part IV Carryover of Unallowed Expenses to 2019

43	Operating expenses. Subtract line 27 from line 26. If less than zero, enter -0-		43	1,007,890
44	Excess casualty losses and depreciation. Subtract line 33 from line 32. If less than zero, enter -0-		44	502,860

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

Form **8829**

Department of the Treasury
Internal Revenue Service (99)

Expenses for Business Use of Your Home

► **File only with Schedule C (Form 1040). Use a separate Form 8829 for each home you used for business during the year.**

► **Go to *www.irs.gov/Form8829* for instructions and the latest information.**

OMB No. 1545-0074

2018

Attachment Sequence No. **176**

Name(s) of proprietor(s)

Total Forms Filed = 3,130,382

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	
2	Total area of home	2	
3	Divide line 1 by line 2. Enter the result as a percentage	3	%
	For daycare facilities not used exclusively for business, go to line 4. All others, go to line 7.		
4	Multiply days used for daycare during year by hours used per day — 4	hr.	
5	Total hours available for use during the year (365 days x 24 hours) (see instructions) — 5	hr.	
6	Divide line 4 by line 5. Enter the result as a decimal amount — 6	.	
7	Business percentage. For daycare facilities not used exclusively for business, multiply line 6 by line 3 (enter the result as a percentage). All others, enter the amount from line 3 ►	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, **minus** any loss from the trade or business not derived from the business use of your home (see instructions)					8	77,826,291
	See instructions for columns (a) and (b) before completing lines 9–22.		**(a)** Direct expenses		**(b)** Indirect expenses		
9	Casualty losses (see instructions)	9	*		85,945		
10	Deductible mortgage interest (see instructions)	10	309,748		11,997,217		
11	Real estate taxes (see instructions)	11	85,678		1,856,382		
12	Add lines 9, 10, and 11	12	399,068		13,939,544		
13	Multiply line 12, column (b), by line 7			13	2,039,014		
14	Add line 12, column (a), and line 13					14	2,438,082
15	Subtract line 14 from line 8. If zero or less, enter -0-					15	86,362,876
16	Excess mortgage interest (see instructions)	16	49,672		2,956,541		
17	Excess real estate taxes (see instructions)	17	54,871		1,859,019		
18	Insurance	18	105,967		2,908,423		
19	Rent	19	410,521		9,988,693		
20	Repairs and maintenance	20	195,246		3,748,962		
21	Utilities	21	379,610		8,995,700		
22	Other expenses (see instructions)	22	109,973		1,976,916		
23	Add lines 16 through 22	23	1,305,861		32,434,253		
24	Multiply line 23, column (b), by line 7			24	5,709,739		
25	Carryover of prior year operating expenses (see instructions)			25	3,115,368		
26	Add line 23, column (a), line 24, and line 25					26	10,130,969
27	Allowable operating expenses. Enter the **smaller** of line 15 or line 26					27	5,379,751
28	Limit on excess casualty losses and depreciation. Subtract line 27 from line 15					28	80,983,125
29	Excess casualty losses (see instructions)			29	13,216		
30	Depreciation of your home from line 42 below			30	1,250,080		
31	Carryover of prior year excess casualty losses and depreciation (see instructions)			31	1,320,623		
32	Add lines 29 through 31					32	2,583,918
33	Allowable excess casualty losses and depreciation. Enter the **smaller** of line 28 or line 32					33	841,971
34	Add lines 14, 27, and 33					34	8,659,804
35	Casualty loss portion, if any, from lines 14 and 33. Carry amount to **Form 4684** (see instructions)					35	18,673
36	**Allowable expenses for business use of your home.** Subtract line 35 from line 34. Enter here and on Schedule C, line 30. If your home was used for more than one business, see instructions ►					36	8,641,131

Part III Depreciation of Your Home

37	Enter the **smaller** of your home's adjusted basis or its fair market value (see instructions)	37	374,759,410
38	Value of land included on line 37	38	64,120,916
39	Basis of building. Subtract line 38 from line 37	39	310,638,494
40	Business basis of building. Multiply line 39 by line 7	40	44,808,607
41	Depreciation percentage (see instructions)	41	%
42	Depreciation allowable (see instructions). Multiply line 40 by line 41. Enter here and on line 30 above	42	1,250,080

Part IV Carryover of Unallowed Expenses to 2019

43	Operating expenses. Subtract line 27 from line 26. If less than zero, enter -0-	43	4,751,218
44	Excess casualty losses and depreciation. Subtract line 33 from line 32. If less than zero, enter -0-	44	1,741,947

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

2018 Line Item Estimates—All figures are estimates based on samples.
Number of returns filed for selected lines

Form **8839**

Department of the Treasury
Internal Revenue Service (99)

Qualified Adoption Expenses

► **Attach to Form 1040 or 1040NR.**
► **Go to *www.irs.gov/Form8839* for instructions and the latest information.**

OMB No. 1545-0074

2018

Attachment Sequence No. **38**

Name(s) shown on return

Total Forms Filed = 109,253

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— (c) born **before 2001** and disabled	(d) a child with special needs	(e) a foreign child	(f) Child's identifying number	(g) Check if adoption became final in 2018 or earlier
Child 1				☐	☐	☐		☐
Child 2				☐	☐	☐		☐
Child 3				☐	☐	☐		☐

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

Part II **Adoption Credit**

			Child 1	Child 2	Child 3		
2	Maximum adoption credit per child	2					
3	Did you file Form 8839 for a prior year for the same child? ☐ **No.** Enter -0-. ☐ **Yes.** See instructions for the amount to enter.	3	43,499	17,716	9,527		
4	Subtract line 3 from line 2	4					
5	**Qualified adoption expenses** (see instructions)	5	54,253	11,952	3,049		
	Caution: Your qualified adoption expenses may not be equal to the adoption expenses you paid in 2018.						
6	Enter the **smaller** of line 4 or line 5	6	53,250	11,951	3,049		
7	Enter modified adjusted gross income (see instructions)	7					
8	Is line 7 more than $207,140? ☐ **No.** Skip lines 8 and 9, and enter -0- on line 10. ☐ **Yes.** Subtract $207,140 from line 7	8					
9	Divide line 8 by $40,000. Enter the result as a decimal (rounded to at least three places). Do not enter more than 1.000	9				×	.
10	Multiply each amount on line 6 by line 9	10					
11	Subtract line 10 from line 6	11	52,120	11,810	3,049		
12	Add the amounts on line 11	12				56,255	
13	Credit carryforward, if any, from prior years. See your Adoption Credit Carryforward Worksheet in the 2017 Form 8839 instructions	13				65,647	
14	Add lines 12 and 13	14				105,500	
15	Enter the amount from line 5 of the Credit Limit Worksheet in the instructions	15				76,127	
16	**Adoption Credit.** Enter the smaller of line 14 or line 15 here and on Schedule 3 (Form 1040), line 54, or Form 1040NR, line 51. Check box **c** on that line and enter **"8839"** in the space next to box **c**. If line 15 is smaller than line 14, you may have a credit carryforward (see instructions)	16				76,127	

Form **8839**

Department of the Treasury
Internal Revenue Service (99)

Qualified Adoption Expenses

► **Attach to Form 1040 or 1040NR.**
► **Go to *www.irs.gov/Form8839* for instructions and the latest information.**

OMB No. 1545-0074

2018

Attachment Sequence No. **38**

Name(s) shown on return

Total Forms Filed = 109,253

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— (c) born **before 2001** and disabled	(d) a child with special needs	(e) a foreign child	(f) Child's identifying number	(g) Check if adoption became final in 2018 or earlier
Child 1				☐	☐	☐		☐
Child 2				☐	☐	☐		☐
Child 3				☐	☐	☐		☐

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

Part II **Adoption Credit**

			Child 1	Child 2	Child 3
2	Maximum adoption credit per child	2			
3	Did you file Form 8839 for a prior year for the same child? ☐ **No.** Enter -0-. ☐ **Yes.** See instructions for the amount to enter.	3	524,249	222,536	113,689
4	Subtract line 3 from line 2	4			
5	**Qualified adoption expenses** (see instructions)	5	599,496	120,498	15,419
	Caution: Your qualified adoption expenses may not be equal to the adoption expenses you paid in 2018.				
6	Enter the **smaller** of line 4 or line 5	6	475,965	119,935	15,364
7	Enter modified adjusted gross income (see instructions)	7			
8	Is line 7 more than $207,140? ☐ **No.** Skip lines 8 and 9, and enter -0- on line 10. ☐ **Yes.** Subtract $207,140 from line 7	8			
9	Divide line 8 by $40,000. Enter the result as a decimal (rounded to at least three places). Do not enter more than 1.000	9	× .		
10	Multiply each amount on line 6 by line 9	10			
11	Subtract line 10 from line 6	11	463,663	117,058	15,337
12	Add the amounts on line 11	12	637,905		
13	Credit carryforward, if any, from prior years. See your Adoption Credit Carryforward Worksheet in the 2017 Form 8839 instructions	13	1,348,296		
14	Add lines 12 and 13	14	1,986,201		
15	Enter the amount from line 5 of the Credit Limit Worksheet in the instructions	15	386,376		
16	**Adoption Credit.** Enter the smaller of line 14 or line 15 here and on Schedule 3 (Form 1040), line 54, or Form 1040NR, line 51. Check box **c** on that line and enter **"8839"** in the space next to box **c**. If line 15 is smaller than line 14, you may have a credit carryforward (see instructions)	16	386,390		

2018 Line Item Estimates—All figures are estimates based on samples.
Number of returns filed for selected lines

Part III Employer-Provided Adoption Benefits

			Child 1	Child 2	Child 3		
17	Maximum exclusion per child	17					
18	Did you receive employer-provided adoption benefits for a prior year for the same child? ☐ **No.** Enter -0-. ☐ **Yes.** See instructions for the amount to enter.	18					
19	Subtract line 18 from line 17	19					
20	Employer-provided adoption benefits you received in 2018. This amount should be shown in box 12 of your 2018 Form(s) W-2 with code **T**	20					
21	Add the amounts on line 20					21	5,995
22	Enter the **smaller** of line 19 or line 20. But if the child was a child with special needs and the adoption became final in 2018, enter the amount from line 19	22					
23	Enter modified adjusted gross income (from the worksheet in the instructions)	23					
24	Is line 23 more than $207,140? ☐ **No.** Skip lines 24 and 25, and enter -0- on line 26. ☐ **Yes.** Subtract $207,140 from line 23	24					
25	Divide line 24 by $40,000. Enter the result as a decimal (rounded to at least three places). Do not enter more than 1.000	25	× .				
26	Multiply each amount on line 22 by line 25	26					
27	**Excluded benefits.** Subtract line 26 from line 22	27	*	*	0		
28	Add the amounts on line 27					28	4,578
29	**Taxable benefits.** Is line 28 more than line 21? ☐ **No.** Subtract line 28 from line 21. Also, include this amount, if more than zero, on line 1 of Form 1040 or line 8 of Form 1040NR. On the dotted line next to line 1 of Form 1040 or line 8 of Form 1040NR, enter "AB." ☐ **Yes.** Subtract line 21 from line 28. Enter the result as a negative number. Reduce the total you would enter on line 1 of Form 1040 or line 8 of Form 1040NR by the amount on Form 8839, line 29. Enter the result on line 1 of Form 1040 or line 8 of Form 1040NR. Enter "SNE" on the dotted line next to the entry line.					29	4,006

TIP

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

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

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

Part III Employer-Provided Adoption Benefits

			Child 1	Child 2	Child 3		
17	Maximum exclusion per child	17					
18	Did you receive employer-provided adoption benefits for a prior year for the same child? ☐ **No.** Enter -0-. ☐ **Yes.** See instructions for the amount to enter.	18					
19	Subtract line 18 from line 17	19					
20	Employer-provided adoption benefits you received in 2018. This amount should be shown in box 12 of your 2018 Form(s) W-2 with code **T**	20					
21	Add the amounts on line 20	21				21	45,300
22	Enter the **smaller** of line 19 or line 20. But if the child was a child with special needs and the adoption became final in 2018, enter the amount from line 19	22					
23	Enter modified adjusted gross income (from the worksheet in the instructions)	23					
24	Is line 23 more than $207,140? ☐ **No.** Skip lines 24 and 25, and enter -0- on line 26. ☐ **Yes.** Subtract $207,140 from line 23	24					
25	Divide line 24 by $40,000. Enter the result as a decimal (rounded to at least three places). Do not enter more than 1.000	25			× .		
26	Multiply each amount on line 22 by line 25	26					
27	**Excluded benefits.** Subtract line 26 from line 22	27	*	*	0		
28	Add the amounts on line 27	28				28	43,873
29	**Taxable benefits.** Is line 28 more than line 21? ☐ **No.** Subtract line 28 from line 21. Also, include this amount, if more than zero, on line 1 of Form 1040 or line 8 of Form 1040NR. On the dotted line next to line 1 of Form 1040 or line 8 of Form 1040NR, enter "AB." ☐ **Yes.** Subtract line 21 from line 28. Enter the result as a negative number. Reduce the total you would enter on line 1 of Form 1040 or line 8 of Form 1040NR by the amount on Form 8839, line 29. Enter the result on line 1 of Form 1040 or line 8 of Form 1040NR. Enter "SNE" on the dotted line next to the entry line.					29	1,428

TIP

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

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

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

2018 Line Item Estimates—All figures are estimates based on samples.
Number of returns filed for selected lines

Form **8846**

Department of the Treasury
Internal Revenue Service

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

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

OMB No. 1545-0123

2018

Attachment Sequence No. **98**

Name(s) shown on return

Total Forms Filed = 29,603

Identifying number

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

1	Tips received by employees for services on which you paid or incurred employer social security and Medicare taxes during the tax year (see instructions)	**1**	**13,425**
2	Tips not subject to the credit provisions (see instructions)	**2**	**2,951**
3	Creditable tips. Subtract line 2 from line 1	**3**	**13,425**
4	Multiply line 3 by 7.65% (0.0765). If you had any tipped employees whose wages (including tips) exceeded $128,400, see instructions and check here . . . . . ► ☐	**4**	**13,425**
5	Credit for employer social security and Medicare taxes paid on certain employee tips from partnerships and S corporations	**5**	**18,341**
6	Add lines 4 and 5. Partnerships and S corporations, report this amount on Schedule K. All others, report this amount on Form 3800, Part III, line 4f	**6**	**29,603**

Form **8846**

Department of the Treasury
Internal Revenue Service

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

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

OMB No. 1545-0123

2018

Attachment Sequence No. **98**

Name(s) shown on return

Total Forms Filed = **29,603**

Identifying number

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

1	Tips received by employees for services on which you paid or incurred employer social security and Medicare taxes during the tax year (see instructions)	**1**	**1,260,361**
2	Tips not subject to the credit provisions (see instructions)	**2**	**87,007**
3	Creditable tips. Subtract line 2 from line 1	**3**	**1,173,355**
4	Multiply line 3 by 7.65% (0.0765). If you had any tipped employees whose wages (including tips) exceeded $128,400, see instructions and check here . . . . . ▶ ☐	**4**	**89,608**
5	Credit for employer social security and Medicare taxes paid on certain employee tips from partnerships and S corporations	**5**	**160,665**
6	Add lines 4 and 5. Partnerships and S corporations, report this amount on Schedule K. All others, report this amount on Form 3800, Part III, line 4f	**6**	**250,273**

2018 Line Item Estimates—All figures are estimates based on samples.
Number of returns filed for selected lines

Form **8853**

Department of the Treasury
Internal Revenue Service (99)

Archer MSAs and Long-Term Care Insurance Contracts

▶ Go to *www.irs.gov/Form8853* for instructions and the latest information.
▶ Attach to Form 1040 or Form 1040NR.

OMB No. 1545-0074

2018

Attachment Sequence No. **39**

Name(s) shown on return

Total Forms Filed = 170,105

Social security number of MSA account holder. If both spouses have MSAs, see instructions ▶

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

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

1	Total employer contributions to your Archer MSA(s) for 2018	1	4,495		
2	Archer MSA contributions you made for 2018, including those made from January 1, 2019, through April 15, 2019, that were for 2018. Don't include rollovers. See instructions			2	13,221
3	Limitation from the Line 3 Limitation Chart and Worksheet in the instructions			3	6,394
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	7,841
5	**Archer MSA deduction.** Enter the **smallest** of line 2, 3, or 4 here. Also include this amount on Schedule 1 (Form 1040), line 36, or Form 1040NR, line 34. On the dotted line next to Schedule 1 (Form 1040), line 36, or Form 1040NR, line 34, enter "MSA" and the amount			5	6,256

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

Part II Archer MSA Distributions

6a	Total distributions you and your spouse received in 2018 from all Archer MSAs (see instructions)	6a	20,423
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	19,196
7	Unreimbursed qualified medical expenses (see instructions)	7	14,178
8	**Taxable Archer MSA distributions.** Subtract line 7 from line 6c. If zero or less, enter -0-. Also include this amount in the total on Schedule 1 (Form 1040), line 21, or Form 1040NR, line 21. On the dotted line next to Schedule 1 (Form 1040), line 21, enter "MSA" and the amount	8	*
9a	If any of the distributions included on line 8 meet any of the **Exceptions to the Additional 20% Tax** (see instructions), check here ▶ ☐		
b	**Additional 20% tax** (see instructions). Enter 20% (0.20) of the distributions included on line 8 that are subject to the additional 20% tax. Also include this amount in the total on Schedule 4 (Form 1040), line 62, or Form 1040NR, line 60. Check box c on Schedule 4 (Form 1040), line 62, or box b on Form 1040NR, line 60. Enter "MSA" and the amount on the line next to the box	9b	*

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

10	Total distributions you received in 2018 from all Medicare Advantage MSAs (see instructions)	10	5,953
11	Unreimbursed qualified medical expenses. See instructions	11	5,178
12	**Taxable Medicare Advantage MSA distributions.** Subtract line 11 from line 10. If zero or less, enter -0-. Also include this amount in the total on Schedule 1 (Form 1040), line 21, or Form 1040NR, line 21. On the dotted line next to Schedule 1 (Form 1040), line 21, enter "Med MSA" and the amount	12	*
13a	If any of the distributions included on line 12 meet any of the **Exceptions to the Additional 50% Tax** (see instructions), check here ▶ ☐		
b	**Additional 50% tax.** Enter 50% (0.50) of the distributions included on line 12 that are subject to the additional 50% tax. See instructions for the amount to enter if you had a Medicare Advantage MSA at the end of 2017. Also include this amount in the total on Schedule 4 (Form 1040), line 62, or Form 1040NR, line 60. Check box c on Schedule 4 (Form 1040), line 62, or box b on Form 1040NR, line 60. Enter "Med MSA" and the amount on the line next to the box	13b	*

*** 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)

Archer MSAs and Long-Term Care Insurance Contracts

▶ Go to *www.irs.gov/Form8853* for instructions and the latest information.
▶ Attach to Form 1040 or Form 1040NR.

OMB No. 1545-0074

2018

Attachment Sequence No. **39**

Name(s) shown on return

Total Forms Filed = 170,105

Social security number of MSA account holder. If both spouses have MSAs, see instructions ▶

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

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

1	Total employer contributions to your Archer MSA(s) for 2018	1	8,656	
2	Archer MSA contributions you made for 2018, including those made from January 1, 2019, through April 15, 2019, that were for 2018. Don't include rollovers. See instructions	2	26,097	
3	Limitation from the Line 3 Limitation Chart and Worksheet in the instructions	3	9,942	
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	540,925	
5	**Archer MSA deduction.** Enter the **smallest** of line 2, 3, or 4 here. Also include this amount on Schedule 1 (Form 1040), line 36, or Form 1040NR, line 34. On the dotted line next to Schedule 1 (Form 1040), line 36, or Form 1040NR, line 34, enter "MSA" and the amount	5	7,336	

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

Part II Archer MSA Distributions

6a	Total distributions you and your spouse received in 2018 from all Archer MSAs (see instructions)	6a	35,170	
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	31,297	
7	Unreimbursed qualified medical expenses (see instructions)	7	26,295	
8	**Taxable Archer MSA distributions.** Subtract line 7 from line 6c. If zero or less, enter -0-. Also include this amount in the total on Schedule 1 (Form 1040), line 21, or Form 1040NR, line 21. On the dotted line next to Schedule 1 (Form 1040), line 21, enter "MSA" and the amount	8	*	
9a	If any of the distributions included on line 8 meet any of the **Exceptions to the Additional 20% Tax** (see instructions), check here ▶ ☐			
b	**Additional 20% tax** (see instructions). Enter 20% (0.20) of the distributions included on line 8 that are subject to the additional 20% tax. Also include this amount in the total on Schedule 4 (Form 1040), line 62, or Form 1040NR, line 60. Check box c on Schedule 4 (Form 1040), line 62, or box b on Form 1040NR, line 60. Enter "MSA" and the amount on the line next to the box	9b	*	

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

10	Total distributions you received in 2018 from all Medicare Advantage MSAs (see instructions)	10	19,151	
11	Unreimbursed qualified medical expenses. See instructions	11	34,111	
12	**Taxable Medicare Advantage MSA distributions.** Subtract line 11 from line 10. If zero or less, enter -0-. Also include this amount in the total on Schedule 1 (Form 1040), line 21, or Form 1040NR, line 21. On the dotted line next to Schedule 1 (Form 1040), line 21, enter "Med MSA" and the amount	12	*	
13a	If any of the distributions included on line 12 meet any of the **Exceptions to the Additional 50% Tax** (see instructions), check here ▶ ☐			
b	**Additional 50% tax.** Enter 50% (0.50) of the distributions included on line 12 that are subject to the additional 50% tax. See instructions for the amount to enter if you had a Medicare Advantage MSA at the end of 2017. Also include this amount in the total on Schedule 4 (Form 1040), line 62, or Form 1040NR, line 60. Check box c on Schedule 4 (Form 1040), line 62, or box b on Form 1040NR, line 60. Enter "Med MSA" and the amount on the line next to the box	13b	*	

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

2018 Line Item Estimates—All figures are estimates based on samples.
Number of returns filed for selected lines

Name of policyholder (as shown on Form 1040) | Social security number of policyholder ▶

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

If more than one Section C is attached, check here . . . . . ▶ ☐

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

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

16 Was the insured a terminally ill individual? . . . . . ☐ **Yes** ☐ **No**
Note: If "Yes" and the **only** payments you received in 2018 were accelerated death benefits that were paid to you because the insured was terminally ill, skip lines 17 through 25 and enter -0- on line 26.

17	Gross LTC payments received on a per diem or other periodic basis. Enter the total of the amounts from box 1 of all Forms 1099-LTC you received with respect to the insured on which the "Per diem" box in box 3 is checked			**17**	74,958
	Caution: Don't use lines 18 through 26 to figure the taxable amount of benefits paid under an LTC insurance contract that isn't a **qualified** LTC insurance contract. Instead, if the benefits aren't excludable from your income (for example, if the benefits aren't paid for personal injuries or sickness through accident or health insurance), report the amount not excludable as income on Schedule 1 (Form 1040), line 21.				
18	Enter the part of the amount on line 17 that is from **qualified** LTC insurance contracts			**18**	52,651
19	Accelerated death benefits received on a per diem or other periodic basis. Don't include any amounts you received because the insured was terminally ill. See instructions			**19**	*
20	Add lines 18 and 19			**20**	54,644
	Note: If you checked "Yes" on line 15 above, see ***Multiple Payees*** in the instructions before completing lines 21 through 25.				
21	Multiply $360 by the number of days in the LTC period	**21**	72,483		
22	Costs incurred for qualified LTC services provided for the insured during the LTC period (see instructions)	**22**	88,412		
23	Enter the **larger** of line 21 or line 22	**23**	106,240		
24	Reimbursements for qualified LTC services provided for the insured during the LTC period	**24**	59,415		
	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**	102,946
26	**Taxable payments.** Subtract line 25 from line 20. If zero or less, enter -0-. Also include this amount in the total on Schedule 1 (Form 1040), line 21. On the dotted line next to Schedule 1 (Form 1040), line 21, enter "LTC" and the amount			**26**	7,598

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

Form 8853 (2018) Attachment Sequence No. **39** Page **2**

Name of policyholder (as shown on Form 1040) | Social security number of policyholder ▶

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

If more than one Section C is attached, check here . . . . . ▶ ☐

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

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

16 Was the insured a terminally ill individual? . . . . . ☐ **Yes** ☐ **No**
Note: If "Yes" and the **only** payments you received in 2018 were accelerated death benefits that were paid to you because the insured was terminally ill, skip lines 17 through 25 and enter -0- on line 26.

17	Gross LTC payments received on a per diem or other periodic basis. Enter the total of the amounts from box 1 of all Forms 1099-LTC you received with respect to the insured on which the "Per diem" box in box 3 is checked			**17**	3,059,048
	Caution: Don't use lines 18 through 26 to figure the taxable amount of benefits paid under an LTC insurance contract that isn't a **qualified** LTC insurance contract. Instead, if the benefits aren't excludable from your income (for example, if the benefits aren't paid for personal injuries or sickness through accident or health insurance), report the amount not excludable as income on Schedule 1 (Form 1040), line 21.				
18	Enter the part of the amount on line 17 that is from **qualified** LTC insurance contracts			**18**	2,220,469
19	Accelerated death benefits received on a per diem or other periodic basis. Don't include any amounts you received because the insured was terminally ill. See instructions			**19**	*
20	Add lines 18 and 19			**20**	2,350,520
	Note: If you checked "Yes" on line 15 above, see ***Multiple Payees*** in the instructions before completing lines 21 through 25.				
21	Multiply $360 by the number of days in the LTC period	**21**	8,075,168		
22	Costs incurred for qualified LTC services provided for the insured during the LTC period (see instructions)	**22**	3,533,557		
23	Enter the **larger** of line 21 or line 22	**23**	9,484,048		
24	Reimbursements for qualified LTC services provided for the insured during the LTC period	**24**	1,772,549		
	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**	8,033,579
26	**Taxable payments.** Subtract line 25 from line 20. If zero or less, enter -0-. Also include this amount in the total on Schedule 1 (Form 1040), line 21. On the dotted line next to Schedule 1 (Form 1040), line 21, enter "LTC" and the amount			**26**	108,190

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

2018 Line Item Estimates—All figures are estimates based on samples.
Number of returns filed for selected lines

Form **8863**

Department of the Treasury
Internal Revenue Service (99)

Education Credits
(American Opportunity and Lifetime Learning Credits)

▶ **Attach to Form 1040.**
▶ **Go to *www.irs.gov/Form8863* for instructions and the latest information.**

OMB No. 1545-0074

2018

Attachment Sequence No. **50**

Name(s) shown on return

Total Forms Filed = 10,092,884

Your social security number

CAUTION

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

Part I Refundable American Opportunity Credit

1	After completing Part III for each student, enter the total of all amounts from all Parts III, line 30			1	7,448,051
2	Enter: $180,000 if married filing jointly; $90,000 if single, head of household, or qualifying widow(er)	2	7,448,051		
3	Enter the amount from Form 1040, line 7. If you're filing Form 2555, 2555-EZ, or 4563, or you're excluding income from Puerto Rico, see Pub. 970 for the amount to enter	3	7,403,430		
4	Subtract line 3 from line 2. If zero or less, **stop**; you can't take any education credit	4	7,445,912		
5	Enter: $20,000 if married filing jointly; $10,000 if single, head of household, or qualifying widow(er)	5	7,445,912		
6	If line 4 is: • Equal to or more than line 5, enter 1.000 on line 6 • Less than line 5, divide line 4 by line 5. Enter the result as a decimal (rounded to at least three places)			6	7,283,378
7	Multiply line 1 by line 6. **Caution:** If you were under age 24 at the end of the year **and** meet the conditions described in the instructions, you **can't** take the refundable American opportunity credit; skip line 8, enter the amount from line 7 on line 9, and check this box ▶ ☐			7	7,445,912
8	**Refundable American opportunity credit.** Multiply line 7 by 40% (0.40). Enter the amount here and on Form 1040, line 17c. Then go to line 9 below			8	7,382,500

Part II Nonrefundable Education Credits

9	Subtract line 8 from line 7. Enter here and on line 2 of the Credit Limit Worksheet (see instructions)			9	7,445,912
10	After completing Part III for each student, enter the total of all amounts from all Parts III, line 31. If zero, skip lines 11 through 17, enter -0- on line 18, and go to line 19			10	2,841,199
11	Enter the smaller of line 10 or $10,000			11	2,841,198
12	Multiply line 11 by 20% (0.20)			12	2,841,198
13	Enter: $134,000 if married filing jointly; $67,000 if single, head of household, or qualifying widow(er)	13	2,841,198		
14	Enter the amount from Form 1040, line 7. If you're filing Form 2555, 2555-EZ, or 4563, or you're excluding income from Puerto Rico, see Pub. 970 for the amount to enter	14	2,841,198		
15	Subtract line 14 from line 13. If zero or less, skip lines 16 and 17, enter -0- on line 18, and go to line 19	15	2,820,725		
16	Enter: $20,000 if married filing jointly; $10,000 if single, head of household, or qualifying widow(er)	16	2,820,725		
17	If line 15 is: • Equal to or more than line 16, enter 1.000 on line 17 and go to line 18 • Less than line 16, divide line 15 by line 16. Enter the result as a decimal (rounded to at least three places)			17	2,665,774
18	Multiply line 12 by line 17. Enter here and on line 1 of the Credit Limit Worksheet (see instructions) ▶			18	2,820,725
19	**Nonrefundable education credits.** Enter the amount from line 7 of the Credit Limit Worksheet (see instructions) here and on Schedule 3 (Form 1040), line 50			19	8,700,169

Form **8863**

Department of the Treasury
Internal Revenue Service (99)

Education Credits
(American Opportunity and Lifetime Learning Credits)

▶ Attach to Form 1040.
▶ Go to *www.irs.gov/Form8863* for instructions and the latest information.

OMB No. 1545-0074

2018

Attachment Sequence No. 50

Name(s) shown on return

Total Forms Filed = 10,092,884

Your social security number

CAUTION

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

Part I Refundable American Opportunity Credit

1	After completing Part III for each student, enter the total of all amounts from all Parts III, line 30			1	16,546,149
2	Enter: $180,000 if married filing jointly; $90,000 if single, head of household, or qualifying widow(er)	2	963,405,210		
3	Enter the amount from Form 1040, line 7. If you're filing Form 2555, 2555-EZ, or 4563, or you're excluding income from Puerto Rico, see Pub. 970 for the amount to enter	3	416,920,800		
4	Subtract line 3 from line 2. If zero or less, **stop**; you can't take any education credit	4	546,777,130		
5	Enter: $20,000 if married filing jointly; $10,000 if single, head of household, or qualifying widow(er)	5	107,015,618		
6	If line 4 is: • Equal to or more than line 5, enter 1.000 on line 6 • Less than line 5, divide line 4 by line 5. Enter the result as a decimal (rounded to at least three places)			6	7,283
7	Multiply line 1 by line 6. **Caution:** If you were under age 24 at the end of the year **and** meet the conditions described in the instructions, you **can't** take the refundable American opportunity credit; skip line 8, enter the amount from line 7 on line 9, and check this box ▶ ☐			7	16,091,273
8	**Refundable American opportunity credit.** Multiply line 7 by 40% (0.40). Enter the amount here and on Form 1040, line 17c. Then go to line 9 below			8	6,393,866

Part II Nonrefundable Education Credits

9	Subtract line 8 from line 7. Enter here and on line 2 of the Credit Limit Worksheet (see instructions)			9	9,697,406
10	After completing Part III for each student, enter the total of all amounts from all Parts III, line 31. If zero, skip lines 11 through 17, enter -0- on line 18, and go to line 19			10	19,416,738
11	Enter the smaller of line 10 or $10,000			11	13,545,523
12	Multiply line 11 by 20% (0.20)			12	2,709,107
13	Enter: $134,000 if married filing jointly; $67,000 if single, head of household, or qualifying widow(er)	13	272,209,375		
14	Enter the amount from Form 1040, line 7. If you're filing Form 2555, 2555-EZ, or 4563, or you're excluding income from Puerto Rico, see Pub. 970 for the amount to enter	14	157,723,024		
15	Subtract line 14 from line 13. If zero or less, skip lines 16 and 17, enter -0- on line 18, and go to line 19	15	114,972,772		
16	Enter: $20,000 if married filing jointly; $10,000 if single, head of household, or qualifying widow(er)	16	40,285,795		
17	If line 15 is: • Equal to or more than line 16, enter 1.000 on line 17 and go to line 18 • Less than line 16, divide line 15 by line 16. Enter the result as a decimal (rounded to at least three places)			17	2,666
18	Multiply line 12 by line 17. Enter here and on line 1 of the Credit Limit Worksheet (see instructions) ▶			18	2,533,263
19	**Nonrefundable education credits.** Enter the amount from line 7 of the Credit Limit Worksheet (see instructions) here and on Schedule 3 (Form 1040), line 50			19	8,930,906

2018 Line Item Estimates—All figures are estimates based on samples.
Number of returns filed for selected lines

Name(s) shown on return | **Your social security number**

CAUTION

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

Part III Student and Educational Institution Information. See instructions.

20 Student name (as shown on page 1 of your tax return)

21 Student social security number (as shown on page 1 of your tax return)

22 Educational institution information (see instructions)

a. Name of first educational institution	**b.** Name of second educational institution (if any)
(1) Address. Number and street (or P.O. box). City, town or post office, state, and ZIP code. If a foreign address, see instructions.	**(1)** Address. Number and street (or P.O. box). City, town or post office, state, and ZIP code. If a foreign address, see instructions.
(2) Did the student receive Form 1098-T from this institution for 2018? ☐ Yes ☐ No	**(2)** Did the student receive Form 1098-T from this institution for 2018? ☐ Yes ☐ No
(3) Did the student receive Form 1098-T from this institution for 2017 with box 2 filled in and box 7 checked? ☐ Yes ☐ No	**(3)** Did the student receive Form 1098-T from this institution for 2017 with box 2 filled in and box 7 checked? ☐ Yes ☐ No
(4) Enter the institution's employer identification number (EIN) if you're claiming the American opportunity credit or if you checked "Yes" in **(2)** or **(3).** You can get the EIN from Form 1098-T or from the institution. __ __ – __ __ __ __ __ __ __	**(4)** Enter the institution's employer identification number (EIN) if you're claiming the American opportunity credit or if you checked "Yes" in **(2)** or **(3).** You can get the EIN from Form 1098-T or from the institution. __ __ – __ __ __ __ __ __ __

23	Has the Hope Scholarship Credit or American opportunity credit been claimed for this student for any 4 tax years before 2018?	☐ Yes — **Stop!** Go to line 31 for this student.	☐ No — Go to line 24.
24	Was the student enrolled at least half-time for at least one academic period that began or is treated as having begun in 2018 at an eligible educational institution in a program leading towards a postsecondary degree, certificate, or other recognized postsecondary educational credential? See instructions.	☐ Yes — Go to line 25.	☐ No — **Stop!** Go to line 31 for this student.
25	Did the student complete the first 4 years of postsecondary education before 2018? See instructions.	☐ Yes — **Stop!** Go to line 31 for this student.	☐ No — Go to line 26.
26	Was the student convicted, before the end of 2018, of a felony for possession or distribution of a controlled substance?	☐ Yes — **Stop!** Go to line 31 for this student.	☐ No — Complete lines 27 through 30 for this student.

CAUTION

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

American Opportunity Credit

27	Adjusted qualified education expenses (see instructions). **Don't enter more than $4,000**	**27**			
28	Subtract $2,000 from line 27. If zero or less, enter -0-	**28**	7,448,051	32,203	
29	Multiply line 28 by 25% (0.25)	**29**	525,838	*	
30	If line 28 is zero, enter the amount from line 27. Otherwise, add $2,000 to the amount on line 29 and enter the result. Skip line 31. Include the total of all amounts from all Parts III, line 30, on Part I, line 1	**30**	7,448,051 525,838	32,203 *	

Lifetime Learning Credit

31	Adjusted qualified education expenses (see instructions). Include the total of all amounts from all Parts III, line 31, on Part II, line 10	**31**	2,841,199 72,713	0 0

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

Name(s) shown on return | Your social security number

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

Part III Student and Educational Institution Information. See instructions.

20 Student name (as shown on page 1 of your tax return)

21 Student social security number (as shown on page 1 of your tax return)

22 Educational institution information (see instructions)

a. Name of first educational institution	**b.** Name of second educational institution (if any)
(1) Address. Number and street (or P.O. box). City, town or post office, state, and ZIP code. If a foreign address, see instructions.	**(1)** Address. Number and street (or P.O. box). City, town or post office, state, and ZIP code. If a foreign address, see instructions.
(2) Did the student receive Form 1098-T from this institution for 2018? ☐ Yes ☐ No	**(2)** Did the student receive Form 1098-T from this institution for 2018? ☐ Yes ☐ No
(3) Did the student receive Form 1098-T from this institution for 2017 with box 2 filled in and box 7 checked? ☐ Yes ☐ No	**(3)** Did the student receive Form 1098-T from this institution for 2017 with box 2 filled in and box 7 checked? ☐ Yes ☐ No
(4) Enter the institution's employer identification number (EIN) if you're claiming the American opportunity credit or if you checked "Yes" in **(2)** or **(3).** You can get the EIN from Form 1098-T or from the institution. –	**(4)** Enter the institution's employer identification number (EIN) if you're claiming the American opportunity credit or if you checked "Yes" in **(2)** or **(3).** You can get the EIN from Form 1098-T or from the institution. –

23 Has the Hope Scholarship Credit or American opportunity credit been claimed for this student for any 4 tax years before 2018? ☐ Yes — **Stop!** Go to line 31 for this student. ☐ No — Go to line 24.

24 Was the student enrolled at least half-time for at least one academic period that began or is treated as having begun in 2018 at an eligible educational institution in a program leading towards a postsecondary degree, certificate, or other recognized postsecondary educational credential? See instructions. ☐ Yes — Go to line 25. ☐ No — **Stop!** Go to line 31 for this student.

25 Did the student complete the first 4 years of postsecondary education before 2018? See instructions. ☐ Yes — **Stop!** Go to line 31 for this student. ☐ No — Go to line 26.

26 Was the student convicted, before the end of 2018, of a felony for possession or distribution of a controlled substance? ☐ Yes — **Stop!** Go to line 31 for this student. ☐ No — Complete lines 27 through 30 for this student.

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

American Opportunity Credit

27	Adjusted qualified education expenses (see instructions). **Don't enter more than $4,000**	**27**		
28	Subtract $2,000 from line 27. If zero or less, enter -0-	**28**	22,494,354	101,524
29	Multiply line 28 by 25% (0.25)	**29**	1,612,705	*
30	If line 28 is zero, enter the amount from line 27. Otherwise, add $2,000 to the amount on line 29 and enter the result. Skip line 31. Include the total of all amounts from all Parts III, line 30, on Part I, line 1	**30**	15,377,816 1,095,984	67,423 *

Lifetime Learning Credit

31	Adjusted qualified education expenses (see instructions). Include the total of all amounts from all Parts III, line 31, on Part II, line 10	**31**	18,887,427 529,310	0 0

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

2018 Line Item Estimates—All figures are estimates based on samples.
Number of returns filed for selected lines

Form **8880**

Department of the Treasury
Internal Revenue Service

Credit for Qualified Retirement Savings Contributions

► **Attach to Form 1040 or Form 1040NR.**
► **Go to *www.irs.gov/Form8880* for the latest information.**

OMB No. 1545-0074
2018
Attachment Sequence No. **54**

Name(s) shown on return

Total Forms Filed = 9,357,008

Your social security number

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

CAUTION

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

			(a) You	(b) Your spouse
1	Traditional and Roth IRA contributions, and ABLE account contributions by the designated beneficiary for 2018. **Do not** include rollover contributions	1	645,603	193,091
2	Elective deferrals to a 401(k) or other qualified employer plan, voluntary employee contributions, and 501(c)(18)(D) plan contributions for 2018 (see instructions)	2	8,110,120	1,137,963
3	Add lines 1 and 2	3	8,505,115	1,283,222
4	Certain distributions received **after** 2015 and **before** the due date (including extensions) of your 2018 tax return (see instructions). If married filing jointly, include **both** spouses' amounts in **both** columns. See instructions for an exception	4	334,734	133,843
5	Subtract line 4 from line 3. If zero or less, enter -0-	5	8,489,487	1,269,108
6	In each column, enter the **smaller** of line 5 or $2,000	6	8,491,115	1,269,108
7	Add the amounts on line 6. If zero, **stop;** you can't take this credit			7 9,342,871
8	Enter the amount from Form 1040, line 7* or Form 1040NR, line 36	8	9,342,871	
9	Enter the applicable decimal amount shown below.			9 9,316,663 x 0.

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

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

10	Multiply line 7 by line 9	10	9,317,665
11	Limitation based on tax liability. Enter the amount from the Credit Limit Worksheet in the instructions	11	9,283,478
12	**Credit for qualified retirement savings contributions.** Enter the **smaller** of line 10 or line 11 here and on Schedule 3 (Form 1040), line 51; or Form 1040NR, line 48	12	9,259,299

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

Form **8880**

Department of the Treasury
Internal Revenue Service

Credit for Qualified Retirement Savings Contributions

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

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

OMB No. 1545-0074

2018

Attachment Sequence No. **54**

Name(s) shown on return

Total Forms Filed = 9,357,008

Your social security number

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

CAUTION

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

			(a) You		(b) Your spouse
1	Traditional and Roth IRA contributions, and ABLE account contributions by the designated beneficiary for 2018. **Do not** include rollover contributions	1	2,161,323		793,451
2	Elective deferrals to a 401(k) or other qualified employer plan, voluntary employee contributions, and 501(c)(18)(D) plan contributions for 2018 (see instructions)	2	12,831,152		2,318,071
3	Add lines 1 and 2	3	14,992,475		3,111,522
4	Certain distributions received **after** 2015 and **before** the due date (including extensions) of your 2018 tax return (see instructions). If married filing jointly, include **both** spouses' amounts in **both** columns. See instructions for an exception	4	550,108		281,315
5	Subtract line 4 from line 3. If zero or less, enter -0-	5	14,623,595		2,964,426
6	In each column, enter the **smaller** of line 5 or $2,000	6	9,679,128		1,620,108
7	Add the amounts on line 6. If zero, **stop;** you can't take this credit			7	11,299,236
8	Enter the amount from Form 1040, line 7* or Form 1040NR, line 36	8	321,272,357		
9	Enter the applicable decimal amount shown below.				

If line 8 is—		And your filing status is—			
Over—	But not over—	Married filing jointly	Head of household	Single, Married filing separately, or Qualifying widow(er)	
		Enter on line 9—			
---	$19,000	0.5	0.5	0.5	
$19,000	$20,500	0.5	0.5	0.2	
$20,500	$28,500	0.5	0.5	0.1	9 x 0.
$28,500	$30,750	0.5	0.2	0.1	
$30,750	$31,500	0.5	0.1	0.1	
$31,500	$38,000	0.5	0.1	0.0	
$38,000	$41,000	0.2	0.1	0.0	
$41,000	$47,250	0.1	0.1	0.0	
$47,250	$63,000	0.1	0.0	0.0	
$63,000	---	0.0	0.0	0.0	

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

10	Multiply line 7 by line 9	10	2,059,989
11	Limitation based on tax liability. Enter the amount from the Credit Limit Worksheet in the instructions	11	15,589,584
12	**Credit for qualified retirement savings contributions.** Enter the **smaller** of line 10 or line 11 here and on Schedule 3 (Form 1040), line 51; or Form 1040NR, line 48	12	1,735,419

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

2018 Line Item Estimates—All figures are estimates based on samples.
Number of returns filed for selected lines

Form **8889**

Department of the Treasury
Internal Revenue Service

Health Savings Accounts (HSAs)

► **Attach to Form 1040 or Form 1040NR.**
► **Go to *www.irs.gov/Form8889* for instructions and the latest information.**

OMB No. 1545-0074

2018

Attachment Sequence No. **52**

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

Total Forms Filed = 13,105,231

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 2018 (see instructions) ►		☐ Self-only ☐ Family	
2	HSA contributions you made for 2018 (or those made on your behalf), including those made from January 1, 2019, through April 15, 2019, that were for 2018. **Do not** include employer contributions, contributions through a cafeteria plan, or rollovers (see instructions)	2	2,028,785	
3	If you were under age 55 at the end of 2018, and on the first day of **every** month during 2018, you were, or were considered, an eligible individual with the **same** coverage, enter $3,450 ($6,900 for family coverage). **All others,** see the instructions for the amount to enter	3	11,469,487	
4	Enter the amount you and your employer contributed to your Archer MSAs for 2018 from Form 8853, lines 1 and 2. If you or your spouse had family coverage under an HDHP at any time during 2018, also include any amount contributed to your spouse's Archer MSAs	4	26,607	
5	Subtract line 4 from line 3. If zero or less, enter -0-	5	11,468,709	
6	Enter the amount from line 5. But if you and your spouse each have separate HSAs and had family coverage under an HDHP at any time during 2018, see the instructions for the amount to enter	6	11,231,969	
7	If you were age 55 or older at the end of 2018, married, and you or your spouse had family coverage under an HDHP at any time during 2018, enter your additional contribution amount (see instructions)	7	1,362,022	
8	Add lines 6 and 7	8	11,241,457	
9	Employer contributions made to your HSAs for 2018 — 9: 10,160,460			
10	Qualified HSA funding distributions — 10: 63,642			
11	Add lines 9 and 10	11	10,179,258	
12	Subtract line 11 from line 8. If zero or less, enter -0-	12	10,307,192	
13	**HSA deduction.** Enter the **smaller** of line 2 or line 12 here and on Schedule 1 (Form 1040), line 25, or Form 1040NR, line 25	13	1,953,488	
	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 2018 from all HSAs (see instructions)	14a	8,210,380	
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	82,609	
c	Subtract line 14b from line 14a	14c	8,172,537	
15	Qualified medical expenses paid using HSA distributions (see instructions)	15	7,968,867	
16	**Taxable HSA distributions.** Subtract line 15 from line 14c. If zero or less, enter -0-. Also, include this amount in the total on Schedule 1 (Form 1040), line 21, or Form 1040NR, line 21. On the dotted line next to line 21, enter "HSA" and the amount	16	278,061	
17a	If any of the distributions included on line 16 meet any of the **Exceptions to the Additional 20% Tax** (see instructions), check here ► ☐			
b	**Additional 20% tax** (see instructions). Enter 20% (0.20) of the distributions included on line 16 that are subject to the additional 20% tax. Also include this amount in the total on Schedule 4 (Form 1040), line 62, or Form 1040NR, line 60. Check box c on Schedule 4 (Form 1040), line 62, or box b on Form 1040NR, line 60. Enter "HSA" and the amount on the line next to the box	17b	241,439	

Form **8889**

Department of the Treasury
Internal Revenue Service

Health Savings Accounts (HSAs)

▶ **Attach to Form 1040 or Form 1040NR.**
▶ **Go to *www.irs.gov/Form8889* for instructions and the latest information.**

OMB No. 1545-0074

2018

Attachment Sequence No. **52**

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

Total Forms Filed = 13,105,231

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 2018 (see instructions) ▶		☐ Self-only ☐ Family	
2	HSA contributions you made for 2018 (or those made on your behalf), including those made from January 1, 2019, through April 15, 2019, that were for 2018. **Do not** include employer contributions, contributions through a cafeteria plan, or rollovers (see instructions)	2	6,174,530	
3	If you were under age 55 at the end of 2018, and on the first day of **every** month during 2018, you were, or were considered, an eligible individual with the **same** coverage, enter $3,450 ($6,900 for family coverage). **All others,** see the instructions for the amount to enter	3	64,334,960	
4	Enter the amount you and your employer contributed to your Archer MSAs for 2018 from Form 8853, lines 1 and 2. If you or your spouse had family coverage under an HDHP at any time during 2018, also include any amount contributed to your spouse's Archer MSAs	4	56,798	
5	Subtract line 4 from line 3. If zero or less, enter -0-	5	64,283,653	
6	Enter the amount from line 5. But if you and your spouse each have separate HSAs and had family coverage under an HDHP at any time during 2018, see the instructions for the amount to enter	6	60,927,689	
7	If you were age 55 or older at the end of 2018, married, and you or your spouse had family coverage under an HDHP at any time during 2018, enter your additional contribution amount (see instructions)	7	1,404,455	
8	Add lines 6 and 7	8	62,332,144	
9	Employer contributions made to your HSAs for 2018 — 9: 25,355,793			
10	Qualified HSA funding distributions — 10: 114,460			
11	Add lines 9 and 10	11	25,470,253	
12	Subtract line 11 from line 8. If zero or less, enter -0-	12	37,990,362	
13	**HSA deduction.** Enter the **smaller** of line 2 or line 12 here and on Schedule 1 (Form 1040), line 25, or Form 1040NR, line 25	13	5,589,632	
	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 2018 from all HSAs (see instructions)	14a	19,844,128	
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	151,173	
c	Subtract line 14b from line 14a	14c	19,692,955	
15	Qualified medical expenses paid using HSA distributions (see instructions)	15	19,308,038	
16	**Taxable HSA distributions.** Subtract line 15 from line 14c. If zero or less, enter -0-. Also, include this amount in the total on Schedule 1 (Form 1040), line 21, or Form 1040NR, line 21. On the dotted line next to line 21, enter "HSA" and the amount	16	384,917	
17a	If any of the distributions included on line 16 meet any of the **Exceptions to the Additional 20% Tax** (see instructions), check here ▶ ☐			
b	**Additional 20% tax** (see instructions). Enter 20% (0.20) of the distributions included on line 16 that are subject to the additional 20% tax. Also include this amount in the total on Schedule 4 (Form 1040), line 62, or Form 1040NR, line 60. Check box c on Schedule 4 (Form 1040), line 62, or box b on Form 1040NR, line 60. Enter "HSA" and the amount on the line next to the box	17b	67,431	

2018 Line Item Estimates—All figures are estimates based on samples.
Number of returns filed for selected lines

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

18	Last-month rule	**18**	**8,689**	
19	Qualified HSA funding distribution	**19**	**5,285**	
20	**Total income.** Add lines 18 and 19. Include this amount on Schedule 1 (Form 1040), line 21, or Form 1040NR, line 21. On the dotted line next to Schedule 1 (Form 1040), line 21, or Form 1040NR, line 21, enter "HSA" and the amount	**20**	**13,974**	
21	**Additional tax.** Multiply line 20 by 10% (0.10). Include this amount in the total on Schedule 4 (Form 1040), line 62, or Form 1040NR, line 60. Check box c on Schedule 4 (Form 1040), line 62, or box b on Form 1040NR, line 60. Enter "HDHP" and the amount on the line next to the box .	**21**	**13,966**	

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

Form 8889 (2018) Page **2**

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

18	Last-month rule	**18**	**10,579**	
19	Qualified HSA funding distribution	**19**	*	
20	**Total income.** Add lines 18 and 19. Include this amount on Schedule 1 (Form 1040), line 21, or Form 1040NR, line 21. On the dotted line next to Schedule 1 (Form 1040), line 21, or Form 1040NR, line 21, enter "HSA" and the amount	**20**	**15,993**	
21	**Additional tax.** Multiply line 20 by 10% (0.10). Include this amount in the total on Schedule 4 (Form 1040), line 62, or Form 1040NR, line 60. Check box c on Schedule 4 (Form 1040), line 62, or box b on Form 1040NR, line 60. Enter "HDHP" and the amount on the line next to the box	**21**	**1,599**	

Form **8889** (2018)

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

2018 Line Item Estimates—All figures are estimates based on samples.
Number of returns filed for selected lines

Form **8903**
(Rev. December 2018)
Department of the Treasury
Internal Revenue Service

Domestic Production Activities Deduction

► **Attach to your tax return.**

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

OMB No. 1545-1984

Attachment Sequence No. **143**

Name(s) as shown on return

Total Forms Filed = 191,117

Identifying number

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

			(a) Oil-related production activities		(b) All activities	
1	Domestic production gross receipts (DPGR)	1	3,851		27,822	
2	Allocable cost of goods sold. If you are using the small business simplified overall method, skip lines 2 and 3	2	2,193		17,073	
3	Enter deductions and losses allocable to DPGR (see instructions)	3	2,415		18,800	
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	39		1,697	
5	Add lines 2 through 4	5	2,560		20,786	
6	Subtract line 5 from line 1	6	3,849		27,899	
7	Qualified production activities income from estates, trusts, and certain partnerships and S corporations (see instructions)	7	210		13,061	
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	2,812			
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			34,562	
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			34,764	
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			34,194	
13	Enter 9% of line 12	13			34,105	
14a	Enter the smaller of line 10a or line 12	14a	2,502			
b	Reduction for oil-related qualified production activities income. Multiply line 14a by 3%	14b			2,460	
15	Subtract line 14b from line 13	15			34,105	
16	Form W-2 wages (see instructions)	16			18,625	
17	Form W-2 wages from estates, trusts, and certain partnerships and S corporations (see instructions)	17			11,892	
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			29,759	
21	Form W-2 wage limitation. Enter 50% of line 20	21			29,759	
22	Enter the smaller of line 15 or line 21.	22			29,740	
23	Domestic production activities deduction from cooperatives. Enter deduction from Form 1099-PATR, box 6	23			154,968	
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 the applicable line of your return (see instructions)	25			183,655	

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

Form **8903**
(Rev. December 2018)
Department of the Treasury
Internal Revenue Service

Domestic Production Activities Deduction

► **Attach to your tax return.**

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

OMB No. 1545-1984

Attachment Sequence No. **143**

Name(s) as shown on return

Total Forms Filed = 191,117

Identifying number

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

			(a) Oil-related production activities	(b) All activities
1	Domestic production gross receipts (DPGR)	1	1,951,667	126,419,396
2	Allocable cost of goods sold. If you are using the small business simplified overall method, skip lines 2 and 3	2	1,405,362	86,661,522
3	Enter deductions and losses allocable to DPGR (see instructions)	3	292,416	25,427,514
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	144,758	2,943,406
5	Add lines 2 through 4	5	1,842,536	115,032,443
6	Subtract line 5 from line 1	6	109,130	11,386,953
7	Qualified production activities income from estates, trusts, and certain partnerships and S corporations (see instructions)	7	19,092	2,847,351
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	170,496	
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		15,793,551
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		50,031,954
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		12,405,949
13	Enter 9% of line 12	13		1,116,535
14a	Enter the smaller of line 10a or line 12	14a	150,545	
b	Reduction for oil-related qualified production activities income. Multiply line 14a by 3%	14b		4,516
15	Subtract line 14b from line 13	15		1,112,018
16	Form W-2 wages (see instructions)	16		24,358,059
17	Form W-2 wages from estates, trusts, and certain partnerships and S corporations (see instructions)	17		6,530,423
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		30,888,482
21	Form W-2 wage limitation. Enter 50% of line 20	21		15,444,250
22	Enter the smaller of line 15 or line 21.	22		1,057,012
23	Domestic production activities deduction from cooperatives. Enter deduction from Form 1099-PATR, box 6	23		665,638
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 the applicable line of your return (see instructions)	25		1,722,651

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

2018 Line Item Estimates—All figures are estimates based on samples.
Number of returns filed for selected lines

Form **8910**

Department of the Treasury
Internal Revenue Service

Alternative Motor Vehicle Credit

► **Attach to your tax return.**
► **Go to *www.irs.gov/Form8910* for instructions and the latest information.**

OMB No. 1545-1998

2018

Attachment Sequence No. **152**

Name(s) shown on return

Total Forms Filed = 11,545

Identifying number

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

Part I Tentative Credit

Use a separate column for each vehicle. If you need more columns, use additional Forms 8910 and include the totals on lines 7 and 11.		**(a)** Vehicle 1	**(b)** Vehicle 2
1 Year, make, and model of vehicle	1		
2 Vehicle identification number (see instructions)	2		
3 Enter date vehicle was placed in service (MM/DD/YYYY)	3	/ /	/ /
4 **Tentative credit** (see instructions for amount to enter)	4	11,216	*

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	104
8	Alternative motor vehicle credit from partnerships and S corporations (see instructions)			8	
9	**Business/investment use part of credit.** Add lines 7 and 8. Partnerships and S corporations, stop here and report this amount on Schedule K. All others, report this amount on Form 3800, Part III, line 1r			9	104

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	11,154
12	Enter the amount from Form 1040, line 11, or Form 1040NR, line 45			12	
13	Personal credits from Form 1040 or 1040NR (see instructions)			13	4,238
14	Subtract line 13 from line 12. If zero or less, enter -0- and stop here. You cannot claim the personal use part of the credit			14	11,536
15	**Personal use part of credit.** Enter the **smaller** of line 11 or line 14 here and on Schedule 3 (Form 1040), line 54 (or Form 1040NR, line 51). Check box **c** on that line and enter "8910" in the space next to that box. If line 14 is smaller than line 11, see instructions			15	11,153

*** 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

► **Attach to your tax return.**

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

OMB No. 1545-1998

2018

Attachment Sequence No. **152**

Name(s) shown on return

Total Forms Filed = 11,545

Identifying number

Note:

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

Part I Tentative Credit

Use a separate column for each vehicle. If you need more columns, use additional Forms 8910 and include the totals on lines 7 and 11.		**(a)** Vehicle 1	**(b)** Vehicle 2
1 Year, make, and model of vehicle	1		
2 Vehicle identification number (see instructions)	2		
3 Enter date vehicle was placed in service (MM/DD/YYYY)	3	/ /	/ /
4 **Tentative credit** (see instructions for amount to enter)	4	54,804	*

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	628
8 Alternative motor vehicle credit from partnerships and S corporations (see instructions)			8	0
9 **Business/investment use part of credit.** Add lines 7 and 8. Partnerships and S corporations, stop here and report this amount on Schedule K. All others, report this amount on Form 3800, Part III, line 1r			9	628

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	55,307
12 Enter the amount from Form 1040, line 11, or Form 1040NR, line 45			12	
13 Personal credits from Form 1040 or 1040NR (see instructions)			13	5,538
14 Subtract line 13 from line 12. If zero or less, enter -0- and stop here. You cannot claim the personal use part of the credit			14	622,712
15 **Personal use part of credit.** Enter the **smaller** of line 11 or line 14 here and on Schedule 3 (Form 1040), line 54 (or Form 1040NR, line 51). Check box **c** on that line and enter "8910" in the space next to that box. If line 14 is smaller than line 11, see instructions			15	54,393

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

2018 Line Item Estimates—All figures are estimates based on samples.
Number of returns filed for selected lines

Form **8936**

Department of the Treasury
Internal Revenue Service

Qualified Plug-in Electric Drive Motor Vehicle Credit

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

▶ **Attach to your tax return.**

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

OMB No. 1545-2137

2018

Attachment Sequence No. **125**

Name(s) shown on return

Total Forms Filed = 234,455

Identifying number

Note:

- Use this form to claim the credit for certain plug-in electric vehicles (including qualified two-wheeled plug-in electric vehicles acquired in **2017** but not placed in service until 2018). See instructions.
- Claim the credit for certain alternative motor vehicles on Form 8910.

Part I Tentative Credit

Use a separate column for each vehicle. If you need more columns, use additional Forms 8936 and include the totals on lines 12 and 19.		**(a)** Vehicle 1	**(b)** Vehicle 2
1 Year, make, and model of vehicle	**1**		
2 Vehicle identification number (see instructions)	**2**		
3 Enter date vehicle was placed in service (MM/DD/YYYY)	**3**		
4a If the vehicle is a two-wheeled vehicle, enter the cost of the vehicle. If the vehicle has at least four wheels, see instructions	**4a**		
b Phaseout percentage (see instructions)	**4b**	%	%
c Tentative credit. Multiply line 4a by line 4b	**4c**		

Next: If you did NOT use your vehicle for business or investment purposes and did not have a credit from a partnership or S corporation, skip Part II and go to Part III. All others, go to Part II.

Part II Credit for Business/Investment Use Part of Vehicle

5 Business/investment use percentage (see instructions)	**5**	%	%		
6 Multiply line 4c by line 5. If the vehicle has at least four wheels, leave lines 7 through 10 blank and go to line 11	**6**				
7 Section 179 expense deduction (see instructions)	**7**				
8 Subtract line 7 from line 6	**8**				
9 Multiply line 8 by 10% (0.10)	**9**				
10 Maximum credit per vehicle	**10**				
11 For vehicles with four or more wheels, enter the amount from line 6. If the vehicle is a two-wheeled vehicle, enter the smaller of line 9 or line 10	**11**				
12 Add columns (a) and (b) on line 11				**12**	10,651
13 Qualified plug-in electric drive motor vehicle credit from partnerships and S corporations (see instructions)				**13**	1,780
14 **Business/investment use part of credit.** Add lines 12 and 13. Partnerships and S corporations, stop here and report this amount on Schedule K. All others, report this amount on Form 3800, Part III, line 1y				**14**	12,419

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

Form **8936**

Department of the Treasury
Internal Revenue Service

Qualified Plug-in Electric Drive Motor Vehicle Credit

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

► **Attach to your tax return.**

► **Go to *www.irs.gov/Form8936* for instructions and the latest information.**

OMB No. 1545-2137

2018

Attachment Sequence No. **125**

Name(s) shown on return

Total Forms Filed = 234,455

Identifying number

Note:

- Use this form to claim the credit for certain plug-in electric vehicles (including qualified two-wheeled plug-in electric vehicles acquired in **2017** but not placed in service until 2018). See instructions.
- Claim the credit for certain alternative motor vehicles on Form 8910.

Part I Tentative Credit

Use a separate column for each vehicle. If you need more columns, use additional Forms 8936 and include the totals on lines 12 and 19.		**(a)** Vehicle 1	**(b)** Vehicle 2
1 Year, make, and model of vehicle	**1**		
2 Vehicle identification number (see instructions)	**2**		
3 Enter date vehicle was placed in service (MM/DD/YYYY)	**3**		
4a If the vehicle is a two-wheeled vehicle, enter the cost of the vehicle. If the vehicle has at least four wheels, see instructions	**4a**		
b Phaseout percentage (see instructions)	**4b**	%	%
c Tentative credit. Multiply line 4a by line 4b	**4c**		

Next: If you did NOT use your vehicle for business or investment purposes and did not have a credit from a partnership or S corporation, skip Part II and go to Part III. All others, go to Part II.

Part II Credit for Business/Investment Use Part of Vehicle

5 Business/investment use percentage (see instructions)	**5**	%		%	
6 Multiply line 4c by line 5. If the vehicle has at least four wheels, leave lines 7 through 10 blank and go to line 11	**6**				
7 Section 179 expense deduction (see instructions)	**7**				
8 Subtract line 7 from line 6	**8**				
9 Multiply line 8 by 10% (0.10)	**9**				
10 Maximum credit per vehicle	**10**				
11 For vehicles with four or more wheels, enter the amount from line 6. If the vehicle is a two-wheeled vehicle, enter the smaller of line 9 or line 10	**11**				
12 Add columns (a) and (b) on line 11			**12**	41,853	
13 Qualified plug-in electric drive motor vehicle credit from partnerships and S corporations (see instructions)			**13**	12,491	
14 **Business/investment use part of credit.** Add lines 12 and 13. Partnerships and S corporations, stop here and report this amount on Schedule K. All others, report this amount on Form 3800, Part III, line 1y			**14**	54,344	

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

2018 Line Item Estimates—All figures are estimates based on samples.
Number of returns filed for selected lines

Part III Credit for Personal Use Part of Vehicle

			(a) Vehicle 1		(b) Vehicle 2	
15	If you skipped Part II, enter the amount from line 4c. If you completed Part II, subtract line 6 from line 4c. If the vehicle has at least four wheels, leave lines 16 and 17 blank and go to line 18	15				
16	Multiply line 15 by 10% (0.10)	16				
17	Maximum credit per vehicle. If you skipped Part II, enter $2,500. If you completed Part II, subtract line 11 from line 10	17				
18	For vehicles with four or more wheels, enter the amount from line 15. If the vehicle is a two-wheeled vehicle, enter the smaller of line 16 or line 17	18				
19	Add columns (a) and (b) on line 18	19	229,447			
20	Enter the amount from Form 1040, line 11, or Form 1040NR, line 45	20				
21	Personal credits from Form 1040 or 1040NR (see instructions)	21	87,530			
22	Subtract line 21 from line 20	22	233,690			
23	**Personal use part of credit.** Enter the **smaller** of line 19 or line 22 here and on Schedule 3 (Form 1040), line 54 (or Form 1040NR, line 51). Check box c on that line and enter "8936" in the space next to that box. If line 22 is smaller than line 19, see instructions	23	228,909			

Form 8936 (2018) Page **2**

Part III Credit for Personal Use Part of Vehicle

			(a) Vehicle 1		(b) Vehicle 2	
15	If you skipped Part II, enter the amount from line 4c. If you completed Part II, subtract line 6 from line 4c. If the vehicle has at least four wheels, leave lines 16 and 17 blank and go to line 18	**15**				
16	Multiply line 15 by 10% (0.10)	**16**				
17	Maximum credit per vehicle. If you skipped Part II, enter $2,500. If you completed Part II, subtract line 11 from line 10	**17**				
18	For vehicles with four or more wheels, enter the amount from line 15. If the vehicle is a two-wheeled vehicle, enter the smaller of line 16 or line 17	**18**				
19	Add columns (a) and (b) on line 18			**19**	1,713,066	
20	Enter the amount from Form 1040, line 11, or Form 1040NR, line 45			**20**		
21	Personal credits from Form 1040 or 1040NR (see instructions)			**21**	279,816	
22	Subtract line 21 from line 20			**22**	20,742,299	
23	**Personal use part of credit.** Enter the **smaller** of line 19 or line 22 here and on Schedule 3 (Form 1040), line 54 (or Form 1040NR, line 51). Check box c on that line and enter "8936" in the space next to that box. If line 22 is smaller than line 19, see instructions			**23**	1,540,909	

2018 Line Item Estimates—All figures are estimates based on samples.
Number of returns filed for selected lines

Form **8959**

Department of the Treasury
Internal Revenue Service

Additional Medicare Tax

▶ If any line does not apply to you, leave it blank. See separate instructions.
▶ Attach to Form 1040, 1040NR, 1040-PR, or 1040-SS.
▶ Go to *www.irs.gov/Form8959* for instructions and the latest information.

OMB No. 1545-0074

2018

Attachment Sequence No. **71**

Name(s) shown on return

Total Forms Filed = 5,143,466

Your social security number

Part I Additional Medicare Tax on Medicare Wages

1	Medicare wages and tips from Form W-2, box 5. If you have more than one Form W-2, enter the total of the amounts from box 5	1	4,913,615		
2	Unreported tips from Form 4137, line 6	2	4,016		
3	Wages from Form 8919, line 6	3	4,405		
4	Add lines 1 through 3	4	4,914,697		
5	Enter the following amount for your filing status: Married filing jointly . . . $250,000 Married filing separately . . . $125,000 Single, Head of household, or Qualifying widow(er) $200,000	5	5,119,773		
6	Subtract line 5 from line 4. If zero or less, enter -0-			6	3,841,655
7	Additional Medicare Tax on Medicare wages. Multiply line 6 by 0.9% (0.009). Enter here and go to Part II			7	3,837,026

Part II Additional Medicare Tax on Self-Employment Income

8	Self-employment income from Schedule SE (Form 1040), Section A, line 4, or Section B, line 6. If you had a loss, enter -0- (Form 1040-PR and Form 1040-SS filers, see instructions.)	8	1,285,995		
9	Enter the following amount for your filing status: Married filing jointly . . . $250,000 Married filing separately . . . $125,000 Single, Head of household, or Qualifying widow(er) $200,000	9	4,934,800		
10	Enter the amount from line 4	10			
11	Subtract line 10 from line 9. If zero or less, enter -0-	11	1,265,206		
12	Subtract line 11 from line 8. If zero or less, enter -0-			12	1,144,552
13	Additional Medicare Tax on self-employment income. Multiply line 12 by 0.9% (0.009). Enter here and go to Part III			13	1,145,267

Part III Additional Medicare Tax on Railroad Retirement Tax Act (RRTA) Compensation

14	Railroad retirement (RRTA) compensation and tips from Form(s) W-2, box 14 (see instructions)	14	6,828		
15	Enter the following amount for your filing status: Married filing jointly . . . $250,000 Married filing separately . . . $125,000 Single, Head of household, or Qualifying widow(er) $200,000	15	4,840,999		
16	Subtract line 15 from line 14. If zero or less, enter -0-			16	1,489
17	Additional Medicare Tax on railroad retirement (RRTA) compensation. Multiply line 16 by 0.9% (0.009). Enter here and go to Part IV			17	1,489

Part IV Total Additional Medicare Tax

18	Add lines 7, 13, and 17. Also include this amount on Schedule 4 (Form 1040), line 62 (check box a) (Form 1040NR, 1040-PR, and 1040-SS filers, see instructions), and go to Part V	18	4,354,591

Part V Withholding Reconciliation

19	Medicare tax withheld from Form W-2, box 6. If you have more than one Form W-2, enter the total of the amounts from box 6	19	4,907,971		
20	Enter the amount from line 1	20			
21	Multiply line 20 by 1.45% (0.0145). This is your regular Medicare tax withholding on Medicare wages	21	4,913,358		
22	Subtract line 21 from line 19. If zero or less, enter -0-. This is your Additional Medicare Tax withholding on Medicare wages			22	3,740,649
23	Additional Medicare Tax withholding on railroad retirement (RRTA) compensation from Form W-2, box 14 (see instructions)			23	2,673
24	**Total Additional Medicare Tax withholding.** Add lines 22 and 23. Also include this amount with federal income tax withholding on Form 1040, line 16 (Form 1040NR, 1040-PR, and 1040-SS filers, see instructions)			24	3,742,985

Form **8959**

Department of the Treasury
Internal Revenue Service

Additional Medicare Tax

▶ If any line does not apply to you, leave it blank. See separate instructions.
▶ Attach to Form 1040, 1040NR, 1040-PR, or 1040-SS.
▶ Go to *www.irs.gov/Form8959* for instructions and the latest information.

OMB No. 1545-0074

2018

Attachment Sequence No. 71

Name(s) shown on return

Total Forms Filed = 5,143,466

Your social security number

Part I Additional Medicare Tax on Medicare Wages

1	Medicare wages and tips from Form W-2, box 5. If you have more than one Form W-2, enter the total of the amounts from box 5	1	1,934,745,157		
2	Unreported tips from Form 4137, line 6	2	7,374		
3	Wages from Form 8919, line 6	3	137,221		
4	Add lines 1 through 3	4	1,934,889,753		
5	Enter the following amount for your filing status: Married filing jointly . . . $250,000 Married filing separately . . . $125,000 Single, Head of household, or Qualifying widow(er) $200,000	5	1,215,039,100		
6	Subtract line 5 from line 4. If zero or less, enter -0-			6	862,066,007
7	Additional Medicare Tax on Medicare wages. Multiply line 6 by 0.9% (0.009). Enter here and go to Part II			7	7,758,606

Part II Additional Medicare Tax on Self-Employment Income

8	Self-employment income from Schedule SE (Form 1040), Section A, line 4, or Section B, line 6. If you had a loss, enter -0- (Form 1040-PR and Form 1040-SS filers, see instructions.)	8	283,770,187		
9	Enter the following amount for your filing status: Married filing jointly . . . $250,000 Married filing separately . . . $125,000 Single, Head of household, or Qualifying widow(er) $200,000	9	1,171,346,650		
10	Enter the amount from line 4	10			
11	Subtract line 10 from line 9. If zero or less, enter -0-	11	144,655,669		
12	Subtract line 11 from line 8. If zero or less, enter -0-			12	197,577,474
13	Additional Medicare Tax on self-employment income. Multiply line 12 by 0.9% (0.009). Enter here and go to Part III			13	1,778,199

Part III Additional Medicare Tax on Railroad Retirement Tax Act (RRTA) Compensation

14	Railroad retirement (RRTA) compensation and tips from Form(s) W-2, box 14 (see instructions)	14	1,187,118		
15	Enter the following amount for your filing status: Married filing jointly . . . $250,000 Married filing separately . . . $125,000 Single, Head of household, or Qualifying widow(er) $200,000	15	1,149,526,864		
16	Subtract line 15 from line 14. If zero or less, enter -0-			16	230,902
17	Additional Medicare Tax on railroad retirement (RRTA) compensation. Multiply line 16 by 0.9% (0.009). Enter here and go to Part IV			17	2,078

Part IV Total Additional Medicare Tax

18	Add lines 7, 13, and 17. Also include this amount on Schedule 4 (Form 1040), line 62 (check box a) (Form 1040NR, 1040-PR, and 1040-SS filers, see instructions), and go to Part V	18	9,538,883

Part V Withholding Reconciliation

19	Medicare tax withheld from Form W-2, box 6. If you have more than one Form W-2, enter the total of the amounts from box 6	19	35,404,761		
20	Enter the amount from line 1	20			
21	Multiply line 20 by 1.45% (0.0145). This is your regular Medicare tax withholding on Medicare wages	21	28,053,778		
22	Subtract line 21 from line 19. If zero or less, enter -0-. This is your Additional Medicare Tax withholding on Medicare wages			22	7,390,775
23	Additional Medicare Tax withholding on railroad retirement (RRTA) compensation from Form W-2, box 14 (see instructions)			23	4,301
24	**Total Additional Medicare Tax withholding.** Add lines 22 and 23. Also include this amount with federal income tax withholding on Form 1040, line 16 (Form 1040NR, 1040-PR, and 1040-SS filers, see instructions)			24	7,395,076

2018 Line Item Estimates—All figures are estimates based on samples.
Number of returns filed for selected lines

Form **8960**

Department of the Treasury
Internal Revenue Service (99)

Net Investment Income Tax—Individuals, Estates, and Trusts

▶ Attach to your tax return.
▶ Go to *www.irs.gov/Form8960* for instructions and the latest information.

OMB No. 1545-2227

2018

Attachment Sequence No. **72**

Name(s) shown on your tax return

Total Forms Filed = 5,906,943

Your social security number or EIN

Part I Investment Income

☐ Section 6013(g) election (see instructions) **Boxes checked = 785**
☐ Section 6013(h) election (see instructions) **Boxes checked = ***
☐ Regulations section 1.1411-10(g) election (see instructions) **Boxes checked = 18,430**

1	Taxable interest (see instructions)				1	5,085,444
2	Ordinary dividends (see instructions)				2	4,228,580
3	Annuities (see instructions)				3	117,600
4a	Rental real estate, royalties, partnerships, S corporations, trusts, etc. (see instructions)	4a	2,781,499			
b	Adjustment for net income or loss derived in the ordinary course of a non-section 1411 trade or business (see instructions)	4b	1,837,640			
c	Combine lines 4a and 4b				4c	1,746,460
5a	Net gain or loss from disposition of property (see instructions)	5a	4,247,407			
b	Net gain or loss from disposition of property that is not subject to net investment income tax (see instructions)	5b	471,228			
c	Adjustment from disposition of partnership interest or S corporation stock (see instructions)	5c	19,210			
d	Combine lines 5a through 5c				5d	4,143,757
6	Adjustments to investment income for certain CFCs and PFICs (see instructions)				6	17,477
7	Other modifications to investment income (see instructions)				7	768,860
8	Total investment income. Combine lines 1, 2, 3, 4c, 5d, 6, and 7				8	5,537,289

Part II Investment Expenses Allocable to Investment Income and Modifications

9a	Investment interest expenses (see instructions)	9a	551,233			
b	State, local, and foreign income tax (see instructions)	9b	2,258,333			
c	Miscellaneous investment expenses (see instructions)	9c	211,372			
d	Add lines 9a, 9b, and 9c				9d	2,458,095
10	Additional modifications (see instructions)				10	90,687
11	Total deductions and modifications. Add lines 9d and 10				11	2,491,960

Part III Tax Computation

12	Net investment income. Subtract Part II, line 11, from Part I, line 8. Individuals, complete lines 13–17. Estates and trusts, complete lines 18a–21. If zero or less, enter -0-				12	5,113,537
	Individuals:					
13	Modified adjusted gross income (see instructions)	13	5,904,328			
14	Threshold based on filing status (see instructions)	14	5,906,943			
15	Subtract line 14 from line 13. If zero or less, enter -0-	15	5,863,527			
16	Enter the smaller of line 12 or line 15				16	5,085,825
17	Net investment income tax for individuals. Multiply line 16 by 3.8% (0.038). **Enter here and include on your tax return** (see instructions)				17	5,025,623
	Estates and Trusts:					
18a	Net investment income (line 12 above)	18a				
b	Deductions for distributions of net investment income and deductions under section 642(c) (see instructions)	18b				
c	Undistributed net investment income. Subtract line 18b from 18a (see instructions). If zero or less, enter -0-	18c				
19a	Adjusted gross income (see instructions)	19a				
b	Highest tax bracket for estates and trusts for the year (see instructions)	19b				
c	Subtract line 19b from line 19a. If zero or less, enter -0-	19c				
20	Enter the smaller of line 18c or line 19c				20	
21	Net investment income tax for estates and trusts. Multiply line 20 by 3.8% (0.038). **Enter here and include on your tax return** (see instructions)				21	

*** Data not shown because of the small number of sample returns on which they are based.**

Form **8960**

Department of the Treasury
Internal Revenue Service (99)

Net Investment Income Tax—Individuals, Estates, and Trusts

▶ Attach to your tax return.
▶ Go to *www.irs.gov/Form8960* for instructions and the latest information.

OMB No. 1545-2227

2018

Attachment Sequence No. **72**

Name(s) shown on your tax return

Total Forms Filed = 5,906,943

Your social security number or EIN

Part I Investment Income

☐ Section 6013(g) election (see instructions)
☐ Section 6013(h) election (see instructions)
☐ Regulations section 1.1411-10(g) election (see instructions)

1	Taxable interest (see instructions)			1	79,209,184
2	Ordinary dividends (see instructions)			2	207,693,268
3	Annuities (see instructions)			3	4,133,376
4a	Rental real estate, royalties, partnerships, S corporations, trusts, etc. (see instructions)	4a	680,145,190		
b	Adjustment for net income or loss derived in the ordinary course of a non-section 1411 trade or business (see instructions)	4b	-605,603,806		
c	Combine lines 4a and 4b			4c	74,541,384
5a	Net gain or loss from disposition of property (see instructions)	5a	788,413,653		
b	Net gain or loss from disposition of property that is not subject to net investment income tax (see instructions)	5b	-186,900,543		
c	Adjustment from disposition of partnership interest or S corporation stock (see instructions)	5c	-35,646,154		
d	Combine lines 5a through 5c			5d	565,866,956
6	Adjustments to investment income for certain CFCs and PFICs (see instructions)			6	2,160,968
7	Other modifications to investment income (see instructions)			7	-1,845,244
8	Total investment income. Combine lines 1, 2, 3, 4c, 5d, 6, and 7			8	931,759,891

Part II Investment Expenses Allocable to Investment Income and Modifications

9a	Investment interest expenses (see instructions)	9a	19,067,442		
b	State, local, and foreign income tax (see instructions)	9b	7,391,142		
c	Miscellaneous investment expenses (see instructions)	9c	2,668,337		
d	Add lines 9a, 9b, and 9c			9d	29,126,921
10	Additional modifications (see instructions)			10	563,292
11	Total deductions and modifications. Add lines 9d and 10			11	29,690,213

Part III Tax Computation

12	Net investment income. Subtract Part II, line 11, from Part I, line 8. Individuals, complete lines 13–17. Estates and trusts, complete lines 18a–21. If zero or less, enter -0-			12	914,074,396
	Individuals:				
13	Modified adjusted gross income (see instructions)	13	3,862,321,972		
14	Threshold based on filing status (see instructions)	14	1,392,946,136		
15	Subtract line 14 from line 13. If zero or less, enter -0-	15	2,477,170,459		
16	Enter the smaller of line 12 or line 15			16	790,858,834
17	Net investment income tax for individuals. Multiply line 16 by 3.8% (0.038). **Enter here and include on your tax return** (see instructions)			17	30,052,632
	Estates and Trusts:				
18a	Net investment income (line 12 above)	18a			
b	Deductions for distributions of net investment income and deductions under section 642(c) (see instructions)	18b			
c	Undistributed net investment income. Subtract line 18b from 18a (see instructions). If zero or less, enter -0-	18c			
19a	Adjusted gross income (see instructions)	19a			
b	Highest tax bracket for estates and trusts for the year (see instructions)	19b			
c	Subtract line 19b from line 19a. If zero or less, enter -0-	19c			
20	Enter the smaller of line 18c or line 19c			20	
21	Net investment income tax for estates and trusts. Multiply line 20 by 3.8% (0.038). **Enter here and include on your tax return** (see instructions)			21	

*** Data not shown because of the small number of sample returns on which they are based.**

2018 Line Item Estimates—All figures are estimates based on samples.
Number of returns filed for selected lines

Form **8962**

Department of the Treasury
Internal Revenue Service

Premium Tax Credit (PTC)

▶ **Attach to Form 1040 or Form 1040NR.**
▶ **Go to *www.irs.gov/Form8962* for instructions and the latest information.**

OMB No. 1545-0074

2018

Attachment Sequence No. **73**

Name shown on your return

Total Forms Filed = 6,269,681

Your social security number

You cannot take the PTC if your filing status is married filing separately unless you qualify for an exception (see instructions). If you qualify, check the box . . ▶ ☐

Part I Annual and Monthly Contribution Amount

1	Tax family size. Enter your tax family size (see instructions)			1	6,268,639
2a	Modified AGI. Enter your modified AGI (see instructions)	2a	6,254,184		
b	Enter the total of your dependents' modified AGI (see instructions)	2b	74,093		
3	Household income. Add the amounts on lines 2a and 2b (see instructions)			3	6,144,583
4	Federal poverty line. Enter the federal poverty line amount from Table 1-1, 1-2, or 1-3 (see instructions). Check the appropriate box for the federal poverty table used. **a** ☐ Alaska **b** ☐ Hawaii **c** ☐ Other 48 states and DC			4	
5	Household income as a percentage of federal poverty line (see instructions)			5	%
6	Did you enter 401% on line 5? (See instructions if you entered less than 100%.) ☐ **No.** Continue to line 7. ☐ **Yes.** You are not eligible to take the PTC. If advance payment of the PTC was made, see the instructions for how to report your excess advance PTC repayment amount.				
7	Applicable Figure. Using your line 5 percentage, locate your "applicable figure" on the table in the instructions . .			7	5,740,310
8a	Annual contribution amount. Multiply line 3 by line 7. Round to nearest whole dollar amount	8a	5,623,936		
	b Monthly contribution amount. Divide line 8a by 12. Round to nearest whole dollar amount			8b	5,609,239

Part II Premium Tax Credit Claim and Reconciliation of Advance Payment of Premium Tax Credit

9 Are you allocating policy amounts with another taxpayer or do you want to use the alternative calculation for year of marriage (see instructions)?
☐ **Yes.** Skip to Part IV, Allocation of Policy Amounts, or Part V, Alternative Calculation for Year of Marriage. ☐ **No.** Continue to line 10.

10 See the instructions to determine if you can use line 11 or must complete lines 12 through 23.
☐ **Yes.** Continue to line 11. Compute your annual PTC. Then skip lines 12–23 and continue to line 24. ☐ **No.** Continue to lines 12–23. Compute your monthly PTC and continue to line 24.

Annual Calculation	**(a)** Annual enrollment premiums (Form(s) 1095-A, line 33A)	**(b)** Annual applicable SLCSP premium (Form(s) 1095-A, line 33B)	**(c)** Annual contribution amount (line 8a)	**(d)** Annual maximum premium assistance (subtract (c) from (b), if zero or less, enter -0-)	**(e)** Annual premium tax credit allowed (smaller of (a) or (d))	**(f)** Annual advance payment of PTC (Form(s) 1095-A, line 33C)
11 Annual Totals	2,977,521	2,940,236	3,028,924	2,852,439	2,852,115	3,141,883

Monthly Calculation	**(a)** Monthly enrollment premiums (Form(s) 1095-A, lines 21–32, column A)	**(b)** Monthly applicable SLCSP premium (Form(s) 1095-A, lines 21–32, column B)	**(c)** Monthly contribution amount (amount from line 8b or alternative marriage monthly calculation)	**(d)** Monthly maximum premium assistance (subtract (c) from (b), if zero or less, enter -0-)	**(e)** Monthly premium tax credit allowed (smaller of (a) or (d))	**(f)** Monthly advance payment of PTC (Form(s) 1095-A, lines 21–32, column C)
12 January					1,834,105	2,083,268
13 February					1,860,009	2,102,743
14 March					1,846,532	2,071,898
15 April					1,810,075	2,022,655
16 May					1,741,693	1,922,559
17 June					1,714,046	1,893,171
18 July					1,690,811	1,863,404
19 August					1,648,214	1,821,739
20 September					1,612,192	1,783,578
21 October					1,584,175	1,749,249
22 November					1,578,768	1,732,337
23 December					1,521,809	1,680,164

24	Total premium tax credit. Enter the amount from line 11(e) or add lines 12(e) through 23(e) and enter the total here	24	5,362,049
25	Advance payment of PTC. Enter the amount from line 11(f) or add lines 12(f) through 23(f) and enter the total here	25	6,014,660
26	Net premium tax credit. If line 24 is greater than line 25, subtract line 25 from line 24. Enter the difference here and on Schedule 5 (Form 1040), line 70, or Form 1040NR, line 65. If line 24 equals line 25, enter -0-. Stop here. If line 25 is greater than line 24, leave this line blank and continue to line 27	26	2,272,479

Part III Repayment of Excess Advance Payment of the Premium Tax Credit

27	Excess advance payment of PTC. If line 25 is greater than line 24, subtract line 24 from line 25. Enter the difference here	27	3,206,967
28	Repayment limitation (see instructions)	28	2,751,505
29	Excess advance premium tax credit repayment. Enter the smaller of line 27 or line 28 here and on Schedule 2 (Form 1040), line 46, or Form 1040NR, line 44	29	3,206,967

Form **8962**

Department of the Treasury
Internal Revenue Service

Premium Tax Credit (PTC)

► **Attach to Form 1040 or Form 1040NR.**
► **Go to *www.irs.gov/Form8962* for instructions and the latest information.**

OMB No. 1545-0074

2018

Attachment Sequence No. **73**

Name shown on your return

Total Forms Filed = 6,269,681

Your social security number

You cannot take the PTC if your filing status is married filing separately unless you qualify for an exception (see instructions). If you qualify, check the box . . ► ☐

Part I Annual and Monthly Contribution Amount

1	Tax family size. Enter your tax family size (see instructions)			1	12,907
2a	Modified AGI. Enter your modified AGI (see instructions)	2a	220,738,056		
b	Enter the total of your dependents' modified AGI (see instructions)	2b	567,174		
3	Household income. Add the amounts on lines 2a and 2b (see instructions)			3	232,009,617
4	Federal poverty line. Enter the federal poverty line amount from Table 1-1, 1-2, or 1-3 (see instructions). Check the appropriate box for the federal poverty table used. **a** ☐ Alaska **b** ☐ Hawaii **c** ☐ Other 48 states and DC			4	
5	Household income as a percentage of federal poverty line (see instructions)			5	%
6	Did you enter 401% on line 5? (See instructions if you entered less than 100%.) ☐ **No.** Continue to line 7. ☐ **Yes.** You are not eligible to take the PTC. If advance payment of the PTC was made, see the instructions for how to report your excess advance PTC repayment amount.				
7	Applicable Figure. Using your line 5 percentage, locate your "applicable figure" on the table in the instructions			7	3,170,843
8a	Annual contribution amount. Multiply line 3 by line 7. Round to nearest whole dollar amount	8a	12,441,176		
	b Monthly contribution amount. Divide line 8a by 12. Round to nearest whole dollar amount			8b	1,036,969

Part II Premium Tax Credit Claim and Reconciliation of Advance Payment of Premium Tax Credit

9 Are you allocating policy amounts with another taxpayer or do you want to use the alternative calculation for year of marriage (see instructions)?
☐ **Yes.** Skip to Part IV, Allocation of Policy Amounts, or Part V, Alternative Calculation for Year of Marriage. ☐ **No.** Continue to line 10.

10 See the instructions to determine if you can use line 11 or must complete lines 12 through 23.
☐ **Yes.** Continue to line 11. Compute your annual PTC. Then skip lines 12–23 and continue to line 24.
☐ **No.** Continue to lines 12–23. Compute your monthly PTC and continue to line 24.

Annual Calculation	**(a)** Annual enrollment premiums (Form(s) 1095-A, line 33A)	**(b)** Annual applicable SLCSP premium (Form(s) 1095-A, line 33B)	**(c)** Annual contribution amount (line 8a)	**(d)** Annual maximum premium assistance (subtract (c) from (b), if zero or less, enter -0-)	**(e)** Annual premium tax credit allowed (smaller of (a) or (d))	**(f)** Annual advance payment of PTC (Form(s) 1095-A, line 33C)
11 Annual Totals	32,442,044	34,102,479	6,329,024	28,169,933	26,845,232	29,106,136
Monthly Calculation	**(a)** Monthly enrollment premiums (Form(s) 1095-A, lines 21–32, column A)	**(b)** Monthly applicable SLCSP premium (Form(s) 1095-A, lines 21–32, column B)	**(c)** Monthly contribution amount (amount from line 8b or alternative marriage monthly calculation)	**(d)** Monthly maximum premium assistance (subtract (c) from (b), if zero or less, enter -0-)	**(e)** Monthly premium tax credit allowed (smaller of (a) or (d))	**(f)** Monthly advance payment of PTC (Form(s) 1095-A, lines 21–32, column C)
12 January					1,372,992	1,578,970
13 February					1,389,615	1,586,594
14 March					1,369,929	1,550,831
15 April					1,354,860	1,522,162
16 May					1,292,323	1,442,152
17 June					1,285,065	1,424,634
18 July					1,261,348	1,393,136
19 August					1,238,126	1,362,794
20 September					1,214,556	1,340,960
21 October					1,187,452	1,313,183
22 November					1,181,306	1,298,594
23 December					1,147,813	1,268,399

24	Total premium tax credit. Enter the amount from line 11(e) or add lines 12(e) through 23(e) and enter the total here	24	41,772,331
25	Advance payment of PTC. Enter the amount from line 11(f) or add lines 12(f) through 23(f) and enter the total here	25	46,070,193
26	Net premium tax credit. If line 24 is greater than line 25, subtract line 25 from line 24. Enter the difference here and on Schedule 5 (Form 1040), line 70, or Form 1040NR, line 65. If line 24 equals line 25, enter -0-. Stop here. If line 25 is greater than line 24, leave this line blank and continue to line 27	26	1,844,866

Part III Repayment of Excess Advance Payment of the Premium Tax Credit

27	Excess advance payment of PTC. If line 25 is greater than line 24, subtract line 24 from line 25. Enter the difference here	27	6,143,348
28	Repayment limitation (see instructions)	28	3,126,582
29	Excess advance premium tax credit repayment. Enter the smaller of line 27 or line 28 here and on Schedule 2 (Form 1040), line 46, or Form 1040NR, line 44	29	4,433,822

2018 Line Item Estimates—All figures are estimates based on samples.
Number of returns filed for selected lines

Part IV Allocation of Policy Amounts

Complete the following information for up to four policy amount allocations. See instructions for allocation details.

Allocation 1

30	**(a)** Policy Number (Form 1095-A, line 2)	**(b)** SSN of other taxpayer	**(c)** Allocation start month	**(d)** Allocation stop month	
	Allocation percentage applied to monthly amounts	**(e)** Premium Percentage	**(f)** SLCSP Percentage	**(g)** Advance Payment of the PTC Percentage	

Allocation 2

31	**(a)** Policy Number (Form 1095-A, line 2)	**(b)** SSN of other taxpayer	**(c)** Allocation start month	**(d)** Allocation stop month	
	Allocation percentage applied to monthly amounts	**(e)** Premium Percentage	**(f)** SLCSP Percentage	**(g)** Advance Payment of the PTC Percentage	

Allocation 3

32	**(a)** Policy Number (Form 1095-A, line 2)	**(b)** SSN of other taxpayer	**(c)** Allocation start month	**(d)** Allocation stop month	
	Allocation percentage applied to monthly amounts	**(e)** Premium Percentage	**(f)** SLCSP Percentage	**(g)** Advance Payment of the PTC Percentage	

Allocation 4

33	**(a)** Policy Number (Form 1095-A, line 2)	**(b)** SSN of other taxpayer	**(c)** Allocation start month	**(d)** Allocation stop month	
	Allocation percentage applied to monthly amounts	**(e)** Premium Percentage	**(f)** SLCSP Percentage	**(g)** Advance Payment of the PTC Percentage	

34 Have you completed all policy amount allocations?

☐ **Yes.** Multiply the amounts on Form 1095-A by the allocation percentages entered by policy. Add all allocated policy amounts and non-allocated policy amounts from Forms 1095-A, if any, to compute a combined total for each month. Enter the combined total for each month on lines 12–23, columns (a), (b), and (f). Compute the amounts for lines 12–23, columns (c)–(e), and continue to line 24.

☐ **No.** See the instructions to report additional policy amount allocations.

Part V Alternative Calculation for Year of Marriage

Complete line(s) 35 and/or 36 to elect the alternative calculation for year of marriage. For eligibility to make the election, see the instructions for line 9. To complete line(s) 35 and/or 36 and compute the amounts for lines 12–23, see the instructions for this Part V.

35	**Alternative entries for your SSN**	**(a)** Alternative family size	**(b)** Alternative monthly contribution amount	**(c)** Alternative start month	**(d)** Alternative stop month
36	**Alternative entries for your spouse's SSN**	**(a)** Alternative family size	**(b)** Alternative monthly contribution amount	**(c)** Alternative start month	**(d)** Alternative stop month

Part IV Allocation of Policy Amounts

Complete the following information for up to four policy amount allocations. See instructions for allocation details.

Allocation 1

30	**(a)** Policy Number (Form 1095-A, line 2)	**(b)** SSN of other taxpayer	**(c)** Allocation start month	**(d)** Allocation stop month	
	Allocation percentage applied to monthly amounts	**(e)** Premium Percentage	**(f)** SLCSP Percentage	**(g)** Advance Payment of the PTC Percentage	

Allocation 2

31	**(a)** Policy Number (Form 1095-A, line 2)	**(b)** SSN of other taxpayer	**(c)** Allocation start month	**(d)** Allocation stop month	
	Allocation percentage applied to monthly amounts	**(e)** Premium Percentage	**(f)** SLCSP Percentage	**(g)** Advance Payment of the PTC Percentage	

Allocation 3

32	**(a)** Policy Number (Form 1095-A, line 2)	**(b)** SSN of other taxpayer	**(c)** Allocation start month	**(d)** Allocation stop month	
	Allocation percentage applied to monthly amounts	**(e)** Premium Percentage	**(f)** SLCSP Percentage	**(g)** Advance Payment of the PTC Percentage	

Allocation 4

33	**(a)** Policy Number (Form 1095-A, line 2)	**(b)** SSN of other taxpayer	**(c)** Allocation start month	**(d)** Allocation stop month	
	Allocation percentage applied to monthly amounts	**(e)** Premium Percentage	**(f)** SLCSP Percentage	**(g)** Advance Payment of the PTC Percentage	

34 Have you completed all policy amount allocations?

☐ **Yes.** Multiply the amounts on Form 1095-A by the allocation percentages entered by policy. Add all allocated policy amounts and non-allocated policy amounts from Forms 1095-A, if any, to compute a combined total for each month. Enter the combined total for each month on lines 12–23, columns (a), (b), and (f). Compute the amounts for lines 12–23, columns (c)–(e), and continue to line 24.

☐ **No.** See the instructions to report additional policy amount allocations.

Part V Alternative Calculation for Year of Marriage

Complete line(s) 35 and/or 36 to elect the alternative calculation for year of marriage. For eligibility to make the election, see the instructions for line 9. To complete line(s) 35 and/or 36 and compute the amounts for lines 12–23, see the instructions for this Part V.

35	**Alternative entries for your SSN**	**(a)** Alternative family size	**(b)** Alternative monthly contribution amount	**(c)** Alternative start month	**(d)** Alternative stop month
36	**Alternative entries for your spouse's SSN**	**(a)** Alternative family size	**(b)** Alternative monthly contribution amount	**(c)** Alternative start month	**(d)** Alternative stop month

2018 Line Item Estimates—All figures are estimates based on samples.
Number of returns filed for selected lines

Form **8965**
Department of the Treasury
Internal Revenue Service

Health Coverage Exemptions

► **Attach to Form 1040.**
► **Go to *www.irs.gov/Form8965* for instructions and the latest information.**

OMB No. 1545-0074
2018
Attachment Sequence No. **75**

Name as shown on return

Total Forms Filed = 8,891,989

Your social security number

Complete this form if you have a Marketplace-granted coverage exemption or you are claiming a coverage exemption on your return.

Part I **Marketplace-Granted Coverage Exemptions for Individuals.** If you and/or a member of your tax household have an exemption granted by the Marketplace, complete Part I.

	(a) Name of Individual	(b) SSN	(c) Exemption Certificate Number
1		101,012	
2		26,997	
3		14,709	
4		12,611	
5		5,254	
6		4,746	

Part II **Coverage Exemptions Claimed on Your Return for Your Household**

7 If you are claiming a coverage exemption because your household income or gross income is below the filing threshold, check here . . . . . ► ☐

Part III **Coverage Exemptions Claimed on Your Return for Individuals.** If you and/or a member of your tax household are claiming an exemption on your return, complete Part III.

	(a) Name of Individual	(b) SSN	(c) Exemption Type	(d) Full Year	(e) Jan	(f) Feb	(g) Mar	(h) Apr	(i) May	(j) June	(k) July	(l) Aug	(m) Sept	(n) Oct	(o) Nov	(p) Dec
8		7,368,206														
9		2,534,249														
10		1,074,259														
11		591,829														
12		238,808														
13		121,018														

Note: Individuals may receive multiple exemptions.

2018 Line Item Estimates—All figures are estimates based on samples.
Number of returns filed for selected lines

Form **8990**
(December 2018)
Department of the Treasury
Internal Revenue Service

Limitation on Business Interest Expense Under Section 163(j)

▶ **Attach to your tax return.**
▶ **Go to *www.irs.gov/Form8990* for instructions and the latest information.**

OMB No. 1545-0123

Taxpayer name(s) shown on tax return

Total Forms Filed = 59,903

Identification number

Part I Computation of Allowable Business Interest Expense

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

Section I—Business Interest Expense

1	Current year business interest expense (not including floor plan financing interest expense), before the section 163(j) limitation	1	48,915			
2	Disallowed business interest expense carryforwards from prior years. (Does not apply to a partnership)	2	*			
3	Partner's excess business interest expense treated as paid or accrued in current year (Schedule A, line 44, column (h))	3	2,246			
4	Floor plan financing interest expense. See instructions	4	53			
5	**Total business interest expense.** Add lines 1 through 4 ▶				5	51,041

Section II—Adjusted Taxable Income

Taxable Income

6	**Taxable income.** See instructions				6	56,118

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

7	Any item of loss or deduction which is not properly allocable to a trade or business of the taxpayer. See instructions	7	632			
8	Any business interest expense not from a pass-through entity. See instructions	8	47,761			
9	Amount of any net operating loss deduction under section 172	9	526			
10	Amount of any qualified business income deduction allowed under section 199A	10	4,305			
11	Deduction allowable for depreciation, amortization, or depletion attributable to a trade or business	11	3,795			
12	Amount of any loss or deduction items from a pass-through entity. See instructions	12	7,363			
13	Other additions. See instructions	13	562			
14	Total current year partner's excess taxable income (Schedule A, line 44, column (f))	14	9,984			
15	Total current year S corporation shareholder's excess taxable income (Schedule B, line 46, column (c))	15	3,038			
16	**Total.** Add lines 7 through 15 ▶				16	59,114

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

17	Any item of income or gain which is not properly allocable to a trade or business of the taxpayer. See instructions	17	(749)			
18	Any business interest income not from a pass-through entity. See instructions	18	(167)			
19	Amount of any income or gain items from a pass-through entity. See instructions	19	(7,196)			
20	Other reductions. See instructions	20	(140)			
21	**Total.** Combine lines 17 through 20 ▶				21	(7,412)
22	**Adjusted taxable income.** Combine lines 6, 16, and 21. (If zero or less, enter -0-.) ▶				22	58,267

Section III—Business Interest Income

23	Current year business interest income. See instructions	23	542			
24	Excess business interest income from pass-through entities (total of Schedule A, line 44, column (g), and Schedule B, line 46, column (d))	24	7,219			
25	**Total.** Add lines 23 and 24 ▶				25	7,567

*** Data not shown because of the small number of sample returns on which they are based.**

Form **8990**
(December 2018)
Department of the Treasury
Internal Revenue Service

Limitation on Business Interest Expense Under Section 163(j)

▶ Attach to your tax return.
▶ Go to *www.irs.gov/Form8990* for instructions and the latest information.

OMB No. 1545-0123

Taxpayer name(s) shown on tax return — **Total Forms Filed = 59,903** — Identification number

Part I Computation of Allowable Business Interest Expense

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

Section I—Business Interest Expense

1	Current year business interest expense (not including floor plan financing interest expense), before the section 163(j) limitation	1	2,154,782			
2	Disallowed business interest expense carryforwards from prior years. (Does not apply to a partnership)	2	*			
3	Partner's excess business interest expense treated as paid or accrued in current year (Schedule A, line 44, column (h))	3	40,539			
4	Floor plan financing interest expense. See instructions	4	12,311			
5	**Total business interest expense.** Add lines 1 through 4 ▶				5	2,208,069

Section II—Adjusted Taxable Income

Taxable Income

6	**Taxable income.** See instructions				6	45,978,565

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

7	Any item of loss or deduction which is not properly allocable to a trade or business of the taxpayer. See instructions	7	1,249,348			
8	Any business interest expense not from a pass-through entity. See instructions	8	1,421,673			
9	Amount of any net operating loss deduction under section 172	9	5,152,445			
10	Amount of any qualified business income deduction allowed under section 199A	10	2,097,777			
11	Deduction allowable for depreciation, amortization, or depletion attributable to a trade or business	11	2,333,707			
12	Amount of any loss or deduction items from a pass-through entity. See instructions	12	12,314,731			
13	Other additions. See instructions	13	1,541,669			
14	Total current year partner's excess taxable income (Schedule A, line 44, column (f))	14	13,846,975			
15	Total current year S corporation shareholder's excess taxable income (Schedule B, line 46, column (c))	15	17,792,594			
16	**Total.** Add lines 7 through 15 ▶				16	57,750,919

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

17	Any item of income or gain which is not properly allocable to a trade or business of the taxpayer. See instructions	17	(5,488,386)			
18	Any business interest income not from a pass-through entity. See instructions	18	(100,389)			
19	Amount of any income or gain items from a pass-through entity. See instructions	19	(26,167,081)			
20	Other reductions. See instructions	20	(1,864,604)			
21	**Total.** Combine lines 17 through 20 ▶				21	(33,620,460)
22	**Adjusted taxable income.** Combine lines 6, 16, and 21. (If zero or less, enter -0-.) ▶				22	73,914,077

Section III—Business Interest Income

23	Current year business interest income. See instructions	23	279,667			
24	Excess business interest income from pass-through entities (total of Schedule A, line 44, column (g), and Schedule B, line 46, column (d))	24	3,961,415			
25	**Total.** Add lines 23 and 24 ▶				25	4,241,082

*** Data not shown because of the small number of sample returns on which they are based.**

2018 Line Item Estimates—All figures are estimates based on samples.
Number of returns filed for selected lines

Section IV—163(j) Limitation Calculations

Limitation on Business Interest Expense

26	Multiply adjusted taxable income (line 22) by 30% (0.30). See instructions	26	58,263			
27	Business interest income (line 25)	27				
28	Floor plan financing interest expense (line 4)	28				
29	**Total.** Add lines 26, 27, and 28 ▶				29	58,444

Allowable Business Interest Expense

30	**Total current year business interest expense deduction.** See instructions	30	49,586	

Carryforward

31	**Disallowed business interest expense.** Subtract line 29 from line 5. (If zero or less, enter -0-.)	31	5,861	

Part II Partnership Pass-Through Items

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

Excess Business Interest Expense

32	**Excess business interest expense.** Enter amount from line 31	32		

Excess Taxable Income (If you entered an amount on line 32, skip lines 33 through 37.)

33	Subtract the sum of lines 4 and 25 from line 5. (If zero or less, enter -0-.)	33		
34	Subtract line 33 from line 26. (If zero or less, enter -0-.)	34		
35	Divide line 34 by line 26. Enter the result as a decimal. (If line 26 is zero, enter -0-.)	35	.	
36	**Excess Taxable Income.** Multiply line 35 by line 22	36		

Excess Business Interest Income

37	**Excess business interest income.** Subtract the sum of lines 1, 2, and 3 from line 25. (If zero or less, enter -0-.)	37		

Part III S Corporation Pass-Through Items

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

Excess Taxable Income

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

Excess Business Interest Income

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

Section IV—163(j) Limitation Calculations

Limitation on Business Interest Expense

26	Multiply adjusted taxable income (line 22) by 30% (0.30). See instructions	26	22,174,224			
27	Business interest income (line 25)	27				
28	Floor plan financing interest expense (line 4)	28				
29	**Total.** Add lines 26, 27, and 28 ▶				29	26,427,616

Allowable Business Interest Expense

30	**Total current year business interest expense deduction.** See instructions	30	1,866,402	

Carryforward

31	**Disallowed business interest expense.** Subtract line 29 from line 5. (If zero or less, enter -0-.)	31	341,737	

Part II Partnership Pass-Through Items

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

Excess Business Interest Expense

32	**Excess business interest expense.** Enter amount from line 31	32		

Excess Taxable Income (If you entered an amount on line 32, skip lines 33 through 37.)

33	Subtract the sum of lines 4 and 25 from line 5. (If zero or less, enter -0-.)	33		
34	Subtract line 33 from line 26. (If zero or less, enter -0-.)	34		
35	Divide line 34 by line 26. Enter the result as a decimal. (If line 26 is zero, enter -0-.)	35	.	
36	**Excess Taxable Income.** Multiply line 35 by line 22	36		

Excess Business Interest Income

37	**Excess business interest income.** Subtract the sum of lines 1, 2, and 3 from line 25. (If zero or less, enter -0-.)	37		

Part III S Corporation Pass-Through Items

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

Excess Taxable Income

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

Excess Business Interest Income

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

2018 Line Item Estimates—All figures are estimates based on samples.
Number of returns filed for selected lines

SCHEDULE A Summary of Partner's Section 163(j) Excess Items

Any taxpayer that owns an interest in a partnership subject to section 163(j) should complete Schedule A before completing Part I.

	(a) Name of partnership	(b) EIN	Excess Business Interest Expense (c) Current year	(d) Prior year carryforward	(e) Total ((c) plus (d))	(f) Current year excess taxable income	(g) Current year excess business interest income	(h) Excess business interest expense treated as paid or accrued (lesser of (e) or (f))	(i) Current year excess business interest expense carryforward ((e) minus (h))
43									
44	Total . . . . . ▶								

SCHEDULE B Summary of S Corporation Shareholder's Excess Taxable Income and Excess Business Interest Income

Any taxpayer that is required to complete Part I and is a shareholder in an S corporation that has excess taxable income or excess business interest income should complete Schedule B before completing Part I.

	(a) Name of S corporation	(b) EIN	(c) Current year excess taxable income	(d) Current year excess business interest income
45				
46	Total . . . . . ▶			

SCHEDULE A **Summary of Partner's Section 163(j) Excess Items**

Any taxpayer that owns an interest in a partnership subject to section 163(j) should complete Schedule A before completing Part I.

	(a) Name of partnership	(b) EIN	Excess Business Interest Expense (c) Current year	(d) Prior year carryforward	(e) Total ((c) plus (d))	(f) Current year excess taxable income	(g) Current year excess business interest income	(h) Excess business interest expense treated as paid or accrued (lesser of (e) or (f))	(i) Current year excess business interest expense carryforward ((e) minus (h))
43									
44	Total . . . . . ▶								

SCHEDULE B **Summary of S Corporation Shareholder's Excess Taxable Income and Excess Business Interest Income**

Any taxpayer that is required to complete Part I and is a shareholder in an S corporation that has excess taxable income or excess business interest income should complete Schedule B before completing Part I.

	(a) Name of S corporation	(b) EIN	(c) Current year excess taxable income	(d) Current year excess business interest income
45				
46	Total . . . . . ▶			

2018 Line Item Estimates—All figures are estimates based on samples.
Number of returns filed for selected lines

Form **8992**
(December 2018)
Department of the Treasury
Internal Revenue Service

U.S. Shareholder Calculation of Global Intangible Low-Taxed Income (GILTI)

► **Go to *www.irs.gov/Form8992* for instructions and the latest information.**

OMB No. 1545-0123

Attachment Sequence No. **992**

Name of person filing this return — **Total Forms Filed = 19,612**

A Identifying number

Name of U.S. shareholder

B Identifying number

Part I Net Controlled Foreign Corporation (CFC) Tested Income (see instructions)

1	Sum of Pro Rata Share of Net Tested Income (total from Form 8992–Schedule A, line 1, column (e))	1	18,893
2	Sum of Pro Rata Share of Net Tested Loss (total from Form 8992–Schedule A, line 1, column (f))	2	(5,120)
3	Net CFC Tested Income (combine line 1 and line 2) (if zero or negative, stop here)	3	19,604 +/-

Part II Calculation of Global Intangible Low-Taxed Income (GILTI)

1	Net CFC Tested Income (from Part I, line 3)			1	18,704
2a	Pro Rata Share of QBAI multiplied by 10% (total from Form 8992–Schedule A, line 1, column (g))	2a	5,600		
b	Specified Interest Expense (total from Form 8992–Schedule A, line 1, column (i))	2b	555		
c	Net Deemed Tangible Income Return (DTIR) (subtract line 2b from line 2a) (if zero or less, enter -0- here)			2c	5,424
3	GILTI (subtract line 2c from line 1) (see instructions)			3	18,643 +/-

Form **8992**
(December 2018)
Department of the Treasury
Internal Revenue Service

U.S. Shareholder Calculation of Global Intangible Low-Taxed Income (GILTI)

► Go to *www.irs.gov/Form8992* for instructions and the latest information.

OMB No. 1545-0123

Attachment Sequence No. **992**

Name of person filing this return — **Total Forms Filed = 19,612**

A Identifying number

Name of U.S. shareholder

B Identifying number

Part I Net Controlled Foreign Corporation (CFC) Tested Income (see instructions)

1	Sum of Pro Rata Share of Net Tested Income (total from Form 8992–Schedule A, line 1, column (e))	1	2,418,446	
2	Sum of Pro Rata Share of Net Tested Loss (total from Form 8992–Schedule A, line 1, column (f))	2	(1,171,313)	
3	Net CFC Tested Income (combine line 1 and line 2) (if zero or negative, stop here)	3	1,247,134	+/-

Part II Calculation of Global Intangible Low-Taxed Income (GILTI)

1	Net CFC Tested Income (from Part I, line 3)			1	1,919,984	
2a	Pro Rata Share of QBAI multiplied by 10% (total from Form 8992–Schedule A, line 1, column (g))	2a	354,680			
b	Specified Interest Expense (total from Form 8992–Schedule A, line 1, column (i))	2b	218,287			
c	Net Deemed Tangible Income Return (DTIR) (subtract line 2b from line 2a) (if zero or less, enter -0- here)			2c	170,788	
3	GILTI (subtract line 2c from line 1) (see instructions)			3	1,749,196	+/-