IRS

Statistics of Income

Individual Income Tax Returns
Line Item Estimates

2019

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Department
of the
Treasury
**Internal
Revenue
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Individual Income Tax Returns Line Item Estimates, 2019

Publication 4801 (Rev. 12–2021)

This 2019 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 2019 Individual SOI Complete Report weighted file. The estimates presented here are based on returns filed in Processing Year 2020 that were sampled statistically and then weighted to estimate the entire 2019 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.

2019 Complete Report estimates:

157,796,807 Total, all individual returns filed

Estimates of returns filed electronically:

142,162,470 Total, all individual returns filed

Suggested Citation

Statistics of Income—2019
Individual Income Tax Returns
Line Item Estimates
Internal Revenue Service
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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 2019

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 2019

Type of Form	Total	Electronically Filed
All returns filed	157,796,807	142,162,470
Form 1040, U.S. Individual Income Tax Return	142,164,886	128,737,582
Form 1040-SR, U.S. Tax Return for Seniors	15,370,013	13,308,612
Schedule 1, Additional Income and Adjustments to Income	67,749,535	61,546,779
Schedule 2, Additional Taxes	31,847,436	29,282,398
Schedule 3, Additional Credits and Payments	41,659,819	38,793,313
Schedule A, Itemized Deductions	17,555,341	15,773,884
Schedule B, Interest and Ordinary Dividends	24,509,399	22,270,550
Schedule C, Profit or Loss From Business (Sole Proprietorship)	31,516,038	27,625,952
Schedule D, Capital Gains and Losses	22,624,729	20,710,932
Schedule E, Supplemental Income and Loss	19,554,982	17,779,087
Schedule EIC, Earned Income Credit	19,170,892	18,207,350
Schedule F, Profit or Loss From Farming	1,802,168	1,647,260
Schedule R, Credit for the Elderly or the Disabled	45,049	33,790
Schedule SE, Self-Employment Tax	21,817,853	19,105,717
Schedule 8812, Additional Child Tax Credit	19,960,254	18,801,087
Form 461, Limitation on Business Losses	5,220	3,337
Form 965-A, Individual Report of Net 965 Tax Liability	21,541	18,499
Form 982, Reduction of Tax Attributes Due to Discharge of Indebtedness (and Section 1082 Basis Adjustment)	122,246	113,166
Form 2106, Employee Business Expenses	493,832	386,163
Form 2439, Undistributed Long-Term Capital Gains	3,611	2,562
Form 2441, Child and Dependent Care Expenses	7,204,483	6,854,325
Form 3468, Investment Credit	23,832	23,122
Form 3800, General Business Credit	657,165	617,193
Form 3903, Moving Expenses	113,005	98,380
Form 4136, Credit for Federal Tax Paid on Fuels	305,996	276,132
Form 4562, Depreciation and Amortization	9,998,476	9,207,904
Form 4684, Casualties and Thefts	95,349	86,812
Form 4797, Sales of Business Property	3,282,996	3,033,727
Form 4835, Farm Rental Income and Expenses	488,173	438,795
Form 4952, Investment Interest Expense Deduction	1,398,942	1,271,966
Form 5329, Additional Taxes on Qualified Plans (including IRAs) and Other Tax-Favored Accounts	2,581,137	2,369,704
Form 5405, Repayment of the First-Time Homebuyer Credit	111,075	98,405
Form 5695, Residential Energy Credits	2,079,940	1,884,561
Form 5884, Work Opportunity Credit	6,582	5,952

Totals for Forms and Schedules from Line Item Estimates for Tax Year 2019—Continued

Type of Form	Total	Electronically Filed
Form 6251, Alternative Minimum Tax-Individuals	5,821,195	5,342,418
Form 6252, Installment Sale Income	463,472	429,253
Form 6765, Credit for Increasing Research Activities	12,728	12,132
Form 6781, Gains and Losses From Section 1256 Contracts and Straddles	417,338	378,413
Form 8283, Noncash Charitable Contributions	3,931,839	3,587,448
Form 8396, Mortgage Interest Credit	101,853	99,109
Form 8582, Passive Activity Loss Limitations	7,892,207	7,293,141
Form 8586, Low-Income Housing Credit	4,264	3,923
Form 8606, Nondeductible IRAs	2,710,268	2,520,461
Form 8615, Tax for Certain Children Who Have Unearned Income	359,546	336,320
Form 8801, Credit for Prior Year Minimum Tax—Individuals, Estates, and Trusts	441,466	400,461
Form 8814, Parents' Election To Report Child's Interest and Dividends	100,566	93,955
Form 8824, Like-Kind Exchanges	56,674	51,524
Form 8829, Expenses for Business Use of Your Home	3,126,581	2,812,494
Form 8839, Qualified Adoption Expenses	100,030	93,454
Form 8846, Credit for Employer Social Security and Medicare Taxes Paid on Certain Employee Tips	24,693	22,469
Form 8853, Archer MSAs and Long-Term Care Insurance Contracts	144,471	132,890
Form 8863, Education Credits (American Opportunity & Lifetime Learning Credits)	9,192,640	8,578,183
Form 8880, Credit for Qualified Retirement Savings Contributions	9,708,336	9,156,601
Form 8889, Health Savings Accounts (HSAs)	14,414,454	13,586,679
Form 8903, Domestic Production Activities Deduction	58,311	55,520
Form 8910, Alternative Motor Vehicle Credit	17,950	17,893
Form 8911, Alternative Fuel Vehicle Refueling Property Credit	28,345	25,562
Form 8917, Tuition and Fees Deduction	1,294,251	1,182,326
Form 8936, Qualified Plug-in Electric Drive Motor Vehicle Credit	167,136	156,643
Form 8938, Statement of Specified Foreign Financial Assets	489,258	389,462
Form 8959, Additional Medicare Tax	5,603,964	5,290,338
Form 8960, Net Investment Income Tax- Individuals, Estates, and Trusts	6,410,663	5,965,162
Form 8962, Premium Tax Credit	5,998,900	5,367,335
Form 8990, Limitation on Business Interest Expense Under Section 163(J)	192,574	188,583
Form 8992, U.S. Shareholder Calculation of Global Intangible Low-Taxed Income (GILTI)	21,754	15,797
Form 8994, Employer Credit for Paid Family and Medical Leave	1,340	1,288
Form 8995, Qualified Business Income Deduction Simplified Computation	30,401,399	28,474,165
Form 8995-A, Qualified Business Income Deduction	3,167,180	3,025,914
Form 8997, Initial and Annual Statement of Qualified Opportunity Fund (QOF) Investments	13,332	11,908

Limitations and Guidelines for the 2019 Line Item Estimates

Since SOI obtained the line counts used in this package from the Tax Year 2019 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 129,456,380 and 130,095,129.) These confidence intervals correspond to the estimates for all individual income tax returns filed for Tax Year 2019.

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	129,775,754 (129,456,380 , 130,095,129)
Taxable interest	2b	48,676,014 (48,369,705 , 48,982,323)
Tax-exempt interest	2a	6,242,423 (6,125,536 , 6,359,310)
Ordinary dividends	3b	28,980,261 (28,738,009 , 29,222,513)
Qualified dividends	3a	26,757,958 (26,525,340 , 26,990,576)
Gross IRAs, pensions and annuities	4a	15,641,734 (15,430,421 , 15,853,048)
Taxable IRAs, pensions and annuities	4b	28,284,849 (28,005,944 , 28,563,754)
Total Social Security benefits	5b	30,022,335 (29,732,575 , 30,312,096)
Taxable Social Security benefits	5a	22,416,436 (22,168,862 , 22,664,010)
Total income	6	157,197,473 (157,008,716 , 157,386,230)
Adjusted gross income (amount in thousands)	7	11,966,873,976 (11,947,092,812 , 11,986,655,139)
Basic standard deduction	8	138,307,604 (138,030,377 , 138,584,832)
Additional standard deduction	8	23,725,778 (23,459,380 , 23,992,175)
Total itemized deductions	8	17,348,989 (17,144,805 , 17,553,172)
Qualified business income deduction	9	22,243,545 (22,040,969 , 22,446,120)
Taxable income	10	124,143,848 (123,834,436 , 124,453,260)
Income tax before credits	11	123,689,755 (123,378,935 , 124,000,575)
Total credits	12	59,886,820 (59,533,289 , 60,240,351)
Income tax after credits	13	103,985,756 (103,660,282 , 104,311,231)
Total tax liability	15	109,069,293 (108,744,030 , 109,394,555)
Tax due at time of filing	22	33,269,899 (32,988,506 , 33,551,292)
Overpayment	19	118,897,660 (118,554,451 , 119,240,870)

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, and the sampling variability of the estimates.

Domain of Study

The statistics in this report are estimates from a probability sample of unaudited *U.S. Individual Income Tax Returns* (Forms 1040 and 1040-SR (including electronic returns)) filed by U.S. citizens and residents during Calendar Year 2020.

All returns processed during 2020 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 2019. While most of the returns processed during Calendar Year 2020 were filed for Tax Year 2019, the remaining returns were mostly for prior years, and a few for noncalendar years ending during 2018 and 2019.

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 2020 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 submission processing database. 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 submission processing 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 2019, about 0.5 percent of the sample returns were unavailable.

Due to the COVID-19 pandemic, delays in processing Tax Year 2019 returns occurred because of the temporary closing of submission processing centers. Approximately 5.8 million returns were ultimately processed during the beginning of Tax Year 2020. These returns were moved into the Tax Year 2019 study. There were also approximately 8.6 million returns filed for the purpose of receiving Economic Incentive Payments due to COVID-19. These returns had no significant income information included and were excluded in calculating estimates.

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 2019

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.

2019 Line Item Estimates—All figures are estimates based on samples.
Number of returns filed for selected lines

Total of all returns filed = 157,796,807 **Electronically Filed Returns =** 142,162,470

Form **1040** Department of the Treasury—Internal Revenue Service (99) **U.S. Individual Income Tax Return** **2019** OMB No. 1545-0074 IRS Use Only—Do not write or staple in this space.

Filing Status Check only one box.
77,618,002 ☐ Single 54,725,038 ☐ Married filing jointly 3,719,351 ☐ Married filing separately (MFS) 21,663,339 ☐ Head of household (HOH) 71,078 ☐ Qualifying widow(er) (QW)

If you checked the MFS box, enter the name of spouse. If you checked the HOH or QW box, enter the child's name if the qualifying person is a child but not your dependent. ▶

Your first name and middle initial	Last name	**Your social security number**
If joint return, spouse's first name and middle initial	Last name	**Spouse's social security number**
Home address (number and street). If you have a P.O. box, see instructions.	Apt. no.	**Presidential Election Campaign** Check here if you, or your spouse if filing jointly, want $3 to go to this fund
City, town or post office, state, and ZIP code. If you have a foreign address, also complete spaces below (see instructions).		Y = * 3,064,560 Y = ** 4,923,076 tax or refund. ☐ You ☐ Spouse
Foreign country name	Foreign province/state/county / Foreign postal code	If more than four dependents, see instructions and ✓ here ▶ ☐

Standard Deduction
Someone can claim: ☐ You as a dependent ☐ Your spouse as a dependent
☐ Spouse itemizes on a separate return or you were a dual-status alien

Age/Blindness
You: 27,477,794 ☐ Were born before January 2, 1955 260,291 ☐ Are blind **Spouse:** 11,609,322 ☐ Was born before January 2, 1955 80,564 ☐ Is blind

Dependents (see instructions):

(1) First name / Last name	(2) Social security number	(3) Relationship to you	(4) ✓ if qualifies for (see instructions): Child tax credit	Credit for other dependents
			34,248,732	☐
			21,573,320	☐
			7,878,418	☐
			2,104,724	☐

Standard Deduction for—
- Single or Married filing separately, $12,200
- Married filing jointly or Qualifying widow(er), $24,400
- Head of household, $18,350
- If you checked any box under *Standard Deduction*, see instructions.

1	Wages, salaries, tips, etc. Attach Form(s) W-2				1	129,775,754
2a	Tax-exempt interest	2a	6,242,423	b Taxable interest. Attach Sch. B if required	2b	48,676,014
3a	Qualified dividends	3a	26,757,958	b Ordinary dividends. Attach Sch. B if required	3b	28,980,261
4a	IRA distributions	4a	16,495,748	b Taxable amount	4b	15,641,734
c	Pensions and annuities	4c	30,830,618	d Taxable amount	4d	28,284,849
5a	Social security benefits	5a	30,022,335	b Taxable amount	5b	22,416,436
6	Capital gain or (loss). Attach Schedule D if required. If not required, check here ▶ ☐				6	21,705,174
7a	Other income from Schedule 1, line 9				7a	51,889,727
b	Add lines 1, 2b, 3b, 4b, 4d, 5b, 6, and 7a. This is your **total income** ▶				7b	157,197,473
8a	Adjustments to income from Schedule 1, line 22				8a	39,140,137
b	Subtract line 8a from line 7b. This is your **adjusted gross income** ▶				8b	157,223,137
9	**Standard deduction or itemized deductions** (from Schedule A)			9	138,307,604	
10	Qualified business income deduction. Attach Form 8995 or Form 8995-A			10	22,243,545	
11a	Add lines 9 and 10				11a	150,092,578
b	**Taxable income.** Subtract line 11a from line 8b. If zero or less, enter -0-				11b	124,143,848

For Disclosure, Privacy Act, and Paperwork Reduction Act Notice, see separate instructions. Cat. No. 11320B Form **1040** (2019)

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

2019 Line Item Estimates—All figures are estimates based on samples.
Amounts of selected lines filed (in thousands of dollars)

Total of all returns filed = 157,796,807 **Electronically Filed Returns =** 142,162,470

Form 1040 U.S. Individual Income Tax Return

Department of the Treasury—Internal Revenue Service (99) | 2019 | OMB No. 1545-0074 | IRS Use Only—Do not write or staple in this space.

Filing Status Check only one box.

☐ Single ☐ Married filing jointly ☐ Married filing separately (MFS) ☐ Head of household (HOH) ☐ Qualifying widow(er) (QW)

If you checked the MFS box, enter the name of spouse. If you checked the HOH or QW box, enter the child's name if the qualifying person is a child but not your dependent. ▶

Your first name and middle initial	Last name	**Your social security number**
If joint return, spouse's first name and middle initial	Last name	**Spouse's social security number**
Home address (number and street). If you have a P.O. box, see instructions.	Apt. no.	**Presidential Election Campaign** Check here if you, or your spouse if filing jointly, want $3 to go to this fund. Checking a box below will not change your tax or refund. ☐ You ☐ Spouse
City, town or post office, state, and ZIP code. If you have a foreign address, also complete spaces below (see instructions).		
Foreign country name	Foreign province/state/county / Foreign postal code	If more than four dependents, see instructions and ✓ here ▶ ☐

Standard Deduction

Someone can claim: ☐ You as a dependent ☐ Your spouse as a dependent

☐ Spouse itemizes on a separate return or you were a dual-status alien

Age/Blindness **You:** ☐ Were born before January 2, 1955 ☐ Are blind **Spouse:** ☐ Was born before January 2, 1955 ☐ Is blind

Dependents (see instructions):

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

Standard Deduction for—
- Single or Married filing separately, $12,200
- Married filing jointly or Qualifying widow(er), $24,400
- Head of household, $18,350
- If you checked any box under *Standard Deduction*, see instructions.

1	Wages, salaries, tips, etc. Attach Form(s) W-2				1	8.273.071.046
2a	Tax-exempt interest	2a	61,575,197	b Taxable interest. Attach Sch. B if required	2b	153,253,476
3a	Qualified dividends	3a	248,190,601	b Ordinary dividends. Attach Sch. B if required	3b	331,790,638
4a	IRA distributions	4a	379,260,994	b Taxable amount	4b	324.971.510
c	Pensions and annuities	4c	1,290,875,434	d Taxable amount	4d	784.497.673
5a	Social security benefits	5a	718,890,477	b Taxable amount	5b	360.038.769
6	Capital gain or (loss). Attach Schedule D if required. If not required, check here ▶ ☐				6	853,486,542
7a	Other income from Schedule 1, line 9				7a	1,031,675,340
b	Add lines 1, 2b, 3b, 4b, 4d, 5b, 6, and 7a. This is your **total income** ▶				7b	12,111,799,488
8a	Adjustments to income from Schedule 1, line 22				8a	144.925.513
b	Subtract line 8a from line 7b. This is your **adjusted gross income** ▶				8b	11.966.873.976
9	**Standard deduction or itemized deductions** (from Schedule A)			9	2,354,080,109	
10	Qualified business income deduction. Attach Form 8995 or Form 8995-A			10	155.249.163	
11a	Add lines 9 and 10				11a	3.061.683.847
b	**Taxable income.** Subtract line 11a from line 8b. If zero or less, enter -0-				11b	9.226.944.218

2019 Line Item Estimates—All figures are estimates based on samples.
Number of returns filed for selected lines

	12a	**Tax** (see inst.) Check if any from Form(s): **1** ☐ 8814 **2** ☐ 4972 **3** ☐	12a	123,263,310	
	b	Add Schedule 2, line 3, and line 12a and enter the total ▶	12b		123,689,755
	13a	Child tax credit or credit for other dependents	13a	39,718,286	
	b	Add Schedule 3, line 7, and line 13a and enter the total ▶	13b		58,143,847
	14	Subtract line 13b from line 12b. If zero or less, enter -0-	14		106,620,468
	15	Other taxes, including self-employment tax, from Schedule 2, line 10	15		30,801,718
	16	Add lines 14 and 15. This is your **total tax** ▶	16		116,454,739
	17	Federal income tax withheld from Forms W-2 and 1099	17		138,736,488
• If you have a qualifying child, attach Sch. EIC. • If you have nontaxable combat pay, see instructions.	18	Other payments and refundable credits:			
	a	Earned income credit (EIC)	18a	26,738,391	
	b	Additional child tax credit. Attach Schedule 8812	18b	19,867,646	
	c	American opportunity credit from Form 8863, line 8	18c	6,940,056	
	d	Schedule 3, line 14	18d	14,316,068	
	e	Add lines 18a through 18d. These are your **total other payments and refundable credits** ▶	18e		47,896,046
	19	Add lines 17 and 18e. These are your **total payments** ▶	19		148,250,129
Refund	20	If line 19 is more than line 16, subtract line 16 from line 19. This is the amount you **overpaid**	20		118,897,660
	21a	Amount of line 20 you want **refunded to you.** If Form 8888 is attached, check here ▶ ☐	21a		115,836,993
Direct deposit? See instructions.	▶ b	Routing number ▶ c Type: ☐ Checking ☐ Savings			
	▶ d	Account number 100,019,045			
	22	Amount of line 20 you want **applied to your 2020 estimated tax** ▶	22	3,931,470	
Amount You Owe	23	**Amount you owe.** Subtract line 19 from line 16. For details on how to pay, see instructions ▶	23		33,269,899
	24	Estimated tax penalty (see instructions) ▶	24	11,133,165	

Third Party Designee

Do you want to allow another person (other than your paid preparer) to discuss this return with the IRS? See instructions. ☐ **Yes.** Complete below. ☐ **No**

(Other than paid preparer)

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

Sign Here

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

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

Your signature	Date	Your occupation	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 your spouse an Identity Protection PIN, enter it here (see inst.)
Phone no.	Email address		

Paid Preparer Use Only

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

2019 Line Item Estimates—All figures are estimates based on samples.
Amounts of selected lines filed (in thousands of dollars)

Form 1040 (2019) Page **2**

	12a	**Tax** (see inst.) Check if any from Form(s): **1** ☐ 8814 **2** ☐ 4972 **3** ☐	12a	1,688,014,562	
	b	Add Schedule 2, line 3, and line 12a and enter the total ▶			12b 1,695,025,831
	13a	Child tax credit or credit for other dependents	13a	83,109,361	
	b	Add Schedule 3, line 7, and line 13a and enter the total ▶			13b 134,154,595
	14	Subtract line 13b from line 12b. If zero or less, enter -0-			14 1,560,871,236
	15	Other taxes, including self-employment tax, from Schedule 2, line 10			15 112,415,834
	16	Add lines 14 and 15. This is your **total tax** ▶			16 1,674,999,742
	17	Federal income tax withheld from Forms W-2 and 1099			17 1,267,454,688
• If you have a qualifying child, attach Sch. EIC. • If you have nontaxable combat pay, see instructions.	18	Other payments and refundable credits:			
	a	Earned income credit (EIC)	18a	64,477,508	
	b	Additional child tax credit. Attach Schedule 8812	18b	35,733,023	
	c	American opportunity credit from Form 8863, line 8	18c	6,083,655	
	d	Schedule 3, line 14	18d	536,419,562	
	e	Add lines 18a through 18d. These are your **total other payments and refundable credits** ▶			18e 642,098,503
	19	Add lines 17 and 18e. These are your **total payments** ▶			19 1,912,125,679
Refund	20	If line 19 is more than line 16, subtract line 16 from line 19. This is the amount you **overpaid**			20 -433,334,762
	21a	Amount of line 20 you want **refunded to you.** If Form 8888 is attached, check here ▶ ☐			21a 335,441,285
Direct deposit? See instructions.	▶ b	Routing number ▶ c Type: ☐ Checking ☐ Savings			
	▶ d	Account number			
	22	Amount of line 20 you want **applied to your 2020 estimated tax** ▶	22	97,893,477	
Amount You Owe	23	**Amount you owe.** Subtract line 19 from line 16. For details on how to pay, see instructions ▶			23 198,535,581
	24	Estimated tax penalty (see instructions) ▶	24	2,326,757	

Third Party Designee

Do you want to allow another person (other than your paid preparer) to discuss this return with the IRS? See instructions. ☐ **Yes.** Complete below. ☐ **No**

(Other than paid preparer)

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

Sign Here

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

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

Your signature	Date	Your occupation	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 your spouse an Identity Protection PIN, enter it here (see inst.)
Phone no.	Email address		

Paid Preparer Use Only

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

Go to *www.irs.gov/Form1040* for instructions and the latest information. Form **1040** (2019)

2019 Line Item Estimates—All figures are estimates based on samples.
Number of returns filed for selected lines

Electronically Filed Returns = 142,162,470

Form **1040** Department of the Treasury—Internal Revenue Service (99) **U.S. Individual Income Tax Return** | 2019 | OMB No. 1545-0074 | IRS Use Only—Do not write or staple in this space.

Filing Status Check only one box.
69,390,565 ☐ Single 49,525,210 ☐ Married filing jointly 3,071,990 ☐ Married filing separately (MFS) 20,110,216 ☐ Head of household (HOH) 64,489 ☐ Qualifying widow(er) (QW)
If you checked the MFS box, enter the name of spouse. If you checked the HOH or QW box, enter the child's name if the qualifying person is a child but not your dependent. ▶

Your first name and middle initial	Last name	**Your social security number**
If joint return, spouse's first name and middle initial	Last name	**Spouse's social security number**
Home address (number and street). If you have a P.O. box, see instructions.	Apt. no.	**Presidential Election Campaign** Check here if you, or your spouse if filing jointly, want $3 to go to this fund
City, town or post office, state, and ZIP code. If you have a foreign address, also complete spaces below (see instructions).		Y = * 2,662,607 Y = ** 4,255,878 tax or refund. ☐ You ☐ Spouse
Foreign country name	Foreign province/state/county / Foreign postal code	If more than four dependents, see instructions and ✓ here ▶ ☐

Standard Deduction
Someone can claim: ☐ You as a dependent ☐ Your spouse as a dependent
☐ Spouse itemizes on a separate return or you were a dual-status alien

Age/Blindness
You: 23,747,065 ☐ Were born before January 2, 1955 217,806 ☐ Are blind **Spouse:** 10,076,576 ☐ Was born before January 2, 1955 74,519 ☐ Is blind

Dependents (see instructions):

(1) First name / Last name	(2) Social security number	(3) Relationship to you	(4) ✓ if qualifies for (see instructions): Child tax credit	Credit for other dependents
			32,104,974	☐
			20,255,683	☐
			7,376,381	☐
			1,961,550	☐

Standard Deduction for—
- Single or Married filing separately, $12,200
- Married filing jointly or Qualifying widow(er), $24,400
- Head of household, $18,350
- If you checked any box under *Standard Deduction*, see instructions.

1	Wages, salaries, tips, etc. Attach Form(s) W-2				1	118,648,078
2a	Tax-exempt interest	2a	5,718,628	b Taxable interest. Attach Sch. B if required	2b	43.881.805
3a	Qualified dividends	3a	24,422,021	b Ordinary dividends. Attach Sch. B if required	3b	26.225.835
4a	IRA distributions	4a	14,729,673	b Taxable amount	4b	13.956.241
c	Pensions and annuities	4c	27,449,620	d Taxable amount	4d	25.083.301
5a	Social security benefits	5a	26,085,454	b Taxable amount	5b	19,741,538
6	Capital gain or (loss). Attach Schedule D if required. If not required, check here ▶ ☐				6	19.872.632
7a	Other income from Schedule 1, line 9				7a	46,495,208
b	Add lines 1, 2b, 3b, 4b, 4d, 5b, 6, and 7a. This is your **total income** ▶				7b	141,969,444
8a	Adjustments to income from Schedule 1, line 22				8a	35.368.855
b	Subtract line 8a from line 7b. This is your **adjusted gross income** ▶				8b	141.990.810
9	**Standard deduction or itemized deductions** (from Schedule A)			9	125,063,799	
10	Qualified business income deduction. Attach Form 8995 or Form 8995-A			10	20.670.900	
11a	Add lines 9 and 10				11a	138.617.274
b	**Taxable income.** Subtract line 11a from line 8b. If zero or less, enter -0-				11b	112.975.925

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

2019 Line Item Estimates—All figures are estimates based on samples.
Amounts of selected lines filed (in thousands of dollars)

Electronically Filed Returns = 142,162,470

Form 1040 U.S. Individual Income Tax Return

Department of the Treasury—Internal Revenue Service (99) | 2019 | OMB No. 1545-0074 | IRS Use Only—Do not write or stay in this space.

Filing Status Check only one box.

☐ Single ☐ Married filing jointly ☐ Married filing separately (MFS) ☐ Head of household (HOH) ☐ Qualifying widow(er) (QW)

If you checked the MFS box, enter the name of spouse. If you checked the HOH or QW box, enter the child's name if the qualifying person is a child but not your dependent. ▶

Your first name and middle initial	Last name	**Your social security number**
If joint return, spouse's first name and middle initial	Last name	**Spouse's social security number**
Home address (number and street). If you have a P.O. box, see instructions.	Apt. no.	**Presidential Election Campaign** Check here if you, or your spouse if filing jointly, want $3 to go to this fund. Checking a box below will not change your tax or refund. ☐ You ☐ Spouse
City, town or post office, state, and ZIP code. If you have a foreign address, also complete spaces below (see instructions).		
Foreign country name	Foreign province/state/county / Foreign postal code	If more than four dependents, see instructions and ✓ here ▶ ☐

Standard Deduction

Someone can claim: ☐ You as a dependent ☐ Your spouse as a dependent

☐ Spouse itemizes on a separate return or you were a dual-status alien

Age/Blindness **You:** ☐ Were born before January 2, 1955 ☐ Are blind **Spouse:** ☐ Was born before January 2, 1955 ☐ Is blind

Dependents (see instructions):

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

Standard Deduction for—
- Single or Married filing separately, $12,200
- Married filing jointly or Qualifying widow(er), $24,400
- Head of household, $18,350
- If you checked any box under *Standard Deduction*, see instructions.

1	Wages, salaries, tips, etc. Attach Form(s) W-2					1	7,641,104,009
2a	Tax-exempt interest	2a	54,732,958	b	Taxable interest. Attach Sch. B if required	2b	132,727,579
3a	Qualified dividends	3a	218,693,991	b	Ordinary dividends. Attach Sch. B if required	3b	292,253,715
4a	IRA distributions	4a	336,402,659	b	Taxable amount	4b	290,771,092
c	Pensions and annuities	4c	1,159,484,502	d	Taxable amount	4d	690,466,121
5a	Social security benefits	5a	627,761,735	b	Taxable amount	5b	318,156,401
6	Capital gain or (loss). Attach Schedule D if required. If not required, check here ▶ ☐					6	772,787,405
7a	Other income from Schedule 1, line 9					7a	958,370,909
b	Add lines 1, 2b, 3b, 4b, 4d, 5b, 6, and 7a. This is your **total income** ▶					7b	11,100,370,277
8a	Adjustments to income from Schedule 1, line 22					8a	131,969,962
b	Subtract line 8a from line 7b. This is your **adjusted gross income** ▶					8b	10,968,400,315
9	**Standard deduction or itemized deductions** (from Schedule A)			9	2,139,924,424		
10	Qualified business income deduction. Attach Form 8995 or Form 8995-A			10	144,577,646		
11a	Add lines 9 and 10					11a	2,823,347,807
b	**Taxable income.** Subtract line 11a from line 8b. If zero or less, enter -0-					11b	8,463,325,563

2019 Line Item Estimates—All figures are estimates based on samples.
Number of returns filed for selected lines

	12a	**Tax** (see inst.) Check if any from Form(s): **1** ☐ 8814 **2** ☐ 4972 **3** ☐	12a	112,186,725	
	b	Add Schedule 2, line 3, and line 12a and enter the total ▶			12b 112,564,630
	13a	Child tax credit or credit for other dependents	13a	37,052,176	
	b	Add Schedule 3, line 7, and line 13a and enter the total ▶			13b 54,132,360
	14	Subtract line 13b from line 12b. If zero or less, enter -0-			14 96,567,119
	15	Other taxes, including self-employment tax, from Schedule 2, line 10			15 27,858,350
	16	Add lines 14 and 15. This is your **total tax** ▶			16 105,067,420
	17	Federal income tax withheld from Forms W-2 and 1099			17 126,687,244
• If you have a qualifying child, attach Sch. EIC. • If you have nontaxable combat pay, see instructions.	18	Other payments and refundable credits:			
	a	Earned income credit (EIC)	18a	24,900,289	
	b	Additional child tax credit. Attach Schedule 8812	18b	18,722,275	
	c	American opportunity credit from Form 8863, line 8	18c	6,470,249	
	d	Schedule 3, line 14	18d	12,904,520	
	e	Add lines 18a through 18d. These are your **total other payments and refundable credits** ▶			18e 44,322,804
	19	Add lines 17 and 18e. These are your **total payments** ▶			19 134,916,179
Refund	20	If line 19 is more than line 16, subtract line 16 from line 19. This is the amount you **overpaid**			20 109.501.000
	21a	Amount of line 20 you want **refunded to you.** If Form 8888 is attached, check here ▶ ☐			21a 106,726,870
Direct deposit? See instructions.	▶ b	Routing number ▶ c Type: ☐ Checking ☐ Savings			
	▶ d	Account number			
	22	Amount of line 20 you want **applied to your 2020 estimated tax** ▶	22	3,526,495	
Amount You Owe	23	**Amount you owe.** Subtract line 19 from line 16. For details on how to pay, see instructions ▶			23 28,433,574
	24	Estimated tax penalty (see instructions) ▶	24	9,819,483	

Third Party Designee

Do you want to allow another person (other than your paid preparer) to discuss this return with the IRS? See instructions. ☐ **Yes.** Complete below. ☐ **No**

(Other than paid preparer)

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

Sign Here

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

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

Your signature	Date	Your occupation	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 your spouse an Identity Protection PIN, enter it here (see inst.)
Phone no.	Email address		

Paid Preparer Use Only

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

2019 Line Item Estimates—All figures are estimates based on samples.
Amounts of selected lines filed (in thousands of dollars)

Form 1040 (2019) Page **2**

	12a	**Tax** (see inst.) Check if any from Form(s): **1** ☐ 8814 **2** ☐ 4972 **3** ☐	12a	1,549,991,335	
	b	Add Schedule 2, line 3, and line 12a and enter the total ▶			12b 1,556,173,818
	13a	Child tax credit or credit for other dependents	13a	78,218,816	
	b	Add Schedule 3, line 7, and line 13a and enter the total ▶			13b 120,019,835
	14	Subtract line 13b from line 12b. If zero or less, enter -0-			14 1,436,153,983
	15	Other taxes, including self-employment tax, from Schedule 2, line 10			15 101,263,634
	16	Add lines 14 and 15. This is your **total tax** ▶			16 1,537,851,646
	17	Federal income tax withheld from Forms W-2 and 1099			17 1,175,142,601
• If you have a qualifying child, attach Sch. EIC. • If you have nontaxable combat pay, see instructions.	18	Other payments and refundable credits:			
	a	Earned income credit (EIC)	18a	61,103,060	
	b	Additional child tax credit. Attach Schedule 8812	18b	33,724,450	
	c	American opportunity credit from Form 8863, line 8	18c	5,666,553	
	d	Schedule 3, line 14	18d	487,746,815	
	e	Add lines 18a through 18d. These are your **total other payments and refundable credits** ▶			18e 588,072,489
	19	Add lines 17 and 18e. These are your **total payments** ▶			19 1,763,984,644
Refund	20	If line 19 is more than line 16, subtract line 16 from line 19. This is the amount you **overpaid**			20 -401,311,567
	21a	Amount of line 20 you want **refunded to you.** If Form 8888 is attached, check here ▶ ☐			21a 313,319,991
Direct deposit? See instructions.	▶ b	Routing number ▶ c Type: ☐ Checking ☐ Savings			
	▶ d	Account number			
	22	Amount of line 20 you want **applied to your 2020 estimated tax** ▶	22	87,991,575	
Amount You Owe	23	**Amount you owe.** Subtract line 19 from line 16. For details on how to pay, see instructions ▶			23 177,243,181
	24	Estimated tax penalty (see instructions) ▶	24	2,064,612	

Third Party Designee

(Other than paid preparer)

Do you want to allow another person (other than your paid preparer) to discuss this return with the IRS? See instructions. ☐ **Yes.** Complete below. ☐ **No**

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

Sign Here

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

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

Your signature	Date	Your occupation	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 your spouse an Identity Protection PIN, enter it here (see inst.)
Phone no.	Email address		

Paid Preparer Use Only

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

Go to *www.irs.gov/Form1040* for instructions and the latest information. Form **1040** (2019)

2019 Line Item Estimates—All figures are estimates based on samples.
Number of returns filed for selected lines

SCHEDULE 1
(Form 1040 or 1040-SR)

Department of the Treasury
Internal Revenue Service

Additional Income and Adjustments to Income

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

OMB No. 1545-0074

2019

Attachment Sequence No. **01**

Name(s) shown on Form 1040 or 1040-SR

Total Forms Filed = 67,749,535

Your social security number

At any time during 2019, did you receive, sell, send, exchange, or otherwise acquire any financial interest in any virtual currency? . . . . . **927,970** ☐ Yes ☐ No **63,885,939**

Part I Additional Income

1	Taxable refunds, credits, or offsets of state and local income taxes	1	4,311,147
2a	Alimony received	2a	344,378
b	Date of original divorce or separation agreement (see instructions) ▶		
3	Business income or (loss). Attach Schedule C	3	27,256,526
4	Other gains or (losses). Attach Form 4797	4	1,994,353
5	Rental real estate, royalties, partnerships, S corporations, trusts, etc. Attach Schedule E	5	16,863,660
6	Farm income or (loss). Attach Schedule F	6	1,729,461
7	Unemployment compensation	7	4,363,590
8	Other income. List type and amount ▶	8	6,462,486
9	Combine lines 1 through 8. Enter here and on Form 1040 or 1040-SR, line 7a	9	51,889,727

Part II Adjustments to Income

10	Educator expenses	10	3,628,977
11	Certain business expenses of reservists, performing artists, and fee-basis government officials. Attach Form 2106	11	343,227
12	Health savings account deduction. Attach Form 8889	12	2,022,903
13	Moving expenses for members of the Armed Forces. Attach Form 3903	13	112,049
14	Deductible part of self-employment tax. Attach Schedule SE	14	20,460,855
15	Self-employed SEP, SIMPLE, and qualified plans	15	951,117
16	Self-employed health insurance deduction	16	3,789,086
17	Penalty on early withdrawal of savings	17	501,306
18a	Alimony paid	18a	491,120
b	Recipient's SSN ▶		
c	Date of original divorce or separation agreement (see instructions) ▶		
19	IRA deduction	19	2,436,686
20	Student loan interest deduction	20	12,719,148
21	Tuition and fees. Attach Form 8917	21	1,285,659
22	Add lines 10 through 21. These are your **adjustments to income.** Enter here and on Form 1040 or 1040-SR, line 8a	22	39,140,137

For Paperwork Reduction Act Notice, see your tax return instructions. Cat. No. 71479F **Schedule 1 (Form 1040 or 1040-SR) 2019**

8. Net oper. loss= 1,145,393
8. Stock options= 2,281
8. Cancel. of debt= 518,174
8. For. earn. inc. ex= 495,579
8. Gambling inc.= 1,947,628
8. Taxable HSA = 492,627
8. Sec 965 = 2,973
8. 461 Loss Limit = 3,391
8. 8992 Low tx = 12,136

22. Dom. Prod. Ded = 55,889
22. Archer MSA Ded.= *
22. Housing ded.= 4,319
22. Other adj.= 189,206

SCHEDULE 1
(Form 1040 or 1040-SR)

Department of the Treasury
Internal Revenue Service

Additional Income and Adjustments to Income

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

OMB No. 1545-0074

2019

Attachment Sequence No. 01

Name(s) shown on Form 1040 or 1040-SR

Total Forms Filed = 67,749,535

Your social security number

At any time during 2019, did you receive, sell, send, exchange, or otherwise acquire any financial interest in any virtual currency? . . . ☐ Yes ☐ No

Part I Additional Income

1	Taxable refunds, credits, or offsets of state and local income taxes	1	5,567,843
2a	Alimony received	2a	10,810,673
b	Date of original divorce or separation agreement (see instructions) ▶		
3	Business income or (loss). Attach Schedule C	3	354,741,301
4	Other gains or (losses). Attach Form 4797	4	19,359,097
5	Rental real estate, royalties, partnerships, S corporations, trusts, etc. Attach Schedule E	5	771,975,979
6	Farm income or (loss). Attach Schedule F	6	-23,797,084
7	Unemployment compensation	7	21,395,491
8	Other income. List type and amount ▶	8	38,422,215
9	Combine lines 1 through 8. Enter here and on Form 1040 or 1040-SR, line 7a	9	1,031,675,340

Part II Adjustments to Income

10	Educator expenses	10	937,722
11	Certain business expenses of reservists, performing artists, and fee-basis government officials. Attach Form 2106	11	2,764,429
12	Health savings account deduction. Attach Form 8889	12	5,728,845
13	Moving expenses for members of the Armed Forces. Attach Form 3903	13	293,751
14	Deductible part of self-employment tax. Attach Schedule SE	14	33,645,174
15	Self-employed SEP, SIMPLE, and qualified plans	15	25,527,840
16	Self-employed health insurance deduction	16	31,384,974
17	Penalty on early withdrawal of savings	17	243,447
18a	Alimony paid	18a	12,374,364
b	Recipient's SSN ▶		
c	Date of original divorce or separation agreement (see instructions) ▶		
19	IRA deduction	19	12,691,089
20	Student loan interest deduction	20	14,144,721
21	Tuition and fees. Attach Form 8917	21	3,009,678
22	Add lines 10 through 21. These are your **adjustments to income.** Enter here and on Form 1040 or 1040-SR, line 8a	22	144,925,513

8. Net oper. loss= 212,144,847
8. Stock options= 164,283
8. Cancel. of debt= 5,460,270
8. For. earn. inc. ex= 30,867,452
8. Gambling inc.= 35,756,185
8. Taxable HSA = 631,639
8. Sec 965 = 262,314
8. 461 Loss Limit = 3,530,839
8. 8992 Low tx = 2,449,204

22. Dom. Prod. Ded = 258,101
22. Archer MSA Ded.= *
22. Housing ded.= 85,541
22. Other adj.= 1,830,866

2019 Line Item Estimates—All figures are estimates based on samples.
Number of returns filed for selected lines

SCHEDULE 2
(Form 1040 or 1040-SR)

Department of the Treasury
Internal Revenue Service

Additional Taxes

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

OMB No. 1545-0074

2019

Attachment Sequence No. **02**

Name(s) shown on Form 1040 or 1040-SR

Total Forms Filed = 31,847,436

Your social security number

Part I Tax

1	Alternative minimum tax. Attach Form 6251	1	170,478
2	Excess advance premium tax credit repayment. Attach Form 8962	2	3,018,032
3	Add lines 1 and 2. Enter here and include on Form 1040 or 1040-SR, line 12b	3	3,136,685

Part II Other Taxes

4	Self-employment tax. Attach Schedule SE	4	20,460,855
5	Unreported social security and Medicare tax from Form: **a** ☐ 4137 **b** ☐ 8919 **5a** 118,208	5	**5b** 41,557
6	Additional tax on IRAs, other qualified retirement plans, and other tax-favored accounts. Attach Form 5329 if required	6	5,203,674
7a	Household employment taxes. Attach Schedule H	7a	177,407
b	Repayment of first-time homebuyer credit from Form 5405. Attach Form 5405 if required	7b	551,698
8	Taxes from: **a** ☐ Form 8959 **b** ☐ Form 8960 **c** ☐ Instructions; enter code(s) **8a** 4,790,111 **8b** 5,432,786	8	
9	Section 965 net tax liability installment from Form 965-A	9	5,420
10	Add lines 4 through 8. These are your **total other taxes.** Enter here and on Form 1040 or 1040-SR, line 15	10	30,801,718

SCHEDULE 2
(Form 1040 or 1040-SR)

Department of the Treasury
Internal Revenue Service

Additional Taxes

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

OMB No. 1545-0074

2019

Attachment Sequence No. **02**

Name(s) shown on Form 1040 or 1040-SR

Total Forms Filed = 31,847,436

Your social security number

Part I Tax

1	Alternative minimum tax. Attach Form 6251	1	2,792,555
2	Excess advance premium tax credit repayment. Attach Form 8962	2	4,218,714
3	Add lines 1 and 2. Enter here and include on Form 1040 or 1040-SR, line 12b	3	6,867,857

Part II Other Taxes

4	Self-employment tax. Attach Schedule SE	4	67,278,410
5	Unreported social security and Medicare tax from Form: **a** ☐ 4137 **b** ☐ 8919 **5a** 14,099	5	**5b** 27,126
6	Additional tax on IRAs, other qualified retirement plans, and other tax-favored accounts. Attach Form 5329 if required	6	6,043,348
7a	Household employment taxes. Attach Schedule H	7a	1,147,586
b	Repayment of first-time homebuyer credit from Form 5405. Attach Form 5405 if required	7b	280,701
8	Taxes from: **a** ☐ Form 8959 **b** ☐ Form 8960		
	c ☐ Instructions; enter code(s) **8a** 10,120,187 **8b** 28,258,652	8	
9	Section 965 net tax liability installment from Form 965-A **9** 336,826		
10	Add lines 4 through 8. These are your **total other taxes.** Enter here and on Form 1040 or 1040-SR, line 15	10	112,415,834

2019 Line Item Estimates—All figures are estimates based on samples.
Number of returns filed for selected lines

SCHEDULE 3
(Form 1040 or 1040-SR)

Department of the Treasury
Internal Revenue Service

Additional Credits and Payments

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

OMB No. 1545-0074

2019

Attachment Sequence No. **03**

Name(s) shown on Form 1040 or 1040-SR

Total Forms Filed = 41,659,818

Your social security number

Part I Nonrefundable Credits

1	Foreign tax credit. Attach Form 1116 if required	1	9,400,344
2	Credit for child and dependent care expenses. Attach Form 2441	2	6,375,388
3	Education credits from Form 8863, line 19	3	7,879,521
4	Retirement savings contributions credit. Attach Form 8880	4	9,629,285
5	Residential energy credits. Attach Form 5695	5	1,957,807
6	Other credits from Form: **a** ☐ 3800 **b** ☐ 8801 **c** ☐ **6a** 427,987 **6b** 244,403	6	
7	Add lines 1 through 6. Enter here and include on Form 1040 or 1040-SR, line 13b	7	32,829,576

Part II Other Payments and Refundable Credits

8	2019 estimated tax payments and amount applied from 2018 return	8	10,012,062
9	Net premium tax credit. Attach Form 8962	9	2,170,776
10	Amount paid with request for extension to file (see instructions)	10	1,432,185
11	Excess social security and tier 1 RRTA tax withheld	11	1,640,674
12	Credit for federal tax on fuels. Attach Form 4136 Other payments Sec 965	12	305,996
13	Credits from Form: **a** ☐ 2439 **b** ☒ Reserved **c** ☐ 8885 **d** ☐ 11,640 205	13	A 4,425 C 15,250
14	Add lines 8 through 13. Enter here and on Form 1040 or 1040-SR, line 18d	14	14,316,068

6c	F8910	16,898
6c	Sch R	40,998
6c	F8834	*
6c	F8911	26,892
6c	F8936	162,686
6c	F8396	93,937
6c	F8839	63,531
6c	Other Cr	4,638

SCHEDULE 3
(Form 1040 or 1040-SR)

Department of the Treasury
Internal Revenue Service

Additional Credits and Payments

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

OMB No. 1545-0074

2019

Attachment Sequence No. 03

Name(s) shown on Form 1040 or 1040-SR

Total Forms Filed = 41,659,818

Your social security number

Part I Nonrefundable Credits

1	Foreign tax credit. Attach Form 1116 if required	1	25,454,553
2	Credit for child and dependent care expenses. Attach Form 2441	2	3,778,995
3	Education credits from Form 8863, line 19	3	8,572,878
4	Retirement savings contributions credit. Attach Form 8880	4	1,836,811
5	Residential energy credits. Attach Form 5695	5	3,514,580
6	Other credits from Form: a ☐ 3800 b ☐ 8801 c ☐ 6a 5,100,792 6b 1,559,074	6	
7	Add lines 1 through 6. Enter here and include on Form 1040 or 1040-SR, line 13b	7	50,555,159

Part II Other Payments and Refundable Credits

8	2019 estimated tax payments and amount applied from 2018 return	8	405,055,882
9	Net premium tax credit. Attach Form 8962	9	1,971,279
10	Amount paid with request for extension to file (see instructions)	10	127,149,592
11	Excess social security and tier 1 RRTA tax withheld	11	3,802,529
12	Credit for federal tax on fuels. Attach Form 4136 Other payments Sec 965	12	163,730
13	Credits from Form: a ☐ 2439 b ☒ Reserved c ☐ 8885 d ☐ 181,656 11,294	13	A 6,929 C 32,898
14	Add lines 8 through 13. Enter here and on Form 1040 or 1040-SR, line 18d	14	536,419,562

6c	F8910	40,314
6c	Sch R	4,066
6c	F8834	*
6c	F8911	9,718
6c	F8936	642,895
6c	F8396	144,391
6c	F8839	303,894
6c	Other Cr	71,952

2019 Line Item Estimates—All figures are estimates based on samples.
Number of returns filed for selected lines

SCHEDULE A
(Form 1040 or 1040-SR)
(Rev. January 2020)
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 or 1040-SR.**
Caution: If you are claiming a net qualified disaster loss on Form 4684, see the instructions for line 16.

OMB No. 1545-0074
2019
Attachment Sequence No. **07**

Name(s) shown on Form 1040 or 1040-SR
Total schedules filed = 17,555,341

Your social security number

Medical and Dental Expenses		**Caution:** Do not include expenses reimbursed or paid by others.			
	1	Medical and dental expenses (see instructions)	1	4,411,806	
	2	Enter amount from Form 1040 or 1040-SR, line 8b	2		
	3	Multiply line 2 by 7.5% (0.075)	3	4,409,801	
	4	Subtract line 3 from line 1. If line 3 is more than line 1, enter -0-			4 4,411,806
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	16,747,571	Income Taxes = 12,572,613 General Sales Tax = 4,174,958
	b	State and local real estate taxes (see instructions)	5b	15,276,895	
	c	State and local personal property taxes	5c	7,182,681	
	d	Add lines 5a through 5c	5d	16,824,030	
	e	Enter the smaller of line 5d or $10,000 ($5,000 if married filing separately)	5e	16,824,030	
	6	Other taxes. List type and amount ▶	6	951,977	
	7	Add lines 5e and 6			7 17,217,369
Interest You Paid	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 ▶ ☐			
Caution: Your mortgage interest deduction may be limited (see instructions).	a	Home mortgage interest and points reported to you on Form 1098. See instructions if limited	8a	13,702,252	
	b	Home mortgage interest not reported to you on Form 1098. See instructions if limited. If paid to the person from whom you bought the home, see instructions and show that person's name, identifying no., and address ▶	8b	363,517	
	c	Points not reported to you on Form 1098. See instructions for special rules	8c	988,041	
	d	Mortgage insurance premiums (see instructions)	8d		
	e	Add lines 8a through 8d	8e	13,655,591	
	9	Investment interest. Attach Form 4952 if required. See instructions	9	892,918	
	10	Add lines 8e and 9			10 14,182,730
Gifts to Charity	11	Gifts by cash or check. If you made any gift of $250 or more, see instructions	11	13,243,560	
Caution: If you made a gift and got a benefit for it, see instructions.	12	Other than by cash or check. If you made any gift of $250 or more, see instructions. You **must** attach Form 8283 if over $500	12	8,751,741	
	13	Carryover from prior year	13	275,604	
	14	Add lines 11 through 13			14 14,459,211
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 11,524
Other Itemized Deductions	16	Other—from list in instructions. List type and amount ▶ Gambling Loss Deduction = 501,552 Other than gambling deduction = 373,198 Property income, casualty and theft deduction = 15,530			16 884,303
Total Itemized Deductions	17	Add the amounts in the far right column for lines 4 through 16. Also, enter this amount on Form 1040 or 1040-SR, line 9			17 17,348,989
	18	If you elect to itemize deductions even though they are less than your standard deduction, check this box ▶ ☐			

SCHEDULE A (Form 1040 or 1040-SR) (Rev. January 2020)
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 or 1040-SR.
Caution: If you are claiming a net qualified disaster loss on Form 4684, see the instructions for line 16.

OMB No. 1545-0074
2019
Attachment Sequence No. **07**

Name(s) shown on Form 1040 or 1040-SR
Total schedules filed = 17,555,341

Your social security number

Medical and Dental Expenses		**Caution:** Do not include expenses reimbursed or paid by others.			
	1	Medical and dental expenses (see instructions)	1	107,557,993	
	2	Enter amount from Form 1040 or 1040-SR, line 8b	2		
	3	Multiply line 2 by 7.5% (0.075)	3	28,497,508	
	4	Subtract line 3 from line 1. If line 3 is more than line 1, enter -0-			4 79,060,485
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	Income Taxes = 221,705,036 General Sales Tax = 9,589,295	
	b	State and local real estate taxes (see instructions)	5b	110,338,593	
	c	State and local personal property taxes	5c	4,829,277	
	d	Add lines 5a through 5c	5d	333,638,650	
	e	Enter the smaller of line 5d or $10,000 ($5,000 if married filing separately)	5e	133,714,049	
	6	Other taxes. List type and amount ▶	6	2,001,606	
	7	Add lines 5e and 6			7 138,949,911
Interest You Paid	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 ▶ ☐			
Caution: Your mortgage interest deduction may be limited (see instructions).	a	Home mortgage interest and points reported to you on Form 1098. See instructions if limited	8a	180,253,174	
	b	Home mortgage interest not reported to you on Form 1098. See instructions if limited. If paid to the person from whom you bought the home, see instructions and show that person's name, identifying no., and address ▶	8b	3,386,497	
	c	Points not reported to you on Form 1098. See instructions for special rules	8c	1,061,715	
	d	Mortgage insurance premiums (see instructions)	8d	2,841,620	
	e	Add lines 8a through 8d	8e	185,020,702	
	9	Investment interest. Attach Form 4952 if required. See instructions	9	19,899,016	
	10	Add lines 8e and 9			10 207,442,024
Gifts to Charity	11	Gifts by cash or check. If you made any gift of $250 or more, see instructions	11	129,999,522	
Caution: If you made a gift and got a benefit for it, see instructions.	12	Other than by cash or check. If you made any gift of $250 or more, see instructions. You **must** attach Form 8283 if over $500	12	74,799,416	
	13	Carryover from prior year	13	19,095,950	
	14	Add lines 11 through 13			14 190,114,194
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			15 386,744
Other Itemized Deductions	16	Other—from list in instructions. List type and amount ▶ Gambling Loss Deduction = 22,289,880 Other than gambling deduction = 4,491,714 Property income, casualty and theft deduction = 871,247			16 27,652,842
Total Itemized Deductions	17	Add the amounts in the far right column for lines 4 through 16. Also, enter this amount on Form 1040 or 1040-SR, line 9			17 645,254,053
	18	If you elect to itemize deductions even though they are less than your standard deduction, check this box ▶ ☐			

2019 Line Item Estimates—All figures are estimates based on samples.
Number of returns filed for selected lines

SCHEDULE B
(Form 1040 or 1040-SR)

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 or 1040-SR.

OMB No. 1545-0074

2019

Attachment Sequence No. **08**

Name(s) shown on return

Total schedules filed = **24,509,399**

Your social security number

Part I Interest

(See instructions and the instructions for Forms 1040 and 1040-SR, 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	21,976,413
3	Excludable interest on series EE and I U.S. savings bonds issued after 1989. Attach Form 8815	3	10,670
4	Subtract line 3 from line 2. Enter the result here and on Form 1040 or 1040-SR, 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 Forms 1040 and 1040-SR, 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 or 1040-SR, line 3b ▶	6	17,384,062

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

Part III Foreign Accounts and Trusts

Caution: If required, failure to file FinCEN Form 114 may result in substantial penalties. 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 2019, 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 2019, did you receive a distribution from, or were you the grantor of, or transferor to, a foreign trust? If "Yes," you may have to file Form 3520. See instructions		

SCHEDULE B
(Form 1040 or 1040-SR)

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 or 1040-SR.

OMB No. 1545-0074

2019

Attachment Sequence No. **08**

Name(s) shown on return

Total schedules filed = **24,509,399**

Your social security number

Part I Interest

(See instructions and the instructions for Forms 1040 and 1040-SR, 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	147,012,151
3	Excludable interest on series EE and I U.S. savings bonds issued after 1989. Attach Form 8815	3	57,889
4	Subtract line 3 from line 2. Enter the result here and on Form 1040 or 1040-SR, 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 Forms 1040 and 1040-SR, 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 or 1040-SR, line 3b ▶	6	326,113,336

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

Part III Foreign Accounts and Trusts

Caution: If required, failure to file FinCEN Form 114 may result in substantial penalties. 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 2019, 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 2019, 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		

2019 Line Item Estimates—All figures are estimates based on samples.
Number of returns filed for selected lines

SCHEDULE C (Form 1040 or 1040-SR)
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, 1040-SR, 1040-NR, or 1041; partnerships generally must file Form 1065.**

OMB No. 1545-0074
2019
Attachment Sequence No. **09**

Name of proprietor — Total schedules filed = 31,516,038 — **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 2019? If "No," see instructions for limit on losses . ☐ Yes ☐ No

H If you started or acquired this business during 2019, check here . . . ▶ ☐

I Did you make any payments in 2019 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	26.267.257
2	Returns and allowances	2	582.667
3	Subtract line 2 from line 1	3	26.274.601
4	Cost of goods sold (from line 42)	4	4,083,609
5	**Gross profit.** Subtract line 4 from line 3	5	26,319,184
6	Other income, including federal and state gasoline or fuel tax credit or refund (see instructions)	6	1,133,512
7	**Gross income.** Add lines 5 and 6 ▶	7	26.623.688

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

8	Advertising	8	6,986,268	18	Office expense (see instructions)	18	8,572,787
9	Car and truck expenses (see instructions)	9	15,252,745	19	Pension and profit-sharing plans	19	98,728
10	Commissions and fees	10	1,511,136	20	Rent or lease (see instructions):		
11	Contract labor (see instructions)	11	2,543,277	a	Vehicles, machinery, and equipment	20a	2,124,918
12	Depletion	12	76,246	b	Other business property	20b	3,533,936
13	Depreciation and section 179 expense deduction (not included in Part III) (see instructions)	13	5,310,746	21	Repairs and maintenance	21	5,134,928
				22	Supplies (not included in Part III)	22	12,759,472
				23	Taxes and licenses	23	6,446,435
				24	Travel and meals:		
14	Employee benefit programs (other than on line 19)	14	218.786	a	Travel	24a	5,635,471
15	Insurance (other than health)	15	6,635,747	b	Deductible meals (see instructions)	24b	7.592.967
16	Interest (see instructions):			25	Utilities	25	14.832.262
a	Mortgage (paid to banks, etc.)	16a	476,623	26	Wages (less employment credits)	26	1,035,349
b	Other	16b	1,504,638	27a	Other expenses (from line 48)	27a	14,096,544
17	Legal and professional services	17	9,318,969	b	**Reserved for future use**	27b	

28	**Total expenses** before expenses for business use of home. Add lines 8 through 27a ▶	28	23,791,009
29	Tentative profit or (loss). Subtract line 28 from line 7	29	27,584,359
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: 1.963.832 and (b) the part of your home used for business: 1,963,829. Use the Simplified Method Worksheet in the instructions to figure the amount to enter on line 30	30	3.900.381
31	**Net profit or (loss).** Subtract line 30 from line 29. • If a profit, enter on both **Schedule 1 (Form 1040 or 1040-SR), line 3** (or **Form 1040-NR, 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	27,256,526
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 or 1040-SR), line 3** (or **Form 1040-NR, line 13**) and on **Schedule SE, line 2.** (If you checked the box on line 1, see the line 31 instructions). Estates and trusts, enter on **Form 1041, line 3.** • If you checked 32b, you **must** attach **Form 6198.** Your loss may be limited.		

nondeductible loss (+)/suspended loss carryover (-) 223,587

Total Boxes Checked = 7,072,436

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

SCHEDULE C (Form 1040 or 1040-SR)

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, 1040-SR, 1040-NR, or 1041; partnerships generally must file Form 1065.

OMB No. 1545-0074

2019

Attachment Sequence No. **09**

Name of proprietor — Total schedules filed = 31,516,038

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 2019? If "No," see instructions for limit on losses . ☐ Yes ☐ No

H If you started or acquired this business during 2019, check here . . . ▶ ☐

I Did you make any payments in 2019 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	1,627,095,539
2	Returns and allowances	2	10,070,959
3	Subtract line 2 from line 1	3	1,617,024,581
4	Cost of goods sold (from line 42)	4	440,725,045
5	**Gross profit.** Subtract line 4 from line 3	5	1,176,299,536
6	Other income, including federal and state gasoline or fuel tax credit or refund (see instructions)	6	24,151,395
7	**Gross income.** Add lines 5 and 6 ▶	7	1,200,450,931

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

8	Advertising	8	18,529,746	18	Office expense (see instructions)	18	16,276,581
9	Car and truck expenses (see instructions)	9	116,327,686	19	Pension and profit-sharing plans	19	1,297,926
10	Commissions and fees	10	20,563,748	20	Rent or lease (see instructions):		
11	Contract labor (see instructions)	11	77,451,696	a	Vehicles, machinery, and equipment	20a	12,345,312
12	Depletion	12	571,942	b	Other business property	20b	44,212,553
13	Depreciation and section 179 expense deduction (not included in Part III) (see instructions)	13	51,967,346	21	Repairs and maintenance	21	22,555,123
				22	Supplies (not included in Part III)	22	50,900,940
				23	Taxes and licenses	23	21,462,693
				24	Travel and meals:		
14	Employee benefit programs (other than on line 19)	14	3,185,387	a	Travel	24a	20,378,530
15	Insurance (other than health)	15	23,443,564	b	Deductible meals (see instructions)	24b	12,100,158
16	Interest (see instructions):			25	Utilities	25	36,565,680
a	Mortgage (paid to banks, etc.)	16a	4,028,975	26	Wages (less employment credits)	26	101,417,379
b	Other	16b	7,735,516	27a	Other expenses (from line 48)	27a	153,366,007
17	Legal and professional services	17	16,001,754	b	**Reserved for future use**	27b	

28	**Total expenses** before expenses for business use of home. Add lines 8 through 27a ▶	28	832,966,412
29	Tentative profit or (loss). Subtract line 28 from line 7	29	367,484,519
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: 4,111,170 and (b) the part of your home used for business: 410,266. Use the Simplified Method Worksheet in the instructions to figure the amount to enter on line 30	30	11,264,926
31	**Net profit or (loss).** Subtract line 30 from line 29. • If a profit, enter on both **Schedule 1 (Form 1040 or 1040-SR), line 3** (or **Form 1040-NR, 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	354,741,301
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 or 1040-SR), line 3** (or **Form 1040-NR, line 13**) and on **Schedule SE, line 2.** (If you checked the box on line 1, see the line 31 instructions). Estates and trusts, enter on **Form 1041, line 3.** • If you checked 32b, you **must** attach **Form 6198.** Your loss may be limited.		☐ 32a All investment is at risk. ☐ 32b Some investment is not at risk.

nondeductible loss (+)/suspended loss carryover (-)
-1,478,292

2019 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	1,121,210
36	Purchases less cost of items withdrawn for personal use	36	2,191,429
37	Cost of labor. Do not include any amounts paid to yourself	37	502,360
38	Materials and supplies	38	1,819,242
39	Other costs	39	884,981
40	Add lines 35 through 39	40	
41	Inventory at end of year	41	1,118,865
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 2019, 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	46,137,067
36	Purchases less cost of items withdrawn for personal use	36	252,006,787
37	Cost of labor. Do not include any amounts paid to yourself	37	44,178,018
38	Materials and supplies	38	69,300,076
39	Other costs	39	76,037,790
40	Add lines 35 through 39	40	
41	Inventory at end of year	41	46,934,693
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 2019, 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

2019 Line Item Estimates—All figures are estimates based on samples.
Number of returns filed for selected lines

SCHEDULE D
(Form 1040 or 1040-SR)

Department of the Treasury
Internal Revenue Service (99)

Capital Gains and Losses

▶ **Attach to Form 1040, 1040-SR, or 1040-NR.**
▶ **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

2019

Attachment Sequence No. **12**

Name(s) shown on return

Total schedules filed = 22,624,729 Total Sales Reported with Form 1099 = 18,464,695

Your social security number

Did you dispose of any investment(s) in a qualified opportunity fund during the tax year? ☐ **Yes** ☐ **No**
If "Yes," attach Form 8949 and see its instructions for additional requirements for reporting your gain or loss.

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	3,422,682	3,397,152		3,294,974
1b Totals for all transactions reported on Form(s) 8949 with **Box A** checked	8,695,977	8,663,679	2,240,047	8,321,023
2 Totals for all transactions reported on Form(s) 8949 with **Box B** checked	2,283,389	1,975,177	235,204	1,870,074
3 Totals for all transactions reported on Form(s) 8949 with **Box C** checked	728,955	745,310	77,329	677,794

4	Short-term gain from Form 6252 and short-term gain or (loss) from Forms 4684, 6781, and 8824	**4**	438,847
5	Net short-term gain or (loss) from partnerships, S corporations, estates, and trusts from Schedule(s) K-1	**5**	1,020,624
6	Short-term capital loss carryover. Enter the amount, if any, from line 8 of your **Capital Loss Carryover Worksheet** in the instructions	**6**	(2,188,923)
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**	**13,514,860**

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	3,484,976	3,456,840		3,390,146
8b Totals for all transactions reported on Form(s) 8949 with **Box D** checked	8,806,482	8,784,388	1,950,879	8,508,046
9 Totals for all transactions reported on Form(s) 8949 with **Box E** checked	5,805,860	5,416,992	318,547	5,428,326
10 Totals for all transactions reported on Form(s) 8949 with **Box F** checked	2,205,036	2,060,715	954,857	1,551,504

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**	2,251,174
12	Net long-term gain or (loss) from partnerships, S corporations, estates, and trusts from Schedule(s) K-1	**12**	1,864,867
13	Capital gain distributions. See the instructions	**13**	9,854,691
14	Long-term capital loss carryover. Enter the amount, if any, from line 13 of your **Capital Loss Carryover Worksheet** in the instructions	**14**	(3,818,930)
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**	**19,123,656**

SCHEDULE D
(Form 1040 or 1040-SR)

Department of the Treasury
Internal Revenue Service (99)

Capital Gains and Losses

► Attach to Form 1040, 1040-SR, or 1040-NR.
► 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

2019

Attachment Sequence No. **12**

Name(s) shown on return

Your social security number

Total schedules filed = 22,624,729 **Total Sales Reported with Form 1099 = 7,182,714,050**

Did you dispose of any investment(s) in a qualified opportunity fund during the tax year? ☐ **Yes** ☐ **No**
If "Yes," attach Form 8949 and see its instructions for additional requirements for reporting your gain or loss.

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	388,887,325	390,894,855		-2,007,529
1b Totals for all transactions reported on Form(s) 8949 with **Box A** checked	3,155,799,478	3,248,547,662	93,901,878	1,153,694
2 Totals for all transactions reported on Form(s) 8949 with **Box B** checked	1,218,863,056	1,223,292,009	5,164,158	735,205
3 Totals for all transactions reported on Form(s) 8949 with **Box C** checked	162,381,067	170,315,195	2,983,193	-4,950,935

4	Short-term gain from Form 6252 and short-term gain or (loss) from Forms 4684, 6781, and 8824	**4**	1,196,080
5	Net short-term gain or (loss) from partnerships, S corporations, estates, and trusts from Schedule(s) K-1	**5**	14,166,652
6	Short-term capital loss carryover. Enter the amount, if any, from line 8 of your **Capital Loss Carryover Worksheet** in the instructions	**6**	(177,543,031)
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**	-167,249,861

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	295,697,362	269,725,711		25,971,651
8b Totals for all transactions reported on Form(s) 8949 with **Box D** checked	897,747,847	834,281,891	10,064,936	73,530,892
9 Totals for all transactions reported on Form(s) 8949 with **Box E** checked	415,117,878	305,519,083	-6,917,236	102,681,559
10 Totals for all transactions reported on Form(s) 8949 with **Box F** checked	648,198,175	471,083,088	-103,422,199	73,692,887

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**	264,707,481
12	Net long-term gain or (loss) from partnerships, S corporations, estates, and trusts from Schedule(s) K-1	**12**	221,723,579
13	Capital gain distributions. See the instructions	**13**	58,870,960
14	Long-term capital loss carryover. Enter the amount, if any, from line 13 of your **Capital Loss Carryover Worksheet** in the instructions	**14**	(277,004,335)
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**	**544,189,603**

2019 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** **21,705,174**

- If line 16 is a **gain,** enter the amount from line 16 on Form 1040 or 1040-SR, line 6; or Form 1040-NR, line 14. Then go to line 17 below.
- If line 16 is a **loss,** skip lines 17 through 20 below. Then go to line 21. Also be sure to complete line 22.
- If line 16 is **zero,** skip lines 17 through 21 below and enter -0- on Form 1040 or 1040-SR, line 6; or Form 1040-NR, 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** **65,005**

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** **1,639,906**

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

☐ **Yes.** Complete the **Qualified Dividends and Capital Gain Tax Worksheet** in the instructions for Forms 1040 and 1040-SR, line 12a (or in the instructions for Form 1040-NR, 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 Form 1040 or 1040-SR, line 6; or Form 1040-NR, 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 or 1040-SR, line 3a; or Form 1040-NR, line 10b?

☐ **Yes.** Complete the **Qualified Dividends and Capital Gain Tax Worksheet** in the instructions for Forms 1040 and 1040-SR, line 12a (or in the instructions for Form 1040-NR, line 42).

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

Part III Summary

16	Combine lines 7 and 15 and enter the result	**16**	376,939,639
	• If line 16 is a **gain,** enter the amount from line 16 on Form 1040 or 1040-SR, line 6; or Form 1040-NR, line 14. Then go to line 17 below. • If line 16 is a **loss,** skip lines 17 through 20 below. Then go to line 21. Also be sure to complete line 22. • If line 16 is **zero,** skip lines 17 through 21 below and enter -0- on Form 1040 or 1040-SR, line 6; or Form 1040-NR, 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**	4,380,985
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**	35,569,340
20	Are lines 18 and 19 **both** zero or blank? ☐ **Yes.** Complete the **Qualified Dividends and Capital Gain Tax Worksheet** in the instructions for Forms 1040 and 1040-SR, line 12a (or in the instructions for Form 1040-NR, 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 Form 1040 or 1040-SR, line 6; or Form 1040-NR, 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 or 1040-SR, line 3a; or Form 1040-NR, line 10b? ☐ **Yes.** Complete the **Qualified Dividends and Capital Gain Tax Worksheet** in the instructions for Forms 1040 and 1040-SR, line 12a (or in the instructions for Form 1040-NR, line 42). ☐ **No.** Complete the rest of Form 1040, 1040-SR, or 1040-NR.		

2019 Line Item Estimates—All figures are estimates based on samples.
Number of returns filed for selected lines

SCHEDULE E (Form 1040 or 1040-SR)
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, 1040-SR, 1040-NR, or 1041.

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

OMB No. 1545-0074

2019

Attachment Sequence No. **13**

Name(s) shown on return

Total schedules filed = 19,554,982

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** (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 2019 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 = 9,890,587**	**Total Number of Rental Properties = 17,165,483**	
B	**Number of Returns with Royalties = 1,916,186**	**Total Number of Royalties = 2,822,580**	
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**	**9,362,622**		
4	Royalties received	**4**		**1,853,677**	
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**	**4,935,456**		
13	Other interest.	**13**			**562,528**
14	Repairs.	**14**			
15	Supplies	**15**			
16	Taxes	**16**	**8,395,718**		
17	Utilities.	**17**			
18	Depreciation expense or depletion	**18**	**7,682,985**	**759,299**	
19	Other (list) ▶ _____	**19**			
20	Total expenses. Add lines 5 through 19	**20**	**9,499,341**	**1,216,292**	
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**	**9,690,848**	**1,848,668**	
22	Deductible rental real estate loss after limitation, if any, on **Form 8582** (see instructions)	**22**	**(4,545,386**	**nondeductible rental loss = 1,719,324 suspended loss carryover = 972,473)**	

23a	Total of all amounts reported on line 3 for all rental properties	**23a**	**9,362,622**
b	Total of all amounts reported on line 4 for all royalty properties	**23b**	**1,853,677**
c	Total of all amounts reported on line 12 for all properties	**23c**	**4,935,456**
d	Total of all amounts reported on line 18 for all properties	**23d**	**8,309,622**
e	Total of all amounts reported on line 20 for all properties	**23e**	**10,435,826**

24	**Income.** Add positive amounts shown on line 21. **Do not** include any losses	**24**	**7,095,104**
25	**Losses.** Add royalty losses from line 21 and rental real estate losses from line 22. Enter total losses here .	**25**	**(5,023,373)**
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 or 1040-SR), line 5, or Form 1040-NR, line 18. Otherwise, include this amount in the total on line 41 on page 2	**26**	**9,880,261**

SCHEDULE E (Form 1040 or 1040-SR)

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, 1040-SR, 1040-NR, or 1041.

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

OMB No. 1545-0074

2019

Attachment Sequence No. **13**

Name(s) shown on return

Total schedules filed = 19,554,982

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** (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 2019 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	
B	
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	365,137,426		
4	Royalties received	4		36,243,503	
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	56,866,799		
13	Other interest.	13			7,123,612
14	Repairs.	14			
15	Supplies	15			
16	Taxes	16	54,740,277		
17	Utilities.	17			
18	Depreciation expense or depletion	18	92,548,188	4,060,558	
19	Other (list) ▶	19			
20	Total expenses. Add lines 5 through 19	20	342,826,739	10,684,959	
21	Subtract line 20 from line 3 (rents) and/or 4 (royalties). If result is a (loss), see instructions to find out if you must file **Form 6198**	21	22,316,308	25,558,544	
22	Deductible rental real estate loss after limitation, if any, on **Form 8582** (see instructions)	22	(52,747,123	nondeductible rental loss = 24,029,494 suspended loss carryover = 12,932,565)	

23a	Total of all amounts reported on line 3 for all rental properties	23a	365,137,426
b	Total of all amounts reported on line 4 for all royalty properties	23b	36,243,503
c	Total of all amounts reported on line 12 for all properties	23c	56,866,799
d	Total of all amounts reported on line 18 for all properties	23d	96,608,746
e	Total of all amounts reported on line 20 for all properties	23e	353,506,077

24	**Income.** Add positive amounts shown on line 21. **Do not** include any losses	24	125,628,659
25	**Losses.** Add royalty losses from line 21 and rental real estate losses from line 22. Enter total losses here .	25	(66,656,878)
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 or 1040-SR), line 5, or Form 1040-NR, line 18. Otherwise, include this amount in the total on line 41 on page 2	26	58,971,781

2019 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 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	6,607,188	34,361		☐	10,353,649
B			☐		☐	☐
C	Number of S-CORPS	5,392,906	☐		☐	305,714
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 allowed (see 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	1,136,222	1,726,905	1,800,285	222,273	2,306,269
C	S-CORPS	S-CORPS	S-CORPS	S-CORPS	S-CORPS
D	162,467	516,762	1,442,213	556,984	3,429,397
29a Totals		2,131,522			5,368,082
b Totals	1,246,524		3,079,940	764,497	

30	Add columns (h) and (k) of line 29a	30	6,755,989
31	Add columns (g), (i), and (j) of line 29b	31	(4,453,778)
32	**Total partnership and S corporation income or (loss).** Combine lines 30 and 31	32	8,939,959

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		286,095		416,749
b Totals	37,254		40,554	

35	Add columns (d) and (f) of line 34a	35	644,649
36	Add columns (c) and (e) of line 34b	36	(74,903)
37	**Total estate and trust income or (loss).** Combine lines 35 and 36	37	670,957

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
			605	10,091	

39	Combine columns (d) and (e) only. Enter the result here and include in the total on line 41 below	39	12,745

Part V Summary

40	Net farm rental income or (loss) from **Form 4835.** Also, complete line 42 below	40	442,386
41	**Total income or (loss).** Combine lines 26, 32, 37, 39, and 40. Enter the result here and on Schedule 1 (Form 1040 or 1040-SR), line 5, or Form 1040-NR, line 18 ▶	41	16,863,660
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 1120-S), box 17, code AC; and Schedule K-1 (Form 1041), box 14, code F (see instructions)	42	656,678
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, Form 1040-SR, or Form 1040-NR from all rental real estate activities in which you materially participated under the passive activity loss rules	43	466,685

Schedule E (Form 1040 or 1040-SR) 2019 Attachment Sequence No. **13** Page **2**

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

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

Part II Income or Loss From Partnerships and S Corporations

Note: If you report a loss, 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 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			☐		☐	☐
B			☐		☐	☐
C			☐		☐	☐
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 allowed (see 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	40,139,013	73,315,677	145,146,005	5,253,150	333,466,984
C	S-CORPS	S-CORPS	S-CORPS	S-CORPS	S-CORPS
D	4,992,866	37,739,232	81.459.320	21,667,704	531,290,506
29a Totals		111.054.909			864,757,490
b Totals	45.131.879		226,605,325	26,920,854	

30	Add columns (h) and (k) of line 29a	30	975,812,399
31	Add columns (g), (i), and (j) of line 29b	31	(298,658,058)
32	**Total partnership and S corporation income or (loss).** Combine lines 30 and 31	32	677,154,341

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		14,821,511		24,178,499
b Totals	1,561,800		6,086,485	

35	Add columns (d) and (f) of line 34a	35	39.000.010
36	Add columns (c) and (e) of line 34b	36	(7,648,285)
37	**Total estate and trust income or (loss).** Combine lines 35 and 36	37	31,351,725

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
			54	1,329	

39	Combine columns (d) and (e) only. Enter the result here and include in the total on line 41 below	39	3,799

Part V Summary

40	Net farm rental income or (loss) from **Form 4835.** Also, complete line 42 below	40	4,494,334
41	**Total income or (loss).** Combine lines 26, 32, 37, 39, and 40. Enter the result here and on Schedule 1 (Form 1040 or 1040-SR), line 5, or Form 1040-NR, line 18 ▶	41	771,975,979
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 1120-S), box 17, code AC; and Schedule K-1 (Form 1041), box 14, code F (see instructions)	42	148,688,143
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, Form 1040-SR, or Form 1040-NR from all rental real estate activities in which you materially participated under the passive activity loss rules	43	40,589,086

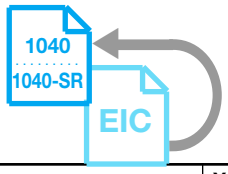
2019 Line Item Estimates—All figures are estimates based on samples.
Number of returns filed for selected lines

SCHEDULE EIC
(Form 1040 or 1040-SR)

Department of the Treasury
Internal Revenue Service (99)

Earned Income Credit

Qualifying Child Information



OMB No. 1545-0074

2019

Attachment Sequence No. **43**

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

Name(s) shown on return

Total schedules filed = 19,170,892

Your social security number

Before you begin:

- See the instructions for Form 1040 or 1040-SR, line 18a, 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.*

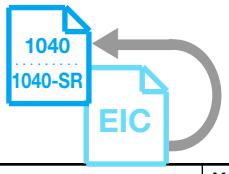
Qualifying Child Information	Child 1	Child 2	Child 3
1 Child's name If you have more than three qualifying children, you have to list only three to get the maximum credit.	First name Last name	First name Last name	First name Last name
2 Child's SSN The child must have an SSN as defined in the instructions for Form 1040 or 1040-SR, line 18a, unless the child was born and died in 2019. If your child was born and died in 2019 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.	**19,168,887**	**9,767,324**	**3,337,885**
3 Child's year of birth	Year **19,170,892** ___ ___ *If born after 2000 **and** the child is younger than you (or your spouse, if filing jointly), skip lines 4a and 4b; go to line 5.*	Year **9,767,324** ___ ___ *If born after 2000 **and** the child is younger than you (or your spouse, if filing jointly), skip lines 4a and 4b; go to line 5.*	Year **3,337,885** ___ ___ *If born after 2000 **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 2019, a student, and younger than you (or your spouse, if filing jointly)?	☐ **Yes.** ☐ **No.** **1,361,735** *line 5.* *line 4b.*	☐ **Yes.** ☐ **No.** **394,613** *line 5.* *ne 4b.*	☐ **Yes.** ☐ **No.** **124,565** *line 5.* *4b.*
b Was the child permanently and totally disabled during any part of 2019?	☐ **513,188** ☐ **No.** *Go to line 5.* The child is not a qualifying child.	☐ **111,686** ☐ **No.** *Go to line 5.* The child is not a qualifying child.	☐ **34,384** ☐ **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.)	**19,170,892**	**9,767,324**	**3,337,885**
6 Number of months child lived with you in the United States during 2019 • If the child lived with you for more than half of 2019 but less than 7 months, enter "7." • If the child was born or died in 2019 and your home was the child's home for more than half the time he or she was alive during 2019, enter "12."	**19,170,892** months *Do not enter more than 12 months.*	**9,766,322** months *Do not enter more than 12 months.*	**3,337,885** months *Do not enter more than 12 months.*

SCHEDULE EIC
(Form 1040 or 1040-SR)

Department of the Treasury
Internal Revenue Service (99)

Earned Income Credit

Qualifying Child Information



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

OMB No. 1545-0074

2019

Attachment Sequence No. **43**

Name(s) shown on return

Total schedules filed = 19,170,892

Your social security number

Before you begin:

- See the instructions for Form 1040 or 1040-SR, line 18a, 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 or 1040-SR, line 18a, unless the child was born and died in 2019. If your child was born and died in 2019 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 2000 **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 2000 **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 2000 **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 2019, 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 2019?	☐ **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 2019 • If the child lived with you for more than half of 2019 but less than 7 months, enter "7." • If the child was born or died in 2019 and your home was the child's home for more than half the time he or she was alive during 2019, 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.*

2019 Line Item Estimates—All figures are estimates based on samples.
Number of returns filed for selected lines

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

Profit or Loss From Farming

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

OMB No. 1545-0074
2019
Attachment Sequence No. **14**

Name of proprietor **Total schedules filed = 1,802,168** | **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 2019? If "No," see instructions for limit on passive losses ☐ Yes ☐ No
F Did you make any payments in 2019 that would require you to file Form(s) 1099? See instructions ☐ Yes ☐ No
G If "Yes," did you or will you file required Form(s) 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	349,063			
b	Cost or other basis of livestock or other items reported on line 1a			1b	194,214			
c	Subtract line 1b from line 1a						1c	367,188
2	Sales of livestock, produce, grains, and other products you raised						2	964,608
3a	Cooperative distributions (Form(s) 1099-PATR)	3a	** 427,972	3b	Taxable amount		3b	** 414,908
4a	Agricultural program payments (see instructions)	4a	** 483,175	4b	Taxable amount		4b	** 478,194
5a	Commodity Credit Corporation (CCC) loans reported under election						5a	** 3,613
b	CCC loans forfeited	5b	** 1,185	5c	Taxable amount		5c	** 1,148
6	Crop insurance proceeds and federal crop disaster payments (see instructions):							
a	Amount received in 2019	6a	141,153	6b	Taxable amount		6b	** 129,905
c	If election to defer to 2020 is attached, check here ▶ ☐			6d	Amount deferred from 2018		6d	7,390
7	Custom hire (machine work) income						7	** 154,354
8	Other income, including federal and state gasoline or fuel tax credit or refund (see instructions)						8	** 521,491
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	1,490,830

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	490,462	23	Pension and profit-sharing plans		23	2,557
11	Chemicals	11	455,584	24	Rent or lease (see instructions):			
12	Conservation expenses (see instructions)	12	25,649	a	Vehicles, machinery, equipment		24a	
13	Custom hire (machine work)	13	402,160	b	Other (land, animals, etc.)		24b	
14	Depreciation and section 179 expense (see instructions)	14	1,302,095	25	Repairs and maintenance		25	1,198,528
15	Employee benefit programs other than on line 23	15	22,570	26	Seeds and plants		26	540,176
16	Feed	16	931,660	27	Storage and warehousing		27	
17	Fertilizers and lime	17	611,370	28	Supplies		28	1,088,594
18	Freight and trucking	18		29	Taxes		29	999,959
19	Gasoline, fuel, and oil	19	1,057,173	30	Utilities		30	
20	Insurance (other than health)	20	887,095	31	Veterinary, breeding, and medicine		31	
21	Interest (see instructions):			32	Other expenses (specify):			
a	Mortgage (paid to banks, etc.)	21a	338,722	a			32a	
b	Other	21b	416,690	b			32b	
22	Labor hired (less employment credits)	22	265,526	c			32c	
				d			32d	
				e			32e	
				f			32f	
33	**Total expenses.** Add lines 10 through 32f. If line 32f is negative, see instructions ▶						33	1,716,690
34	**Net farm profit or (loss).** Subtract line 33 from line 9 **Total of all unmarked expenses 1,501,470**						34	1,729,461

If a profit, stop here and see instructions for where to report. If a loss, complete lines 35 and 36. **Nondeductible Loss (+) / Suspended Carryover (-) 19,924**

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**

SCHEDULE F (Form 1040 or 1040-SR)

Department of the Treasury
Internal Revenue Service (99)

Profit or Loss From Farming

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

OMB No. 1545-0074

2019

Attachment Sequence No. **14**

Name of proprietor **Total schedules filed = 1,802,168**

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 2019? If "No," see instructions for limit on passive losses ☐ Yes ☐ No

F Did you make any payments in 2019 that would require you to file Form(s) 1099? See instructions ☐ Yes ☐ No

G If "Yes," did you or will you file required Form(s) 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	37,215,440	
b	Cost or other basis of livestock or other items reported on line 1a					1b	21,694,335	
c	Subtract line 1b from line 1a							1c 15,521,105
2	Sales of livestock, produce, grains, and other products you raised							2 86,822,455
3a	Cooperative distributions (Form(s) 1099-PATR)	3a	** 23,430,987	3b	Taxable amount			3b ** 18,289,168
4a	Agricultural program payments (see instructions)	4a	**11,313,376	4b	Taxable amount			4b **11,263,271
5a	Commodity Credit Corporation (CCC) loans reported under election							5a ** 675,676
b	CCC loans forfeited	5b	**119,832	5c	Taxable amount			5c **111,562
6	Crop insurance proceeds and federal crop disaster payments (see instructions):							
a	Amount received in 2019	6a	6,666,747	6b	Taxable amount			6b ** 5,501,977
c	If election to defer to 2020 is attached, check here ▶ ☐			6d	Amount deferred from 2018			6d 476,748
7	Custom hire (machine work) income							7 ** 5,040,189
8	Other income, including federal and state gasoline or fuel tax credit or refund (see instructions)							8 **10,881,566
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 ▶							9 151,370,746

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	1,732,095	23	Pension and profit-sharing plans	23	13,460
11	Chemicals	11	7,681,365	24	Rent or lease (see instructions):		
12	Conservation expenses (see instructions)	12	121,403	a	Vehicles, machinery, equipment	24a	
13	Custom hire (machine work)	13	5,331,934	b	Other (land, animals, etc.)	24b	
14	Depreciation and section 179 expense (see instructions)	14	33,590,948	25	Repairs and maintenance	25	10,749,149
15	Employee benefit programs other than on line 23	15	301,546	26	Seeds and plants	26	10,375,842
16	Feed	16	17,752,932	27	Storage and warehousing	27	
17	Fertilizers and lime	17	13,205,468	28	Supplies	28	5,305,277
18	Freight and trucking	18		29	Taxes	29	4,047,522
19	Gasoline, fuel, and oil	19	6,237,892	30	Utilities	30	
20	Insurance (other than health)	20	5,996,694	31	Veterinary, breeding, and medicine	31	
21	Interest (see instructions):			32	Other expenses (specify):		
a	Mortgage (paid to banks, etc.)	21a	4,967,932	a		32a	
b	Other	21b	4,557,653	b		32b	
22	Labor hired (less employment credits)	22	6,822,958	c		32c	
				d		32d	
				e		32e	
				f		32f	

33	**Total expenses.** Add lines 10 through 32f. If line 32f is negative, see instructions ▶	33	177,199,580
34	**Net farm profit or (loss).** Subtract line 33 from line 9 **Total of all unmarked expenses 38,407,509**	34	-23,797,084
	If a profit, stop here and see instructions for where to report. If a loss, complete lines 35 and 36. **Nondeductible Loss (+) / Suspended Carryover (-) 267,932**		
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**

2019 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		964,608
38a	Cooperative distributions (Form(s) 1099-PATR)	38a	** 427,972	38b	Taxable amount	38b	**	414,908
39a	Agricultural program payments	39a	** 483,175	39b	Taxable amount	39b	**	478,194
40	Commodity Credit Corporation (CCC) loans:							
a	CCC loans reported under election					40a	**	3,613
b	CCC loans forfeited	40b	** 1,185	40c	Taxable amount	40c	**	1,148
41	Crop insurance proceeds					41	**	129,905
42	Custom hire (machine work) income					42	**	154,354
43	Other income (see instructions)					43	**	521,491
44	Add amounts in the right column for lines 37 through 43 (lines 37, 38b, 39b, 40a, 40c, 41, 42, and 43)					44		9,504
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		9,503

*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 or 1040-SR) 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 1040-SR).*
- *Income from breeding, raising, or caring for dogs, cats, or other pet animals. Instead, file Schedule C (Form 1040 or 1040-SR).*
- *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	86,822,455
38a	Cooperative distributions (Form(s) 1099-PATR)	38a	** 23,430,987	38b	Taxable amount	38b	** 18,289,168
39a	Agricultural program payments	39a	**11,313,376	39b	Taxable amount	39b	** 11,263,271
40	Commodity Credit Corporation (CCC) loans:						
a	CCC loans reported under election					40a	** 675,676
b	CCC loans forfeited	40b	**119,832	40c	Taxable amount	40c	** 111,562
41	Crop insurance proceeds					41	** 5,501,977
42	Custom hire (machine work) income					42	** 5,040,189
43	Other income (see instructions)					43	** 10,881,566
44	Add amounts in the right column for lines 37 through 43 (lines 37, 38b, 39b, 40a, 40c, 41, 42, and 43)					44	3,217,382
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	1,763,817

*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 or 1040-SR) 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 1040-SR).*
- *Income from breeding, raising, or caring for dogs, cats, or other pet animals. Instead, file Schedule C (Form 1040 or 1040-SR).*
- *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

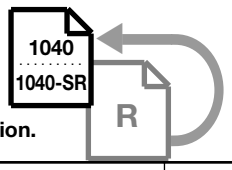
2019 Line Item Estimates—All figures are estimates based on samples.
Number of returns filed for selected lines

Schedule R
(Form 1040 or 1040-SR)

Department of the Treasury
Internal Revenue Service (99)

Credit for the Elderly or the Disabled

► **Attach to Form 1040 or 1040-SR.**
► **Go to *www.irs.gov/ScheduleR* for instructions and the latest information.**



OMB No. 1545-0074

2019

Attachment
Sequence No. **16**

Name(s) shown on return

Total schedules filed = 45,049

Your social security number

You may be able to take this credit and reduce your tax if by the end of 2019:

- 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 2019:	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 2019	**8** ☐
	9 You were under 65, you retired on permanent and total disability, and you lived apart from your spouse for all of 2019	**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 2019, check this box ► ☐

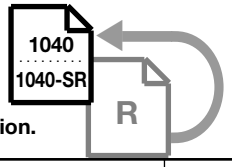
- If you checked this box, you don't have to get another statement for 2019.
- If you **didn't** check this box, have your physician complete the statement in the instructions. You **must** keep the statement for your records.

Schedule R
(Form 1040 or 1040-SR)

Department of the Treasury
Internal Revenue Service (99)

Credit for the Elderly or the Disabled

► **Attach to Form 1040 or 1040-SR.**
► **Go to *www.irs.gov/ScheduleR* for instructions and the latest information.**



OMB No. 1545-0074

2019

Attachment
Sequence No. **16**

Name(s) shown on return

Total schedules filed = 45,049

Your social security number

You may be able to take this credit and reduce your tax if by the end of 2019:

- 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 2019:	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 2019	**8** ☐
	9 You were under 65, you retired on permanent and total disability, and you lived apart from your spouse for all of 2019	**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 2019, check this box ► ☐

- If you checked this box, you don't have to get another statement for 2019.
- If you **didn't** check this box, have your physician complete the statement in the instructions. You **must** keep the statement for your records.

2019 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** *

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** 45,049

13 Enter the following pensions, annuities, or disability income that you (and your spouse if filing jointly) received in 2019.

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

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

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

14 Enter the amount from Form 1040 or 1040-SR, line 8b **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** 43,659

17 Enter one-half of line 16 . . . . . **17** 43,659

18 Add lines 13c and 17 . . . . . **18** 43,669

19 Subtract line 18 from line 12. If zero or less, **stop;** you **can't** take the credit. Otherwise, go to line 20. . . . . **19** 43,010

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 or 1040-SR), line 6 (check box **c** and enter "Sch R" on the line next to that box) **22** 40,998

*** 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** *

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** 230,558

13 Enter the following pensions, annuities, or disability income that you (and your spouse if filing jointly) received in 2019.

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

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

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

14 Enter the amount from Form 1040 or 1040-SR, line 8b **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** 474,060

17 Enter one-half of line 16 . . . . . **17** 237,039

18 Add lines 13c and 17 . . . . . **18** 237,441

19 Subtract line 18 from line 12. If zero or less, **stop;** you **can't** take the credit. Otherwise, go to line 20. . . . . **19** 54,415

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 or 1040-SR), line 6 (check box **c** and enter "Sch R" on the line next to that box) **22** 4,066

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

2019 Line Item Estimates—All figures are estimates based on samples.
Number of returns filed for selected lines

SCHEDULE SE
(Form 1040 or 1040-SR)

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, 1040-SR, or 1040-NR.

OMB No. 1545-0074

2019

Attachment Sequence No. **17**

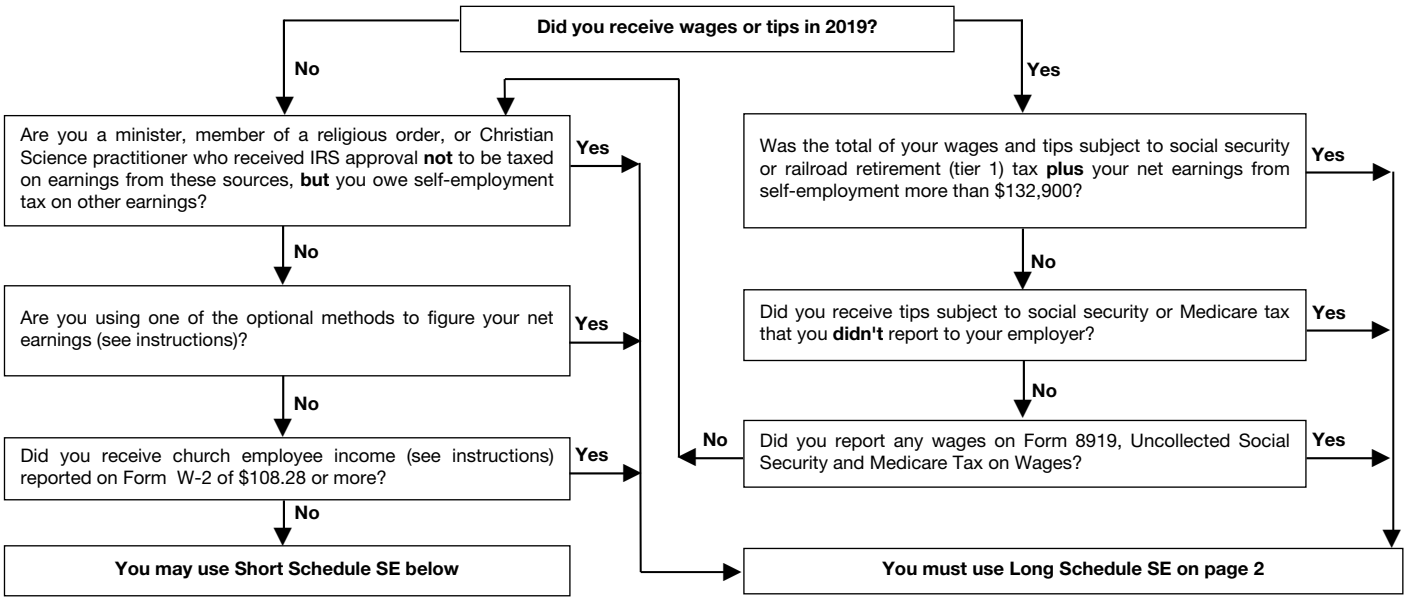
Name of person with self-employment income (as shown on Form 1040, 1040-SR, or 1040-NR)
Total schedules filed = 21,817,853

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**	521,506
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**	(20,197)
2	Net profit or (loss) from Schedule C, line 31; and Schedule K-1 (Form 1065), box 14, code A (other than farming). 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**	20,207,631
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**	20,519,814
	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: • $132,900 or less, multiply line 4 by 15.3% (0.153). Enter the result here and on **Schedule 2 (Form 1040 or 1040-SR), line 4,** or **Form 1040-NR, line 55.** • More than $132,900, multiply line 4 by 2.9% (0.029). Then, add $16,479.60 to the result. Enter the total here and on **Schedule 2 (Form 1040 or 1040-SR), line 4,** or **Form 1040-NR, line 55**	**5**	20,460,855
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 or 1040-SR), line 14,** or **Form 1040-NR, line 27**	**6**	

SCHEDULE SE
(Form 1040 or 1040-SR)

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, 1040-SR, or 1040-NR.

OMB No. 1545-0074

2019

Attachment Sequence No. **17**

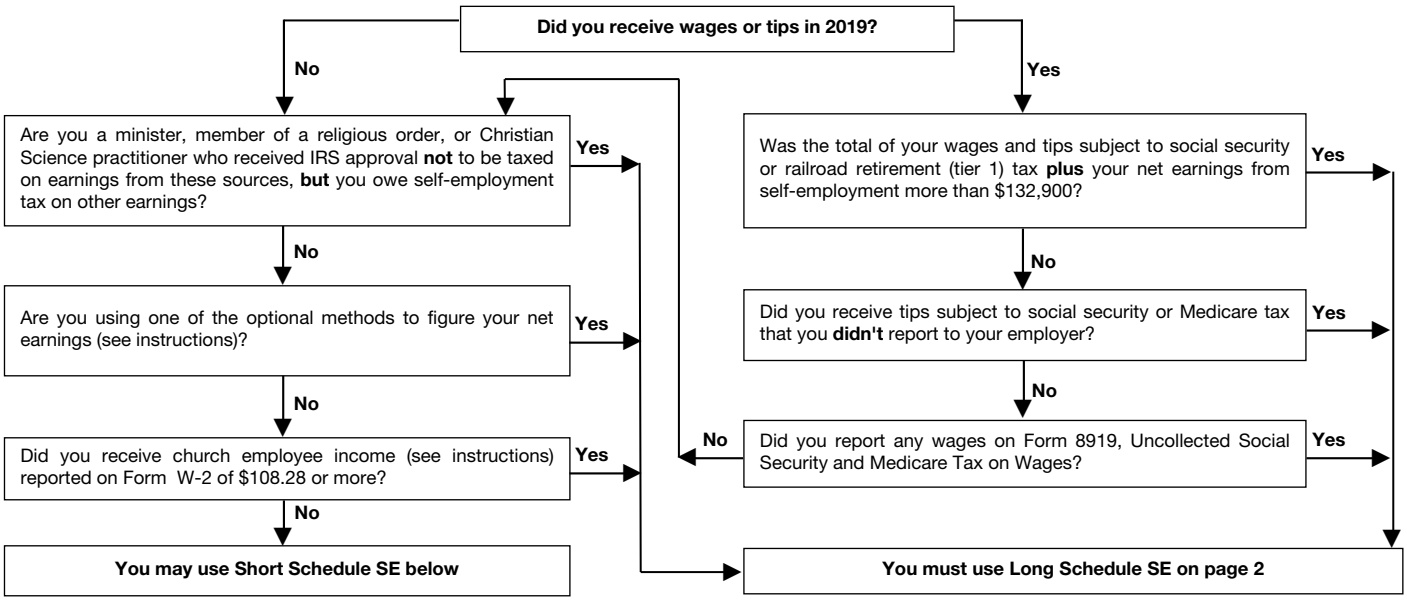
Name of person with self-employment income (as shown on Form 1040, 1040-SR, or 1040-NR)
Total schedules filed = 21,817,853

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**	10,286,550
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**	(175,403)
2	Net profit or (loss) from Schedule C, line 31; and Schedule K-1 (Form 1065), box 14, code A (other than farming). 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**	667,370,345
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**	625,507,909
	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: • $132,900 or less, multiply line 4 by 15.3% (0.153). Enter the result here and on **Schedule 2 (Form 1040 or 1040-SR), line 4,** or **Form 1040-NR, line 55.** • More than $132,900, multiply line 4 by 2.9% (0.029). Then, add $16,479.60 to the result. Enter the total here and on **Schedule 2 (Form 1040 or 1040-SR), line 4,** or **Form 1040-NR, line 55**	**5**	67,278,410
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 or 1040-SR), line 14,** or **Form 1040-NR, line 27** **6**		

2019 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, 1040-SR, or 1040-NR) | 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**	521,506
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**	(20,197)
2	Net profit or (loss) from Schedule C, line 31; and Schedule K-1 (Form 1065), box 14, code A (other than farming). 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**	20,207,631
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**	20,519,814
	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**	20,445,891
5a	Enter your **church employee income** from Form W-2. See instructions for definition of church employee income	**5a** 29,219		
b	Multiply line 5a by 92.35% (0.9235). If less than $100, enter -0-		**5b**	
6	Add lines 4c and 5b		**6**	20,460,855
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 2019		**7**	132,900
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 $132,900 or more, skip lines 8b through 10, and go to line 11	**8a** 2,074,777		
b	Unreported tips subject to social security tax (from Form 4137, line 10)	**8b** 9,352		
c	Wages subject to social security tax (from Form 8919, line 10)	**8c** 5,692		
d	Add lines 8a, 8b, and 8c		**8d**	2,077,578
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**	19,804,960
11	Multiply line 6 by 2.9% (0.029)		**11**	20,460,855
12	**Self-employment tax.** Add lines 10 and 11. Enter here and on **Schedule 2 (Form 1040 or 1040-SR), line 4,** or **Form 1040-NR, line 55**		**12**	20,460,855
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 or 1040-SR), line 14,** or **Form 1040-NR, 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 $8,160, **or (b)** your net farm profits[2] were less than $5,891.			
14	Maximum income for optional methods	**14**	5,440
15	Enter the **smaller** of: two-thirds (2/3) of gross farm income[1] (not less than zero) **or** $5,440. Also include this amount on line 4b above	**15**	18,036
Nonfarm Optional Method. You may use this method **only** if **(a)** your net nonfarm profits[3] were less than $5,891 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**	12,652

[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; and Sch. K-1 (Form 1065), box 14, code A.

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

Name of person with self-employment income (as shown on Form 1040, 1040-SR, or 1040-NR) | 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**	10,286,550
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**	(175,403)
2	Net profit or (loss) from Schedule C, line 31; and Schedule K-1 (Form 1065), box 14, code A (other than farming). 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**	667,370,345
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**	625,507,909
	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**	627,565,347
5a	Enter your **church employee income** from Form W-2. See instructions for definition of church employee income	**5a** 784,000		
b	Multiply line 5a by 92.35% (0.9235). If less than $100, enter -0-		**5b**	
6	Add lines 4c and 5b		**6**	628,289,372
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 2019		**7**	132,900
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 $132,900 or more, skip lines 8b through 10, and go to line 11	**8a** 155,915,622		
b	Unreported tips subject to social security tax (from Form 4137, line 10)	**8b** 28,497		
c	Wages subject to social security tax (from Form 8919, line 10)	**8c** 44,121		
d	Add lines 8a, 8b, and 8c		**8d**	155,988,240
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**	49,057,239
11	Multiply line 6 by 2.9% (0.029)		**11**	18,220,130
12	**Self-employment tax.** Add lines 10 and 11. Enter here and on **Schedule 2 (Form 1040 or 1040-SR), line 4,** or **Form 1040-NR, line 55**		**12**	67,278,410
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 or 1040-SR), line 14,** or **Form 1040-NR, 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 $8,160, **or (b)** your net farm profits[2] were less than $5,891.

14	Maximum income for optional methods	**14**	5,440
15	Enter the **smaller** of: two-thirds (2/3) of gross farm income[1] (not less than zero) **or** $5,440. Also include this amount on line 4b above	**15**	103,612

Nonfarm Optional Method. You may use this method **only** if **(a)** your net nonfarm profits[3] were less than $5,891 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**	58,709

[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; and Sch. K-1 (Form 1065), box 14, code A.

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

2019 Line Item Estimates—All figures are estimates based on samples.
Number of returns filed for selected lines

SCHEDULE 8812
(Form 1040 or 1040-SR)

Department of the Treasury
Internal Revenue Service (99)

Additional Child Tax Credit

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

1040 1040-SR 1040-NR 8812

OMB No. 1545-0074

2019

Attachment Sequence No. **47**

Name(s) shown on return — Total schedules filed = **19,960,254**

Your social security number

Part I All Filers

Caution: If you file Form 2555, **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 and 1040-SR filers:** Enter the amount from line 8 of your Child Tax Credit and Credit for Other Dependents Worksheet (see the instructions for Forms 1040 and 1040-SR, line 13a). **1040-NR filers:** Enter the amount from line 8 of your Child Tax Credit and Credit for Other Dependents Worksheet (see the instructions for Form 1040-NR, line 49).		1	19,959,587
2	Enter the amount from Form 1040, line 13a; Form 1040-SR, line 13a; or Form 1040-NR, line 49		2	12,772,328
3	Subtract line 2 from line 1. If zero, **stop here;** you cannot claim this credit		3	19,913,627
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	19,831,133
	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	19,790,540
6a	Earned income (see instructions)	6a 19,909,460		
b	Nontaxable combat pay (see instructions) 6b 62,750			
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 19,888,545		
8	Multiply the amount on line 7 by 15% (0.15) and enter the result		8	19,888,207
	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 instructions	9	1,471,798	
10	**1040 and 1040-SR filers:** Enter the total of the amounts from Schedule 1 (Form 1040 or 1040-SR), line 14, and Schedule 2 (Form 1040 or 1040-SR), line 5, plus any taxes that you identified using code "UT" and entered on Schedule 2 (Form 1040 or 1040-SR), line 8. **1040-NR filers:** Enter the total of the amounts from Form 1040-NR, lines 27 and 56, plus any taxes that you identified using code "UT" and entered on line 60.	10	593,833	
11	Add lines 9 and 10	11	1,788,834	
12	**1040 and 1040-SR filers:** Enter the total of the amounts from Form 1040 or 1040-SR, line 18a, and Schedule 3 (Form 1040 or 1040-SR), line 11. **1040-NR filers:** Enter the amount from Form 1040-NR, line 67.	12	1,630,370	
13	Subtract line 12 from line 11. If zero or less, enter -0-		13	233,286
14	Enter the **larger** of line 8 or line 13		14	1,814,889
	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	19,853,166

1040 1040-SR 1040-NR ◄ *Enter this amount on Form 1040, line 18b; Form 1040-SR, line 18b; or Form 1040-NR, line 64.*

SCHEDULE 8812
(Form 1040 or 1040-SR)

Department of the Treasury
Internal Revenue Service (99)

Additional Child Tax Credit

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

1040 1040-SR 1040-NR 8812

OMB No. 1545-0074

2019

Attachment Sequence No. **47**

Name(s) shown on return — Total schedules filed = 19,960,254

Your social security number

Part I All Filers

Caution: If you file Form 2555, **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 and 1040-SR filers:** Enter the amount from line 8 of your Child Tax Credit and Credit for Other Dependents Worksheet (see the instructions for Forms 1040 and 1040-SR, line 13a). **1040-NR filers:** Enter the amount from line 8 of your Child Tax Credit and Credit for Other Dependents Worksheet (see the instructions for Form 1040-NR, line 49).		1	74,284,229
2	Enter the amount from Form 1040, line 13a; Form 1040-SR, line 13a; or Form 1040-NR, line 49		2	20,047,743
3	Subtract line 2 from line 1. If zero, **stop here;** you cannot claim this credit		3	54,236,486
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	50,383,736
	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	42,482,963
6a	Earned income (see instructions)	6a 585,954,081		
b	Nontaxable combat pay (see instructions)	6b 1,211,927		
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	7 536,145,685		
8	Multiply the amount on line 7 by 15% (0.15) and enter the result		8	80,422,373
	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 instructions	9 2,207,596		
10	**1040 and 1040-SR filers:** Enter the total of the amounts from Schedule 1 (Form 1040 or 1040-SR), line 14, and Schedule 2 (Form 1040 or 1040-SR), line 5, plus any taxes that you identified using code "UT" and entered on Schedule 2 (Form 1040 or 1040-SR), line 8. **1040-NR filers:** Enter the total of the amounts from Form 1040-NR, lines 27 and 56, plus any taxes that you identified using code "UT" and entered on line 60.	10 631,390		
11	Add lines 9 and 10	11 2,838,986		
12	**1040 and 1040-SR filers:** Enter the total of the amounts from Form 1040 or 1040-SR, line 18a, and Schedule 3 (Form 1040 or 1040-SR), line 11. **1040-NR filers:** Enter the amount from Form 1040-NR, line 67.	12 8,755,446		
13	Subtract line 12 from line 11. If zero or less, enter -0-		13	426,598
14	Enter the **larger** of line 8 or line 13		14	4,994,514
	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	35,714,521

1040 1040-SR 1040-NR ◄ *Enter this amount on Form 1040, line 18b; Form 1040-SR, line 18b; or Form 1040-NR, line 64.*

2019 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

2019

Attachment Sequence No. **461**

Name(s) shown on return

Total Forms Filed = 5,220

Identifying number

Part I Total Income/Loss Items

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

1	Enter amount from Form 1040 or 1040-SR, line 1	1	2,598
2	Enter amount from Schedule 1 (Form 1040 or 1040-SR), line 3	2	
3	Enter amount from Form 1040 or 1040-SR, line 6	3	
4	Enter amount from Schedule 1 (Form 1040 or 1040-SR), line 4	4	
5	Enter amount from Schedule 1 (Form 1040 or 1040-SR), line 5	5	
6	Enter amount from Schedule 1 (Form 1040 or 1040-SR), line 6	6	
7	Enter amount from Schedule 1 (Form 1040 or 1040-SR), line 7	7	
8	Enter other income, gain, or losses from a trade or business not reported on lines 1 through 7	8	256
9	Combine lines 1 through 8	9	5,220

Part II Adjustment for Amounts Not Attributable to Trade or Business

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

10	Enter any income or gain reported on lines 1 through 8 that is not attributable to a trade or business	10	1,495
11	Enter any losses or deductions reported on lines 1 through 8 that are not attributable to a trade or business. See instructions	11	730
12	Subtract line 11 from line 10	12	2,008

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	2,008
14	Add lines 9 and 13	14	5,220
15	Enter $255,000 (or $510,000 if married filing jointly)	15	5,220
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 or 1040-SR), line 8. See instructions if you are filing a tax return other than a Form 1040 or 1040-SR. If zero or greater, do not attach this form to your tax return	16	3,365

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

2019

Attachment Sequence No. **461**

Name(s) shown on return

Total Forms Filed = 5,220

Identifying number

Part I Total Income/Loss Items

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

1	Enter amount from Form 1040 or 1040-SR, line 1	1	316,024
2	Enter amount from Schedule 1 (Form 1040 or 1040-SR), line 3	2	
3	Enter amount from Form 1040 or 1040-SR, line 6	3	
4	Enter amount from Schedule 1 (Form 1040 or 1040-SR), line 4	4	
5	Enter amount from Schedule 1 (Form 1040 or 1040-SR), line 5	5	
6	Enter amount from Schedule 1 (Form 1040 or 1040-SR), line 6	6	
7	Enter amount from Schedule 1 (Form 1040 or 1040-SR), line 7	7	
8	Enter other income, gain, or losses from a trade or business not reported on lines 1 through 7	8	304,292
9	Combine lines 1 through 8	9	-3,192,396

Part II Adjustment for Amounts Not Attributable to Trade or Business

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

10	Enter any income or gain reported on lines 1 through 8 that is not attributable to a trade or business	10	1,292,855
11	Enter any losses or deductions reported on lines 1 through 8 that are not attributable to a trade or business. See instructions	11	65,559
12	Subtract line 11 from line 10	12	1,227,296

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	-1,227,296
14	Add lines 9 and 13	14	-4,419,692
15	Enter $255,000 (or $510,000 if married filing jointly)	15	1,852,116
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 or 1040-SR), line 8. See instructions if you are filing a tax return other than a Form 1040 or 1040-SR. If zero or greater, do not attach this form to your tax return	16	-3,501,183

2019 Line Item Estimates—All figures are estimates based on samples.
Number of returns filed for selected lines

Form **965-A**
(Rev. January 2020)
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 =** 21,541 | **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						1
2						2
3						3
4						4
5						5
6						6
7						7
8						8

	(f) Net 965 Tax Liability eligible for installment payment election (subtract column (e) from column (d), see instructions)	(g) Installment Election Made Yes	(g) Installment Election Made No	(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	
1								1
2								2
3								3
4								4
5								5
6								6
7								7
8								8

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							1
2							2
3							3
4							4
5							5
6							6
7							7
8							8

Form **965-A**
(Rev. January 2020)
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 = 21,541

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						1
2						2
3						3
4						4
5						5
6						6
7						7
8						8

	(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								1
2								2
3								3
4								4
5								5
6								6
7								7
8								8

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							1
2							2
3							3
4							4
5							5
6							6
7							7
8							8

2019 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						1
2						2
3						3
4						4
5						5
6						6
7						7
8						8
Totals ▶				6,708	4,226	

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								
Total ▶									1,024
2	2018								
Total ▶									65
3	2019								
Total ▶									*

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

Form 965-A (Rev. 1-2020) Page **2**

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						1
2						2
3						3
4						4
5						5
6						6
7						7
8						8
Totals ▶				2,757,020	329,014	

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								
Total ▶									814,563
2	2018								
Total ▶									6,944
3	2019								
Total ▶									*

Form **965-A** (Rev. 1-2020)

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

2019 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					1
2					2
3					3
4					4
5					5
6					6
7					7
8					8
9					9
10					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		( )				1
2		( )				2
3		( )				3
4		( )				4
5		( )				5
6		( )				6
7		( )				7
8		( )				8
9		( )				9
10		( )				10
Total ▶					1,091	

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					1
2					2
3					3
4					4
5					5
6					6
7					7
8					8
9					9
10					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		( )				1
2		( )				2
3		( )				3
4		( )				4
5		( )				5
6		( )				6
7		( )				7
8		( )				8
9		( )				9
10		( )				10
Total ▶					847,550	

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

2019 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 = 122,246

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**	**122,246**
3	Do you elect to treat all real property described in section 1221(a)(1), relating to property held for sale to customers in the ordinary course of a trade or business, as if it were depreciable property? ☐ Yes ☐ No		

Part II Reduction of Tax Attributes.

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

Enter amount excluded from gross income:			
4	For a discharge of qualified real property business indebtedness applied to reduce the basis of depreciable real property	**4**	**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**	**4,895**
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**	**0**
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.

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

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 = 122,246

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**	**6,944,869**
3	Do you elect to treat all real property described in section 1221(a)(1), relating to property held for sale to customers in the ordinary course of a trade or business, as if it were depreciable property? ☐ Yes ☐ No		

Part II Reduction of Tax Attributes.

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

Enter amount excluded from gross income:			
4	For a discharge of qualified real property business indebtedness applied to reduce the basis of depreciable real property	**4**	**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**	**309,376**
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**	**0**
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.

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

2019 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, 1040-SR, or 1040-NR.**

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

OMB No. 1545-0074

2019

Attachment Sequence No. **129**

Your name	Occupation in which you incurred expenses	**Social security number**
Total Forms Filed = 493,832		

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**	277,351	
2 Parking fees, tolls, and transportation, including train, bus, etc., that **didn't** involve overnight travel or commuting to and from work	**2**	143,335	
3 Travel expense while away from home overnight, including lodging, airplane, car rental, etc. **Don't** include meals	**3**	138,542	
4 Business expenses not included on lines 1 through 3. **Don't** include meals	**4**	329,965	
5 Meals expenses (see instructions)	**5**		191,162
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**	474,751	

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**	14,862	5,547

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 or 1040-SR, line 1 (or on Form 1040-NR, line 8)	**8**	470,798	191,122
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**		191,122
10 Add the amounts on line 9 of both columns and enter the total here. Also, enter the total on Schedule 1 (Form 1040 or 1040-SR), line 11 (or Form 1040-NR, line 34). Employees with impairment-related work expenses, see the instructions for rules on where to enter the total on your return ▶	**10**		476,277

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, 1040-SR, or 1040-NR.**

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

OMB No. 1545-0074

2019

Attachment Sequence No. **129**

Your name — **Total Forms Filed =** 493,832

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	2,678,819	
2	Parking fees, tolls, and transportation, including train, bus, etc., that **didn't** involve overnight travel or commuting to and from work	2	193,222	
3	Travel expense while away from home overnight, including lodging, airplane, car rental, etc. **Don't** include meals	3	354,531	
4	Business expenses not included on lines 1 through 3. **Don't** include meals	4	1,358,657	
5	Meals expenses (see instructions)	5		506,653
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	4,585,230	

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	56,584	20,698

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 or 1040-SR, line 1 (or on Form 1040-NR, line 8)	8	4,532,212	491,776
	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		248,003
10	Add the amounts on line 9 of both columns and enter the total here. Also, enter the total on Schedule 1 (Form 1040 or 1040-SR), line 11 (or Form 1040-NR, line 34). Employees with impairment-related work expenses, see the instructions for rules on where to enter the total on your return ▶	10		4,780,215

2019 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 2019	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 58¢ (0.58). Enter the result here and on line 1	22	251,853

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		26,829		

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 2019	**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 58¢ (0.58). Enter the result here and on line 1	**22**	2,439,167

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**		213,318		

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**				

2019 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	**Notice to Shareholder of Undistributed Long-Term Capital Gains**
Total Forms Filed = 3,611	2019	For calendar year 2019, or other tax year of the regulated investment company (RIC) or the real estate investment trust (REIT) beginning _____, 2019, and ending _____, 20 _____
	Form **2439**	

Identification number of RIC or REIT	**1a** Total undistributed long-term capital gains: 2,379	**Copy A** Attach to Form 1120-RIC or Form 1120-REIT.
Shareholder's identifying number	**1b** Unrecaptured section 1250 gain: 0	
Shareholder's name, address, and ZIP code	**1c** Section 1202 gain: * / **1d** Collectibles (28%) gain: 0	**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: 2,019	

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.**

2019 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 = 3,611	2019	For calendar year 2019, or other tax year of the regulated investment company (RIC) or the real estate investment trust (REIT) beginning _____, 2019, and ending _____, 20 _____
	Form **2439**	

Identification number of RIC or REIT	**1a** Total undistributed long-term capital gains: 3,555	**Copy A** Attach to Form 1120-RIC or Form 1120-REIT.
Shareholder's identifying number	**1b** Unrecaptured section 1250 gain: 0	
Shareholder's name, address, and ZIP code	**1c** Section 1202 gain: * / **1d** Collectibles (28%) gain: 0	**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: 733	

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.**

2019 Line Item Estimates—All figures are estimates based on samples.
Number of returns filed for selected lines

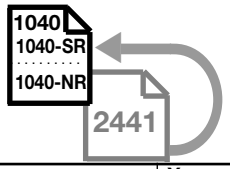
Form **2441**

Department of the Treasury
Internal Revenue Service (99)

Child and Dependent Care Expenses

► **Attach to Form 1040, 1040-SR, or 1040-NR.**

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



OMB No. 1545-0074

2019

Attachment Sequence No. **21**

Name(s) shown on return

Total Forms Filed = 7,204,483

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)
			7,080,546

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 2 (Form 1040 or 1040-SR), line 7a; or Form 1040-NR, 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 2019 for the person listed in column (a)
			6,586,486
			2,492,692

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** | 6,496,596

4 Enter your **earned income.** See instructions . . . . . | **4** | 7,146,031

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** | 4,468,882

6 Enter the **smallest** of line 3, 4, or 5 . . . . . | **6** | 6,439,189

7 Enter the amount from Form 1040 or 1040-SR, line 8b; or Form 1040-NR, line 35 . . . . . | **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	If line 7 is: Over	But not over	Decimal amount is
$0	15,000	.35	$29,000	31,000	.27
15,000	17,000	.34	31,000	33,000	.26
17,000	19,000	.33	33,000	35,000	.25
19,000	21,000	.32	35,000	37,000	.24
21,000	23,000	.31	37,000	39,000	.23
23,000	25,000	.30	39,000	41,000	.22
25,000	27,000	.29	41,000	43,000	.21
27,000	29,000	.28	43,000	No limit	.20

8	7,203,480 X .

9 Multiply line 6 by the decimal amount on line 8. If you paid 2018 expenses in 2019, see the instructions . . . . . | **9** | 6,437,955

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 or 1040-SR), line 2; or Form 1040-NR, line 47 . . . . . | **11** | 6,375,388

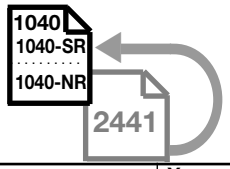
Form **2441**

Department of the Treasury
Internal Revenue Service (99)

Child and Dependent Care Expenses

► **Attach to Form 1040, 1040-SR, or 1040-NR.**

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



OMB No. 1545-0074

2019

Attachment Sequence No. **21**

Name(s) shown on return

Total Forms Filed = 7,204,483

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)
			42,803,117

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 2 (Form 1040 or 1040-SR), line 7a; or Form 1040-NR, 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 2019 for the person listed in column (a)
			27,312,293
			10,851,389

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**	19,041,969
4	Enter your **earned income.** See instructions	**4**	593,112,932
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**	301,571,416
6	Enter the **smallest** of line 3, 4, or 5	**6**	18,648,084
7	Enter the amount from Form 1040 or 1040-SR, line 8b; or Form 1040-NR, line 35 **7**		
8	Enter on line 8 the decimal amount shown below that applies to the amount on line 7	**8**	X .
9	Multiply line 6 by the decimal amount on line 8. If you paid 2018 expenses in 2019, see the instructions	**9**	3,973,031
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 or 1040-SR), line 2; or Form 1040-NR, line 47	**11**	3,778,995

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

2019 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 2019. 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** 1,568,176
13	Enter the amount, if any, you carried over from 2018 and used in 2019 during the grace period. See instructions			**13** 5,419
14	Enter the amount, if any, you forfeited or carried forward to 2020. See instructions			**14** (67,850)
15	Combine lines 12 through 14. See instructions			**15**
16	Enter the total amount of **qualified expenses** incurred in 2019 for the care of the **qualifying person(s)**	**16**	1,424,804	
17	Enter the **smaller** of line 15 or 16	**17**		
18	Enter your **earned income.** See instructions	**18**	7,146,031	
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**	4,468,882	
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** 5,079
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** 2,921
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** 1,270,295
26	**Taxable benefits.** Subtract line 25 from line 23. If zero or less, enter -0-. Also, include this amount on Form 1040 or 1040-SR, line 1; or Form 1040-NR, line 8. On the dotted line next to Form 1040 or 1040-SR, line 1; or Form 1040-NR, line 8, enter "DCB"			**26** 422,295

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**	1,273,075
29	Subtract line 28 from line 27. If zero or less, **stop.** You can't take the credit. **Exception.** If you paid 2018 expenses in 2019, 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**	6,496,596

Part III Dependent Care Benefits

12	Enter the total amount of **dependent care benefits** you received in 2019. 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	5,360,179
13	Enter the amount, if any, you carried over from 2018 and used in 2019 during the grace period. See instructions			13	10,988
14	Enter the amount, if any, you forfeited or carried forward to 2020. See instructions			14	(65,955)
15	Combine lines 12 through 14. See instructions			15	
16	Enter the total amount of **qualified expenses** incurred in 2019 for the care of the **qualifying person(s)**	16	13,605,528		
17	Enter the **smaller** of line 15 or 16	17			
18	Enter your **earned income.** See instructions	18	593,112,932		
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	301,571,416		
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	17,194
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	4,590
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	4,440,663
26	**Taxable benefits.** Subtract line 25 from line 23. If zero or less, enter -0-. Also, include this amount on Form 1040 or 1040-SR, line 1; or Form 1040-NR, line 8. On the dotted line next to Form 1040 or 1040-SR, line 1; or Form 1040-NR, line 8, enter "DCB"			26	847,354

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	4,445,252
29	Subtract line 28 from line 27. If zero or less, **stop.** You can't take the credit. **Exception.** If you paid 2018 expenses in 2019, 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	19,041,969

2019 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

2019

Attachment Sequence No. **174**

Name(s) shown on return

Total Forms Filed = 23,832

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	490
6	Qualifying gasification project credit (see instructions):				
a	Qualified investment in qualified gasification property placed in service during the tax year for which credits were allocated or reallocated after October 3, 2008, and that includes equipment that separates and sequesters at least 75% of the project's carbon dioxide emissions $ ____ × 30% (0.30)	6a			
b	Qualified investment in property other than in **a** above placed in service during the tax year . . . . . $ ____ × 20% (0.20)	6b			
c	Total. Add lines 6a and 6b			6c	*
7	Qualifying advanced energy project credit (see instructions): Qualified investment in advanced energy project property placed in service during the tax year . . . . . $ ____ × 30% (0.30)			7	350
8	Reserved for future use			8	
9	Enter the applicable unused investment credit from cooperatives (see instructions)			9	511
10	Add lines 5d, 6c, 7, and 9. Report this amount on Form 3800, Part III, line 1a			10	1,349

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

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

2019

Attachment Sequence No. **174**

Name(s) shown on return

Total Forms Filed = 23,832

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	249
6	Qualifying gasification project credit (see instructions):				
a	Qualified investment in qualified gasification property placed in service during the tax year for which credits were allocated or reallocated after October 3, 2008, and that includes equipment that separates and sequesters at least 75% of the project's carbon dioxide emissions $ _____ × 30% (0.30)	6a			
b	Qualified investment in property other than in **a** above placed in service during the tax year . . . . . $ _____ × 20% (0.20)	6b			
c	Total. Add lines 6a and 6b			6c	*
7	Qualifying advanced energy project credit (see instructions): Qualified investment in advanced energy project property placed in service during the tax year . . . . . $ _____ × 30% (0.30)			7	13,174
8	Reserved for future use			8	
9	Enter the applicable unused investment credit from cooperatives (see instructions)			9	79
10	Add lines 5d, 6c, 7, and 9. Report this amount on Form 3800, Part III, line 1a			10	13,654

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

2019 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**	1,601
f	Certified historic structures under the transition rule (see instructions) $ _____ × 20% (0.20)	**11f**	4,007
g	Certified historic structures with expenditures paid or incurred after 2017 and not under the transition rule (see instructions) . . . $ _____ × 4% (0.04)	**11g**	334
	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) . . . . . _____		
12	Energy credit:		
a	Basis of property using geothermal energy placed in service during the tax year (see instructions) . . . . . $ _____ × 10% (0.10)	**12a**	530
b	Basis of property using solar illumination or solar energy placed in service during the tax year that is attributable to periods after December 31, 2005, and the construction of which began before 2020 (see instructions) . . . . . $ _____ × 30% (0.30)	**12b**	15,224
c	Basis of property using solar illumination or solar energy placed in service during the tax year and the construction of which began in 2020 (see instructions) . . . . $ _____ × 26% (0.26)	**12c**	58
	Qualified fuel cell property (see instructions):		
d	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)	**12d**	
e	Applicable kilowatt capacity of property on line 12d (see instructions) . ▶ _____ × $1,000	**12e**	
f	Enter the lesser of line 12d or line 12e	**12f**	*
g	Basis of property placed in service during the tax year that is attributable to periods after October 3, 2008, and the construction of which began before 2020 $ _____ × 30% (0.30)	**12g**	
h	Applicable kilowatt capacity of property on line 12g (see instructions) . ▶ _____ × $3,000	**12h**	
i	Enter the lesser of line 12g or line 12h	**12i**	14
j	Basis of property placed in service during the tax year and the construction of which began in 2020 . . . . . $ _____ × 26% (0.26)	**12j**	
k	Applicable kilowatt capacity of property on line 12j (see instructions) . ▶ _____ × $3,000	**12k**	
l	Enter the lesser of line 12j or line 12k	**12l**	0
	Qualified microturbine property (see instructions):		
m	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)	**12m**	
n	Kilowatt capacity of property on line 12m . . . . . ▶ _____ × $200	**12n**	
o	Enter the lesser of line 12m or line 12n	**12o**	172

*** 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**	8,347
f	Certified historic structures under the transition rule (see instructions) $ _____ × 20% (0.20)	**11f**	268,516
g	Certified historic structures with expenditures paid or incurred after 2017 and not under the transition rule (see instructions) . . . $ _____ × 4% (0.04)	**11g**	55,693
	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) . . . . . _____		
12	Energy credit:		
a	Basis of property using geothermal energy placed in service during the tax year (see instructions) . . . . . $ _____ × 10% (0.10)	**12a**	1,244
b	Basis of property using solar illumination or solar energy placed in service during the tax year that is attributable to periods after December 31, 2005, and the construction of which began before 2020 (see instructions) . . . . . $ _____ × 30% (0.30)	**12b**	544,110
c	Basis of property using solar illumination or solar energy placed in service during the tax year and the construction of which began in 2020 (see instructions) . . . . $ _____ × 26% (0.26)	**12c**	4,158
	Qualified fuel cell property (see instructions):		
d	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)	**12d**	
e	Applicable kilowatt capacity of property on line 12d (see instructions) . ▶ _____ × $1,000	**12e**	
f	Enter the lesser of line 12d or line 12e	**12f**	*
g	Basis of property placed in service during the tax year that is attributable to periods after October 3, 2008, and the construction of which began before 2020 $ _____ × 30% (0.30)	**12g**	
h	Applicable kilowatt capacity of property on line 12g (see instructions) . ▶ _____ × $3,000	**12h**	
i	Enter the lesser of line 12g or line 12h	**12i**	1,169
j	Basis of property placed in service during the tax year and the construction of which began in 2020 . . . . . $ _____ × 26% (0.26)	**12j**	
k	Applicable kilowatt capacity of property on line 12j (see instructions) . ▶ _____ × $3,000	**12k**	
l	Enter the lesser of line 12j or line 12k	**12l**	0
	Qualified microturbine property (see instructions):		
m	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)	**12m**	
n	Kilowatt capacity of property on line 12m . . . . . ▶ _____ × $200	**12n**	
o	Enter the lesser of line 12m or line 12n	**12o**	106

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

2019 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.		
p	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)	**12p**	
q	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	**12q**	.
r	Multiply line 12p by line 12q	**12r**	529
	Qualified small wind energy property (see instructions):		
s	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)	**12s**	
t	Enter the smaller of line 12s or $4,000	**12t**	0
u	Basis of property placed in service during the tax year that is attributable to periods after December 31, 2008, and the construction of which began before 2020 . . . . . $ _____ × 30% (0.30)	**12u**	0
v	Basis of property placed in service during the tax year and the construction of which began in 2020 . . . . . $ _____ × 26% (0.26)	**12v**	0
	Geothermal heat pump systems (see instructions):		
w	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)	**12w**	*
	Qualified investment credit facility property (see instructions):		
x	Basis of property the construction of which began before 2021 (other than wind facility property and the construction of which began after 2016) placed in service during the tax year . . . . . $ _____ × 30% (0.30)	**12x**	252
y	Basis of wind facility property placed in service during the tax year and the construction of which began during 2017 . . . . . $ _____ × 24% (0.24)	**12y**	0
z	Basis of wind facility property placed in service during the tax year and the construction of which began during 2018 or 2020 . . . . . $ _____ × 18% (0.18)	**12z**	175
aa	Basis of wind facility property placed in service during the tax year and the construction of which began during 2019 . . . . . $ _____ × 12% (0.12)	**12aa**	*
13	Enter the applicable unused investment credit from cooperatives (see instructions)	**13**	*
14	Add lines 11e, 11f, 11g, 12a, 12b, 12c, 12f, 12i, 12l, 12o, 12r, 12t, 12u, 12v, 12w, 12x, 12y, 12z, 12aa and 13. Report this amount on Form 3800, Part III, line 4a	**14**	22,556

*** 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.		
p	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)	**12p**	
q	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	**12q**	.
r	Multiply line 12p by line 12q	**12r**	1,460
	Qualified small wind energy property (see instructions):		
s	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)	**12s**	
t	Enter the smaller of line 12s or $4,000	**12t**	0
u	Basis of property placed in service during the tax year that is attributable to periods after December 31, 2008, and the construction of which began before 2020 . . . . . $ _____ × 30% (0.30)	**12u**	0
v	Basis of property placed in service during the tax year and the construction of which began in 2020 . . . . . $ _____ × 26% (0.26)	**12v**	0
	Geothermal heat pump systems (see instructions):		
w	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)	**12w**	*
	Qualified investment credit facility property (see instructions):		
x	Basis of property the construction of which began before 2021 (other than wind facility property and the construction of which began after 2016) placed in service during the tax year . . . . . $ _____ × 30% (0.30)	**12x**	3,025
y	Basis of wind facility property placed in service during the tax year and the construction of which began during 2017 . . . . . $ _____ × 24% (0.24)	**12y**	0
z	Basis of wind facility property placed in service during the tax year and the construction of which began during 2018 or 2020 . . . . . $ _____ × 18% (0.18)	**12z**	86
aa	Basis of wind facility property placed in service during the tax year and the construction of which began during 2019 . . . . . $ _____ × 12% (0.12)	**12aa**	*
13	Enter the applicable unused investment credit from cooperatives (see instructions)	**13**	*
14	Add lines 11e, 11f, 11g, 12a, 12b, 12c, 12f, 12i, 12l, 12o, 12r, 12t, 12u, 12v, 12w, 12x, 12y, 12z, 12aa and 13. Report this amount on Form 3800, Part III, line 4a	**14**	889,297

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

2019 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

2019

Attachment Sequence No. **22**

Name(s) shown on return

Total Forms Filed = 657,165

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	97,645
2	Passive activity credits from line 2 of all Parts III with box B checked	2	46,483		
3	Enter the applicable passive activity credits allowed for 2019. See instructions			3	36,357
4	Carryforward of general business credit to 2019. Enter the amount from line 2 of Part III with box C checked. See instructions for statement to attach			4	77,111
5	Carryback of general business credit from 2020. 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	196,723

Part II Allowable Credit

7	Regular tax before credits: • Individuals. Enter the sum of the amounts from Form 1040 or 1040-SR, line 12a, and Schedule 2 (Form 1040 or 1040-SR), line 2, or the sum of the amounts from Form 1040-NR, 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	610,513
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 54			8	24,558
9	Add lines 7 and 8			9	611,556
10a	Foreign tax credit	10a			
b	Certain allowable credits (see instructions)	10b	194,837		
c	Add lines 10a and 10b			10c	399,672
11	**Net income tax.** Subtract line 10c from line 9. If zero, skip lines 12 through 15 and enter -0- on line 16			11	577,863
12	**Net regular tax.** Subtract line 10c from line 7. If zero or less, enter -0-	12	576,772		
13	Enter 25% (0.25) of the excess, if any, of line 12 over $25,000. See instructions	13	346,463		
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 52	14	446,437		
15	Enter the greater of line 13 or line 14			15	448,659
16	Subtract line 15 from line 11. If zero or less, enter -0-			16	546,408
17	Enter the **smaller** of line 6 or line 16			17	163,834
	C corporations: See the line 17 instructions if there has been an ownership change, acquisition, or reorganization.				

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

2019

Attachment Sequence No. **22**

Name(s) shown on return

Total Forms Filed = 657,165

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	899,305
2	Passive activity credits from line 2 of all Parts III with box B checked	2	171,182		
3	Enter the applicable passive activity credits allowed for 2019. See instructions			3	110,747
4	Carryforward of general business credit to 2019. Enter the amount from line 2 of Part III with box C checked. See instructions for statement to attach			4	3,001,661
5	Carryback of general business credit from 2020. 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	4,011,713

Part II Allowable Credit

7	Regular tax before credits: • Individuals. Enter the sum of the amounts from Form 1040 or 1040-SR, line 12a, and Schedule 2 (Form 1040 or 1040-SR), line 2, or the sum of the amounts from Form 1040-NR, 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	169,189,868
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 54			8	728,175
9	Add lines 7 and 8			9	169,918,043
10a	Foreign tax credit	10a			
b	Certain allowable credits (see instructions)	10b	601,568		
c	Add lines 10a and 10b			10c	5,914,115
11	**Net income tax.** Subtract line 10c from line 9. If zero, skip lines 12 through 15 and enter -0- on line 16			11	164,002,855
12	**Net regular tax.** Subtract line 10c from line 7. If zero or less, enter -0-	12	163,276,891		
13	Enter 25% (0.25) of the excess, if any, of line 12 over $25,000. See instructions	13	38,123,529		
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 52	14	139,530,272		
15	Enter the greater of line 13 or line 14			15	139,611,882
16	Subtract line 15 from line 11. If zero or less, enter -0-			16	24,446,092
17	Enter the **smaller** of line 6 or line 16			17	1,097,992
	C corporations: See the line 17 instructions if there has been an ownership change, acquisition, or reorganization.				

2019 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**	19,514
19	Enter the greater of line 13 or line 18		**19**	23,392
20	Subtract line 19 from line 11. If zero or less, enter -0-		**20**	68,713
21	Subtract line 17 from line 20. If zero or less, enter -0-		**21**	68,693
22	Combine the amounts from line 3 of all Parts III with box A, C, or D checked		**22**	5,873
23	Passive activity credit from line 3 of all Parts III with box B checked	**23** 3,961		
24	Enter the applicable passive activity credit allowed for 2019. See instructions		**24**	1,926
25	Add lines 22 and 24		**25**	7,749
26	Empowerment zone and renewal community employment credit allowed. Enter the smaller of line 21 or line 25		**26**	6,348
27	Subtract line 13 from line 11. If zero or less, enter -0-		**27**	577,863
28	Add lines 17 and 26		**28**	167,945
29	Subtract line 28 from line 27. If zero or less, enter -0-		**29**	568,411
30	Enter the general business credit from line 5 of all Parts III with box A checked		**30**	233,952
31	Reserved		**31**	
32	Passive activity credits from line 5 of all Parts III with box B checked	**32** 163,703		
33	Enter the applicable passive activity credits allowed for 2019. See instructions		**33**	91,777
34	Carryforward of business credit to 2019. 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**	65,494
35	Carryback of business credit from 2020. 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**	349,942
37	Enter the **smaller** of line 29 or line 36		**37**	301,997
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 or 1040-SR), line 6, or Form 1040-NR, line 51 • Corporations. Form 1120, Schedule J, Part I, line 5c • Estates and trusts. Form 1041, Schedule G, line 2b		**38**	427,987

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**	7,246,610
19	Enter the greater of line 13 or line 18			**19**	7,259,212
20	Subtract line 19 from line 11. If zero or less, enter -0-			**20**	4,319,013
21	Subtract line 17 from line 20. If zero or less, enter -0-			**21**	4,236,323
22	Combine the amounts from line 3 of all Parts III with box A, C, or D checked			**22**	61,076
23	Passive activity credit from line 3 of all Parts III with box B checked	**23**	2,683		
24	Enter the applicable passive activity credit allowed for 2019. See instructions			**24**	3.002
25	Add lines 22 and 24			**25**	64,078
26	Empowerment zone and renewal community employment credit allowed. Enter the smaller of line 21 or line 25			**26**	33,784
27	Subtract line 13 from line 11. If zero or less, enter -0-			**27**	125,879,327
28	Add lines 17 and 26			**28**	1,131,776
29	Subtract line 28 from line 27. If zero or less, enter -0-			**29**	124,747,551
30	Enter the general business credit from line 5 of all Parts III with box A checked			**30**	3.840.435
31	Reserved			**31**	
32	Passive activity credits from line 5 of all Parts III with box B checked	**32**	669,855		
33	Enter the applicable passive activity credits allowed for 2019. See instructions			**33**	522,036
34	Carryforward of business credit to 2019. 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**	3,112,664
35	Carryback of business credit from 2020. 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**	7,475,136
37	Enter the **smaller** of line 29 or line 36			**37**	3,969,017
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 or 1040-SR), line 6, or Form 1040-NR, line 51 • Corporations. Form 1120, Schedule J, Part I, line 5c • Estates and trusts. Form 1041, Schedule G, line 2b			**38**	5,100,792

2019 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		1,523
b	Reserved	1b		
c	Increasing research activities (Form 6765)	1c		65,910
d	Low-income housing (Form 8586, Part I only)	1d		6,781
e	Disabled access (Form 8826) (see instructions for limitation)	1e		4,841
f	Renewable electricity, refined coal, and Indian coal production (Form 8835)	1f		1,065
g	Indian employment (Form 8845)	1g		6,236
h	Orphan drug (Form 8820)	1h		1,498
i	New markets (Form 8874)	1i		1,382
j	Small employer pension plan startup costs (Form 8881) (see instructions for limitation)	1j		5,182
k	Employer-provided child care facilities and services (Form 8882) (see instructions for limitation)	1k		19,768
l	Biodiesel and renewable diesel fuels (attach Form 8864)	1l		4,127
m	Low sulfur diesel fuel production (Form 8896)	1m		1,042
n	Distilled spirits (Form 8906)	1n		434
o	Nonconventional source fuel (carryforward only)	1o		*
p	Energy efficient home (Form 8908)	1p		6,799
q	Energy efficient appliance (carryforward only)	1q		*
r	Alternative motor vehicle (Form 8910)	1r		3,394
s	Alternative fuel vehicle refueling property (Form 8911)	1s		3,144
t	Enhanced oil recovery credit (Form 8830)	1t		936
u	Mine rescue team training (Form 8923)	1u		*
v	Agricultural chemicals security (carryforward only)	1v		0
w	Employer differential wage payments (Form 8932)	1w		646
x	Carbon oxide sequestration (Form 8933)	1x		*
y	Qualified plug-in electric drive motor vehicle (Form 8936)	1y		10,568
z	Qualified plug-in electric vehicle (carryforward only)	1z		*
aa	Employee retention (Form 5884-A)	1aa		7,182
bb	General credits from an electing large partnership (carryforward only)	1bb		127
zz	Other. Oil and gas production from marginal wells (Form 8904) and certain other credits (see instructions)	1zz		3,680
2	Add lines 1a through 1zz and enter here and on the applicable line of Part I	2		141,382
3	Enter the amount from Form 8844 here and on the applicable line of Part II	3		8,188
4a	Investment (Form 3468, Part III) (attach Form 3468)	4a		23,021
b	Work opportunity (Form 5884)	4b		84,602
c	Biofuel producer (Form 6478)	4c		2,118
d	Low-income housing (Form 8586, Part II)	4d		8,960
e	Renewable electricity, refined coal, and Indian coal production (Form 8835)	4e		1,113
f	Employer social security and Medicare taxes paid on certain employee tips (Form 8846)	4f		207,865
g	Qualified railroad track maintenance (Form 8900)	4g		425
h	Small employer health insurance premiums (Form 8941)	4h		2,070
i	Increasing research activities (Form 6765)	4i		100,830
j	Employer credit for paid family and medical leave (Form 8994)	4j		13,045
z	Other	4z		1,377
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.**

Form 3800 (2019) Page **3**

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		14,070
b	Reserved	1b		
c	Increasing research activities (Form 6765)	1c		659,334
d	Low-income housing (Form 8586, Part I only)	1d		33,218
e	Disabled access (Form 8826) (see instructions for limitation)	1e		10,344
f	Renewable electricity, refined coal, and Indian coal production (Form 8835)	1f		57,926
g	Indian employment (Form 8845)	1g		33,147
h	Orphan drug (Form 8820)	1h		3,065
i	New markets (Form 8874)	1i		729
j	Small employer pension plan startup costs (Form 8881) (see instructions for limitation)	1j		1,694
k	Employer-provided child care facilities and services (Form 8882) (see instructions for limitation)	1k		7,462
l	Biodiesel and renewable diesel fuels (attach Form 8864)	1l		7,956
m	Low sulfur diesel fuel production (Form 8896)	1m		9,221
n	Distilled spirits (Form 8906)	1n		6,320
o	Nonconventional source fuel (carryforward only)	1o		*
p	Energy efficient home (Form 8908)	1p		127,951
q	Energy efficient appliance (carryforward only)	1q		*
r	Alternative motor vehicle (Form 8910)	1r		5,752
s	Alternative fuel vehicle refueling property (Form 8911)	1s		26,957
t	Enhanced oil recovery credit (Form 8830)	1t		781
u	Mine rescue team training (Form 8923)	1u		*
v	Agricultural chemicals security (carryforward only)	1v		0
w	Employer differential wage payments (Form 8932)	1w		1,422
x	Carbon oxide sequestration (Form 8933)	1x		*
y	Qualified plug-in electric drive motor vehicle (Form 8936)	1y		25,370
z	Qualified plug-in electric vehicle (carryforward only)	1z		*
aa	Employee retention (Form 5884-A)	1aa		15,302
bb	General credits from an electing large partnership (carryforward only)	1bb		52
zz	Other. Oil and gas production from marginal wells (Form 8904) and certain other credits (see instructions)	1zz		14,197
2	Add lines 1a through 1zz and enter here and on the applicable line of Part I	2		1,072,021
3	Enter the amount from Form 8844 here and on the applicable line of Part II	3		31,634
4a	Investment (Form 3468, Part III) (attach Form 3468)	4a		905,235
b	Work opportunity (Form 5884)	4b		621,919
c	Biofuel producer (Form 6478)	4c		8,572
d	Low-income housing (Form 8586, Part II)	4d		91,901
e	Renewable electricity, refined coal, and Indian coal production (Form 8835)	4e		31,519
f	Employer social security and Medicare taxes paid on certain employee tips (Form 8846)	4f		1,473,235
g	Qualified railroad track maintenance (Form 8900)	4g		34,312
h	Small employer health insurance premiums (Form 8941)	4h		6,886
i	Increasing research activities (Form 6765)	4i		1,348,328
j	Employer credit for paid family and medical leave (Form 8994)	4j		4,239
z	Other	4z		13,535
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.**

2019 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, 1040-SR, or 1040-NR.**

OMB No. 1545-0074

2019

Attachment Sequence No. **170**

Name(s) shown on return

Total Forms Filed = 113,005

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**	82,344
2	Travel (including lodging) from your old home to your new home (see instructions). **Do not** include the cost of meals	**2**	100,473
3	Add lines 1 and 2	**3**	112,003
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**	34,603
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 or 1040-SR, line 1; or Form 1040-NR, line 8.		
	☐ **Yes.** Subtract line 4 from line 3. Enter the result here and on Schedule 1 (Form 1040 or 1040-SR), line 13; or Form 1040-NR, line 26. This is your **moving expense deduction** . .	**5**	103,412

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, 1040-SR, or 1040-NR.

OMB No. 1545-0074

2019

Attachment Sequence No. **170**

Name(s) shown on return

Total Forms Filed = 113,005

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**	185,740
2	Travel (including lodging) from your old home to your new home (see instructions). **Do not** include the cost of meals	**2**	117,246
3	Add lines 1 and 2	**3**	302,986
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**	48,006
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 or 1040-SR, line 1; or Form 1040-NR, line 8.		
	☐ **Yes.** Subtract line 4 from line 3. Enter the result here and on Schedule 1 (Form 1040 or 1040-SR), line 13; or Form 1040-NR, line 26. This is your **moving expense deduction** . .	**5**	259,127

2019 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

2019

Attachment Sequence No. **23**

Name (as shown on your income tax return) **Total Forms Filed =** 305,996

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		$ .183			
b	Use on a farm for farming purposes		.183			362
c	Other nontaxable use (see **Caution** above line 1)		.183		$ 273,781	
d	Exported		.184		*	411

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)		$ .15		$ 178	354
b	Other nontaxable use (see **Caution** above line 1)		.193		1,282	324
c	Exported		.194		0	412
d	LUST tax on aviation fuels used in foreign trade		.001		*	433

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		$ .243			
b	Use on a farm for farming purposes		.243		$ 46,999	360
c	Use in trains		.243		*	353
d	Use in certain intercity and local buses (see **Caution** above line 1)		.17		*	350
e	Exported		.244		0	413

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		$ .243			
b	Use on a farm for farming purposes		.243		$ 7,766	346
c	Use in certain intercity and local buses (see **Caution** above line 1)		.17		*	347
d	Exported		.244		0	414
e	Nontaxable use taxed at $.044		.043		0	377
f	Nontaxable use taxed at $.219		.218		*	369

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

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

2019

Attachment Sequence No. **23**

Name (as shown on your income tax return) **Total Forms Filed =** 305,996

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		$ .183			
b	Use on a farm for farming purposes		.183			362
c	Other nontaxable use (see **Caution** above line 1)		.183		$ 132,377	
d	Exported		.184		*	411

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)		$ .15		$ 164	354
b	Other nontaxable use (see **Caution** above line 1)		.193		805	324
c	Exported		.194		0	412
d	LUST tax on aviation fuels used in foreign trade		.001		0	433

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		$ .243			
b	Use on a farm for farming purposes		.243		$ 22,047	360
c	Use in trains		.243		*	353
d	Use in certain intercity and local buses (see **Caution** above line 1)		.17		*	350
e	Exported		.244		0	413

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		$ .243			
b	Use on a farm for farming purposes		.243		$ 3,719	346
c	Use in certain intercity and local buses (see **Caution** above line 1)		.17		*	347
d	Exported		.244		0	414
e	Nontaxable use taxed at $.044		.043		0	377
f	Nontaxable use taxed at $.219		.218		*	369

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

2019 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		$ .200		$ 174	417
b	Kerosene used in commercial aviation (other than foreign trade) taxed at $.219		.175		179	355
c	Nontaxable use (other than use by state or local government) taxed at $.244		.243		7,766	346
d	Nontaxable use (other than use by state or local government) taxed at $.219		.218		*	369
e	LUST tax on aviation fuels used in foreign trade		.001		*	433

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	$ .243		$ 46,999	360
b	Use in certain intercity and local buses	.17		*	350

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	$ .243			
b	Sales from a blocked pump	.243		$ 7,766	346
c	Use in certain intercity and local buses	.17		*	347

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		$ .175		$ 179	355
b	Use in commercial aviation (other than foreign trade) taxed at $.244		.200		174	417
c	Nonexempt use in noncommercial aviation		.025		*	418
d	Other nontaxable uses taxed at $.244		.243		7,766	346
e	Other nontaxable uses taxed at $.219		.218		*	369
f	LUST tax on aviation fuels used in foreign trade		.001		*	433

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

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

		(a) Type of use	(b) Rate	(c) Gallons	(d) Amount of credit	(e) CRN
a	Kerosene used in commercial aviation (other than foreign trade) taxed at $.244		$ .200		$ 618	417
b	Kerosene used in commercial aviation (other than foreign trade) taxed at $.219		.175		278	355
c	Nontaxable use (other than use by state or local government) taxed at $.244		.243		3,719	346
d	Nontaxable use (other than use by state or local government) taxed at $.219		.218		*	369
e	LUST tax on aviation fuels used in foreign trade		.001		0	433

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	$ .243		$ 22,047	360
b	Use in certain intercity and local buses	.17		*	350

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	$ .243			
b	Sales from a blocked pump	.243		$ 3,719	346
c	Use in certain intercity and local buses	.17		*	347

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		$ .175		$ 278	355
b	Use in commercial aviation (other than foreign trade) taxed at $.244		.200		618	417
c	Nonexempt use in noncommercial aviation		.025		*	418
d	Other nontaxable uses taxed at $.244		.243		3,719	346
e	Other nontaxable uses taxed at $.219		.218		*	369
f	LUST tax on aviation fuels used in foreign trade		.001		0	433

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

2019 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 Biodiesel or Renewable Diesel Mixture Credit **Registration No. ▶**

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

		(b) Rate	(c) Gallons of biodiesel or renewable diesel	(d) Amount of credit	(e) CRN
a	Biodiesel (other than agri-biodiesel) mixtures	$1.00		$ 0	388
b	Agri-biodiesel mixtures	1.00		0	390
c	Renewable diesel mixtures	1.00		0	307

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)		$ .183		$ 3,112	419
b	"P Series" fuels		.183		*	420
c	Compressed natural gas (CNG) (see instructions)		.183		*	421
d	Liquefied hydrogen		.183		0	422
e	Fischer-Tropsch process liquid fuel from coal (including peat)		.243		0	423
f	Liquid fuel derived from biomass		.243		*	424
g	Liquefied natural gas (LNG) (see instructions)		.243		*	425
h	Liquefied gas derived from biomass		.183		*	435

12 Alternative Fuel Credit **Registration No. ▶**

		(b) Rate	(c) Gallons, or gasoline or diesel gallon equivalents	(d) Amount of credit	(e) CRN
a	Liquefied petroleum gas (LPG) (see instructions)	$ .50		$ 725	426
b	"P Series" fuels	.50		14	427
c	Compressed natural gas (CNG) (see instructions)	.50		*	428
d	Liquefied hydrogen	.50		0	429
e	Fischer-Tropsch process liquid fuel from coal (including peat)	.50		0	430
f	Liquid fuel derived from biomass	.50		0	431
g	Liquefied natural gas (LNG) (see instructions)	.50		*	432
h	Liquefied gas derived from biomass	.50		0	436
i	Compressed gas derived from biomass	.50		*	437

*** 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 Biodiesel or Renewable Diesel Mixture Credit **Registration No. ▶**

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

		(b) Rate	(c) Gallons of biodiesel or renewable diesel	(d) Amount of credit	(e) CRN
a	Biodiesel (other than agri-biodiesel) mixtures	$1.00		$ 0	388
b	Agri-biodiesel mixtures	1.00		0	390
c	Renewable diesel mixtures	1.00		0	307

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)		$ .183		$ 297	419
b	"P Series" fuels		.183		*	420
c	Compressed natural gas (CNG) (see instructions)		.183		*	421
d	Liquefied hydrogen		.183		0	422
e	Fischer-Tropsch process liquid fuel from coal (including peat)		.243		0	423
f	Liquid fuel derived from biomass		.243		*	424
g	Liquefied natural gas (LNG) (see instructions)		.243		*	425
h	Liquefied gas derived from biomass		.183		*	435

12 Alternative Fuel Credit **Registration No. ▶**

		(b) Rate	(c) Gallons, or gasoline or diesel gallon equivalents	(d) Amount of credit	(e) CRN
a	Liquefied petroleum gas (LPG) (see instructions)	$ .50		$ 1,026	426
b	"P Series" fuels	.50		3	427
c	Compressed natural gas (CNG) (see instructions)	.50		*	428
d	Liquefied hydrogen	.50		0	429
e	Fischer-Tropsch process liquid fuel from coal (including peat)	.50		0	430
f	Liquid fuel derived from biomass	.50		0	431
g	Liquefied natural gas (LNG) (see instructions)	.50		*	432
h	Liquefied gas derived from biomass	.50		0	436
i	Compressed gas derived from biomass	.50		*	437

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

2019 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	$ .243		$ 46,999	360
b	Kerosene sold for the exclusive use of a state or local government	.243		7,766	346
c	Kerosene for use in aviation sold for the exclusive use of a state or local government taxed at $.219	.218		*	369

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		$ .197		$ 0	309
b	Exported		.198		0	306

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

		(b) Rate	(c) Gallons	(d) Amount of credit	(e) CRN
	Blender credit	$ .046		$ 0	310

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	$ .001		$ *	415
b	Exported dyed kerosene	.001		0	416

17 Total income tax credit claimed. Add lines 1 through 16, column (d). Enter here and on Schedule 3 (Form 1040 or 1040-SR), line 12; Form 1120, Schedule J, line 20b; Form 1120-S, line 23c; Form 1041, Schedule G, line 16b; or the proper line of other returns . . . . ▶ **17** $ 305,996

*** 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	$ .243		$ 22,047	360
b	Kerosene sold for the exclusive use of a state or local government	.243		3,719	346
c	Kerosene for use in aviation sold for the exclusive use of a state or local government taxed at $.219	.218		*	369

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		$ .197		$ 0	309
b	Exported		.198		0	306

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

		(b) Rate	(c) Gallons	(d) Amount of credit	(e) CRN
	Blender credit	$ .046		$ 0	310

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	$ .001		$ 0	415
b	Exported dyed kerosene	.001		0	416

17 Total income tax credit claimed. Add lines 1 through 16, column (d). Enter here and on Schedule 3 (Form 1040 or 1040-SR), line 12; Form 1120, Schedule J, line 20b; Form 1120-S, line 23c; Form 1041, Schedule G, line 16b; or the proper line of other returns . . . . ▶ **17** $ 163,730

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

2019 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

2019

Attachment Sequence No. **179**

Name(s) shown on return

Total Forms Filed = 9,998,476

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	1,501,029
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	2,773,248

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

7	Listed property. Enter the amount from line 29	7	128,409
8	Total elected cost of section 179 property. Add amounts in column (c), lines 6 and 7	8	2,305,857
9	Tentative deduction. Enter the **smaller** of line 5 or line 8	9	2,305,823
10	Carryover of disallowed deduction from line 13 of your 2018 Form 4562	10	193,449
11	Business income limitation. Enter the smaller of business income (not less than zero) or line 5. See instructions	11	2,548,619
12	Section 179 expense deduction. Add lines 9 and 10, but don't enter more than line 11	12	2,278,761
13	Carryover of disallowed deduction to 2020. 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	1,591,451
15	Property subject to section 168(f)(1) election	15	1,336
16	Other depreciation (including ACRS)	16	966,140

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 2019	17	5,389,808
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 2019 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		64,544				63,854
b	5-year property		680,863				678,024
c	7-year property		573,595				571,745
d	10-year property		60,880				60,543
e	15-year property		136,344				136,141
f	20-year property		34,139				33,778
g	25-year property		7,669	25 yrs.		S/L	7,660
h	Residential rental property		950,907	27.5 yrs.	MM	S/L	947,950
	undetermined type		1,924	27.5 yrs.	MM	S/L	1,896
i	Nonresidential real property		408,425	39 yrs.	MM	S/L	407,324
	Total GDS cost		2,465,978		MM	S/L	2,457,370

Section C—Assets Placed in Service During 2019 Tax Year Using the Alternative Depreciation System

20a	Class life		14,163			S/L	14,161
b	12-year		1,140	12 yrs.		S/L	1,091
c	30-year		4,626	30 yrs.	MM	S/L	4,654
d	40-year		1,799	40 yrs.	MM	S/L	1,829

Part IV Summary (See instructions.)

21	Listed property. Enter amount from line 28	21	1,886,184
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	9,707,819
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.**

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

2019

Attachment Sequence No. **179**

Name(s) shown on return

Total Forms Filed = 9,998,476

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	37,140,649
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	2,786,423,861

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

7	Listed property. Enter the amount from line 29	7	1,837,065	
8	Total elected cost of section 179 property. Add amounts in column (c), lines 6 and 7			8 45,447,639
9	Tentative deduction. Enter the **smaller** of line 5 or line 8			9 45,426,134
10	Carryover of disallowed deduction from line 13 of your 2018 Form 4562			10 5,055,959
11	Business income limitation. Enter the smaller of business income (not less than zero) or line 5. See instructions			11 732,313,150
12	Section 179 expense deduction. Add lines 9 and 10, but don't enter more than line 11			12 45,212,064
13	Carryover of disallowed deduction to 2020. 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	33,644,732
15	Property subject to section 168(f)(1) election	15	13,631
16	Other depreciation (including ACRS)	16	6,580,596

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 2019	17	51,085,673
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 2019 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		2,138,511				560,814
b	5-year property		14,613,251				2,426,152
c	7-year property		12,695,121				1,428,351
d	10-year property		3,177,308				238,893
e	15-year property		4,476,462				180,486
f	20-year property		2,004,864				58,791
g	25-year property		971,142	25 yrs.		S/L	45,158
h	Residential rental property		169,491,674	27.5 yrs.	MM	S/L	3,610,570
	undetermined type		52,190	27.5 yrs.	MM	S/L	35,916
i	Nonresidential real property		55,183,764	39 yrs.	MM	S/L	784,383
	Total GDS cost		264,804,287		MM	S/L	9,369,513

Section C—Assets Placed in Service During 2019 Tax Year Using the Alternative Depreciation System

20a	Class life		753,572			S/L	37,232
b	12-year		51,216	12 yrs.		S/L	1,817
c	30-year		2,633,336	30 yrs.	MM	S/L	61,594
d	40-year		1,161,390	40 yrs.	MM	S/L	17,090

Part IV Summary (See instructions.)

21	Listed property. Enter amount from line 28	21	11,567,389
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	157,591,330
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.**

2019 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**	280,621	
26 Property used more than 50% in a qualified business use:								
		%		1,583,395			1,368,755	
		%						
		%						
27 Property used 50% or less in a qualified business use:								
		%		448,540		S/L –	387,072	
		%		total 26e + 27e		S/L –		
		%		1,945,928		S/L –		
28 Add amounts in column (h), lines 25 through 27. Enter here and on line 21, page 1 .						**28**	1,886,184	
29 Add amounts in column (i), line 26. Enter here and on line 7, page 1							**29**	128,409

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 2019 tax year (see instructions):					
		267,919			
43 Amortization of costs that began before your 2019 tax year				**43**	575,249
44 **Total.** Add amounts in column (f). See the instructions for where to report				**44**	763,347

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**	5,544,682	
26 Property used more than 50% in a qualified business use:								
		%		46,146,582			5,619,710	
		%						
		%						
27 Property used 50% or less in a qualified business use:								
		%		4,925,682		S/L –	433,020	
		%		total 26e + 27e		S/L –		
		%		51,072,264		S/L –		
28 Add amounts in column (h), lines 25 through 27. Enter here and on line 21, page 1 .						**28**	11,567,389	
29 Add amounts in column (i), line 26. Enter here and on line 7, page 1							**29**	1,837,065

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 2019 tax year (see instructions):					
		9,920,232			
43 Amortization of costs that began before your 2019 tax year				**43**	2,337,686
44 **Total.** Add amounts in column (f). See the instructions for where to report				**44**	3,389,402

2019 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

2019

Attachment Sequence No. **26**

Name(s) shown on tax return

Total Forms Filed = 95,349

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 qualified disaster loss, see the instructions for special rules that apply 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**	3,947
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**	45,712
	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 or 1040-SR), line 16, or Form 1040-NR, Schedule A, line 7. If you claim the standard deduction, also include on Schedule A (Form 1040 or 1040-SR), line 16, the amount of your standard deduction (see the Instructions for Forms 1040 and 1040-SR). Do not complete the rest of this section if all of your casualty or theft losses are subject to the $500 reduction.	**15**	36,827
16	Add lines 13 and 15. Subtract the result from line 14	**16**	11,103
17	Enter 10% of your adjusted gross income from Form 1040 or 1040-SR, line 8b, or Form 1040-NR, line 35. Estates and trusts, see instructions	**17**	12,280
18	Subtract line 17 from line 16. If zero or less, enter -0-. Also, enter the result on Schedule A (Form 1040 or 1040-SR), line 15, or Form 1040-NR, Schedule A, line 6. Estates and trusts, enter the result on the "Other deductions" line of your tax return	**18**	7,681

Form **4684**

Department of the Treasury
Internal Revenue Service

Casualties and Thefts

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

OMB No. 1545-0177

2019

Attachment Sequence No. **26**

Name(s) shown on tax return

Total Forms Filed = 95,349

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 qualified disaster loss, see the instructions for special rules that apply 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	95,551
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	1,576,292
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 or 1040-SR), line 16, or Form 1040-NR, Schedule A, line 7. If you claim the standard deduction, also include on Schedule A (Form 1040 or 1040-SR), line 16, the amount of your standard deduction (see the Instructions for Forms 1040 and 1040-SR). Do not complete the rest of this section if all of your casualty or theft losses are subject to the $500 reduction.	15	968,497
16 Add lines 13 and 15. Subtract the result from line 14	16	679,895
17 Enter 10% of your adjusted gross income from Form 1040 or 1040-SR, line 8b, or Form 1040-NR, line 35. Estates and trusts, see instructions	17	100,144
18 Subtract line 17 from line 16. If zero or less, enter -0-. Also, enter the result on Schedule A (Form 1040 or 1040-SR), line 15, or Form 1040-NR, Schedule A, line 6. Estates and trusts, enter the result on the "Other deductions" line of your tax return	18	613,577

2019 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**			9,606
32 Enter the amount from line 30, column (b)(ii) here. Individuals, enter the amount from income-producing property on Schedule A (Form 1040 or 1040-SR), line 16, or Form 1040-NR, 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**			807
34	( )	( )	
	( )	( )	
35 Total losses. Add amounts on line 34, columns (b)(i) and (b)(ii) — **35**	(21,768)	(5,349)	
36 Total gains. Add lines 33 and 34, column (c) — **36**			10,914
37 Add amounts on line 35, columns (b)(i) and (b)(ii) — **37**			27,006
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**			21,638
b Enter the amount from line 35, column (b)(ii) here. Individuals, enter the amount from income-producing property on Schedule A (Form 1040 or 1040-SR), line 16, or Form 1040-NR, 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**			5,340
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**			10,750

Note: Partnerships, enter the amount from line 38a, 38b, or 39 on Form 1065, Schedule K, line 11.
S corporations, enter the amount from line 38a or 38b on Form 1120-S, 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**			-227,214
32 Enter the amount from line 30, column (b)(ii) here. Individuals, enter the amount from income-producing property on Schedule A (Form 1040 or 1040-SR), line 16, or Form 1040-NR, 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**			62,215
34	( )	( )	
	( )	( )	
35 Total losses. Add amounts on line 34, columns (b)(i) and (b)(ii) — **35**	(758,333)	(667,633)	
36 Total gains. Add lines 33 and 34, column (c) — **36**			149,228
37 Add amounts on line 35, columns (b)(i) and (b)(ii) — **37**			1,425,967
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**			-732,087
b Enter the amount from line 35, column (b)(ii) here. Individuals, enter the amount from income-producing property on Schedule A (Form 1040 or 1040-SR), line 16, or Form 1040-NR, 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**			686,610
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**			122,915
Note: Partnerships, enter the amount from line 38a, 38b, or 39 on Form 1065, Schedule K, line 11. S corporations, enter the amount from line 38a or 38b on Form 1120-S, Schedule K, line 10.			

2019 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**		3,926

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**		432,301

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:

2019 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, the taxpayer elects, under section 165(i) of the Internal Revenue Code, to deduct a loss attributable to a federally declared disaster and that occurred in a federally declared disaster area in the tax year immediately preceding the tax year the loss was sustained.

Attach this Section D to your return or amended return for the tax year immediately preceding the tax year the loss was sustained to claim the disaster loss deduction.

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 attributable to 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, the taxpayer revokes the prior election under section 165(i) of the Internal Revenue Code to deduct a loss attributable to a federally declared disaster and that occurred in a federally declared disaster area in the tax year immediately preceding the tax year the loss was sustained.

Attach this Section D to your amended return for the tax year immediately preceding the tax year the loss was sustained to remove the previous disaster loss deduction.

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, the taxpayer elects, under section 165(i) of the Internal Revenue Code, to deduct a loss attributable to a federally declared disaster and that occurred in a federally declared disaster area in the tax year immediately preceding the tax year the loss was sustained.

Attach this Section D to your return or amended return for the tax year immediately preceding the tax year the loss was sustained to claim the disaster loss deduction.

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 attributable to 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, the taxpayer revokes the prior election under section 165(i) of the Internal Revenue Code to deduct a loss attributable to a federally declared disaster and that occurred in a federally declared disaster area in the tax year immediately preceding the tax year the loss was sustained.

Attach this Section D to your amended return for the tax year immediately preceding the tax year the loss was sustained to remove the previous disaster loss deduction.

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). _____

2019 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

2019

Attachment Sequence No. **27**

Name(s) shown on return — **Total Forms Filed =** 3,282,996 | **Identifying number**

1	Enter the gross proceeds from sales or exchanges reported to you for 2019 on Form(s) 1099-B or 1099-S (or substitute statement) that you are including on line 2, 10, or 20. See instructions	1	297,844

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)
						2,197,135

3	Gain, if any, from Form 4684, line 39	3	11,235
4	Section 1231 gain from installment sales from Form 6252, line 26 or 37	4	185,895
5	Section 1231 gain or (loss) from like-kind exchanges from Form 8824	5	14,500
6	Gain, if any, from line 32, from other than casualty or theft	6	641,020
7	Combine lines 2 through 6. Enter the gain or (loss) here and on the appropriate line as follows	7	2,803,386
	Partnerships and S corporations. Report the gain or (loss) following the instructions for Form 1065, Schedule K, line 10, or Form 1120-S, 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	251,080
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	136,415

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):

						424,953

11	Loss, if any, from line 7	11	(959,568)
12	Gain, if any, from line 7 or amount from line 8, if applicable	12	251,080
13	Gain, if any, from line 31	13	570,599
14	Net gain or (loss) from Form 4684, lines 31 and 38a	14	12,270
15	Ordinary gain from installment sales from Form 6252, line 25 or 36	15	2,216
16	Ordinary gain or (loss) from like-kind exchanges from Form 8824	16	1,646
17	Combine lines 10 through 16	17	1,963,691
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 or Form 1040-SR), 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 or Form 1040-SR), Part I, line 4	18b	1,963,682

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

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

2019

Attachment Sequence No. **27**

Name(s) shown on return

Total Forms Filed = 3,282,996

Identifying number

1	Enter the gross proceeds from sales or exchanges reported to you for 2019 on Form(s) 1099-B or 1099-S (or substitute statement) that you are including on line 2, 10, or 20. See instructions	1	162,528,600

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)
						148,986,605

3	Gain, if any, from Form 4684, line 39	3	122,700
4	Section 1231 gain from installment sales from Form 6252, line 26 or 37	4	8,713,885
5	Section 1231 gain or (loss) from like-kind exchanges from Form 8824	5	2,480,162
6	Gain, if any, from line 32, from other than casualty or theft	6	55,214,743
7	Combine lines 2 through 6. Enter the gain or (loss) here and on the appropriate line as follows	7	215,518,095
	Partnerships and S corporations. Report the gain or (loss) following the instructions for Form 1065, Schedule K, line 10, or Form 1120-S, 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	11,210,965
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	41,600,154

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):

						17,974,413

11	Loss, if any, from line 7	11	(14,806,442)
12	Gain, if any, from line 7 or amount from line 8, if applicable	12	3,742,599
13	Gain, if any, from line 31	13	13,041,354
14	Net gain or (loss) from Form 4684, lines 31 and 38a	14	-281,300
15	Ordinary gain from installment sales from Form 6252, line 25 or 36	15	196,808
16	Ordinary gain or (loss) from like-kind exchanges from Form 8824	16	110,396
17	Combine lines 10 through 16	17	19,977,830
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 or Form 1040-SR), 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 or Form 1040-SR), Part I, line 4	18b	19,989,764

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

2019 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	251,309			
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	3,718			
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	97			
29 **If section 1255 property:**					
a Applicable percentage of payments excluded from income under section 126. See instructions	29a				
b Enter the **smaller** of line 24 or 29a. See instructions	29b	*			

Summary of Part III Gains. Complete property columns A through D through line 29b before going to line 30.

30	Total gains for all properties. Add property columns A through D, line 24	30	1,022,722
31	Add property columns A through D, lines 25b, 26g, 27c, 28b, and 29b. Enter here and on line 13	31	570,596
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	641,722

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	5,293,201			
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	93,438			
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	17,045			
29 **If section 1255 property:**					
a Applicable percentage of payments excluded from income under section 126. See instructions	29a				
b Enter the **smaller** of line 24 or 29a. See instructions	29b	*			

Summary of Part III Gains. Complete property columns A through D through line 29b before going to line 30.

30 Total gains for all properties. Add property columns A through D, line 24	30	68,318,185
31 Add property columns A through D, lines 25b, 26g, 27c, 28b, and 29b. Enter here and on line 13	31	13,041,354
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	55,276,831

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.**

2019 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, Form 1040-SR, or Form 1040-NR.**
▶ **Go to *www.irs.gov/Form4835* for the latest information.**

OMB No. 1545-0074

2019

Attachment Sequence No. **37**

Name(s) shown on tax return

Total Forms Filed = 488,173

Your social security number

Employer ID number (EIN), if any

A Did you actively participate in the operation of this farm during 2019? 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	195,162
2a	Cooperative distributions (Form(s) 1099-PATR)	2a	76,434	2b Taxable amount		2b	
3a	Agricultural program payments (see instructions)	3a	175,493	3b Taxable amount		3b	174,561
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 2019	5a	26,085	5b Taxable amount		5b	21,681
c	If election to defer to 2020 is attached, check here ▶ ☐			5d Amount deferred from 2018		5d	
6	Other income, including federal and state gasoline or fuel tax credit or refund (see instructions)					6	212,215
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 or 1040-SR), line 42 ▶					7	448,888

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

8	Car and truck expenses (see Schedule F (Form 1040 or 1040-SR) instructions). Also attach **Form 4562**	8	37,008	21	Pension and profit-sharing plans	21	*
9	Chemicals	9	48,573	22	Rent or lease:		
10	Conservation expenses (see instructions)	10	4,877	a	Vehicles, machinery, and equipment (see instructions)	22a	
11	Custom hire (machine work)	11	32,070	b	Other (land, animals, etc.)	22b	
12	Depreciation and section 179 expense deduction not claimed elsewhere	12	131,371	23	Repairs and maintenance	23	111,625
13	Employee benefit programs other than on line 21 (see Schedule F (Form 1040 or 1040-SR) instructions)	13	*	24	Seeds and plants	24	46,559
				25	Storage and warehousing	25	
				26	Supplies	26	62,636
				27	Taxes	27	309,663
14	Feed	14	10,213	28	Utilities	28	
15	Fertilizers and lime	15	65,999	29	Veterinary, breeding, and medicine	29	
16	Freight and trucking	16		30	Other expenses (specify):		
17	Gasoline, fuel, and oil	17	64,566	a		30a	
18	Insurance (other than health)	18	183,804	b		30b	
19	Interest (see instructions):			c		30c	
a	Mortgage (paid to banks, etc.)	19a	36,556	d		30d	
b	Other	19b	20,141	e		30e	
20	Labor hired (less employment credits) (see Schedule F (Form 1040 or 1040-SR) instructions)	20	9,512	f		30f	
				g		30g	
31	**Total expenses.** Add lines 8 through 30g. See instructions ▶					31	388,576
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 or 1040-SR), line 40. If the result is a loss, you **must** go to line 34. See instructions					32	460,631
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 or 1040-SR), line 40. See instructions . . . . . **Nondeductible loss.(+) / suspended loss carryover.(-) = 37,747**					34c	85,566

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

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, Form 1040-SR, or Form 1040-NR.**
▶ **Go to *www.irs.gov/Form4835* for the latest information.**

OMB No. 1545-0074

2019

Attachment Sequence No. **37**

Name(s) shown on tax return

Total Forms Filed = 488,173

Your social security number

Employer ID number (EIN), if any

A Did you actively participate in the operation of this farm during 2019? 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	4,464,990
2a	Cooperative distributions (Form(s) 1099-PATR)	2a	1,138,456	2b Taxable amount		2b	
3a	Agricultural program payments (see instructions)	3a	1,095,765	3b Taxable amount		3b	1,089,271
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 2019	5a	131,416	5b Taxable amount		5b	108,198
c	If election to defer to 2020 is attached, check here ▶ ☐			5d Amount deferred from 2018		5d	
6	Other income, including federal and state gasoline or fuel tax credit or refund (see instructions)					6	3,286,940
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 or 1040-SR), line 42 ▶					7	9,766,256

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

8	Car and truck expenses (see Schedule F (Form 1040 or 1040-SR) instructions). Also attach **Form 4562**	8	43,272	21	Pension and profit-sharing plans	21	*
9	Chemicals	9	315,643	22	Rent or lease:		
10	Conservation expenses (see instructions)	10	18,977	a	Vehicles, machinery, and equipment (see instructions)	22a	
11	Custom hire (machine work)	11	125,515	b	Other (land, animals, etc.)	22b	
12	Depreciation and section 179 expense deduction not claimed elsewhere	12	965,177	23	Repairs and maintenance	23	302,851
13	Employee benefit programs other than on line 21 (see Schedule F (Form 1040 or 1040-SR) instructions)	13	*	24	Seeds and plants	24	263,109
				25	Storage and warehousing	25	
				26	Supplies	26	67,722
				27	Taxes	27	906,471
14	Feed	14	13,072	28	Utilities	28	
15	Fertilizers and lime	15	478,903	29	Veterinary, breeding, and medicine	29	
16	Freight and trucking	16		30	Other expenses (specify):		
17	Gasoline, fuel, and oil	17	72,950	a		30a	
18	Insurance (other than health)	18	283,394	b		30b	
19	Interest (see instructions):			c		30c	
a	Mortgage (paid to banks, etc.)	19a	330,937	d		30d	
b	Other	19b	143,621	e		30e	
20	Labor hired (less employment credits) (see Schedule F (Form 1040 or 1040-SR) instructions)	20	39,038	f		30f	
				g		30g	
31	**Total expenses.** Add lines 8 through 30g. See instructions ▶					31	5,343,930
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 or 1040-SR), line 40. If the result is a loss, you **must** go to line 34. See instructions					32	4,422,326
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 or 1040-SR), line 40. See instructions . . . **Nondeductible loss (+) / suspended loss carryover (-) = 72,007**					34c	616,750

2019 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

2019

Attachment Sequence No. **51**

Name(s) shown on return

Total Forms Filed = 1,398,942

Identifying number

Part I Total Investment Interest Expense

1	Investment interest expense paid or accrued in 2019 (see instructions)	1	966,194
2	Disallowed investment interest expense from 2018 Form 4952, line 7	2	665,728
3	**Total investment interest expense.** Add lines 1 and 2	3	1,384,159

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	1,285,083		
b	Qualified dividends included on line 4a	4b	1,042,689		
c	Subtract line 4b from line 4a			4c	1,242,240
d	Net gain from the disposition of property held for investment	4d	640,100		
e	Enter the **smaller** of line 4d or your net capital gain from the disposition of property held for investment. See instructions	4e	603,410		
f	Subtract line 4e from line 4d			4f	285,442
g	Enter the amount from lines 4b and 4e that you elect to include in investment income. See instructions			4g	133,492
h	Investment income. Add lines 4c, 4f, and 4g			4h	1,257,863
5	Investment expenses (see instructions)			5	377,928
6	**Net investment income.** Subtract line 5 from line 4h. If zero or less, enter -0-			6	1,213,591

Part III Investment Interest Expense Deduction

7	Disallowed investment interest expense to be carried forward to 2020. Subtract line 6 from line 3. If zero or less, enter -0-	7	689,247
8	**Investment interest expense deduction.** Enter the **smaller** of line 3 or line 6. See instructions	8	1,199,444

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

2019

Attachment Sequence No. **51**

Name(s) shown on return

Total Forms Filed = 1,398,942

Identifying number

Part I Total Investment Interest Expense

1	Investment interest expense paid or accrued in 2019 (see instructions)	1	27,542,411
2	Disallowed investment interest expense from 2018 Form 4952, line 7	2	29,579,088
3	**Total investment interest expense.** Add lines 1 and 2	3	57,121,499

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	181,681,342		
b	Qualified dividends included on line 4a	4b	84,136,170		
c	Subtract line 4b from line 4a			4c	97,545,171
d	Net gain from the disposition of property held for investment	4d	265,076,744		
e	Enter the **smaller** of line 4d or your net capital gain from the disposition of property held for investment. See instructions	4e	238,125,767		
f	Subtract line 4e from line 4d			4f	26,950,977
g	Enter the amount from lines 4b and 4e that you elect to include in investment income. See instructions			4g	3,936,893
h	Investment income. Add lines 4c, 4f, and 4g			4h	128,433,041
5	Investment expenses (see instructions)			5	7,938,422
6	**Net investment income.** Subtract line 5 from line 4h. If zero or less, enter -0-			6	121,292,304

Part III Investment Interest Expense Deduction

7	Disallowed investment interest expense to be carried forward to 2020. Subtract line 6 from line 3. If zero or less, enter -0-	7	30,122,686
8	**Investment interest expense deduction.** Enter the **smaller** of line 3 or line 6. See instructions	8	26,998,813

2019 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, 1040-SR, or 1040-NR.**
► **Go to *www.irs.gov/Form5329* for instructions and the latest information.**

OMB No. 1545-0074

2019

Attachment Sequence No. **29**

Name of individual subject to additional tax. If married filing jointly, see instructions.

Total Forms Filed = 2,581,137

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 2 (Form 1040 or 1040-SR), line 6, or Form 1040-NR, line 57, without filing Form 5329. See the instructions for Schedule 2 (Form 1040 or 1040-SR), line 6, or for Form 1040-NR, line 57.

Part I Additional Tax on Early Distributions.

Complete this part if you took a taxable distribution before you reached age 59½ from a qualified retirement plan (including an IRA) or modified endowment contract (unless you are reporting this tax directly on Form 1040, 1040-SR, or 1040-NR—see above). You also may 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	1,744,375
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	747,595
3	Amount subject to additional tax. Subtract line 2 from line 1	3	1,273,561
4	**Additional tax.** Enter 10% (0.10) of line 3. Include this amount on Schedule 2 (Form 1040 or 1040-SR), line 6, or Form 1040-NR, line 57	4	1,269,309
	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 or 1040-SR), line 8, or Form 1040-NR, 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	224,871
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	148,835
8	**Additional tax.** Enter 10% (0.10) of line 7. Include this amount on Schedule 2 (Form 1040 or 1040-SR), line 6, or Form 1040-NR, line 57	8	144,995

Part III Additional Tax on Excess Contributions to Traditional IRAs.

Complete this part if you contributed more to your traditional IRAs for 2019 than is allowable or you had an amount on line 17 of your 2018 Form 5329.

9	Enter your excess contributions from line 16 of your 2018 Form 5329. See instructions. If zero, go to line 15			9	
10	If your traditional IRA contributions for 2019 are less than your maximum allowable contribution, see instructions. Otherwise, enter -0-	10			
11	2019 traditional IRA distributions included in income (see instructions)	11			
12	2019 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 2019 (see instructions)			15	
16	Total excess contributions. Add lines 14 and 15			16	37,685
17	**Additional tax.** Enter 6% (0.06) of the **smaller** of line 16 **or** the value of your traditional IRAs on December 31, 2019 (including 2019 contributions made in 2020). Include this amount on Schedule 2 (Form 1040 or 1040-SR), line 6, or Form 1040-NR, line 57			17	27,514

Part IV Additional Tax on Excess Contributions to Roth IRAs.

Complete this part if you contributed more to your Roth IRAs for 2019 than is allowable or you had an amount on line 25 of your 2018 Form 5329.

18	Enter your excess contributions from line 24 of your 2018 Form 5329. See instructions. If zero, go to line 23			18	54,240
19	If your Roth IRA contributions for 2019 are less than your maximum allowable contribution, see instructions. Otherwise, enter -0-	19			
20	2019 distributions from your Roth IRAs (see instructions)	20	6,608		
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 2019 (see instructions)			23	57,020
24	Total excess contributions. Add lines 22 and 23			24	88,849
25	**Additional tax.** Enter 6% (0.06) of the **smaller** of line 24 **or** the value of your Roth IRAs on December 31, 2019 (including 2019 contributions made in 2020). Include this amount on Schedule 2 (Form 1040 or 1040-SR), line 6, or Form 1040-NR, line 57			25	81,661

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, 1040-SR, or 1040-NR.**
▶ **Go to *www.irs.gov/Form5329* for instructions and the latest information.**

OMB No. 1545-0074

2019

Attachment Sequence No. **29**

Name of individual subject to additional tax. If married filing jointly, see instructions.

Total Forms Filed = 2,581,137

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 2 (Form 1040 or 1040-SR), line 6, or Form 1040-NR, line 57, without filing Form 5329. See the instructions for Schedule 2 (Form 1040 or 1040-SR), line 6, or for Form 1040-NR, line 57.

Part I Additional Tax on Early Distributions.

Complete this part if you took a taxable distribution before you reached age 59½ from a qualified retirement plan (including an IRA) or modified endowment contract (unless you are reporting this tax directly on Form 1040, 1040-SR, or 1040-NR—see above). You also may 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	26,119,515
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	9,741,192
3	Amount subject to additional tax. Subtract line 2 from line 1	3	16,378,322
4	**Additional tax.** Enter 10% (0.10) of line 3. Include this amount on Schedule 2 (Form 1040 or 1040-SR), line 6, or Form 1040-NR, line 57	4	1,664,419
	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 or 1040-SR), line 8, or Form 1040-NR, 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	601,278
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	379,415
8	**Additional tax.** Enter 10% (0.10) of line 7. Include this amount on Schedule 2 (Form 1040 or 1040-SR), line 6, or Form 1040-NR, line 57	8	37,959

Part III Additional Tax on Excess Contributions to Traditional IRAs.

Complete this part if you contributed more to your traditional IRAs for 2019 than is allowable or you had an amount on line 17 of your 2018 Form 5329.

9	Enter your excess contributions from line 16 of your 2018 Form 5329. See instructions. If zero, go to line 15			9	
10	If your traditional IRA contributions for 2019 are less than your maximum allowable contribution, see instructions. Otherwise, enter -0-	10			
11	2019 traditional IRA distributions included in income (see instructions)	11			
12	2019 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 2019 (see instructions)			15	
16	Total excess contributions. Add lines 14 and 15			16	232,863
17	**Additional tax.** Enter 6% (0.06) of the **smaller** of line 16 **or** the value of your traditional IRAs on December 31, 2019 (including 2019 contributions made in 2020). Include this amount on Schedule 2 (Form 1040 or 1040-SR), line 6, or Form 1040-NR, line 57			17	10,715

Part IV Additional Tax on Excess Contributions to Roth IRAs.

Complete this part if you contributed more to your Roth IRAs for 2019 than is allowable or you had an amount on line 25 of your 2018 Form 5329.

18	Enter your excess contributions from line 24 of your 2018 Form 5329. See instructions. If zero, go to line 23			18	280,767
19	If your Roth IRA contributions for 2019 are less than your maximum allowable contribution, see instructions. Otherwise, enter -0-	19			
20	2019 distributions from your Roth IRAs (see instructions)	20	76,464		
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 2019 (see instructions)			23	182,702
24	Total excess contributions. Add lines 22 and 23			24	377,401
25	**Additional tax.** Enter 6% (0.06) of the **smaller** of line 24 **or** the value of your Roth IRAs on December 31, 2019 (including 2019 contributions made in 2020). Include this amount on Schedule 2 (Form 1040 or 1040-SR), line 6, or Form 1040-NR, line 57			25	19,756

2019 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 2019 were more than is allowable or you had an amount on line 33 of your 2018 Form 5329.

26	Enter the excess contributions from line 32 of your 2018 Form 5329. See instructions. If zero, go to line 31		26	
27	If the contributions to your Coverdell ESAs for 2019 were less than the maximum allowable contribution, see instructions. Otherwise, enter -0-	27		
28	2019 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 2019 (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, 2019 (including 2019 contributions made in 2020). Include this amount on Schedule 2 (Form 1040 or 1040-SR), line 6, or Form 1040-NR, 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 2019 than is allowable or you had an amount on line 41 of your 2018 Form 5329.

34	Enter the excess contributions from line 40 of your 2018 Form 5329. See instructions. If zero, go to line 39		34	
35	If the contributions to your Archer MSAs for 2019 are less than the maximum allowable contribution, see instructions. Otherwise, enter -0-	35		
36	2019 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 2019 (see instructions)		39	
40	Total excess contributions. Add lines 38 and 39		40	8,669
41	**Additional tax.** Enter 6% (0.06) of the **smaller** of line 40 **or** the value of your Archer MSAs on December 31, 2019 (including 2019 contributions made in 2020). Include this amount on Schedule 2 (Form 1040 or 1040-SR), line 6, or Form 1040-NR, line 57		41	5,733

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 2019 than is allowable or you had an amount on line 49 of your 2018 Form 5329.

42	Enter the excess contributions from line 48 of your 2018 Form 5329. If zero, go to line 47		42	
43	If the contributions to your HSAs for 2019 are less than the maximum allowable contribution, see instructions. Otherwise, enter -0-	43		
44	2019 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 2019 (see instructions)		47	
48	Total excess contributions. Add lines 46 and 47		48	406,688
49	**Additional tax.** Enter 6% (0.06) of the **smaller** of line 48 **or** the value of your HSAs on December 31, 2019 (including 2019 contributions made in 2020). Include this amount on Schedule 2 (Form 1040 or 1040-SR), line 6, or Form 1040-NR, line 57		49	314,315

Part VIII **Additional Tax on Excess Contributions to an ABLE Account.** Complete this part if contributions to your ABLE account for 2019 were more than is allowable.

50	Excess contributions for 2019 (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, 2019. Include this amount on Schedule 2 (Form 1040 or 1040-SR), line 6, or Form 1040-NR, 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 2019 (see instructions)		52	
53	Amount actually distributed to you in 2019		53	
54	Subtract line 53 from line 52. If zero or less, enter -0-		54	6,638
55	**Additional tax.** Enter 50% (0.50) of line 54. Include this amount on Schedule 2 (Form 1040 or 1040-SR), line 6, or Form 1040-NR, line 57		55	6,638

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 V **Additional Tax on Excess Contributions to Coverdell ESAs.** Complete this part if the contributions to your Coverdell ESAs for 2019 were more than is allowable or you had an amount on line 33 of your 2018 Form 5329.

26	Enter the excess contributions from line 32 of your 2018 Form 5329. See instructions. If zero, go to line 31		26	
27	If the contributions to your Coverdell ESAs for 2019 were less than the maximum allowable contribution, see instructions. Otherwise, enter -0-	27		
28	2019 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 2019 (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, 2019 (including 2019 contributions made in 2020). Include this amount on Schedule 2 (Form 1040 or 1040-SR), line 6, or Form 1040-NR, 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 2019 than is allowable or you had an amount on line 41 of your 2018 Form 5329.

34	Enter the excess contributions from line 40 of your 2018 Form 5329. See instructions. If zero, go to line 39		34	
35	If the contributions to your Archer MSAs for 2019 are less than the maximum allowable contribution, see instructions. Otherwise, enter -0-	35		
36	2019 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 2019 (see instructions)		39	
40	Total excess contributions. Add lines 38 and 39		40	23,690
41	**Additional tax.** Enter 6% (0.06) of the **smaller** of line 40 **or** the value of your Archer MSAs on December 31, 2019 (including 2019 contributions made in 2020). Include this amount on Schedule 2 (Form 1040 or 1040-SR), line 6, or Form 1040-NR, line 57		41	705

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 2019 than is allowable or you had an amount on line 49 of your 2018 Form 5329.

42	Enter the excess contributions from line 48 of your 2018 Form 5329. If zero, go to line 47		42	
43	If the contributions to your HSAs for 2019 are less than the maximum allowable contribution, see instructions. Otherwise, enter -0-	43		
44	2019 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 2019 (see instructions)		47	
48	Total excess contributions. Add lines 46 and 47		48	884,342
49	**Additional tax.** Enter 6% (0.06) of the **smaller** of line 48 **or** the value of your HSAs on December 31, 2019 (including 2019 contributions made in 2020). Include this amount on Schedule 2 (Form 1040 or 1040-SR), line 6, or Form 1040-NR, line 57		49	32,050

Part VIII **Additional Tax on Excess Contributions to an ABLE Account.** Complete this part if contributions to your ABLE account for 2019 were more than is allowable.

50	Excess contributions for 2019 (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, 2019. Include this amount on Schedule 2 (Form 1040 or 1040-SR), line 6, or Form 1040-NR, 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 2019 (see instructions)		52	
53	Amount actually distributed to you in 2019		53	
54	Subtract line 53 from line 52. If zero or less, enter -0-		54	10,469
55	**Additional tax.** Enter 50% (0.50) of line 54. Include this amount on Schedule 2 (Form 1040 or 1040-SR), line 6, or Form 1040-NR, line 57		55	5,236

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.**

2019 Line Item Estimates—All figures are estimates based on samples.
Number of returns filed for selected lines

Form **5405**
(Rev. November 2019)
Department of the Treasury
Internal Revenue Service

Repayment of the First-Time Homebuyer Credit

▶ **Attach to Form 1040, 1040-SR, 1040-NR, or 1040-X.**
▶ **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 = 111,075

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 2019. No repayment of the credit is required of the deceased taxpayer. If you are filing a joint return for 2019 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	58,200
5	Enter the amount of the credit you repaid with your tax returns for the years 2010 through 2018	5	55,185
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	55,196
7	Enter the gain on the disposition of your main home (from line 15 below)	7	13,643
8	**Amount of the credit to be repaid.** See instructions	8	76,507
	Next: Enter the amount from line 8 on your 2019 Schedule 2 (Form 1040 or 1040-SR), line 7b; or Form 1040-NR, 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	14,618
10	Selling expenses (including commissions, advertising and legal fees, and seller-paid loan charges) or expenses in getting the condemnation award	10	8,960
11	Subtract line 10 from line 9. This is the amount realized on the sale of the home	11	14,618
12	Adjusted basis of home sold (see instructions)	12	13,614
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 2018	13	13,616
14	Subtract line 13 from line 12. This is the adjusted basis for purposes of repaying the credit	14	14,618
15	Subtract line 14 from line 11	15	15,622

• 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 2017.

• 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.

Form **5405**
(Rev. November 2019)
Department of the Treasury
Internal Revenue Service

Repayment of the First-Time Homebuyer Credit

▶ **Attach to Form 1040, 1040-SR, 1040-NR, or 1040-X.**
▶ **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 = 111,075

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 2019. No repayment of the credit is required of the deceased taxpayer. If you are filing a joint return for 2019 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	366,952
5	Enter the amount of the credit you repaid with your tax returns for the years 2010 through 2018	5	221,749
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	145,203
7	Enter the gain on the disposition of your main home (from line 15 below)	7	574,055
8	**Amount of the credit to be repaid.** See instructions	8	58,796
	Next: Enter the amount from line 8 on your 2019 Schedule 2 (Form 1040 or 1040-SR), line 7b; or Form 1040-NR, 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	3,217,719
10	Selling expenses (including commissions, advertising and legal fees, and seller-paid loan charges) or expenses in getting the condemnation award	10	326,615
11	Subtract line 10 from line 9. This is the amount realized on the sale of the home	11	2,891,105
12	Adjusted basis of home sold (see instructions)	12	2,397,232
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 2018	13	40,213
14	Subtract line 13 from line 12. This is the adjusted basis for purposes of repaying the credit	14	2,357,019
15	Subtract line 14 from line 11	15	534,085
	• 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 2017.		
	• 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.		

2019 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 Credits

► **Go to *www.irs.gov/Form5695* for instructions and the latest information.**
► **Attach to Form 1040, 1040-SR, or 1040-NR.**

OMB No. 1545-0074

2019

Attachment Sequence No. **158**

Name(s) shown on return

Total Forms Filed = 2,079,940

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 2018.**

1	Qualified solar electric property costs	**1**	**517,664**
2	Qualified solar water heating property costs	**2**	**96,773**
3	Qualified small wind energy property costs	**3**	**30,646**
4	Qualified geothermal heat pump property costs	**4**	**47,802**
5	Add lines 1 through 4	**5**	**624,386**
6	Multiply line 5 by 30% (0.30)	**6**	**624,386**
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**	**15,392**		
9	Multiply line 8 by 30% (0.30)	**9**	**15,392**		
10	Kilowatt capacity of property on line 8 above ► . x $1,000	**10**	**14,365**		
11	Enter the smaller of line 9 or line 10			**11**	**14,352**
12	Credit carryforward from 2018. Enter the amount, if any, from your 2018 Form 5695, line 16			**12**	**282,033**
13	Add lines 6, 11, and 12			**13**	**877,989**
14	Limitation based on tax liability. Enter the amount from the Residential Energy Efficient Property Credit Limit Worksheet (see instructions)			**14**	**893,050**
15	**Residential energy efficient property credit.** Enter the smaller of line 13 or line 14. Also include this amount on Schedule 3 (Form 1040 or 1040-SR), line 5; or Form 1040-NR, line 50			**15**	**774,488**
16	Credit carryforward to 2020. If line 15 is less than line 13, subtract line 15 from line 13	**16**	**355,524**		

Form **5695**

Department of the Treasury
Internal Revenue Service

Residential Energy Credits

► Go to *www.irs.gov/Form5695* for instructions and the latest information.
► Attach to Form 1040, 1040-SR, or 1040-NR.

OMB No. 1545-0074

2019

Attachment Sequence No. **158**

Name(s) shown on return

Total Forms Filed = 2,079,940

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 2018.**

1	Qualified solar electric property costs	1	10,431,907
2	Qualified solar water heating property costs	2	539,521
3	Qualified small wind energy property costs	3	111,382
4	Qualified geothermal heat pump property costs	4	668,425
5	Add lines 1 through 4	5	11,751,236
6	Multiply line 5 by 30% (0.30)	6	3,525,408
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	172,416		
9	Multiply line 8 by 30% (0.30)	9	51,728		
10	Kilowatt capacity of property on line 8 above ► . x $1,000	10	9,865,643		
11	Enter the smaller of line 9 or line 10			11	38,904
12	Credit carryforward from 2018. Enter the amount, if any, from your 2018 Form 5695, line 16			12	1,108,114
13	Add lines 6, 11, and 12			13	4,672,425
14	Limitation based on tax liability. Enter the amount from the Residential Energy Efficient Property Credit Limit Worksheet (see instructions)			14	17,470,198
15	**Residential energy efficient property credit.** Enter the smaller of line 13 or line 14. Also include this amount on Schedule 3 (Form 1040 or 1040-SR), line 5; or Form 1040-NR, line 50			15	3,175,508
16	Credit carryforward to 2020. If line 15 is less than line 13, subtract line 15 from line 13	16	1,496,917		

2019 Line Item Estimates—All figures are estimates based on samples.
Number of returns filed for selected lines

Part II Nonbusiness Energy Property Credit

17a	Were the qualified energy efficiency improvements or residential energy property costs for your main home located in the United States? (see instructions) ▶		**17a**	☐ Yes ☐ No
	Caution: If you checked the "No" box, you cannot claim the nonbusiness energy property credit. Do not complete Part II.			
b	Print the complete address of the main home where you made the qualifying improvements. **Caution:** You can only have one main home at a time. Number and street / Unit No. / City, State, and ZIP code			
c	Were any of these improvements related to the construction of this main home? ▶		**17c**	☐ Yes ☐ No
	Caution: If you checked the "Yes" box, you can only claim the nonbusiness energy property credit for qualifying improvements that were not related to the construction of the home. Do not include expenses related to the construction of your main home, even if the improvements were made after you moved into the home.			
18	Lifetime limitation. Enter the amount from the Lifetime Limitation Worksheet (see instructions)		**18**	**153,104**
19	Qualified energy efficiency improvements (original use must begin with you and the component must reasonably be expected to last for at least 5 years; do not include labor costs) (see instructions).			
a	Insulation material or system specifically and primarily designed to reduce heat loss or gain of your home that meets the prescriptive criteria established by the 2009 IECC		**19a**	**332,822**
b	Exterior doors that meet or exceed the version 6.0 Energy Star program requirements		**19b**	**289,803**
c	Metal or asphalt roof that meets or exceeds the Energy Star program requirements and has appropriate pigmented coatings or cooling granules which are specifically and primarily designed to reduce the heat gain of your home		**19c**	**164,462**
d	Exterior windows and skylights that meet or exceed the version 6.0 Energy Star program requirements	**19d** **400,395**		
e	Maximum amount of cost on which the credit can be figured	**19e** $2,000		
f	If you claimed window expenses on your Form 5695 prior to 2019, enter the amount from the Window Expense Worksheet (see instructions); otherwise enter -0-	**19f** **73,859**		
g	Subtract line 19f from line 19e. If zero or less, enter -0-	**19g** **1,535,013**		
h	Enter the smaller of line 19d or line 19g		**19h**	**391,238**
20	Add lines 19a, 19b, 19c, and 19h		**20**	**840,541**
21	Multiply line 20 by 10% (0.10)		**21**	**840,541**
22	Residential energy property costs (must be placed in service by you; include labor costs for onsite preparation, assembly, and original installation) (see instructions).			
a	Energy-efficient building property. Do not enter more than **$300**		**22a**	**273,545**
b	Qualified natural gas, propane, or oil furnace or hot water boiler. Do not enter more than **$150**		**22b**	**348,020**
c	Advanced main air circulating fan used in a natural gas, propane, or oil furnace. Do not enter more than **$50**		**22c**	**98,740**
23	Add lines 22a through 22c		**23**	**593,822**
24	Add lines 21 and 23		**24**	**1,252,500**
25	Maximum credit amount. (If you jointly occupied the home, see instructions)		**25**	$500
26	Enter the amount, if any, from line 18		**26**	
27	Subtract line 26 from line 25. If zero or less, **stop;** you cannot take the nonbusiness energy property credit		**27**	**1,412,190**
28	Enter the smaller of line 24 or line 27		**28**	**1,250,682**
29	Limitation based on tax liability. Enter the amount from the Nonbusiness Energy Property Credit Limit Worksheet (see instructions)		**29**	
30	**Nonbusiness energy property credit.** Enter the smaller of line 28 or line 29. Also include this amount on Schedule 3 (Form 1040 or 1040-SR), line 5; or Form 1040-NR, line 50		**30**	**1,241,227**

Part II Nonbusiness Energy Property Credit

17a	Were the qualified energy efficiency improvements or residential energy property costs for your main home located in the United States? (see instructions) ▶		17a	☐ Yes ☐ No
	Caution: If you checked the "No" box, you cannot claim the nonbusiness energy property credit. Do not complete Part II.			
b	Print the complete address of the main home where you made the qualifying improvements. **Caution:** You can only have one main home at a time. Number and street / Unit No. / City, State, and ZIP code			
c	Were any of these improvements related to the construction of this main home? ▶		17c	☐ Yes ☐ No
	Caution: If you checked the "Yes" box, you can only claim the nonbusiness energy property credit for qualifying improvements that were not related to the construction of the home. Do not include expenses related to the construction of your main home, even if the improvements were made after you moved into the home.			
18	Lifetime limitation. Enter the amount from the Lifetime Limitation Worksheet (see instructions)		18	61,194
19	Qualified energy efficiency improvements (original use must begin with you and the component must reasonably be expected to last for at least 5 years; do not include labor costs) (see instructions).			
a	Insulation material or system specifically and primarily designed to reduce heat loss or gain of your home that meets the prescriptive criteria established by the 2009 IECC		19a	957,157
b	Exterior doors that meet or exceed the version 6.0 Energy Star program requirements		19b	665,206
c	Metal or asphalt roof that meets or exceeds the Energy Star program requirements and has appropriate pigmented coatings or cooling granules which are specifically and primarily designed to reduce the heat gain of your home		19c	1,251,387
d	Exterior windows and skylights that meet or exceed the version 6.0 Energy Star program requirements	19d 2,442,170		
e	Maximum amount of cost on which the credit can be figured	19e $2,000		
f	If you claimed window expenses on your Form 5695 prior to 2019, enter the amount from the Window Expense Worksheet (see instructions); otherwise enter -0-	19f 488,818		
g	Subtract line 19f from line 19e. If zero or less, enter -0-	19g 3,062,478		
h	Enter the smaller of line 19d or line 19g		19h	645,376
20	Add lines 19a, 19b, 19c, and 19h		20	3,519,126
21	Multiply line 20 by 10% (0.10)		21	351,939
22	Residential energy property costs (must be placed in service by you; include labor costs for onsite preparation, assembly, and original installation) (see instructions).			
a	Energy-efficient building property. Do not enter more than **$300**		22a	80,701
b	Qualified natural gas, propane, or oil furnace or hot water boiler. Do not enter more than **$150**		22b	51,677
c	Advanced main air circulating fan used in a natural gas, propane, or oil furnace. Do not enter more than **$50**		22c	4,894
23	Add lines 22a through 22c		23	137,272
24	Add lines 21 and 23		24	489,211
25	Maximum credit amount. (If you jointly occupied the home, see instructions)		25	$500
26	Enter the amount, if any, from line 18		26	
27	Subtract line 26 from line 25. If zero or less, **stop;** you cannot take the nonbusiness energy property credit		27	675,507
28	Enter the smaller of line 24 or line 27		28	337,000
29	Limitation based on tax liability. Enter the amount from the Nonbusiness Energy Property Credit Limit Worksheet (see instructions)		29	
30	**Nonbusiness energy property credit.** Enter the smaller of line 28 or line 29. Also include this amount on Schedule 3 (Form 1040 or 1040-SR), line 5; or Form 1040-NR, line 50		30	331,157

2019 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 = 6,582

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**	620	
b	Qualified first-year wages of employees who worked for you at least 400 hours . . . . . $ _____ × 40% (0.40)	**1b**	959	
c	Qualified second-year wages of employees certified as long-term family assistance recipients . . . . . $ _____ × 50% (0.50)	**1c**	1,060	
2	Add lines 1a, 1b, and 1c. See instructions for the adjustment you must make to salaries and wages	**2**	2,021	
3	Work opportunity credit from partnerships, S corporations, cooperatives, estates, and trusts (see instructions)	**3**	4,728	
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**	6,582	
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 = 6,582

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**	4,339	
b	Qualified first-year wages of employees who worked for you at least 400 hours . . . . . $ _____ × 40% (0.40)	**1b**	12,153	
c	Qualified second-year wages of employees certified as long-term family assistance recipients . . . . . $ _____ × 50% (0.50)	**1c**	3,220	
2	Add lines 1a, 1b, and 1c. See instructions for the adjustment you must make to salaries and wages	**2**	19,712	
3	Work opportunity credit from partnerships, S corporations, cooperatives, estates, and trusts (see instructions)	**3**	44,387	
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**	64,099	
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**		

2019 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, 1040-SR, or 1040-NR.

OMB No. 1545-0074

2019

Attachment Sequence No. **32**

Name(s) shown on Form 1040, 1040-SR, or 1040-NR

Total Forms Filed = 5,821,195

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 or 1040-SR, line 11b, if more than zero. If Form 1040 or 1040-SR, line 11b, is zero, subtract lines 9 and 10 of Form 1040 or 1040-SR from line 8b of Form 1040 or 1040-SR and enter the result here. (If less than zero, enter as a negative amount.)	1	5,817,454
2a	If filing Schedule A (Form 1040 or 1040-SR), enter the taxes from Schedule A, line 7; otherwise, enter the amount from Form 1040 or 1040-SR, line 9.	2a	5,768,233
b	Tax refund from Schedule 1 (Form 1040 or 1040-SR), line 1 or line 8	2b	(296,193)
c	Investment interest expense (difference between regular tax and AMT)	2c	43,475
d	Depletion (difference between regular tax and AMT)	2d	17,299
e	Net operating loss deduction from Schedule 1 (Form 1040 or 1040-SR), line 8. Enter as a positive amount	2e	167,124
f	Alternative tax net operating loss deduction	2f	(105,170)
g	Interest from specified private activity bonds exempt from the regular tax	2g	662,952
h	Qualified small business stock, see instructions	2h	13,663
i	Exercise of incentive stock options (excess of AMT income over regular tax income)	2i	11,666
j	Estates and trusts (amount from Schedule K-1 (Form 1041), box 12, code A)	2j	132,308
k	Disposition of property (difference between AMT and regular tax gain or loss)	2k	359,393
l	Depreciation on assets placed in service after 1986 (difference between regular tax and AMT)	2l	722,699
m	Passive activities (difference between AMT and regular tax income or loss)	2m	699,513
n	Loss limitations (difference between AMT and regular tax income or loss)	2n	369,269
o	Circulation costs (difference between regular tax and AMT)	2o	1,701
p	Long-term contracts (difference between AMT and regular tax income)	2p	5,546
q	Mining costs (difference between regular tax and AMT)	2q	11,928
r	Research and experimental costs (difference between regular tax and AMT)	2r	12,417
s	Income from certain installment sales before January 1, 1987	2s	(*)
t	Intangible drilling costs preference	2t	1,524
3	Other adjustments, including income-based related adjustments	3	97,246
4	**Alternative minimum taxable income.** Combine lines 1 through 3. (If married filing separately and line 4 is more than $733,700, see instructions.)	4	5,809,948

Part II Alternative Minimum Tax (AMT)

5 Exemption. (If you were under age 24 at the end of 2019, see instructions.)

IF your filing status is . . .	AND line 4 is not over . . .	THEN enter on line 5 . . .
Single or head of household	$ 510,300	$ 71,700
Married filing jointly or qualifying widow(er)	1,020,600	111,700
Married filing separately	510,300	55,850

If line 4 is **over** the amount shown above for your filing status, see instructions. → **5** 5,633,907

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	2,980,387
7	• If you are filing Form 2555, see instructions for the amount to enter. • If you reported capital gain distributions directly on Form 1040 or 1040-SR, line 6; you reported qualified dividends on Form 1040 or 1040-SR, line 3a; **or** you had a gain on both lines 15 and 16 of Schedule D (Form 1040 or 1040-SR) (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 $194,800 or less ($97,400 or less if married filing separately), multiply line 6 by 26% (0.26). Otherwise, multiply line 6 by 28% (0.28) and subtract $3,896 ($1,948 if married filing separately) from the result.	7	2,924,722
8	Alternative minimum tax foreign tax credit (see instructions)	8	1,360,889
9	Tentative minimum tax. Subtract line 8 from line 7	9	2,867,678
10	Add Form 1040 or 1040-SR, line 12a (minus any tax from Form 4972), and Schedule 2 (Form 1040 or 1040-SR), line 2. Subtract from the result any foreign tax credit from Schedule 3 (Form 1040 or 1040-SR), line 1. If you used Schedule J to figure your tax on Form 1040 or 1040-SR, line 12a, refigure that tax without using Schedule J before completing this line (see instructions)	10	4,993,416
11	**AMT.** Subtract line 10 from line 9. If zero or less, enter -0-. Enter here and on Schedule 2 (Form 1040 or 1040-SR), line 1	11	170,478

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

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, 1040-SR, or 1040-NR.

OMB No. 1545-0074

2019

Attachment Sequence No. **32**

Name(s) shown on Form 1040, 1040-SR, or 1040-NR

Total Forms Filed = 5,821,195

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 or 1040-SR, line 11b, if more than zero. If Form 1040 or 1040-SR, line 11b, is zero, subtract lines 9 and 10 of Form 1040 or 1040-SR from line 8b of Form 1040 or 1040-SR and enter the result here. (If less than zero, enter as a negative amount.)	1	1,542,233,551
2a	If filing Schedule A (Form 1040 or 1040-SR), enter the taxes from Schedule A, line 7; otherwise, enter the amount from Form 1040 or 1040-SR, line 9.	2a	95,994,867
b	Tax refund from Schedule 1 (Form 1040 or 1040-SR), line 1 or line 8	2b	(971,591)
c	Investment interest expense (difference between regular tax and AMT)	2c	850,714
d	Depletion (difference between regular tax and AMT)	2d	222,105
e	Net operating loss deduction from Schedule 1 (Form 1040 or 1040-SR), line 8. Enter as a positive amount	2e	86,795,454
f	Alternative tax net operating loss deduction	2f	(18,210,144)
g	Interest from specified private activity bonds exempt from the regular tax	2g	987,373
h	Qualified small business stock, see instructions	2h	269,874
i	Exercise of incentive stock options (excess of AMT income over regular tax income)	2i	2,780,258
j	Estates and trusts (amount from Schedule K-1 (Form 1041), box 12, code A)	2j	448,041
k	Disposition of property (difference between AMT and regular tax gain or loss)	2k	-2,647,095
l	Depreciation on assets placed in service after 1986 (difference between regular tax and AMT)	2l	-1,099,372
m	Passive activities (difference between AMT and regular tax income or loss)	2m	876,422
n	Loss limitations (difference between AMT and regular tax income or loss)	2n	809,962
o	Circulation costs (difference between regular tax and AMT)	2o	989,623
p	Long-term contracts (difference between AMT and regular tax income)	2p	151,379
q	Mining costs (difference between regular tax and AMT)	2q	100,988
r	Research and experimental costs (difference between regular tax and AMT)	2r	-164,705
s	Income from certain installment sales before January 1, 1987	2s	(*)
t	Intangible drilling costs preference	2t	451,282
3	Other adjustments, including income-based related adjustments	3	-848,006
4	**Alternative minimum taxable income.** Combine lines 1 through 3. (If married filing separately and line 4 is more than $733,700, see instructions.)	4	1,710,640,262

Part II Alternative Minimum Tax (AMT)

5 Exemption. (If you were under age 24 at the end of 2019, see instructions.)

IF your filing status is . . .	AND line 4 is not over . . .	THEN enter on line 5 . . .
Single or head of household	$ 510,300	$ 71,700
Married filing jointly or qualifying widow(er)	1,020,600	111,700
Married filing separately	510,300	55,850

If line 4 is **over** the amount shown above for your filing status, see instructions. → **5** 523,852,579

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	1,350,711,153
7	• If you are filing Form 2555, see instructions for the amount to enter. • If you reported capital gain distributions directly on Form 1040 or 1040-SR, line 6; you reported qualified dividends on Form 1040 or 1040-SR, line 3a; **or** you had a gain on both lines 15 and 16 of Schedule D (Form 1040 or 1040-SR) (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 $194,800 or less ($97,400 or less if married filing separately), multiply line 6 by 26% (0.26). Otherwise, multiply line 6 by 28% (0.28) and subtract $3,896 ($1,948 if married filing separately) from the result.	7	324,818,168
8	Alternative minimum tax foreign tax credit (see instructions)	8	19,475,179
9	Tentative minimum tax. Subtract line 8 from line 7	9	305,486,980
10	Add Form 1040 or 1040-SR, line 12a (minus any tax from Form 4972), and Schedule 2 (Form 1040 or 1040-SR), line 2. Subtract from the result any foreign tax credit from Schedule 3 (Form 1040 or 1040-SR), line 1. If you used Schedule J to figure your tax on Form 1040 or 1040-SR, line 12a, refigure that tax without using Schedule J before completing this line (see instructions)	10	369,341,041
11	**AMT.** Subtract line 10 from line 9. If zero or less, enter -0-. Enter here and on Schedule 2 (Form 1040 or 1040-SR), line 1	11	2,792,555

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

2019 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, 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 Forms 1040 and 1040-SR or the amount from line 13 of the Schedule D Tax Worksheet in the Instructions for Schedule D (Form 1040 or 1040-SR), whichever applies (as refigured for the AMT, if necessary) (see instructions). If you are filing Form 2555, see instructions for the amount to enter	13	2,346,482
14	Enter the amount from Schedule D (Form 1040 or 1040-SR), line 19 (as refigured for the AMT, if necessary) (see instructions). If you are filing Form 2555, see instructions for the amount to enter	14	311,642
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, see instructions for the amount to enter	15	2,337,207
16	Enter the **smaller** of line 12 or line 15	16	
17	Subtract line 16 from line 12	17	
18	If line 17 is $194,800 or less ($97,400 or less if married filing separately), multiply line 17 by 26% (0.26). Otherwise, multiply line 17 by 28% (0.28) and subtract $3,896 ($1,948 if married filing separately) from the result ▶	18	1,705,865
19	Enter: • $78,750 if married filing jointly or qualifying widow(er), • $39,375 if single or married filing separately, or • $52,750 if head of household.	19	
20	Enter the amount from line 7 of the Qualified Dividends and Capital Gain Tax Worksheet or the amount from line 14 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 or 1040-SR, line 11b; if zero or less, enter -0-. If you are filing Form 2555, 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: • $434,550 if single • $244,425 if married filing separately • $488,850 if married filing jointly or qualifying widow(er) • $461,700 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 or the amount from line 21 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 or 1040-SR, line 11b; if zero or less, enter -0-. If you are filing Form 2555, 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	1,574,586
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	505,638
	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	206,992
38	Add lines 18, 31, 34, and 37	38	
39	If line 12 is $194,800 or less ($97,400 or less if married filing separately), multiply line 12 by 26% (0.26). Otherwise, multiply line 12 by 28% (0.28) and subtract $3,896 ($1,948 if married filing separately) from the result	39	1,990,483
40	Enter the **smaller** of line 38 or line 39 here and on line 7. If you are filing Form 2555, 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, 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 Forms 1040 and 1040-SR or the amount from line 13 of the Schedule D Tax Worksheet in the Instructions for Schedule D (Form 1040 or 1040-SR), whichever applies (as refigured for the AMT, if necessary) (see instructions). If you are filing Form 2555, see instructions for the amount to enter	13	579,700,011
14	Enter the amount from Schedule D (Form 1040 or 1040-SR), line 19 (as refigured for the AMT, if necessary) (see instructions). If you are filing Form 2555, see instructions for the amount to enter	14	17,235,861
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, see instructions for the amount to enter	15	596,688,207
16	Enter the **smaller** of line 12 or line 15	16	
17	Subtract line 16 from line 12	17	
18	If line 17 is $194,800 or less ($97,400 or less if married filing separately), multiply line 17 by 26% (0.26). Otherwise, multiply line 17 by 28% (0.28) and subtract $3,896 ($1,948 if married filing separately) from the result ▶	18	185,793,137
19	Enter: • $78,750 if married filing jointly or qualifying widow(er), • $39,375 if single or married filing separately, or • $52,750 if head of household.	19	
20	Enter the amount from line 7 of the Qualified Dividends and Capital Gain Tax Worksheet or the amount from line 14 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 or 1040-SR, line 11b; if zero or less, enter -0-. If you are filing Form 2555, 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: • $434,550 if single • $244,425 if married filing separately • $488,850 if married filing jointly or qualifying widow(er) • $461,700 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 or the amount from line 21 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 or 1040-SR, line 11b; if zero or less, enter -0-. If you are filing Form 2555, 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	12,326,340
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	88,029,351
	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	2,928,990
38	Add lines 18, 31, 34, and 37	38	
39	If line 12 is $194,800 or less ($97,400 or less if married filing separately), multiply line 12 by 26% (0.26). Otherwise, multiply line 12 by 28% (0.28) and subtract $3,896 ($1,948 if married filing separately) from the result	39	336,038,534
40	Enter the **smaller** of line 38 or line 39 here and on line 7. If you are filing Form 2555, do not enter this amount on line 7. Instead, enter it on line 4 of the worksheet in the instructions for line 7	40	

2019 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

2019

Attachment Sequence No. **67**

Name(s) shown on return

Total Forms Filed = 463,472

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 all years of the installment agreement.

5	Selling price including mortgages and other debts. **Don't** include interest, whether stated or unstated			5	402,019
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	338,301
14	Subtract line 13 from line 5. If zero or less, **don't** complete the rest of this form (see instructions)			14	400,483
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	2,913
16	**Gross profit.** Subtract line 15 from line 14			16	398,396
17	Subtract line 13 from line 6. If zero or less, enter -0-			17	5,899
18	**Contract price.** Add line 7 and line 17			18	399,225

Part II **Installment Sale Income.** Complete this part for all years of the installment agreement.

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	428,484
22	Add lines 20 and 21			22	431,467
23	Payments received in prior years (see instructions). **Don't** include interest, whether stated or unstated	23	380,050		
24	**Installment sale income.** Multiply line 22 by line 19			24	426,973
25	Enter the part of line 24 that is ordinary income under the recapture rules (see instructions)			25	1,266
26	Subtract line 25 from line 24. Enter here and on Schedule D or Form 4797 (see instructions)			26	426,961

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

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

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

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

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

30	Selling price of property sold by related party (see instructions)	30	*
31	Enter contract price from line 18 for year of first sale	31	*
32	Enter the **smaller** of line 30 or line 31	32	*
33	Total payments received by the end of your 2019 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.**

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

2019

Attachment Sequence No. **67**

Name(s) shown on return

Total Forms Filed = 463,472

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 all years of the installment agreement.

5	Selling price including mortgages and other debts. **Don't** include interest, whether stated or unstated			5	325,656,498
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	85,261,118
14	Subtract line 13 from line 5. If zero or less, **don't** complete the rest of this form (see instructions)			14	240,395,380
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	766,674
16	**Gross profit.** Subtract line 15 from line 14			16	240,009,316
17	Subtract line 13 from line 6. If zero or less, enter -0-			17	494,456
18	**Contract price.** Add line 7 and line 17			18	323,328,344

Part II **Installment Sale Income.** Complete this part for all years of the installment agreement.

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	63,071,137
22	Add lines 20 and 21			22	63,400,307
23	Payments received in prior years (see instructions). **Don't** include interest, whether stated or unstated	23	155,246,522		
24	**Installment sale income.** Multiply line 22 by line 19			24	45,974,263
25	Enter the part of line 24 that is ordinary income under the recapture rules (see instructions)			25	209,716
26	Subtract line 25 from line 24. Enter here and on Schedule D or Form 4797 (see instructions)			26	45,764,547

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

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

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

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

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

30	Selling price of property sold by related party (see instructions)	30	*
31	Enter contract price from line 18 for year of first sale	31	*
32	Enter the **smaller** of line 30 or line 31	32	*
33	Total payments received by the end of your 2019 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.**

2019 Line Item Estimates—All figures are estimates based on samples.
Number of returns filed for selected lines

Form **6765**
(Rev. December 2019)
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 = 12,728

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**	1,481
16	Add lines 1, 4, and 15			**16**	1,926
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. Members of controlled groups or businesses under common control, see instructions for the statement that must be attached			**17**	1,926

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**	*
22	Add lines 18 and 21			**22**	*
23	Multiply line 22 by 20% (0.20)			**23**	*
24	Wages for qualified services (do not include wages used in figuring the work opportunity credit)	**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**	1,442
33	Add lines 23 and 32			**33**	1,443
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**	1,443

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

Form **6765**
(Rev. December 2019)
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 = 12,728

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	73,320
16	Add lines 1, 4, and 15			16	96,633
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. Members of controlled groups or businesses under common control, see instructions for the statement that must be attached			17	16,740

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	*
22	Add lines 18 and 21			22	*
23	Multiply line 22 by 20% (0.20)			23	*
24	Wages for qualified services (do not include wages used in figuring the work opportunity credit)	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	26,155
33	Add lines 23 and 32			33	26,230
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	21,573

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

2019 Line Item Estimates—All figures are estimates based on samples.
Number of returns filed for selected lines

Section C—Current Year Credit

35	Enter the portion of the credit from Form 8932, line 2, that is attributable to wages that were also used to figure the credit on line 17 or line 34 (whichever applies)	**35**	*
36	Subtract line 35 from line 17 or line 34 (whichever applies). If zero or less, enter -0-	**36**	3,369
37	Credit for increasing research activities from partnerships, S corporations, estates, and trusts	**37**	10,071
38	Add lines 36 and 37	**38**	12,725
	• 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**	0

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

Section C—Current Year Credit

35	Enter the portion of the credit from Form 8932, line 2, that is attributable to wages that were also used to figure the credit on line 17 or line 34 (whichever applies)	**35**	*
36	Subtract line 35 from line 17 or line 34 (whichever applies). If zero or less, enter -0-	**36**	37,951
37	Credit for increasing research activities from partnerships, S corporations, estates, and trusts	**37**	202,529
38	Add lines 36 and 37	**38**	240,480
	• 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**	0

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

2019 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

2019

Attachment Sequence No. **82**

Name(s) shown on tax return

Total Forms Filed = 417,338

Identifying number

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

Part I Section 1256 Contracts Marked to Market

	(a) Identification of account	(b) (Loss)	(c) Gain
1			
2	Add the amounts on line 1 in columns (b) and (c)	2 ( )	

3	Net gain or (loss). Combine line 2, columns (b) and (c)	3	414,475
4	Form 1099-B adjustments. See instructions and attach statement	4	2,456
5	Combine lines 3 and 4	5	412,793
	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	2,278
7	Combine lines 5 and 6	7	410,958
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	393,283
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	410,959

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	(2,947)
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	(212)

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	1,710
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	241

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					

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

2019

Attachment Sequence No. **82**

Name(s) shown on tax return

Total Forms Filed = 417,338

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	3,473,422
4	Form 1099-B adjustments. See instructions and attach statement	4	-1,443
5	Combine lines 3 and 4	5	3,471,979
	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	138,182
7	Combine lines 5 and 6	7	3,610,160
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	1,444,058
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	2,166,102

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	(49,225)
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	(95,394)

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	479,329
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	330,025

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					

2019 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 = 3,931,839

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				2,479,045	3,843,229	
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?		

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 = 3,931,839

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				32,242,318	55,818,167	
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?		

2019 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			137,808
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			118,455	2,361	102,874	
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

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			42,462,580
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			9,089,745	684,884	8,539,747	
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

2019 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, 1040-SR, or 1040-NR.**

OMB No. 1545-0074

2019

Attachment Sequence No. **138**

Name(s) shown on your tax return

Total Forms Filed = 101,853

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	3	97,344
	You must reduce your deduction for home mortgage interest on Schedule A (Form 1040 or 1040-SR) by the amount on line 3.		
4	Enter any 2016 credit carryforward from line 16 of your 2018 Form 8396	4	8,639
5	Enter any 2017 credit carryforward from line 14 of your 2018 Form 8396	5	9,643
6	Enter any 2018 credit carryforward from line 17 of your 2018 Form 8396	6	13,240
7	Add lines 3 through 6	7	99,553
8	Limitation based on tax liability. Enter the amount from the Credit Limit Worksheet. See instructions	8	95,058
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 or 1040-SR), line 6, or Form 1040-NR, line 51. Check box **c** on that line and enter "8396" in the space next to that box	9	92,758

Part II Mortgage Interest Credit Carryforward to 2020 (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	**2018 credit carryforward to 2020.** Enter the **smaller** of line 6 or line 13	14	
15	Subtract line 14 from line 13	15	
16	**2017 credit carryforward to 2020.** Enter the **smaller** of line 5 or line 15	16	
17	**2019 credit carryforward to 2020.** Subtract line 9 from line 3. If zero or less, enter -0-	17	

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, 1040-SR, or 1040-NR.**

OMB No. 1545-0074

2019

Attachment Sequence No. **138**

Name(s) shown on your tax return

Total Forms Filed = 101,853

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	3	154,058
	You must reduce your deduction for home mortgage interest on Schedule A (Form 1040 or 1040-SR) by the amount on line 3.		
4	Enter any 2016 credit carryforward from line 16 of your 2018 Form 8396	4	16,862
5	Enter any 2017 credit carryforward from line 14 of your 2018 Form 8396	5	47,189
6	Enter any 2018 credit carryforward from line 17 of your 2018 Form 8396	6	19,355
7	Add lines 3 through 6	7	237,464
8	Limitation based on tax liability. Enter the amount from the Credit Limit Worksheet. See instructions	8	604,010
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 or 1040-SR), line 6, or Form 1040-NR, line 51. Check box **c** on that line and enter "8396" in the space next to that box	9	142,747

Part II Mortgage Interest Credit Carryforward to 2020 (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	**2018 credit carryforward to 2020.** Enter the **smaller** of line 6 or line 13	14	
15	Subtract line 14 from line 13	15	
16	**2017 credit carryforward to 2020.** Enter the **smaller** of line 5 or line 15	16	
17	**2019 credit carryforward to 2020.** Subtract line 9 from line 3. If zero or less, enter -0-	17	

2019 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, Form 1040-SR, or Form 1041.
▶ Go to *www.irs.gov/Form8582* for instructions and the latest information.

OMB No. 1545-1008

2019

Attachment Sequence No. **88**

Name(s) shown on return

Total Forms Filed = 7,892,207

Identifying number

Part I 2019 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	2,543,977		
b	Activities with net loss (enter the amount from Worksheet 1, column (b))	1b	(3,291,651)		
c	Prior years' unallowed losses (enter the amount from Worksheet 1, column (c))	1c	(1,683,414)		
d	Combine lines 1a, 1b, and 1c			1d	4,781,658
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	(*)		
c	Add lines 2a and 2b			2c	(45)
All Other Passive Activities					
3a	Activities with net income (enter the amount from Worksheet 3, column (a))	3a	2,703,331		
b	Activities with net loss (enter the amount from Worksheet 3, column (b))	3b	(1,865,910)		
c	Prior years' unallowed losses (enter the amount from Worksheet 3, column (c))	3c	(1,422,589)		
d	Combine lines 3a, 3b, and 3c			3d	4,003,949
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	7,879,975

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	2,790,606
6	Enter $150,000. If married filing separately, see instructions	6	2,766,060		
7	Enter modified adjusted gross income, but not less than zero. See instructions	7	2,934,472		
	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	1,396,828		
9	Multiply line 8 by 50% (0.50). **Do not** enter more than $25,000. If married filing separately, see instructions			9	1,396,828
10	Enter the **smaller** of line 5 or line 9			10	1,396,828

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	27
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	1,245,617
16	**Total losses allowed from all passive activities for 2019.** Add lines 10, 14, and 15. See instructions to find out how to report the losses on your tax return	16	3,736,272

*** 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, Form 1040-SR, or Form 1041.
▶ Go to *www.irs.gov/Form8582* for instructions and the latest information.

OMB No. 1545-1008

2019

Attachment Sequence No. 88

Name(s) shown on return

Total Forms Filed = 7,892,207

Identifying number

Part I 2019 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	92,711,892		
b	Activities with net loss (enter the amount from Worksheet 1, column (b))	1b	(50,068,780)		
c	Prior years' unallowed losses (enter the amount from Worksheet 1, column (c))	1c	(81,543,670)		
d	Combine lines 1a, 1b, and 1c			1d	-38,900,558
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	(*)		
c	Add lines 2a and 2b			2c	(1,245)
All Other Passive Activities					
3a	Activities with net income (enter the amount from Worksheet 3, column (a))	3a	168,882,734		
b	Activities with net loss (enter the amount from Worksheet 3, column (b))	3b	(70,433,818)		
c	Prior years' unallowed losses (enter the amount from Worksheet 3, column (c))	3c	(104,597,112)		
d	Combine lines 3a, 3b, and 3c			3d	-6,148,196
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	-45,049,999

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	108,011,503
6	Enter $150,000. If married filing separately, see instructions	6	414,088,750		
7	Enter modified adjusted gross income, but not less than zero. See instructions	7	845,548,610		
	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	84,238,609		
9	Multiply line 8 by 50% (0.50). **Do not** enter more than $25,000. If married filing separately, see instructions			9	26,181,557
10	Enter the **smaller** of line 5 or line 9			10	13,466,092

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	48,060
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	33,583,116
16	**Total losses allowed from all passive activities for 2019.** Add lines 10, 14, and 15. See instructions to find out how to report the losses on your tax return	16	82,475,197

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

2019 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 = 4,264

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	*	
4	Low-income housing credit for buildings placed in service before 2008 from partnerships, S corporations, estates, and trusts	4	403	
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	426	
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	528	
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	529	
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.**

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 = 4,264

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	*	
4	Low-income housing credit for buildings placed in service before 2008 from partnerships, S corporations, estates, and trusts	4	749	
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	2,120	
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	15,479	
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	15,620	
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.**

2019 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 2019 Form 1040, 1040-SR, or 1040-NR.**

OMB No. 1545-0074

2019

Attachment Sequence No. **48**

Name. If married, file a separate form for each spouse required to file 2019 Form 8606. See instructions.

Total Forms Filed = 2,710,268

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).

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 2019.
- You took distributions from a traditional, SEP, or SIMPLE IRA in 2019 **and** you made nondeductible contributions to a traditional IRA in 2019 or an earlier year. For this purpose, a distribution does not include a rollover (other than a repayment of a qualified disaster distribution (see 2019 Forms 8915-C and 8915-D)), 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 2019 **and** you made nondeductible contributions to a traditional IRA in 2019 or an earlier year.

1	Enter your nondeductible contributions to traditional IRAs for 2019, including those made for 2019 from January 1, 2020, through April 15, 2020. See instructions		1	874,425
2	Enter your total basis in traditional IRAs. See instructions		2	1,009,665
3	Add lines 1 and 2		3	1,575,488
	In 2019, 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, 2020, through April 15, 2020		4	30,312
5	Subtract line 4 from line 3		5	1,569,227
6	Enter the value of **all** your traditional, SEP, and SIMPLE IRAs as of December 31, 2019, plus any outstanding rollovers. Subtract any repayments of qualified disaster distributions (see 2019 Forms 8915-C and 8915-D)	6 436,056		
7	Enter your distributions from traditional, SEP, and SIMPLE IRAs in 2019. **Do not** include rollovers (other than repayments of qualified disaster distributions (see 2019 Forms 8915-C and 8915-D)), 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)	7 531,781		
8	Enter the net amount you converted from traditional, SEP, and SIMPLE IRAs to Roth IRAs in 2019. Also enter this amount on line 16	8 102,517		
9	Add lines 6, 7, and 8	9 636,305		
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"	10 491,681		
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 97,224		
12	Multiply line 7 by line 10. This is the nontaxable portion of your distributions that you did not convert to a Roth IRA	12 484,708		
13	Add lines 11 and 12. This is the nontaxable portion of all your distributions		13	708,761
14	Subtract line 13 from line 3. This is **your total basis in traditional IRAs for 2019 and earlier years**		14	1,385,601
15a	Subtract line 12 from line 7		15a	496,884
b	Enter the amount on line 15a attributable to qualified disaster distributions from 2019 Forms 8915-C and 8915-D (see instructions). Also, enter this amount on 2019 Form 8915-C, line 22, **or** 2019 Form 8915-D, line 13, as applicable		15b	11,247
c	**Taxable amount.** Subtract line 15b from line 15a. If more than zero, also include this amount on 2019 Form 1040 or 1040-SR, line 4b; or 2019 Form 1040-NR, line 16b		15c	496,637
	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 2019 Form 1040, 1040-SR, or 1040-NR.

OMB No. 1545-0074

2019

Attachment Sequence No. **48**

Name. If married, file a separate form for each spouse required to file 2019 Form 8606. See instructions.

Total Forms Filed = 2,710,268

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).

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 2019.
- You took distributions from a traditional, SEP, or SIMPLE IRA in 2019 **and** you made nondeductible contributions to a traditional IRA in 2019 or an earlier year. For this purpose, a distribution does not include a rollover (other than a repayment of a qualified disaster distribution (see 2019 Forms 8915-C and 8915-D)), 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 2019 **and** you made nondeductible contributions to a traditional IRA in 2019 or an earlier year.

1	Enter your nondeductible contributions to traditional IRAs for 2019, including those made for 2019 from January 1, 2020, through April 15, 2020. See instructions		1	5,911,865
2	Enter your total basis in traditional IRAs. See instructions		2	32,270,220
3	Add lines 1 and 2		3	38,182,085
	In 2019, 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, 2020, through April 15, 2020		4	195,826
5	Subtract line 4 from line 3		5	37,986,259
6	Enter the value of **all** your traditional, SEP, and SIMPLE IRAs as of December 31, 2019, plus any outstanding rollovers. Subtract any repayments of qualified disaster distributions (see 2019 Forms 8915-C and 8915-D)	6 297,902,657		
7	Enter your distributions from traditional, SEP, and SIMPLE IRAs in 2019. **Do not** include rollovers (other than repayments of qualified disaster distributions (see 2019 Forms 8915-C and 8915-D)), 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 17,620,387		
8	Enter the net amount you converted from traditional, SEP, and SIMPLE IRAs to Roth IRAs in 2019. Also enter this amount on line 16	8 2,792,368		
9	Add lines 6, 7, and 8	9 318,315,411		
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 1,466,212		
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	11 949,118		
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 1,630,069		
13	Add lines 11 and 12. This is the nontaxable portion of all your distributions		13	3,857,956
14	Subtract line 13 from line 3. This is **your total basis in traditional IRAs for 2019 and earlier years**		14	34,324,129
15a	Subtract line 12 from line 7		15a	16,269,239
b	Enter the amount on line 15a attributable to qualified disaster distributions from 2019 Forms 8915-C and 8915-D (see instructions). Also, enter this amount on 2019 Form 8915-C, line 22, **or** 2019 Form 8915-D, line 13, as applicable		15b	119,112
c	**Taxable amount.** Subtract line 15b from line 15a. If more than zero, also include this amount on 2019 Form 1040 or 1040-SR, line 4b; or 2019 Form 1040-NR, line 16b		15c	16,150,126
	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.			

2019 Line Item Estimates—All figures are estimates based on samples.
Number of returns filed for selected lines

Part II 2019 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 2019.

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 2019	16	396,695
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	239,652
18	**Taxable amount.** Subtract line 17 from line 16. If more than zero, also include this amount on 2019 Form 1040 or 1040-SR, line 4b; or 2019 Form 1040-NR, line 16b	18	265,064

Part III Distributions From Roth IRAs

Complete this part only if you took a distribution from a Roth IRA in 2019. For this purpose, a distribution does not include a rollover (other than a repayment of a qualified disaster distribution (see 2019 Forms 8915-C and 8915-D)), 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 2019, including any qualified first-time homebuyer distributions, and any qualified disaster distributions (see instructions). Also see 2019 Forms 8915-C and 8915-D	19	413,491
20	Qualified first-time homebuyer expenses (see instructions). **Do not** enter more than $10,000 reduced by the total of all your prior qualified first-time homebuyer distributions	20	5,490
21	Subtract line 20 from line 19. If zero or less, enter -0-	21	409,750
22	Enter your basis in Roth IRA contributions (see instructions). If line 21 is zero, **stop here**	22	251,616
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	227,429
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	24,303
25a	Subtract line 24 from line 23. If zero or less, enter -0- and skip lines 25b and 25c	25a	208,528
b	Enter the amount on line 25a attributable to qualified disaster distributions from 2019 Forms 8915-C and 8915-D (see instructions). Also, enter this amount on 2019 Form 8915-C, line 23, **or** 2019 Form 8915-D, line 14, as applicable	25b	*
c	**Taxable amount.** Subtract line 25b from line 25a. If more than zero, also include this amount on 2019 Form 1040 or 1040-SR, line 4b; or 2019 Form 1040-NR, line 16b	25c	207,516

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 2019 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 2019.

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 2019	16	9,978,209
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	2,687,636
18	**Taxable amount.** Subtract line 17 from line 16. If more than zero, also include this amount on 2019 Form 1040 or 1040-SR, line 4b; or 2019 Form 1040-NR, line 16b	18	7,290,573

Part III Distributions From Roth IRAs

Complete this part only if you took a distribution from a Roth IRA in 2019. For this purpose, a distribution does not include a rollover (other than a repayment of a qualified disaster distribution (see 2019 Forms 8915-C and 8915-D)), 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 2019, including any qualified first-time homebuyer distributions, and any qualified disaster distributions (see instructions). Also see 2019 Forms 8915-C and 8915-D	19	3,739,148
20	Qualified first-time homebuyer expenses (see instructions). **Do not** enter more than $10,000 reduced by the total of all your prior qualified first-time homebuyer distributions	20	32,427
21	Subtract line 20 from line 19. If zero or less, enter -0-	21	3,707,690
22	Enter your basis in Roth IRA contributions (see instructions). If line 21 is zero, **stop here**	22	4,422,580
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	1,388,369
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	908,919
25a	Subtract line 24 from line 23. If zero or less, enter -0- and skip lines 25b and 25c	25a	1,095,922
b	Enter the amount on line 25a attributable to qualified disaster distributions from 2019 Forms 8915-C and 8915-D (see instructions). Also, enter this amount on 2019 Form 8915-C, line 23, **or** 2019 Form 8915-D, line 14, as applicable	25b	*
c	**Taxable amount.** Subtract line 25b from line 25a. If more than zero, also include this amount on 2019 Form 1040 or 1040-SR, line 4b; or 2019 Form 1040-NR, line 16b	25c	1,092,491

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.	

Form **8606** (2019)

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

2019 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 1040-NR.**
► **Go to *www.irs.gov/Form8615* for instructions and the latest information.**

OMB No. 1545-0074

2019

Attachment Sequence No. **33**

Name shown on return

Total Forms Filed = 359,546

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 or 1040-SR).

A Parent's name (first, initial, and last). **Caution:** See the instructions before completing.

B Parent's social security number

Part I Net Unearned Income

1	Enter your unearned income. See the instructions	1	359,546
2	If you **did not** itemize deductions on **Schedule A** (Form 1040 or Form 1040-NR), enter $2,200. Otherwise, see the instructions	2	359,546
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	359,546
4	Enter your **taxable income** from Form 1040, line 11b; or Form 1040-NR, line 41. If you file Form 2555, see the instructions	4	319,810
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	319,810

Part II Tax

6	Subtract line 5 from line 4	6	274,178		
7	Enter the tax on the amount on line 4. See the instructions. If the Qualified Dividends and Capital Gain Tax Worksheet, Schedule D Tax Worksheet, or Schedule J (Form 1040 or 1040-SR) is used to figure the tax, check here. If applicable, include this amount on your Form 1040, line 12a; or Form 1040-NR, line 42. See the instructions. If you file Form 2555, see the instructions ► ☐			7	270,685

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 1040-NR.**
▶ **Go to *www.irs.gov/Form8615* for instructions and the latest information.**

OMB No. 1545-0074

2019

Attachment Sequence No. **33**

Name shown on return

Total Forms Filed = 359,546

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 or 1040-SR).

A Parent's name (first, initial, and last). **Caution:** See the instructions before completing.

B Parent's social security number

Part I Net Unearned Income

1	Enter your unearned income. See the instructions	1	5,732,666
2	If you **did not** itemize deductions on **Schedule A** (Form 1040 or Form 1040-NR), enter $2,200. Otherwise, see the instructions	2	793,023
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	4,939,643
4	Enter your **taxable income** from Form 1040, line 11b; or Form 1040-NR, line 41. If you file Form 2555, see the instructions	4	5,063,913
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	4,533,054

Part II Tax

6	Subtract line 5 from line 4	6	530,859		
7	Enter the tax on the amount on line 4. See the instructions. If the Qualified Dividends and Capital Gain Tax Worksheet, Schedule D Tax Worksheet, or Schedule J (Form 1040 or 1040-SR) is used to figure the tax, check here. If applicable, include this amount on your Form 1040, line 12a; or Form 1040-NR, line 42. See the instructions. If you file Form 2555, see the instructions ▶ ☐			7	937,092

2019 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, 1040-SR, 1040-NR, or 1041.**

OMB No. 1545-1073

2019

Attachment Sequence No. **74**

Name(s) shown on return

Total Forms Filed = 441,466

Identifying number

Part I Net Minimum Tax on Exclusion Items

1	Combine lines 1 and 2e of your 2018 Form 6251. Estates and trusts, see instructions	1	377,050
2	Enter adjustments and preferences treated as exclusion items (see instructions)	2	372,619
3	Minimum tax credit net operating loss deduction (see instructions)	3	(10,111)
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 $718,800 and you were married filing separately for 2018, see instructions	4	350,937
5	Enter: $109,400 if married filing jointly or qualifying widow(er) for 2018; $70,300 if single or head of household for 2018; or $54,700 if married filing separately for 2018. Estates and trusts, enter $24,600	5	441,466
6	Enter: $1,000,000 if married filing jointly or qualifying widow(er) for 2018; $500,000 if single, head of household, or married filing separately for 2018. Estates and trusts, enter $81,900	6	441,466
7	Subtract line 6 from line 4. If zero or less, enter -0- here and on line 8 and go to line 9	7	61,020
8	Multiply line 7 by 25% (0.25)	8	61,020
9	Subtract line 8 from line 5. If zero or less, enter -0-. If under age 24 at the end of 2018, see instructions	9	414,222
10	Subtract line 9 from line 4. If zero or less, enter -0- here and on line 15 and go to Part II. Form 1040-NR filers, see instructions	10	262,626
11	• If **for 2018** you filed Form 2555 or 2555-EZ, see instructions for the amount to enter. • If **for 2018** you reported capital gain distributions directly on Schedule 1 (Form 1040), line 13; you reported qualified dividends on Form 1040, line 3a (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 1040-NR filers, see instructions. • **All others:** If line 10 is $191,100 or less ($95,550 or less if married filing separately for 2018), multiply line 10 by 26% (0.26). Otherwise, multiply line 10 by 28% (0.28) and subtract $3,822 ($1,911 if married filing separately for 2018) from the result. Form 1040-NR filers, see instructions.	11	256,702
12	Minimum tax foreign tax credit on exclusion items (see instructions)	12	80,912
13	Tentative minimum tax on exclusion items. Subtract line 12 from line 11	13	254,545
14	Enter the amount from your 2018 Form 6251, line 10, or 2018 Form 1041, Schedule I, line 55	14	267,238
15	**Net minimum tax on exclusion items.** Subtract line 14 from line 13. If zero or less, enter -0-	15	52,983

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, 1040-SR, 1040-NR, or 1041.

OMB No. 1545-1073
2019
Attachment Sequence No. **74**

Name(s) shown on return

Total Forms Filed = 441,466

Identifying number

Part I Net Minimum Tax on Exclusion Items

1	Combine lines 1 and 2e of your 2018 Form 6251. Estates and trusts, see instructions	1	203,768,606
2	Enter adjustments and preferences treated as exclusion items (see instructions)	2	7,559,805
3	Minimum tax credit net operating loss deduction (see instructions)	3	(3,038,800)
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 $718,800 and you were married filing separately for 2018, see instructions	4	213,774,387
5	Enter: $109,400 if married filing jointly or qualifying widow(er) for 2018; $70,300 if single or head of household for 2018; or $54,700 if married filing separately for 2018. Estates and trusts, enter $24,600	5	42,089,655
6	Enter: $1,000,000 if married filing jointly or qualifying widow(er) for 2018; $500,000 if single, head of household, or married filing separately for 2018. Estates and trusts, enter $81,900	6	351,180,969
7	Subtract line 6 from line 4. If zero or less, enter -0- here and on line 8 and go to line 9	7	110,932,417
8	Multiply line 7 by 25% (0.25)	8	27,733,112
9	Subtract line 8 from line 5. If zero or less, enter -0-. If under age 24 at the end of 2018, see instructions	9	38,251,104
10	Subtract line 9 from line 4. If zero or less, enter -0- here and on line 15 and go to Part II. Form 1040-NR filers, see instructions	10	188,246,391
11	• If **for 2018** you filed Form 2555 or 2555-EZ, see instructions for the amount to enter. • If **for 2018** you reported capital gain distributions directly on Schedule 1 (Form 1040), line 13; you reported qualified dividends on Form 1040, line 3a (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 1040-NR filers, see instructions. • **All others:** If line 10 is $191,100 or less ($95,550 or less if married filing separately for 2018), multiply line 10 by 26% (0.26). Otherwise, multiply line 10 by 28% (0.28) and subtract $3,822 ($1,911 if married filing separately for 2018) from the result. Form 1040-NR filers, see instructions.	11	40,966,959
12	Minimum tax foreign tax credit on exclusion items (see instructions)	12	1,488,980
13	Tentative minimum tax on exclusion items. Subtract line 12 from line 11	13	39,509,375
14	Enter the amount from your 2018 Form 6251, line 10, or 2018 Form 1041, Schedule I, line 55	14	41,066,707
15	**Net minimum tax on exclusion items.** Subtract line 14 from line 13. If zero or less, enter -0-	15	1,392,902

2019 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 2020

16	Enter the amount from your 2018 Form 6251, line 11, or 2018 Form 1041, Schedule I, line 56	**16**	91,642
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**	83,667
19	**2018 credit carryforward.** Enter the amount from your 2018 Form 8801, line 26	**19**	317,086
20	Enter your 2018 unallowed qualified electric vehicle credit (see instructions)	**20**	*
21	Combine lines 18 through 20. If zero or less, stop here and see the instructions	**21**	361,500
22	Enter your 2019 regular income tax liability minus allowable credits (see instructions)	**22**	295,375
23	Enter the amount from your 2019 Form 6251, line 9, or 2019 Form 1041, Schedule I, line 52	**23**	261,552
24	Subtract line 23 from line 22. If zero or less, enter -0-	**24**	243,897
25	**Minimum tax credit.** Enter the **smaller** of line 21 or line 24. Also enter this amount on your 2019 Schedule 3 (Form 1040 or 1040-SR), line 6 (check box **b**); Form 1040-NR, line 51 (check box **b**); or Form 1041, Schedule G, line 2c.	**25**	243,897
26	**Credit carryforward to 2020.** Subtract line 25 from line 21. Keep a record of this amount because you may use it in future years	**26**	213,918

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

Part II Minimum Tax Credit and Carryforward to 2020

16	Enter the amount from your 2018 Form 6251, line 11, or 2018 Form 1041, Schedule I, line 56	**16**	2,196,012
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**	803,110
19	**2018 credit carryforward.** Enter the amount from your 2018 Form 8801, line 26	**19**	7,575,884
20	Enter your 2018 unallowed qualified electric vehicle credit (see instructions)	**20**	*
21	Combine lines 18 through 20. If zero or less, stop here and see the instructions	**21**	8,856,923
22	Enter your 2019 regular income tax liability minus allowable credits (see instructions)	**22**	37,615,613
23	Enter the amount from your 2019 Form 6251, line 9, or 2019 Form 1041, Schedule I, line 52	**23**	35,519,095
24	Subtract line 23 from line 22. If zero or less, enter -0-	**24**	3,469,258
25	**Minimum tax credit.** Enter the **smaller** of line 21 or line 24. Also enter this amount on your 2019 Schedule 3 (Form 1040 or 1040-SR), line 6 (check box **b**); Form 1040-NR, line 51 (check box **b**); or Form 1041, Schedule G, line 2c	**25**	1,549,063
26	**Credit carryforward to 2020.** Subtract line 25 from line 21. Keep a record of this amount because you may use it in future years	**26**	7,307,860

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

2019 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 2018 Qualified Dividends and Capital Gain Tax Worksheet, the 2018 Schedule D Tax Worksheet, or Part V of the 2018 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 2018, enter the amount from line 3 of the Foreign Earned Income Tax Worksheet in the instructions	27	

Caution: If **for 2018** you filed Form 1040-NR, 1041, 2555, or 2555-EZ, see the instructions before completing lines 28, 29, and 30.

28	Enter the amount from line 6 of your 2018 Qualified Dividends and Capital Gain Tax Worksheet, the amount from line 13 of your 2018 Schedule D Tax Worksheet, or the amount from line 26 of the 2018 Schedule D (Form 1041), whichever applies*	28	

If you figured your 2018 tax using the 2018 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 2018 Schedule D (Form 1040), or line 18b, column (2), of the 2018 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 2018 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 $191,100 or less ($95,550 or less if married filing separately for 2018), multiply line 32 by 26% (0.26). Otherwise, multiply line 32 by 28% (0.28) and subtract $3,822 ($1,911 if married filing separately for 2018 from the result. Form 1040-NR filers, see instructions ▶	33	
34	Enter: • $77,200 if married filing jointly or qualifying widow(er) for 2018, • $38,600 if single or married filing separately for 2018, • $51,700 if head of household for 2018, or • $2,600 for an estate or trust. Form 1040-NR filers, see instructions.	34	
35	Enter the amount from line 7 of your 2018 Qualified Dividends and Capital Gain Tax Worksheet, the amount from line 14 of your 2018 Schedule D Tax Worksheet, or the amount from line 27 of the 2018 Schedule D (Form 1041), whichever applies. If you didn't complete either worksheet or Part V of the 2018 Schedule D (Form 1041), enter the amount from your 2018 Form 1040, line 10, or 2018 Form 1041, line 22, whichever applies; if zero or less, enter -0-. Form 1040-NR 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: • $425,800 if single for 2018, • $239,500 if married filing separately for 2018, • $479,000 if married filing jointly or qualifying widow(er) for 2018, • $452,400 if head of household for 2018, or • $12,700 for an estate or trust. Form 1040-NR filers, see instructions.	40	
41	Enter the amount from line 36	41	
42	Form 1040 filers, enter the amount from line 7 of your 2018 Qualified Dividends and Capital Gain Tax Worksheet or the amount from line 19 of your 2018 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 2018 Schedule D (Form 1041) or line 18 of your 2018 Schedule D Tax Worksheet, whichever applies. If you didn't complete either the worksheet or Part V of the 2018 Schedule D (Form 1041), enter the amount from your 2018 Form 1041, line 22; if zero or less, enter -0-. Form 1040-NR filers, see instructions	42	

* The 2018 Qualified Dividends and Capital Gain Tax Worksheet is in the 2018 Instructions for Form 1040. The 2018 Schedule D Tax Worksheet is in the 2018 Instructions for Schedule D (Form 1040) (or the 2018 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 2018 Qualified Dividends and Capital Gain Tax Worksheet, the 2018 Schedule D Tax Worksheet, or Part V of the 2018 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 2018, enter the amount from line 3 of the Foreign Earned Income Tax Worksheet in the instructions	27	
	Caution: If **for 2018** you filed Form 1040-NR, 1041, 2555, or 2555-EZ, see the instructions before completing lines 28, 29, and 30.		
28	Enter the amount from line 6 of your 2018 Qualified Dividends and Capital Gain Tax Worksheet, the amount from line 13 of your 2018 Schedule D Tax Worksheet, or the amount from line 26 of the 2018 Schedule D (Form 1041), whichever applies*	28	
	If you figured your 2018 tax using the 2018 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 2018 Schedule D (Form 1040), or line 18b, column (2), of the 2018 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 2018 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 $191,100 or less ($95,550 or less if married filing separately for 2018), multiply line 32 by 26% (0.26). Otherwise, multiply line 32 by 28% (0.28) and subtract $3,822 ($1,911 if married filing separately for 2018 from the result. Form 1040-NR filers, see instructions ▶	33	
34	Enter: • $77,200 if married filing jointly or qualifying widow(er) for 2018, • $38,600 if single or married filing separately for 2018, • $51,700 if head of household for 2018, or • $2,600 for an estate or trust. Form 1040-NR filers, see instructions.	34	
35	Enter the amount from line 7 of your 2018 Qualified Dividends and Capital Gain Tax Worksheet, the amount from line 14 of your 2018 Schedule D Tax Worksheet, or the amount from line 27 of the 2018 Schedule D (Form 1041), whichever applies. If you didn't complete either worksheet or Part V of the 2018 Schedule D (Form 1041), enter the amount from your 2018 Form 1040, line 10, or 2018 Form 1041, line 22, whichever applies; if zero or less, enter -0-. Form 1040-NR 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: • $425,800 if single for 2018, • $239,500 if married filing separately for 2018, • $479,000 if married filing jointly or qualifying widow(er) for 2018, • $452,400 if head of household for 2018, or • $12,700 for an estate or trust. Form 1040-NR filers, see instructions.	40	
41	Enter the amount from line 36	41	
42	Form 1040 filers, enter the amount from line 7 of your 2018 Qualified Dividends and Capital Gain Tax Worksheet or the amount from line 19 of your 2018 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 2018 Schedule D (Form 1041) or line 18 of your 2018 Schedule D Tax Worksheet, whichever applies. If you didn't complete either the worksheet or Part V of the 2018 Schedule D (Form 1041), enter the amount from your 2018 Form 1041, line 22; if zero or less, enter -0-. Form 1040-NR filers, see instructions	42	

* The 2018 Qualified Dividends and Capital Gain Tax Worksheet is in the 2018 Instructions for Form 1040. The 2018 Schedule D Tax Worksheet is in the 2018 Instructions for Schedule D (Form 1040) (or the 2018 Instructions for Schedule D (Form 1041)).

2019 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, 1040-SR, or 1040-NR.**

OMB No. 1545-0074

2019

Attachment Sequence No. **40**

Name(s) shown on your return

Total Forms Filed = 100,566

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**	16,142
b	Enter your child's **tax-exempt** interest. **Do not** include this amount on line 1a	**1b** 572		
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**	53,220
b	Enter your child's qualified dividends included on line 2a. See the instructions	**2b** 20,836		
3	Enter your child's capital gain distributions. If your child received any capital gain distributions as a nominee, see the instructions		**3**	19,016
4	Add lines 1a, 2a, and 3. If the total is $2,200 or less, skip lines 5 through 12 and go to line 13. If the total is $11,000 or more, **do not** file this form. Your child **must** file his or her own return to report the income		**4**	60,664
5	Base amount. Enter 2,200		**5**	
6	Subtract line 5 from line 4		**6**	15,819
	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** 12,399		
10	Multiply line 6 by line 8. Enter the result here. See the instructions for where to report this amount on your return	**10** 11,410		
11	Add lines 9 and 10		**11**	13,957
12	Subtract line 11 from line 6. Include this amount in the total on Schedule 1 (Form 1040 or 1040-SR), line 8, or Form 1040-NR, line 21. In the space next to that line, enter "Form 8814" and show the amount. If you checked the box on line C above, see the instructions. Go to line 13 below		**12**	11,594

Part II Tax on the First $2,200 of Child's Interest and Dividends

13	Amount not taxed. Enter 1,100	**13**	
14	Subtract line 13 from line 4. If the result is zero or less, enter -0-	**14**	60,221
15	**Tax.** Is the amount on line 14 less than $1,100? ☐ **No.** Enter $110 here and see the **Note** below. ☐ **Yes.** Multiply line 14 by 10% (0.10). Enter the result here and see the **Note** below.	**15**	60,221

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 or 1040-SR, line 12a, or Form 1040-NR, line 42. Be sure to check box **1** on Form 1040 or 1040-SR, line 12a, or check box **a** on Form 1040-NR, line 42.

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, 1040-SR, or 1040-NR.

OMB No. 1545-0074

2019

Attachment Sequence No. **40**

Name(s) shown on your return

Total Forms Filed = 100,566

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**	22,335
b	Enter your child's **tax-exempt** interest. **Do not** include this amount on line 1a	**1b** 1,807		
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**	139,816
b	Enter your child's qualified dividends included on line 2a. See the instructions	**2b** 37,211		
3	Enter your child's capital gain distributions. If your child received any capital gain distributions as a nominee, see the instructions		**3**	55,723
4	Add lines 1a, 2a, and 3. If the total is $2,200 or less, skip lines 5 through 12 and go to line 13. If the total is $11,000 or more, **do not** file this form. Your child **must** file his or her own return to report the income		**4**	217,875
5	Base amount. Enter 2,200		**5**	
6	Subtract line 5 from line 4		**6**	46,111
	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** 14,714		
10	Multiply line 6 by line 8. Enter the result here. See the instructions for where to report this amount on your return	**10** 19,050		
11	Add lines 9 and 10		**11**	33,764
12	Subtract line 11 from line 6. Include this amount in the total on Schedule 1 (Form 1040 or 1040-SR), line 8, or Form 1040-NR, line 21. In the space next to that line, 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**	12,336

Part II Tax on the First $2,200 of Child's Interest and Dividends

13	Amount not taxed. Enter 1,100	**13**	
14	Subtract line 13 from line 4. If the result is zero or less, enter -0-	**14**	64,012
15	**Tax.** Is the amount on line 14 less than $1,100? ☐ **No.** Enter $110 here and see the **Note** below. ☐ **Yes.** Multiply line 14 by 10% (0.10). Enter the result here and see the **Note** below.	**15**	6,424

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 or 1040-SR, line 12a, or Form 1040-NR, line 42. Be sure to check box **1** on Form 1040 or 1040-SR, line 12a, or check box **a** on Form 1040-NR, line 42.

2019 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

2019

Attachment Sequence No. **109**

Name(s) shown on tax return

Total Forms Filed = 56,674

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.

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

2019

Attachment Sequence No. **109**

Name(s) shown on tax return

Total Forms Filed = 56,674

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.

2019 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**	5,136		
13	Adjusted basis of other property given up	**13**	3,158		
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**	3,869
	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**	21,587
16	FMV of like-kind property you received			**16**	53,243
17	Add lines 15 and 16			**17**	55,482
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**	55,337
19	**Realized gain or (loss).** Subtract line 18 from line 17			**19**	55,367
20	Enter the smaller of line 15 or line 19, but not less than zero			**20**	17,902
21	Ordinary income under recapture rules. Enter here and on Form 4797, line 16. See instructions			**21**	1,281
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**	17,694
23	**Recognized gain.** Add lines 21 and 22			**23**	18,253
24	Deferred gain or (loss). Subtract line 23 from line 19. If a related party exchange, see instructions			**24**	52,493
25	**Basis of like-kind property received.** Subtract line 15 from the sum of lines 18 and 23			**25**	55,171

Part IV Deferral of Gain From Section 1043 Conflict-of-Interest Sales

Note: This part is to be used **only** by officers or employees of the executive branch of the federal government or judicial officers of the federal government (including certain spouses, minor or dependent children, and trustees as described in section 1043) for reporting nonrecognition of gain under section 1043 on the sale of property to comply with the conflict-of-interest requirements. This part can be used **only** if the cost of the replacement property is more than the basis of the divested property.

26 Enter the number from the upper right corner of your certificate of divestiture. (**Do not** attach a copy of your certificate. Keep the certificate with your records.) ▶ _____–_____

27 Description of divested property ▶ _____

_____

28 Description of replacement property ▶ _____

_____

29	Date divested property was sold (month, day, year)			**29**	MM/DD/YYYY
30	Sales price of divested property. See instructions	**30**			
31	Basis of divested property	**31**			
32	**Realized gain.** Subtract line 31 from line 30			**32**	
33	Cost of replacement property purchased within 60 days after date of sale	**33**			
34	Subtract line 33 from line 30. If zero or less, enter -0-			**34**	
35	Ordinary income under recapture rules. Enter here and on Form 4797, line 10. See instructions			**35**	
36	Subtract line 35 from line 34. If zero or less, enter -0-. If more than zero, enter here and on Schedule D or Form 4797. See instructions			**36**	
37	**Deferred gain.** Subtract the sum of lines 35 and 36 from line 32			**37**	
38	**Basis of replacement property.** Subtract line 37 from line 33			**38**	

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

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

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

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

12	Fair market value (FMV) of other property given up	**12**	1,935,128		
13	Adjusted basis of other property given up	**13**	792,705		
14	Gain or (loss) recognized on other property given up. Subtract line 13 from line 12. Report the gain or (loss) in the same manner as if the exchange had been a sale			**14**	1,142,424
	Caution: *If the property given up was used previously or partly as a home, see* **Property used as home** *in the instructions.*				
15	Cash received, FMV of other property received, plus net liabilities assumed by other party, reduced (but not below zero) by any exchange expenses you incurred. See instructions			**15**	5,110,553
16	FMV of like-kind property you received			**16**	54,325,250
17	Add lines 15 and 16			**17**	59,435,803
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**	31,315,981
19	**Realized gain or (loss).** Subtract line 18 from line 17			**19**	28,119,823
20	Enter the smaller of line 15 or line 19, but not less than zero			**20**	3,345,570
21	Ordinary income under recapture rules. Enter here and on Form 4797, line 16. See instructions			**21**	88,584
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**	3,275,040
23	**Recognized gain.** Add lines 21 and 22			**23**	3,363,624
24	Deferred gain or (loss). Subtract line 23 from line 19. If a related party exchange, see instructions			**24**	24,764,821
25	**Basis of like-kind property received.** Subtract line 15 from the sum of lines 18 and 23			**25**	29,569,051

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**	

2019 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 or 1040-SR). 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
2019
Attachment Sequence No. **176**

Name(s) of proprietor(s) | **Total Forms Filed =** 3,126,581 | **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	2,894,056
2	Total area of home			2	2,898,370
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	If you started or stopped using your home for daycare during the year, see instructions; otherwise, enter 8,760	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	2,943,893

	See instructions for columns (a) and (b) before completing lines 9–22.		(a) Direct expenses	(b) Indirect expenses
9	Casualty losses (see instructions)	9	*	12,170
10	Deductible mortgage interest (see instructions)	10	47,715	1,021,711
11	Real estate taxes (see instructions)	11	58,804	292,584
12	Add lines 9, 10, and 11	12	91,296	1,057,546
13	Multiply line 12, column (b), by line 7	13		1,053,865
14	Add line 12, column (a), and line 13			14	1,095,069
15	Subtract line 14 from line 8. If zero or less, enter -0-			15	2,115,927
16	Excess mortgage interest (see instructions)	16	18,729	525,624	
17	Excess real estate taxes (see instructions)	17	141,289	710,605	
18	Insurance	18	72,752	1,859,133	
19	Rent	19	61,904	615,866	
20	Repairs and maintenance	20	134,740	917,687	
21	Utilities	21	197,435	2,283,351	
22	Other expenses (see instructions)	22	80,190	768,687	
23	Add lines 16 through 22	23	460,406	2,504,621	
24	Multiply line 23, column (b), by line 7	24		2,498,971	
25	Carryover of prior year operating expenses (see instructions)	25		662,520	
26	Add line 23, column (a), line 24, and line 25			26	2,748,894
27	Allowable operating expenses. Enter the **smaller** of line 15 or line 26			27	1,998,632
28	Limit on excess casualty losses and depreciation. Subtract line 27 from line 15			28	1,935,163
29	Excess casualty losses (see instructions)	29		3,506	
30	Depreciation of your home from line 42 below	30		1,201,567	
31	Carryover of prior year excess casualty losses and depreciation (see instructions)	31		345,181	
32	Add lines 29 through 31			32	1,230,757
33	Allowable excess casualty losses and depreciation. Enter the **smaller** of line 28 or line 32			33	787,387
34	Add lines 14, 27, and 33			34	2,371,503
35	Casualty loss portion, if any, from lines 14 and 33. Carry amount to **Form 4684** (see instructions)			35	9,683
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	2,370,031

Part III Depreciation of Your Home

37	Enter the **smaller** of your home's adjusted basis or its fair market value (see instructions)		37	1,167,803
38	Value of land included on line 37		38	680,701
39	Basis of building. Subtract line 38 from line 37		39	1,159,346
40	Business basis of building. Multiply line 39 by line 7		40	1,154,870
41	Depreciation percentage (see instructions)		41	2,029 %
42	Depreciation allowable (see instructions). Multiply line 40 by line 41. Enter here and on line 30 above		42	1,201,567

Part IV Carryover of Unallowed Expenses to 2020

43	Operating expenses. Subtract line 27 from line 26. If less than zero, enter -0-		43	965,688
44	Excess casualty losses and depreciation. Subtract line 33 from line 32. If less than zero, enter -0-		44	498,826

*** Data not shown because of the small number of sample returns on which they are 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 or 1040-SR). 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
2019
Attachment Sequence No. **176**

Name(s) of proprietor(s) | **Total Forms Filed =** 3,126,581 | **Your social security number**

Part I Part of Your Home Used for Business

1	Area used regularly and exclusively for business, regularly for daycare, or for storage of inventory or product samples (see instructions)		1	1,082,201
2	Total area of home		2	6,236,625
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	If you started or stopped using your home for daycare during the year, see instructions; otherwise, enter 8,760	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	83,434,305
	See instructions for columns (a) and (b) before completing lines 9–22.		**(a)** Direct expenses	**(b)** Indirect expenses		
9	Casualty losses (see instructions)	9	*	79,255		
10	Deductible mortgage interest (see instructions)	10	227,740	11,106,054		
11	Real estate taxes (see instructions)	11	91,798	1,542,038		
12	Add lines 9, 10, and 11	12	324,024	12,727,346		
13	Multiply line 12, column (b), by line 7			13 1,825,043		
14	Add line 12, column (a), and line 13				14	2,149,066
15	Subtract line 14 from line 8. If zero or less, enter -0-				15	92,222,662
16	Excess mortgage interest (see instructions)	16	63,546	3,695,755		
17	Excess real estate taxes (see instructions)	17	178,144	2,987,712		
18	Insurance	18	78,687	3,024,234		
19	Rent	19	560,378	11,352,354		
20	Repairs and maintenance	20	224,782	3,927,701		
21	Utilities	21	351,796	8,908,887		
22	Other expenses (see instructions)	22	105,825	2,041,606		
23	Add lines 16 through 22	23	1,563,158	35,938,249		
24	Multiply line 23, column (b), by line 7			24 6,447,623		
25	Carryover of prior year operating expenses (see instructions)			25 3,653,992		
26	Add line 23, column (a), line 24, and line 25				26	11,664,773
27	Allowable operating expenses. Enter the **smaller** of line 15 or line 26				27	6,192,755
28	Limit on excess casualty losses and depreciation. Subtract line 27 from line 15				28	86,029,907
29	Excess casualty losses (see instructions)			29 5,766		
30	Depreciation of your home from line 42 below			30 1,184,172		
31	Carryover of prior year excess casualty losses and depreciation (see instructions)			31 1,339,622		
32	Add lines 29 through 31				32	2,529,560
33	Allowable excess casualty losses and depreciation. Enter the **smaller** of line 28 or line 32				33	887,256
34	Add lines 14, 27, and 33				34	9,229,077
35	Casualty loss portion, if any, from lines 14 and 33. Carry amount to **Form 4684** (see instructions)				35	17,683
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	9,211,394

Part III Depreciation of Your Home

37	Enter the **smaller** of your home's adjusted basis or its fair market value (see instructions)	37	376,989,785	
38	Value of land included on line 37	38	64,123,088	
39	Basis of building. Subtract line 38 from line 37	39	312,866,698	
40	Business basis of building. Multiply line 39 by line 7	40	44,919,822	
41	Depreciation percentage (see instructions)	41	42,306	%
42	Depreciation allowable (see instructions). Multiply line 40 by line 41. Enter here and on line 30 above	42	1,184,172	

Part IV Carryover of Unallowed Expenses to 2020

43	Operating expenses. Subtract line 27 from line 26. If less than zero, enter -0-	43	5,472,018	
44	Excess casualty losses and depreciation. Subtract line 33 from line 32. If less than zero, enter -0-	44	1,642,304	

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

2019 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, 1040-SR, or 1040-NR.**
► **Go to *www.irs.gov/Form8839* for instructions and the latest information.**

OMB No. 1545-0074

2019

Attachment Sequence No. **38**

Name(s) shown on return

Total Forms Filed = 100,030

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 2002** and disabled	(d) a child with special needs	(e) a foreign child	(f) Child's identifying number	(g) Check if adoption became final in 2019 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. Enter $14,080 (see instructions)	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	45,194	23,637	10,026		
4	Subtract line 3 from line 2	4					
5	**Qualified adoption expenses** (see instructions)	5	38,413	11,219	3,047		
	Caution: Your qualified adoption expenses may not be equal to the adoption expenses you paid in 2019.						
6	Enter the **smaller** of line 4 or line 5	6	38,405	11,219	3,047		
7	Enter modified adjusted gross income (see instructions)	7					
8	Is line 7 more than $211,160? ☐ **No.** Skip lines 8 and 9, and enter -0- on line 10. ☐ **Yes.** Subtract $211,160 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	37,161	11,215	3,045		
12	Add the amounts on line 11					12	38,169
13	Credit carryforward, if any, from prior years. See your Adoption Credit Carryforward Worksheet in the 2018 Form 8839 instructions					13	72,877
14	Add lines 12 and 13					14	94,958
15	Enter the amount from line 5 of the Credit Limit Worksheet in the instructions					15	63,531
16	**Adoption Credit.** Enter the smaller of line 14 or line 15 here and on Schedule 3 (Form 1040 or 1040-SR), line 6, or Form 1040-NR, 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	63,531

Form **8839**

Department of the Treasury
Internal Revenue Service (99)

Qualified Adoption Expenses

► **Attach to Form 1040, 1040-SR, or 1040-NR.**
► **Go to *www.irs.gov/Form8839* for instructions and the latest information.**

OMB No. 1545-0074

2019

Attachment Sequence No. **38**

Name(s) shown on return

Total Forms Filed = 100,030

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 2002** and disabled	(d) a child with special needs	(e) a foreign child	(f) Child's identifying number	(g) Check if adoption became final in 2019 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. Enter $14,080 (see instructions)	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	562,089	274,679	108,673		
4	Subtract line 3 from line 2	4					
5	**Qualified adoption expenses** (see instructions)	5	426,466	120,281	29,094		
	Caution: Your qualified adoption expenses may not be equal to the adoption expenses you paid in 2019.						
6	Enter the **smaller** of line 4 or line 5	6	351,957	116,847	29,002		
7	Enter modified adjusted gross income (see instructions)	7					
8	Is line 7 more than $211,160? ☐ **No.** Skip lines 8 and 9, and enter -0- on line 10. ☐ **Yes.** Subtract $211,160 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	322,296	104,655	16,840		
12	Add the amounts on line 11					12	444,566
13	Credit carryforward, if any, from prior years. See your Adoption Credit Carryforward Worksheet in the 2018 Form 8839 instructions					13	1,653,367
14	Add lines 12 and 13					14	2,097,933
15	Enter the amount from line 5 of the Credit Limit Worksheet in the instructions					15	303,894
16	**Adoption Credit.** Enter the smaller of line 14 or line 15 here and on Schedule 3 (Form 1040 or 1040-SR), line 6, or Form 1040-NR, 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	303,894

2019 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. Enter $14,080 (see instructions)	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 2019. This amount should be shown in box 12 of your 2019 Form(s) W-2 with code **T**	20					
21	Add the amounts on line 20					21	*
22	Enter the **smaller** of line 19 or line 20. But if the child was a child with special needs and the adoption became final in 2019, 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 $211,160? ☐ **No.** Skip lines 24 and 25, and enter -0- on line 26. ☐ **Yes.** Subtract $211,160 from line 23	24					
25	Divide line 24 by $40,000. Enter the result as a decimal (rounded to at least three places). Do not enter more than 1.000	25	× .				
26	Multiply each amount on line 22 by line 25	26					
27	**Excluded benefits.** Subtract line 26 from line 22	27					
28	Add the amounts on line 27					28	*
29	**Taxable benefits.** Is line 28 more than line 21? ☐ **No.** Subtract line 28 from line 21. Also, include this amount, if more than zero, on line 1 of Form 1040 or 1040-SR or line 8 of Form 1040-NR. On the dotted line next to line 1 of Form 1040 or 1040-SR or line 8 of Form 1040-NR, 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 1040-SR or line 8 of Form 1040-NR by the amount on Form 8839, line 29. Enter the result on line 1 of Form 1040 or 1040-SR or line 8 of Form 1040-NR. Enter "SNE" on the dotted line next to the entry line.					29	*

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 2018, those expenses were not fully reimbursed by your employer or otherwise, and the adoption was not final by the end of 2018.
- The total adoption expenses you paid in 2019 were not fully reimbursed by your employer or otherwise, and the adoption became final in 2019 or earlier.
- You adopted a child with special needs and the adoption became final in 2019.

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

Part III Employer-Provided Adoption Benefits

		Child 1	Child 2	Child 3		
17	Maximum exclusion per child. Enter $14,080 (see instructions)	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 2019. This amount should be shown in box 12 of your 2019 Form(s) W-2 with code **T**	20				
21	Add the amounts on line 20				21	*
22	Enter the **smaller** of line 19 or line 20. But if the child was a child with special needs and the adoption became final in 2019, 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 $211,160? ☐ **No.** Skip lines 24 and 25, and enter -0- on line 26. ☐ **Yes.** Subtract $211,160 from line 23	24				
25	Divide line 24 by $40,000. Enter the result as a decimal (rounded to at least three places). Do not enter more than 1.000	25	× .			
26	Multiply each amount on line 22 by line 25	26				
27	**Excluded benefits.** Subtract line 26 from line 22	27				
28	Add the amounts on line 27				28	*
29	**Taxable benefits.** Is line 28 more than line 21? ☐ **No.** Subtract line 28 from line 21. Also, include this amount, if more than zero, on line 1 of Form 1040 or 1040-SR or line 8 of Form 1040-NR. On the dotted line next to line 1 of Form 1040 or 1040-SR or line 8 of Form 1040-NR, 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 1040-SR or line 8 of Form 1040-NR by the amount on Form 8839, line 29. Enter the result on line 1 of Form 1040 or 1040-SR or line 8 of Form 1040-NR. Enter "SNE" on the dotted line next to the entry line.				29	*

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 2018, those expenses were not fully reimbursed by your employer or otherwise, and the adoption was not final by the end of 2018.
- The total adoption expenses you paid in 2019 were not fully reimbursed by your employer or otherwise, and the adoption became final in 2019 or earlier.
- You adopted a child with special needs and the adoption became final in 2019.

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

2019 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

2019

Attachment Sequence No. **98**

Name(s) shown on return

Total Forms Filed = 24,693

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**	12,168
2	Tips not subject to the credit provisions (see instructions)	**2**	2,556
3	Creditable tips. Subtract line 2 from line 1	**3**	12,168
4	Multiply line 3 by 7.65% (0.0765). If you had any tipped employees whose wages (including tips) exceeded $132,900, see instructions and check here ► ☐	**4**	12.168
5	Credit for employer social security and Medicare taxes paid on certain employee tips from partnerships and S corporations	**5**	13,484
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**	24,693

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

2019

Attachment Sequence No. **98**

Name(s) shown on return

Total Forms Filed = 24,693

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**	1,068,618
2	Tips not subject to the credit provisions (see instructions)	**2**	77,617
3	Creditable tips. Subtract line 2 from line 1	**3**	991,001
4	Multiply line 3 by 7.65% (0.0765). If you had any tipped employees whose wages (including tips) exceeded $132,900, see instructions and check here ► ☐	**4**	75,692
5	Credit for employer social security and Medicare taxes paid on certain employee tips from partnerships and S corporations	**5**	130,915
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**	206,607

2019 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, 1040-SR, or 1040-NR.**

OMB No. 1545-0074

2019

Attachment Sequence No. **39**

Name(s) shown on return

Total Forms Filed = 144,471

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 2019	1	7,000	
2	Archer MSA contributions you made for 2019, including those made from January 1, 2020, through April 15, 2020, that were for 2019. Don't include rollovers. See instructions	2	10,426	
3	Limitation from the Line 3 Limitation Chart and Worksheet in the instructions	3	6,450	
4	Compensation (see instructions) from the employer maintaining the high deductible health plan. (If self-employed, enter your earned income from the trade or business under which the high deductible health plan was established.)	4	5,791	
5	**Archer MSA deduction.** Enter the **smallest** of line 2, 3, or 4 here. Also include this amount on Schedule 1 (Form 1040 or 1040-SR), line 22, or Form 1040-NR, line 34. On the dotted line next to Schedule 1 (Form 1040 or 1040-SR), line 22, or Form 1040-NR, line 34, enter "MSA" and the amount	5	*	

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

Part II **Archer MSA Distributions**

6a	Total distributions you and your spouse received in 2019 from all Archer MSAs (see instructions)	6a	8,126
b	Distributions included on line 6a that you rolled over to another Archer MSA or a health savings account. Also include any excess contributions (and the earnings on those excess contributions) included on line 6a that were withdrawn by the due date of your return. See instructions	6b	*
c	Subtract line 6b from line 6a	6c	7,982
7	Unreimbursed qualified medical expenses (see instructions)	7	6,935
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 or 1040-SR), line 8, or Form 1040-NR, line 21. On the dotted line next to Schedule 1 (Form 1040 or 1040-SR), line 8, 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 2 (Form 1040 or 1040-SR), line 8, or Form 1040-NR, line 60. Check box c on Schedule 2 (Form 1040 or 1040-SR), line 8, or box b on Form 1040-NR, 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 2019 from a Medicare Advantage MSA, complete a separate Section B for each spouse. See instructions.

10	Total distributions you received in 2019 from all Medicare Advantage MSAs (see instructions)	10	4,531
11	Unreimbursed qualified medical expenses (see instructions)	11	5,236
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 or 1040-SR), line 8, or Form 1040-NR, line 21. On the dotted line next to Schedule 1 (Form 1040 or 1040-SR), line 8, 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 2018. Also include this amount in the total on Schedule 2 (Form 1040 or 1040-SR), line 8, or Form 1040-NR, line 60. Check box c on Schedule 2 (Form 1040 or 1040-SR), line 8, or box b on Form 1040-NR, line 60. Enter "Med MSA" and the amount on the line next to the box	13b	0	

*** Data not shown because of the small number of sample returns on which they are 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, 1040-SR, or 1040-NR.

OMB No. 1545-0074

2019

Attachment Sequence No. **39**

Name(s) shown on return

Total Forms Filed = 144,471

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 2019	1	19,381	
2	Archer MSA contributions you made for 2019, including those made from January 1, 2020, through April 15, 2020, that were for 2019. Don't include rollovers. See instructions	2	18,621	
3	Limitation from the Line 3 Limitation Chart and Worksheet in the instructions	3	16,651	
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	480,034	
5	**Archer MSA deduction.** Enter the **smallest** of line 2, 3, or 4 here. Also include this amount on Schedule 1 (Form 1040 or 1040-SR), line 22, or Form 1040-NR, line 34. On the dotted line next to Schedule 1 (Form 1040 or 1040-SR), line 22, or Form 1040-NR, line 34, enter "MSA" and the amount	5	*	

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

Part II **Archer MSA Distributions**

6a	Total distributions you and your spouse received in 2019 from all Archer MSAs (see instructions)	6a	25,249	
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	25,187	
7	Unreimbursed qualified medical expenses (see instructions)	7	23,917	
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 or 1040-SR), line 8, or Form 1040-NR, line 21. On the dotted line next to Schedule 1 (Form 1040 or 1040-SR), line 8, 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 2 (Form 1040 or 1040-SR), line 8, or Form 1040-NR, line 60. Check box c on Schedule 2 (Form 1040 or 1040-SR), line 8, or box b on Form 1040-NR, 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 2019 from a Medicare Advantage MSA, complete a separate Section B for each spouse. See instructions.

10	Total distributions you received in 2019 from all Medicare Advantage MSAs (see instructions)	10	21,628	
11	Unreimbursed qualified medical expenses (see instructions)	11	23,702	
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 or 1040-SR), line 8, or Form 1040-NR, line 21. On the dotted line next to Schedule 1 (Form 1040 or 1040-SR), line 8, 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 2018. Also include this amount in the total on Schedule 2 (Form 1040 or 1040-SR), line 8, or Form 1040-NR, line 60. Check box c on Schedule 2 (Form 1040 or 1040-SR), line 8, or box b on Form 1040-NR, line 60. Enter "Med MSA" and the amount on the line next to the box	13b	0	

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

2019 Line Item Estimates—All figures are estimates based on samples.
Number of returns filed for selected lines

Name of policyholder (as shown on return) | 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 2019, 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 2019 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**	64,448
	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 or 1040-SR), line 8.			
18	Enter the part of the amount on line 17 that is from **qualified** LTC insurance contracts		**18**	50,911
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**	51,209
	Note: If you checked "Yes" on line 15 above, see ***Multiple Payees*** in the instructions before completing lines 21 through 25.			
21	Multiply $370 by the number of days in the LTC period	**21** 64,255		
22	Costs incurred for qualified LTC services provided for the insured during the LTC period (see instructions)	**22** 80,477		
23	Enter the **larger** of line 21 or line 22	**23** 97,786		
24	Reimbursements for qualified LTC services provided for the insured during the LTC period	**24** 59,039		
	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**	84,449
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 or 1040-SR), line 8. On the dotted line next to Schedule 1 (Form 1040 or 1040-SR), line 8, enter "LTC" and the amount		**26**	1,228

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

Name of policyholder (as shown on return) | 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 2019, 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 2019 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**	2,641,893
	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 or 1040-SR), line 8.			
18	Enter the part of the amount on line 17 that is from **qualified** LTC insurance contracts		**18**	2,095,019
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**	2,096,688
	Note: If you checked "Yes" on line 15 above, see ***Multiple Payees*** in the instructions before completing lines 21 through 25.			
21	Multiply $370 by the number of days in the LTC period	**21** 7,110,026		
22	Costs incurred for qualified LTC services provided for the insured during the LTC period (see instructions)	**22** 3,911,509		
23	Enter the **larger** of line 21 or line 22	**23** 8,837,482		
24	Reimbursements for qualified LTC services provided for the insured during the LTC period	**24** 2,163,908		
	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**	7,232,433
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 or 1040-SR), line 8. On the dotted line next to Schedule 1 (Form 1040 or 1040-SR), line 8, enter "LTC" and the amount		**26**	15,901

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

2019 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 or 1040-SR.**
► **Go to *www.irs.gov/Form8863* for instructions and the latest information.**

OMB No. 1545-0074

2019

Attachment Sequence No. **50**

Name(s) shown on return

Total Forms Filed = 9,192,640

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	7,017,605
2	Enter: $180,000 if married filing jointly; $90,000 if single, head of household, or qualifying widow(er)	2	7,017,605		
3	Enter the amount from Form 1040 or 1040-SR, line 8b. If you're filing Form 2555 or 4563, or you're excluding income from Puerto Rico, see Pub. 970 for the amount to enter	3	6,958,459		
4	Subtract line 3 from line 2. If zero or less, **stop**; you can't take any education credit	4	7,013,424		
5	Enter: $20,000 if married filing jointly; $10,000 if single, head of household, or qualifying widow(er)	5	7,013,424		
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	7,013,424
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	7,013,424
8	**Refundable American opportunity credit.** Multiply line 7 by 40% (0.40). Enter the amount here and on Form 1040 or 1040-SR, line 18c. Then go to line 9 below			8	6,940,056

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	7,013,424
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	2,294,603
11	Enter the smaller of line 10 or $10,000			11	2,294,603
12	Multiply line 11 by 20% (0.20)			12	2,294,603
13	Enter: $136,000 if married filing jointly; $68,000 if single, head of household, or qualifying widow(er)	13	2,294,603		
14	Enter the amount from Form 1040 or 1040-SR, line 8b. If you're filing Form 2555 or 4563, or you're excluding income from Puerto Rico, see Pub. 970 for the amount to enter	14	2,294,603		
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	2,285,579		
16	Enter: $20,000 if married filing jointly; $10,000 if single, head of household, or qualifying widow(er)	16	2,285,579		
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	2,285,579
18	Multiply line 12 by line 17. Enter here and on line 1 of the Credit Limit Worksheet (see instructions) ►			18	2,285,579
19	**Nonrefundable education credits.** Enter the amount from line 7 of the Credit Limit Worksheet (see instructions) here and on Schedule 3 (Form 1040 or 1040-SR), line 3			19	7,879,521

Form **8863**

Department of the Treasury
Internal Revenue Service (99)

Education Credits
(American Opportunity and Lifetime Learning Credits)

► **Attach to Form 1040 or 1040-SR.**
► **Go to *www.irs.gov/Form8863* for instructions and the latest information.**

OMB No. 1545-0074

2019

Attachment Sequence No. **50**

Name(s) shown on return

Total Forms Filed = 9,192,640

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	15,812,102
2	Enter: $180,000 if married filing jointly; $90,000 if single, head of household, or qualifying widow(er)	2	901,582,640		
3	Enter the amount from Form 1040 or 1040-SR, line 8b. If you're filing Form 2555 or 4563, or you're excluding income from Puerto Rico, see Pub. 970 for the amount to enter	3	389,664,164		
4	Subtract line 3 from line 2. If zero or less, **stop**; you can't take any education credit	4	512,348,208		
5	Enter: $20,000 if married filing jointly; $10,000 if single, head of household, or qualifying widow(er)	5	100,117,812		
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	6,846,319
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	15,352,737
8	**Refundable American opportunity credit.** Multiply line 7 by 40% (0.40). Enter the amount here and on Form 1040 or 1040-SR, line 18c. Then go to line 9 below			8	6,083,655

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	9,269,083
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	17,781,778
11	Enter the smaller of line 10 or $10,000			11	11,827,987
12	Multiply line 11 by 20% (0.20)			12	2,365,598
13	Enter: $136,000 if married filing jointly; $68,000 if single, head of household, or qualifying widow(er)	13	222,423,688		
14	Enter the amount from Form 1040 or 1040-SR, line 8b. If you're filing Form 2555 or 4563, or you're excluding income from Puerto Rico, see Pub. 970 for the amount to enter	14	125,112,787		
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	97,487,672		
16	Enter: $20,000 if married filing jointly; $10,000 if single, head of household, or qualifying widow(er)	16	32,544,716		
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	22,179,392
18	Multiply line 12 by line 17. Enter here and on line 1 of the Credit Limit Worksheet (see instructions) ►			18	2,266,491
19	**Nonrefundable education credits.** Enter the amount from line 7 of the Credit Limit Worksheet (see instructions) here and on Schedule 3 (Form 1040 or 1040-SR), line 3			19	8,572,878

2019 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 2019? ☐ Yes ☐ No	**(2)** Did the student receive Form 1098-T from this institution for 2019? ☐ Yes ☐ No
(3) Did the student receive Form 1098-T from this institution for 2018 with box 7 checked? ☐ Yes ☐ No	**(3)** Did the student receive Form 1098-T from this institution for 2018 with 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 2019?	☐ 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 2019 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 2019? 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 2019, 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		7,017,605	27,256
27	Adjusted qualified education expenses (see instructions). **Don't enter more than $4,000**	**27**	504,018	*
28	Subtract $2,000 from line 27. If zero or less, enter -0-	**28**		
29	Multiply line 28 by 25% (0.25)	**29**		
30	If line 28 is zero, enter the amount from line 27. Otherwise, add $2,000 to the amount on line 29 and enter the result. Skip line 31. Include the total of all amounts from all Parts III, line 30, on Part I, line 1		7,017,605	27,256
		30	504,018	*
	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		2,294,603	*
		31	39,686	0

*** Data not shown because of the small number of sample returns on which they are 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 2019? ☐ Yes ☐ No	**(2)** Did the student receive Form 1098-T from this institution for 2019? ☐ Yes ☐ No
(3) Did the student receive Form 1098-T from this institution for 2018 with box 7 checked? ☐ Yes ☐ No	**(3)** Did the student receive Form 1098-T from this institution for 2018 with 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 2019?	☐ 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 2019 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 2019? 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 2019, 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		21,476,356	80,837
27	Adjusted qualified education expenses (see instructions). **Don't enter more than $4,000**	**27**	1,634,640	*
28	Subtract $2,000 from line 27. If zero or less, enter -0-	**28**		
29	Multiply line 28 by 25% (0.25)	**29**		
30	If line 28 is zero, enter the amount from line 27. Otherwise, add $2,000 to the amount on line 29 and enter the result. Skip line 31. Include the total of all amounts from all Parts III, line 30, on Part I, line 1	**30**	14,651,528 1,102,139	58,412 *
	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**	17,628,511 152,003	* 0

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

2019 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, 1040-SR, or 1040-NR.**
► **Go to *www.irs.gov/Form8880* for the latest information.**

OMB No. 1545-0074

2019

Attachment Sequence No. **54**

Name(s) shown on return

Total Forms Filed = 9,708,336

Your social security number

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

CAUTION

- *The amount on Form 1040 or 1040-SR, line 8b; or Form 1040-NR, line 35, is more than $32,000 ($48,000 if head of household; $64,000 if married filing jointly).*
- *The person(s) who made the qualified contribution or elective deferral **(a)** was born after January 1, 2002; **(b)** is claimed as a dependent on someone else's 2019 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 2019. **Do not** include rollover contributions	1	694,421	195,321
2	Elective deferrals to a 401(k) or other qualified employer plan, voluntary employee contributions, and 501(c)(18)(D) plan contributions for 2019 (see instructions)	2	8,502,802	1,073,575
3	Add lines 1 and 2	3	8,901,829	1,216,893
4	Certain distributions received **after** 2016 and **before** the due date (including extensions) of your 2019 tax return (see instructions). If married filing jointly, include **both** spouses' amounts in **both** columns. See instructions for an exception	4	341,796	143,400
5	Subtract line 4 from line 3. If zero or less, enter -0-	5	8,880,449	1,204,835
6	In each column, enter the **smaller** of line 5 or $2,000	6	8,898,955	1,208,783
7	Add the amounts on line 6. If zero, **stop;** you can't take this credit	7		9,690,686
8	Enter the amount from Form 1040 or 1040-SR, line 8b;* or Form 1040-NR, line 35	8	9,690,686	
9	Enter the applicable decimal amount from the table below.	9		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—		
---	$19,250	0.5	0.5	0.5
$19,250	$20,750	0.5	0.5	0.2
$20,750	$28,875	0.5	0.5	0.1
$28,875	$31,125	0.5	0.2	0.1
$31,125	$32,000	0.5	0.1	0.1
$32,000	$38,500	0.5	0.1	0.0
$38,500	$41,500	0.2	0.1	0.0
$41,500	$48,000	0.1	0.1	0.0
$48,000	$64,000	0.1	0.0	0.0
$64,000	---	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	9,669,687
11	Limitation based on tax liability. Enter the amount from the Credit Limit Worksheet in the instructions	11	9,650,284
12	**Credit for qualified retirement savings contributions.** Enter the **smaller** of line 10 or line 11 here and on Schedule 3 (Form 1040 or 1040-SR), line 4; or Form 1040-NR, line 48	12	9,629,285

* 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, 1040-SR, or 1040-NR.**
► **Go to *www.irs.gov/Form8880* for the latest information.**

OMB No. 1545-0074

2019

Attachment Sequence No. **54**

Name(s) shown on return

Total Forms Filed = 9,708,336

Your social security number

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

CAUTION

- *The amount on Form 1040 or 1040-SR, line 8b; or Form 1040-NR, line 35, is more than $32,000 ($48,000 if head of household; $64,000 if married filing jointly).*
- *The person(s) who made the qualified contribution or elective deferral **(a)** was born after January 1, 2002; **(b)** is claimed as a dependent on someone else's 2019 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 2019. **Do not** include rollover contributions	1	2,383,400	778,656
2	Elective deferrals to a 401(k) or other qualified employer plan, voluntary employee contributions, and 501(c)(18)(D) plan contributions for 2019 (see instructions)	2	14,778,177	2,268,428
3	Add lines 1 and 2	3	17,161,577	3,047,084
4	Certain distributions received **after** 2016 and **before** the due date (including extensions) of your 2019 tax return (see instructions). If married filing jointly, include **both** spouses' amounts in **both** columns. See instructions for an exception	4	685,630	390,868
5	Subtract line 4 from line 3. If zero or less, enter -0-	5	16,829,617	2,905,923
6	In each column, enter the **smaller** of line 5 or $2,000	6	10,520,859	1,580,007
7	Add the amounts on line 6. If zero, **stop;** you can't take this credit	7		12,100,866
8	Enter the amount from Form 1040 or 1040-SR, line 8b;* or Form 1040-NR, line 35	8	336,717,760	
9	Enter the applicable decimal amount from the table below.	9		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—		
---	$19,250	0.5	0.5	0.5
$19,250	$20,750	0.5	0.5	0.2
$20,750	$28,875	0.5	0.5	0.1
$28,875	$31,125	0.5	0.2	0.1
$31,125	$32,000	0.5	0.1	0.1
$32,000	$38,500	0.5	0.1	0.0
$38,500	$41,500	0.2	0.1	0.0
$41,500	$48,000	0.1	0.1	0.0
$48,000	$64,000	0.1	0.0	0.0
$64,000	---	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	2,166,576
11	Limitation based on tax liability. Enter the amount from the Credit Limit Worksheet in the instructions	11	16,247,275
12	**Credit for qualified retirement savings contributions.** Enter the **smaller** of line 10 or line 11 here and on Schedule 3 (Form 1040 or 1040-SR), line 4; or Form 1040-NR, line 48	12	1,836,811

* 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.

2019 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, 1040-SR, or 1040-NR.**
► **Go to *www.irs.gov/Form8889* for instructions and the latest information.**

OMB No. 1545-0074

2019

Attachment Sequence No. **52**

Name(s) shown on Form 1040, 1040-SR, or 1040-NR — Total Forms Filed = 14,414,454

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 2019 (see instructions) ►			☐ Self-only ☐ Family
2	HSA contributions you made for 2019 (or those made on your behalf), including those made from January 1, 2020, through April 15, 2020, that were for 2019. **Do not** include employer contributions, contributions through a cafeteria plan, or rollovers (see instructions)		2	2,094,396
3	If you were under age 55 at the end of 2019 and, on the first day of **every** month during 2019, you were, or were considered, an eligible individual with the **same** coverage, enter $3,500 ($7,000 for family coverage). **All others,** see the instructions for the amount to enter		3	12,633,153
4	Enter the amount you and your employer contributed to your Archer MSAs for 2019 from Form 8853, lines 1 and 2. If you or your spouse had family coverage under an HDHP at any time during 2019, also include any amount contributed to your spouse's Archer MSAs		4	25,813
5	Subtract line 4 from line 3. If zero or less, enter -0-		5	12,633,050
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 2019, see the instructions for the amount to enter		6	12,384,008
7	If you were age 55 or older at the end of 2019, married, and you or your spouse had family coverage under an HDHP at any time during 2019, enter your additional contribution amount (see instructions)		7	1,504,783
8	Add lines 6 and 7		8	12,393,679
9	Employer contributions made to your HSAs for 2019 — 9: 11,250,447			
10	Qualified HSA funding distributions — 10: 62,453			
11	Add lines 9 and 10		11	11,270,385
12	Subtract line 11 from line 8. If zero or less, enter -0-		12	11,160,905
13	**HSA deduction.** Enter the **smaller** of line 2 or line 12 here and on Schedule 1 (Form 1040 or 1040-SR), line 12, or Form 1040-NR, line 25		13	2.022.903
	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 2019 from all HSAs (see instructions)	14a	8,641,719
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	89,351
c	Subtract line 14b from line 14a	14c	8,605,990
15	Qualified medical expenses paid using HSA distributions (see instructions)	15	8,345,055
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 or 1040-SR), line 8, or Form 1040-NR, line 21. Enter "HSA" and the amount on the line next to the box	16	382,169
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 2 (Form 1040 or 1040-SR), line 8, or Form 1040-NR, line 60. Check box c on Schedule 2 (Form 1040 or 1040-SR), line 8, or box b on Form 1040-NR, line 60. Enter "HSA" and the amount on the line next to the box	17b	251,964

Form **8889**

Department of the Treasury
Internal Revenue Service

Health Savings Accounts (HSAs)

► **Attach to Form 1040, 1040-SR, or 1040-NR.**
► **Go to *www.irs.gov/Form8889* for instructions and the latest information.**

OMB No. 1545-0074

2019

Attachment Sequence No. **52**

Name(s) shown on Form 1040, 1040-SR, or 1040-NR

Total Forms Filed = 14,414,454

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 2019 (see instructions) ►			☐ Self-only ☐ Family
2	HSA contributions you made for 2019 (or those made on your behalf), including those made from January 1, 2020, through April 15, 2020, that were for 2019. **Do not** include employer contributions, contributions through a cafeteria plan, or rollovers (see instructions)		2	6,300,427
3	If you were under age 55 at the end of 2019 and, on the first day of **every** month during 2019, you were, or were considered, an eligible individual with the **same** coverage, enter $3,500 ($7,000 for family coverage). **All others,** see the instructions for the amount to enter		3	71,569,257
4	Enter the amount you and your employer contributed to your Archer MSAs for 2019 from Form 8853, lines 1 and 2. If you or your spouse had family coverage under an HDHP at any time during 2019, also include any amount contributed to your spouse's Archer MSAs		4	40,977
5	Subtract line 4 from line 3. If zero or less, enter -0-		5	71,532,608
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 2019, see the instructions for the amount to enter		6	67,663,366
7	If you were age 55 or older at the end of 2019, married, and you or your spouse had family coverage under an HDHP at any time during 2019, enter your additional contribution amount (see instructions)		7	1,563,296
8	Add lines 6 and 7		8	69,226,662
9	Employer contributions made to your HSAs for 2019	9 28,620,921		
10	Qualified HSA funding distributions	10 135,863		
11	Add lines 9 and 10		11	28,756,784
12	Subtract line 11 from line 8. If zero or less, enter -0-		12	41,705,680
13	**HSA deduction.** Enter the **smaller** of line 2 or line 12 here and on Schedule 1 (Form 1040 or 1040-SR), line 12, or Form 1040-NR, line 25		13	5,728,845
	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 2019 from all HSAs (see instructions)	14a	21,599,116
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	227,455
c	Subtract line 14b from line 14a	14c	21,371,662
15	Qualified medical expenses paid using HSA distributions (see instructions)	15	20,852,869
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 or 1040-SR), line 8, or Form 1040-NR, line 21. Enter "HSA" and the amount on the line next to the box	16	518,792
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 2 (Form 1040 or 1040-SR), line 8, or Form 1040-NR, line 60. Check box c on Schedule 2 (Form 1040 or 1040-SR), line 8, or box b on Form 1040-NR, line 60. Enter "HSA" and the amount on the line next to the box	17b	71,640

2019 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**	7,914
19	Qualified HSA funding distribution	**19**	*
20	**Total income.** Add lines 18 and 19. Include this amount on Schedule 1 (Form 1040 or 1040-SR), line 8, or Form 1040-NR, line 21. On the dotted line next to Schedule 1 (Form 1040 or 1040-SR), line 8, or Form 1040-NR, line 21, enter "HSA" and the amount	**20**	10,230
21	**Additional tax.** Multiply line 20 by 10% (0.10). Include this amount in the total on Schedule 2 (Form 1040 or 1040-SR), line 8, or Form 1040-NR, line 60. Check box c on Schedule 2 (Form 1040 or 1040-SR), line 8, or box b on Form 1040-NR, line 60. Enter "HDHP" and the amount on the line next to the box	**21**	10,230

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

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

18	Last-month rule	**18**	4,201
19	Qualified HSA funding distribution	**19**	*
20	**Total income.** Add lines 18 and 19. Include this amount on Schedule 1 (Form 1040 or 1040-SR), line 8, or Form 1040-NR, line 21. On the dotted line next to Schedule 1 (Form 1040 or 1040-SR), line 8, or Form 1040-NR, line 21, enter "HSA" and the amount	**20**	6,867
21	**Additional tax.** Multiply line 20 by 10% (0.10). Include this amount in the total on Schedule 2 (Form 1040 or 1040-SR), line 8, or Form 1040-NR, line 60. Check box c on Schedule 2 (Form 1040 or 1040-SR), line 8, or box b on Form 1040-NR, line 60. Enter "HDHP" and the amount on the line next to the box	**21**	688

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

2019 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 = 58,311

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	49	2,220
2	Allocable cost of goods sold. If you are using the small business simplified overall method, skip lines 2 and 3	2	27	283
3	Enter deductions and losses allocable to DPGR (see instructions)	3	27	330
4	If you are using the small business simplified overall method, enter the amount of cost of goods sold and other deductions or losses you ratably apportion to DPGR. All others, skip line 4	4	*	*
5	Add lines 2 through 4	5	28	964
6	Subtract line 5 from line 1	6	48	2,218
7	Qualified production activities income from estates, trusts, and certain partnerships and S corporations (see instructions)	7	*	4,761
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	1,045	
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		5,756
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		5,756
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		5,589
13	Enter 9% of line 12	13		5,446
14a	Enter the smaller of line 10a or line 12	14a	1,024	
b	Reduction for oil-related qualified production activities income. Multiply line 14a by 3%	14b		*
15	Subtract line 14b from line 13	15		5,446
16	Form W-2 wages (see instructions)	16		818
17	Form W-2 wages from estates, trusts, and certain partnerships and S corporations (see instructions)	17		2,057
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		2,866
21	Form W-2 wage limitation. Enter 50% of line 20	21		2,866
22	Enter the smaller of line 15 or line 21.	22		2,866
23	Domestic production activities deduction from cooperatives. Enter deduction from Form 1099-PATR, box 6	23		52,963
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		55,834

*** Data not shown because of the small number of sample returns on which they are 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 = 58,311

Identifying number

			(a) Oil-related production activities	(b) All activities
	Note: Do not complete column (a), unless you have oil-related production activities. Enter amounts for all activities in column (b), including oil-related production activities.			
1	Domestic production gross receipts (DPGR)	1	33,690	2,285,415
2	Allocable cost of goods sold. If you are using the small business simplified overall method, skip lines 2 and 3	2	7,937	1,265,946
3	Enter deductions and losses allocable to DPGR (see instructions)	3	13,373	311,001
4	If you are using the small business simplified overall method, enter the amount of cost of goods sold and other deductions or losses you ratably apportion to DPGR. All others, skip line 4	4	*	*
5	Add lines 2 through 4	5	21,907	1,757,984
6	Subtract line 5 from line 1	6	11,783	527,432
7	Qualified production activities income from estates, trusts, and certain partnerships and S corporations (see instructions)	7	*	276,832
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	11,877	
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		873,408
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		1,989,917
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		501,097
13	Enter 9% of line 12	13		45,099
14a	Enter the smaller of line 10a or line 12	14a	4,715	
b	Reduction for oil-related qualified production activities income. Multiply line 14a by 3%	14b		*
15	Subtract line 14b from line 13	15		44,958
16	Form W-2 wages (see instructions)	16		449,329
17	Form W-2 wages from estates, trusts, and certain partnerships and S corporations (see instructions)	17		242,209
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		691,538
21	Form W-2 wage limitation. Enter 50% of line 20	21		345,769
22	Enter the smaller of line 15 or line 21.	22		30,798
23	Domestic production activities deduction from cooperatives. Enter deduction from Form 1099-PATR, box 6	23		223,371
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		254,174

For Paperwork Reduction Act Notice, see separate instructions. Cat. No. 37712F Form **8903** (Rev. 12-2018)

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

2019 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

2019

Attachment Sequence No. **68**

Name(s) shown on return

Total Forms Filed = 17,950

Identifying number

Note:

- Use this form to claim the credit for certain alternative motor vehicles.
- 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.

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	17,949	*

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	2,104	
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	2,108	

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	16,899	
12	Enter the amount from Form 1040 or 1040-SR, line 12b (or Form 1040-NR, line 45)	12		
13	Personal credits from Form 1040, 1040-SR, or 1040-NR (see instructions)	13	6,775	
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	17,942	
15	**Personal use part of credit.** Enter the **smaller** of line 11 or line 14 here and on Schedule 3 (Form 1040 or 1040-SR), line 6 (or Form 1040-NR, 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	16,898	

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

2019

Attachment Sequence No. **68**

Name(s) shown on return

Total Forms Filed = 17,950

Identifying number

Note:

- Use this form to claim the credit for certain alternative motor vehicles.
- 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.

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	53,597	*

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	1,849
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	1,870

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	51,834
12	Enter the amount from Form 1040 or 1040-SR, line 12b (or Form 1040-NR, line 45)			12	
13	Personal credits from Form 1040, 1040-SR, or 1040-NR (see instructions)			13	9,589
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	558,886
15	**Personal use part of credit.** Enter the **smaller** of line 11 or line 14 here and on Schedule 3 (Form 1040 or 1040-SR), line 6 (or Form 1040-NR, 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	40,314

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

2019 Line Item Estimates—All figures are estimates based on samples.
Number of returns filed for selected lines

Form **8911**
(Rev. February 2020)
Department of the Treasury
Internal Revenue Service

Alternative Fuel Vehicle Refueling Property Credit

► **Attach to your tax return.**
► **Go to *www.irs.gov/Form8911* for instructions and the latest information.**

OMB No. 1545-1981

Attachment Sequence No. **151**

Name(s) shown on return

Total Forms Filed = 28,345

Identifying number

Part I Total Cost of Refueling Property

1	Total cost of qualified alternative fuel vehicle refueling property placed in service during the tax year (see *What's New* in the instructions)	1	28,341

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

2	Business/investment use part (see instructions)	2	1,616
3	Section 179 expense deduction (see instructions)	3	
4	Subtract line 3 from line 2	4	
5	Multiply line 4 by 30% (0.30)	5	
6	Maximum business/investment use part of credit (see instructions)	6	2,020
7	Enter the **smaller** of line 5 or line 6	7	1,616
8	Alternative fuel vehicle refueling property credit from partnerships and S corporations (see instructions)	8	*
9	**Business/investment use part of credit.** Add lines 7 and 8. Partnerships and S corporations, stop here and report this amount on Schedule K. All others, report this amount on Form 3800, Part III, line 1s	9	1,620

Part III Credit for Personal Use Part of Refueling Property

10	Subtract line 2 from line 1. If zero, stop here; **do not** file this form unless you are claiming a credit on line 9	10	
11	Multiply line 10 by 30% (0.30)	11	
12	Maximum personal use part of credit (see instructions)	12	
13	Enter the **smaller** of line 11 or line 12	13	26,911
14	Regular tax before credits: • Individuals. Enter the sum of the amounts from Form 1040 or 1040-SR, line 12a, and Schedule 2 (Form 1040 or 1040-SR), line 2 (the sum of the amounts from Form 1040, line 11a, and Schedule 2 (Form 1040), line 46, for 2018); or the sum of the amounts from Form 1040-NR, lines 42 and 44. • Other filers. Enter the regular tax before credits from your return.	14	
15	Credits that reduce regular tax before the alternative fuel vehicle refueling property credit:		
a	Foreign tax credit — 15a		
b	Certain allowable credits (see instructions) — 15b		
c	Add lines 15a and 15b	15c	22,982
16	Net regular tax. Subtract line 15c from line 14. If zero or less, enter -0- and stop here; **do not** file this form unless you are claiming a credit on line 9	16	26,909
17	Tentative minimum tax (see instructions): • Individuals. Enter the amount from Form 6251, line 9. • Other filers. Enter the tentative minimum tax from your alternative minimum tax form or schedule.	17	19,461
18	Subtract line 17 from line 16. If zero or less, stop here; **do not** file this form unless you are claiming a credit on line 9	18	26,892
19	**Personal use part of credit.** Enter the **smaller** of line 13 or line 18 here and on Schedule 3 (Form 1040 or 1040-SR), line 6 (Schedule 3 (Form 1040), line 54, for 2018); Form 1040-NR, line 51; or the appropriate line of your return. If line 18 is smaller than line 13, see instructions	19	26,892

Form **8911**
(Rev. February 2020)
Department of the Treasury
Internal Revenue Service

Alternative Fuel Vehicle Refueling Property Credit

► **Attach to your tax return.**
► **Go to *www.irs.gov/Form8911* for instructions and the latest information.**

OMB No. 1545-1981

Attachment Sequence No. **151**

Name(s) shown on return

Total Forms Filed = 28,345

Identifying number

Part I Total Cost of Refueling Property

1	Total cost of qualified alternative fuel vehicle refueling property placed in service during the tax year (see *What's New* in the instructions)	1	109,598

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

2	Business/investment use part (see instructions)	2	75,312
3	Section 179 expense deduction (see instructions)	3	
4	Subtract line 3 from line 2	4	
5	Multiply line 4 by 30% (0.30)	5	
6	Maximum business/investment use part of credit (see instructions)	6	59,917
7	Enter the **smaller** of line 5 or line 6	7	20,143
8	Alternative fuel vehicle refueling property credit from partnerships and S corporations (see instructions)	8	*
9	**Business/investment use part of credit.** Add lines 7 and 8. Partnerships and S corporations, stop here and report this amount on Schedule K. All others, report this amount on Form 3800, Part III, line 1s	9	20,332

Part III Credit for Personal Use Part of Refueling Property

10	Subtract line 2 from line 1. If zero, stop here; **do not** file this form unless you are claiming a credit on line 9	10	
11	Multiply line 10 by 30% (0.30)	11	
12	Maximum personal use part of credit (see instructions)	12	
13	Enter the **smaller** of line 11 or line 12	13	9,814
14	Regular tax before credits: • Individuals. Enter the sum of the amounts from Form 1040 or 1040-SR, line 12a, and Schedule 2 (Form 1040 or 1040-SR), line 2 (the sum of the amounts from Form 1040, line 11a, and Schedule 2 (Form 1040), line 46, for 2018); or the sum of the amounts from Form 1040-NR, lines 42 and 44. • Other filers. Enter the regular tax before credits from your return.	14	
15	Credits that reduce regular tax before the alternative fuel vehicle refueling property credit:		
a	Foreign tax credit — 15a		
b	Certain allowable credits (see instructions) — 15b		
c	Add lines 15a and 15b	15c	80,854
16	Net regular tax. Subtract line 15c from line 14. If zero or less, enter -0- and stop here; **do not** file this form unless you are claiming a credit on line 9	16	1,342,397
17	Tentative minimum tax (see instructions): • Individuals. Enter the amount from Form 6251, line 9. • Other filers. Enter the tentative minimum tax from your alternative minimum tax form or schedule.	17	1,107,576
18	Subtract line 17 from line 16. If zero or less, stop here; **do not** file this form unless you are claiming a credit on line 9	18	235,136
19	**Personal use part of credit.** Enter the **smaller** of line 13 or line 18 here and on Schedule 3 (Form 1040 or 1040-SR), line 6 (Schedule 3 (Form 1040), line 54, for 2018); Form 1040-NR, line 51; or the appropriate line of your return. If line 18 is smaller than line 13, see instructions	19	9,718

2019 Line Item Estimates—All figures are estimates based on samples.
Number of returns filed for selected lines

Form **8917**
(Rev. January 2020)
Department of the Treasury
Internal Revenue Service

Tuition and Fees Deduction

► **Attach to Form 1040 or 1040-SR.**
► **Go to *www.irs.gov/Form8917* for the latest information.**

OMB No. 1545-0074

Attachment Sequence No. **60**

Name(s) shown on return

Total Forms Filed = 1,294,251

Your social security number

CAUTION

Use this form for qualified tuition and fees paid in 2018, 2019, or 2020, and later years if legislation extends the deduction (see instructions). File a separate Form 8917 for each year after 2017 for which you qualify to take the deduction.

*You **can't** take both an education credit from Form 8863 and the tuition and fees deduction from this form for the **same student** for the same tax year.*

Before you begin:

✔ To see if you qualify for this deduction, see *Who Can Take the Deduction* in the instructions below.

✔ If you file Form 1040 or 1040-SR, figure any write-in adjustments.
- For 2018: Figure any write-in adjustments to be entered on the dotted line next to Schedule 1 (Form 1040), line 36.
- For 2019: Figure any write-in adjustments to be entered on the dotted line next to Schedule 1 (Form 1040 or 1040-SR), line 22.
- For 2020 and later years: Figure any write-in adjustments for Schedule 1 (Form 1040 or 1040-SR); see the Instructions for Forms 1040 and 1040-SR.

1

(a) Student's name (as shown on page 1 of your tax return) First name Last name	**(b)** Student's social security number (as shown on page 1 of your tax return)	**(c)** Adjusted qualified expenses (see instructions)
Student 1	1,286,956	1,286,956
Student 2	**18,460**	**18,460**
	*	*
Student 3		
Student 4		

2 Add the amounts on line 1, column (c), and enter the total **2** 1,286,956

3 Enter the amount from your **"total income"** line of Form 1040 or 1040-SR **3**

4
- For 2018: Enter the total of the amounts on your 2018 Schedule 1 (Form 1040), lines 23 through 33, plus any write-in adjustments you entered on the dotted line next to Schedule 1 (Form 1040), line 36.
- For 2019 and 2020: Enter the total of the amounts on your 2019 Schedule 1 (Form 1040 or 1040-SR), lines 10 through 20, plus any write-in adjustments you entered on the dotted line next to Schedule 1 (Form 1040 or 1040-SR), line 22.
- For later years: See *www.irs.gov/Form8917* to find out if the line references above for 2019 have changed **4**

5 Subtract line 4 from line 3.* If the result is more than $80,000 ($160,000 if married filing jointly), **stop**; you can't take the deduction for tuition and fees **5** **1,288,236**

* If you're filing Form 2555, 2555-EZ, or 4563, or you're excluding income from Puerto Rico, see *Effect of the Amount of Your Income on the Amount of Your Deduction* in Pub. 970 to figure the amount to enter on line 5.

6 **Tuition and fees deduction.** Is the amount on line 5 more than $65,000 ($130,000 if married filing jointly)?

☐ **Yes.** Enter the smaller of line 2, or $2,000.

☐ **No.** Enter the smaller of line 2, or $4,000.

. . . . . **6** **1,285,659**

Also enter this amount on line 21 of the 2019 and 2020 Schedule 1 (Form 1040 or 1040-SR), or line 34 of the 2018 Schedule 1 (Form 1040). See *www.irs.gov/Form8917* to find out if the line references above for 2019 have changed.

Form **8917**
(Rev. January 2020)
Department of the Treasury
Internal Revenue Service

Tuition and Fees Deduction

▶ **Attach to Form 1040 or 1040-SR.**
▶ **Go to *www.irs.gov/Form8917* for the latest information.**

OMB No. 1545-0074

Attachment Sequence No. **60**

Name(s) shown on return

Total Forms Filed = 1,294,251

Your social security number

CAUTION

Use this form for qualified tuition and fees paid in 2018, 2019, or 2020, and later years if legislation extends the deduction (see instructions). File a separate Form 8917 for each year after 2017 for which you qualify to take the deduction.

*You **can't** take both an education credit from Form 8863 and the tuition and fees deduction from this form for the **same student** for the same tax year.*

Before you begin:

✔ To see if you qualify for this deduction, see *Who Can Take the Deduction* in the instructions below.

✔ If you file Form 1040 or 1040-SR, figure any write-in adjustments.
- For 2018: Figure any write-in adjustments to be entered on the dotted line next to Schedule 1 (Form 1040), line 36.
- For 2019: Figure any write-in adjustments to be entered on the dotted line next to Schedule 1 (Form 1040 or 1040-SR), line 22.
- For 2020 and later years: Figure any write-in adjustments for Schedule 1 (Form 1040 or 1040-SR); see the Instructions for Forms 1040 and 1040-SR.

1	**(a)** Student's name (as shown on page 1 of your tax return) First name / Last name	**(b)** Student's social security number (as shown on page 1 of your tax return)	**(c)** Adjusted qualified expenses (see instructions)
	Student 1		9,697,402
	Student 2		**153,894** *
	Student 3		
	Student 4		

2	Add the amounts on line 1, column (c), and enter the total	2	9,851,332
3	Enter the amount from your **"total income"** line of Form 1040 or 1040-SR	3	
4	• For 2018: Enter the total of the amounts on your 2018 Schedule 1 (Form 1040), lines 23 through 33, plus any write-in adjustments you entered on the dotted line next to Schedule 1 (Form 1040), line 36. • For 2019 and 2020: Enter the total of the amounts on your 2019 Schedule 1 (Form 1040 or 1040-SR), lines 10 through 20, plus any write-in adjustments you entered on the dotted line next to Schedule 1 (Form 1040 or 1040-SR), line 22. • For later years: See *www.irs.gov/Form8917* to find out if the line references above for 2019 have changed	4	
5	Subtract line 4 from line 3.* If the result is more than $80,000 ($160,000 if married filing jointly), **stop**; you can't take the deduction for tuition and fees	5	**78,544,988**
6	**Tuition and fees deduction.** Is the amount on line 5 more than $65,000 ($130,000 if married filing jointly)? ☐ **Yes.** Enter the smaller of line 2, or $2,000. ☐ **No.** Enter the smaller of line 2, or $4,000.	6	**3,009,678**

* If you're filing Form 2555, 2555-EZ, or 4563, or you're excluding income from Puerto Rico, see *Effect of the Amount of Your Income on the Amount of Your Deduction* in Pub. 970 to figure the amount to enter on line 5.

Also enter this amount on line 21 of the 2019 and 2020 Schedule 1 (Form 1040 or 1040-SR), or line 34 of the 2018 Schedule 1 (Form 1040). See *www.irs.gov/Form8917* to find out if the line references above for 2019 have changed.

2019 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

2019

Attachment Sequence No. **125**

Name(s) shown on return

Total Forms Filed = 167,136

Identifying number

Note:

- Use this form to claim the credit for certain plug-in electric vehicles.
- 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 Phase-out 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**	2,500	2,500	
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**	7,101		
13 Qualified plug-in electric drive motor vehicle credit from partnerships and S corporations (see instructions)	**13**	1,281		
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**	8,382		

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

2019

Attachment Sequence No. **125**

Name(s) shown on return

Total Forms Filed = 167,136

Identifying number

Note:

- Use this form to claim the credit for certain plug-in electric vehicles.
- 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 Phase-out 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**	2,500	2,500	
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**	15,900		
13 Qualified plug-in electric drive motor vehicle credit from partnerships and S corporations (see instructions)	**13**	4,028		
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**	19,928		

Note: Complete Part III to figure any credit for the personal use part of the vehicle.

2019 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**	162,951
20	Enter the amount from Form 1040 or Form 1040-SR, line 12b, or Form 1040-NR, line 45	**20**	
21	Personal credits from Form 1040, 1040-SR, or 1040-NR (see instructions)	**21**	72,529
22	Subtract line 21 from line 20	**22**	166,843
23	**Personal use part of credit.** Enter the **smaller** of line 19 or line 22 here and on Schedule 3 (Form 1040 or 1040-SR), line 6 (or Form 1040-NR, 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**	162,686

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	735,642
20	Enter the amount from Form 1040 or Form 1040-SR, line 12b, or Form 1040-NR, line 45	20	
21	Personal credits from Form 1040, 1040-SR, or 1040-NR (see instructions)	21	139,060
22	Subtract line 21 from line 20	22	11,961,833
23	**Personal use part of credit.** Enter the **smaller** of line 19 or line 22 here and on Schedule 3 (Form 1040 or 1040-SR), line 6 (or Form 1040-NR, 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	642,895

2019 Line Item Estimates—All figures are estimates based on samples.
Number of returns filed for selected lines

Form **8938**

Department of the Treasury
Internal Revenue Service

Statement of Specified Foreign Financial Assets

▶ Go to *www.irs.gov/Form8938* for instructions and the latest information.
▶ Attach to your tax return.

For calendar year 20 or tax year beginning , 20 and ending , 20

OMB No. 1545-2195

2019

Attachment Sequence No. **175**

If you have attached continuation statements, check here ☐ **Number of continuation statements** _____

1	Name(s) shown on return **Total Forms Filed =** 489,258	**2**	Taxpayer Identification Number (TIN)

3 Type of filer
a ☐ Specified individual **b** ☐ Partnership **c** ☐ Corporation **d** ☐ Trust

4 If you checked box 3a, skip this line 4. If you checked box 3b or 3c, enter the name and TIN of the specified individual who closely holds the partnership or corporation. If you checked box 3d, enter the name and TIN of the specified person who is a current beneficiary of the trust. (See instructions for definitions and what to do if you have more than one specified individual or specified person to list.)

a Name **b** TIN

Part I Foreign Deposit and Custodial Accounts Summary

1	Number of Deposit Accounts (reported in Part V) ▶	
2	Maximum Value of All Deposit Accounts	$427,543
3	Number of Custodial Accounts (reported in Part V) ▶	
4	Maximum Value of All Custodial Accounts	$94,167
5	Were any foreign deposit or custodial accounts closed during the tax year?	☐ Yes ☐ No

Part II Other Foreign Assets Summary

1	Number of Foreign Assets (reported in Part VI) ▶	
2	Maximum Value of All Assets (reported in Part VI)	$163,323
3	Were any foreign assets acquired or sold during the tax year?	☐ Yes ☐ No

Part III Summary of Tax Items Attributable to Specified Foreign Financial Assets (see instructions)

(a) Asset Category	(b) Tax item	(c) Amount reported on form or schedule	Where reported (d) Form and line	Where reported (e) Schedule and line
1 Foreign Deposit and Custodial Accounts	1a Interest	$ 205,651 +/-		
	1b Dividends	$ 73,236 +/-		
	1c Royalties	$ 23 +/-		
	1d Other income	$ 10,330 +/-		
	1e Gains (losses)	$ 25,019 +/-		
	1f Deductions	$ 3,273 +/-		
	1g Credits	$ 5,665 +/-		
2 Other Foreign Assets	2a Interest	$ 20,771 +/-		
	2b Dividends	$ 32,467 +/-		
	2c Royalties	$ 1,642 +/-		
	2d Other income	$ 32,603 +/-		
	2e Gains (losses)	$ 16,210 +/-		
	2f Deductions	$ 7,442 +/-		
	2g Credits	$ 5,372 +/-		

Part IV Excepted Specified Foreign Financial Assets (see instructions)

If you reported specified foreign financial assets on one or more of the following forms, enter the number of such forms filed. You do not need to include these assets on Form 8938 for the tax year.

1. Number of Forms 3520 _____
2. Number of Forms 3520-A _____
3. Number of Forms 5471 _____
4. Number of Forms 8621 _____
5. Number of Forms 8865 _____

Part V Detailed Information for Each Foreign Deposit and Custodial Account Included in the Part I Summary (see instructions)

If you have more than one account to report in Part V, attach a continuation statement for each additional account (see instructions).

1	Type of account ☐ Deposit ☐ Custodial	**2**	Account number or other designation

3 Check all that apply **a** ☐ Account opened during tax year **b** ☐ Account closed during tax year
c ☐ Account jointly owned with spouse **d** ☐ No tax item reported in Part III with respect to this asset

4 Maximum value of account during tax year $

5 Did you use a foreign currency exchange rate to convert the value of the account into U.S. dollars? ☐ Yes ☐ No

6 If you answered "Yes" to line 5, complete all that apply.

(a) Foreign currency in which account is maintained	(b) Foreign currency exchange rate used to convert to U.S. dollars	(c) Source of exchange rate used if not from U.S. Treasury Department's Bureau of the Fiscal Service

Form **8938**

Department of the Treasury
Internal Revenue Service

Statement of Specified Foreign Financial Assets

▶ Go to *www.irs.gov/Form8938* for instructions and the latest information.
▶ Attach to your tax return.

For calendar year 20 or tax year beginning , 20 and ending , 20

OMB No. 1545-2195

2019

Attachment Sequence No. **175**

If you have attached continuation statements, check here ☐ Number of continuation statements _____

1 Name(s) shown on return	Total Forms Filed = 489,258	2 Taxpayer Identification Number (TIN)

3 Type of filer
a ☐ Specified individual **b** ☐ Partnership **c** ☐ Corporation **d** ☐ Trust

4 If you checked box 3a, skip this line 4. If you checked box 3b or 3c, enter the name and TIN of the specified individual who closely holds the partnership or corporation. If you checked box 3d, enter the name and TIN of the specified person who is a current beneficiary of the trust. (See instructions for definitions and what to do if you have more than one specified individual or specified person to list.)

a Name **b** TIN

Part I Foreign Deposit and Custodial Accounts Summary

1	Number of Deposit Accounts (reported in Part V) ▶	
2	Maximum Value of All Deposit Accounts	$ 323,106,264
3	Number of Custodial Accounts (reported in Part V) ▶	
4	Maximum Value of All Custodial Accounts	$ 69,047,081
5	Were any foreign deposit or custodial accounts closed during the tax year?	☐ Yes ☐ No

Part II Other Foreign Assets Summary

1	Number of Foreign Assets (reported in Part VI) ▶	
2	Maximum Value of All Assets (reported in Part VI)	$ 263,812,652
3	Were any foreign assets acquired or sold during the tax year?	☐ Yes ☐ No

Part III Summary of Tax Items Attributable to Specified Foreign Financial Assets (see instructions)

(a) Asset Category	(b) Tax item	(c) Amount reported on form or schedule	Where reported (d) Form and line	Where reported (e) Schedule and line
1 Foreign Deposit and Custodial Accounts	1a Interest	$ 1,881,740 +/-		
	1b Dividends	$ 2,097,678 +/-		
	1c Royalties	$ 3,485 +/-		
	1d Other income	$ 483,403 +/-		
	1e Gains (losses)	$ 1,318,709 +/-		
	1f Deductions	$ 46,925 +/-		
	1g Credits	$ 97,154 +/-		
2 Other Foreign Assets	2a Interest	$ 753,263 +/-		
	2b Dividends	$ 2,667,186 +/-		
	2c Royalties	$ 64,164 +/-		
	2d Other income	$ 4,446,021 +/-		
	2e Gains (losses)	$ 5,819,327 +/-		
	2f Deductions	$ 333,217 +/-		
	2g Credits	$ 139,904 +/-		

Part IV Excepted Specified Foreign Financial Assets (see instructions)

If you reported specified foreign financial assets on one or more of the following forms, enter the number of such forms filed. You do not need to include these assets on Form 8938 for the tax year.

1. Number of Forms 3520 _____
2. Number of Forms 3520-A _____
3. Number of Forms 5471 _____
4. Number of Forms 8621 _____
5. Number of Forms 8865 _____

Part V Detailed Information for Each Foreign Deposit and Custodial Account Included in the Part I Summary (see instructions)

If you have more than one account to report in Part V, attach a continuation statement for each additional account (see instructions).

1 Type of account ☐ Deposit ☐ Custodial **2** Account number or other designation

3 Check all that apply **a** ☐ Account opened during tax year **b** ☐ Account closed during tax year
c ☐ Account jointly owned with spouse **d** ☐ No tax item reported in Part III with respect to this asset

4 Maximum value of account during tax year $

5 Did you use a foreign currency exchange rate to convert the value of the account into U.S. dollars? ☐ Yes ☐ No

6 If you answered "Yes" to line 5, complete all that apply.

(a) Foreign currency in which account is maintained	(b) Foreign currency exchange rate used to convert to U.S. dollars	(c) Source of exchange rate used if not from U.S. Treasury Department's Bureau of the Fiscal Service

2019 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, 1040-SR, 1040-NR, 1040-PR, or 1040-SS.**
▶ **Go to *www.irs.gov/Form8959* for instructions and the latest information.**

OMB No. 1545-0074

2019

Attachment Sequence No. **71**

Name(s) shown on return

Total Forms Filed = 5,603,964

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	5,372,262		
2	Unreported tips from Form 4137, line 6	2	6,413		
3	Wages from Form 8919, line 6	3	1,206		
4	Add lines 1 through 3	4	5,372,267		
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	5,588,198		
6	Subtract line 5 from line 4. If zero or less, enter -0-			6	4,261,627
7	Additional Medicare Tax on Medicare wages. Multiply line 6 by 0.9% (0.009). Enter here and go to Part II			7	4,258,480

Part II Additional Medicare Tax on Self-Employment Income

8	Self-employment income from Schedule SE (Form 1040 or 1040-SR), Section A, line 4, or Section B, line 6. If you had a loss, enter -0- (Form 1040-PR or 1040-SS filers, see instructions.)	8	1,317,823		
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	5,409,911		
10	Enter the amount from line 4	10			
11	Subtract line 10 from line 9. If zero or less, enter -0-	11	1,311,521		
12	Subtract line 11 from line 8. If zero or less, enter -0-			12	1,187,395
13	Additional Medicare Tax on self-employment income. Multiply line 12 by 0.9% (0.009). Enter here and go to Part III			13	1,187,078

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	4,852		
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	5,336,906		
16	Subtract line 15 from line 14. If zero or less, enter -0-			16	3,939
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	3,947

Part IV Total Additional Medicare Tax

18	Add lines 7, 13, and 17. Also include this amount on Schedule 2 (Form 1040 or 1040-SR), line 8 (check box a) (Form 1040-NR, 1040-PR, or 1040-SS filers, see instructions), and go to Part V	18	4,790,111

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	5,367,573		
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	5,370,518		
22	Subtract line 21 from line 19. If zero or less, enter -0-. This is your Additional Medicare Tax withholding on Medicare wages			22	4,062,899
23	Additional Medicare Tax withholding on railroad retirement (RRTA) compensation from Form W-2, box 14 (see instructions)			23	3,053
24	**Total Additional Medicare Tax withholding.** Add lines 22 and 23. Also include this amount with federal income tax withholding on Form 1040 or 1040-SR, line 17 (Form 1040-NR, 1040-PR, or 1040-SS filers, see instructions)			24	4,065,866

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, 1040-SR, 1040-NR, 1040-PR, or 1040-SS.
► Go to *www.irs.gov/Form8959* for instructions and the latest information.

OMB No. 1545-0074

2019

Attachment Sequence No. **71**

Name(s) shown on return

Total Forms Filed = 5,603,964

Your social security number

Part I Additional Medicare Tax on Medicare Wages

1	Medicare wages and tips from Form W-2, box 5. If you have more than one Form W-2, enter the total of the amounts from box 5	1	2,102,682,049		
2	Unreported tips from Form 4137, line 6	2	23,744		
3	Wages from Form 8919, line 6	3	49,748		
4	Add lines 1 through 3	4	2,102,755,541		
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	1,323,323,515		
6	Subtract line 5 from line 4. If zero or less, enter -0-			6	925,542,781
7	Additional Medicare Tax on Medicare wages. Multiply line 6 by 0.9% (0.009). Enter here and go to Part II			7	8,329,887

Part II Additional Medicare Tax on Self-Employment Income

8	Self-employment income from Schedule SE (Form 1040 or 1040-SR), Section A, line 4, or Section B, line 6. If you had a loss, enter -0- (Form 1040-PR or 1040-SS filers, see instructions.)	8	284,551,504		
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	1,281,104,843		
10	Enter the amount from line 4	10			
11	Subtract line 10 from line 9. If zero or less, enter -0-	11	147,723,074		
12	Subtract line 11 from line 8. If zero or less, enter -0-			12	198,632,037
13	Additional Medicare Tax on self-employment income. Multiply line 12 by 0.9% (0.009). Enter here and go to Part III			13	1,787,689

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	1,193,207		
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	1,263,861,740		
16	Subtract line 15 from line 14. If zero or less, enter -0-			16	290,064
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	2,610

Part IV Total Additional Medicare Tax

18	Add lines 7, 13, and 17. Also include this amount on Schedule 2 (Form 1040 or 1040-SR), line 8 (check box a) (Form 1040-NR, 1040-PR, or 1040-SS filers, see instructions), and go to Part V	18	10,120,187

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	38,197,081		
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	30,488,876		
22	Subtract line 21 from line 19. If zero or less, enter -0-. This is your Additional Medicare Tax withholding on Medicare wages			22	7,768,505
23	Additional Medicare Tax withholding on railroad retirement (RRTA) compensation from Form W-2, box 14 (see instructions)			23	4,767
24	**Total Additional Medicare Tax withholding.** Add lines 22 and 23. Also include this amount with federal income tax withholding on Form 1040 or 1040-SR, line 17 (Form 1040-NR, 1040-PR, or 1040-SS filers, see instructions)			24	7,773,271

2019 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

2019

Attachment Sequence No. **72**

Name(s) shown on your tax return

Total Forms Filed = 6,410,663

Your social security number or EIN

Part I Investment Income

☐ Section 6013(g) election (see instructions) **Boxes checked = 634**
☐ Section 6013(h) election (see instructions) **Boxes checked = ***
☐ Regulations section 1.1411-10(g) election (see instructions) **Boxes checked = 13,789**

1	Taxable interest (see instructions)			1	5,473,270
2	Ordinary dividends (see instructions)			2	4,518,823
3	Annuities (see instructions)			3	118,608
4a	Rental real estate, royalties, partnerships, S corporations, trusts, etc. (see instructions)	4a	2,866,519		
b	Adjustment for net income or loss derived in the ordinary course of a non-section 1411 trade or business (see instructions)	4b	1,893,779		
c	Combine lines 4a and 4b			4c	1,757,319
5a	Net gain or loss from disposition of property (see instructions)	5a	4,499,870		
b	Net gain or loss from disposition of property that is not subject to net investment income tax (see instructions)	5b	472,120		
c	Adjustment from disposition of partnership interest or S corporation stock (see instructions)	5c	18,694		
d	Combine lines 5a through 5c			5d	4,398,882
6	Adjustments to investment income for certain CFCs and PFICs (see instructions)			6	13,043
7	Other modifications to investment income (see instructions)			7	535,557
8	Total investment income. Combine lines 1, 2, 3, 4c, 5d, 6, and 7			8	5,968,600

Part II Investment Expenses Allocable to Investment Income and Modifications

9a	Investment interest expenses (see instructions)	9a	528,248		
b	State, local, and foreign income tax (see instructions)	9b	2,334,338		
c	Miscellaneous investment expenses (see instructions)	9c	196,626		
d	Add lines 9a, 9b, and 9c			9d	2,525,122
10	Additional modifications (see instructions)			10	81,565
11	Total deductions and modifications. Add lines 9d and 10			11	2,558,708

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	5,534,438
	Individuals:				
13	Modified adjusted gross income (see instructions)	13	6,406,885		
14	Threshold based on filing status (see instructions)	14	6,410,663		
15	Subtract line 14 from line 13. If zero or less, enter -0-	15	6,363,355		
16	Enter the smaller of line 12 or line 15			16	5,506,178
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	5,432,786
	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

2019

Attachment Sequence No. **72**

Name(s) shown on your tax return

Total Forms Filed = 6,410,663

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	90,073,121
2	Ordinary dividends (see instructions)			2	212,128,357
3	Annuities (see instructions)			3	4,645,064
4a	Rental real estate, royalties, partnerships, S corporations, trusts, etc. (see instructions)	4a	702,217,327		
b	Adjustment for net income or loss derived in the ordinary course of a non-section 1411 trade or business (see instructions)	4b	-626,454,803		
c	Combine lines 4a and 4b			4c	75,762,525
5a	Net gain or loss from disposition of property (see instructions)	5a	738,350,217		
b	Net gain or loss from disposition of property that is not subject to net investment income tax (see instructions)	5b	-195,832,482		
c	Adjustment from disposition of partnership interest or S corporation stock (see instructions)	5c	-37,375,013		
d	Combine lines 5a through 5c			5d	505,142,722
6	Adjustments to investment income for certain CFCs and PFICs (see instructions)			6	2,503,519
7	Other modifications to investment income (see instructions)			7	-8,633,294
8	Total investment income. Combine lines 1, 2, 3, 4c, 5d, 6, and 7			8	881,622,015

Part II Investment Expenses Allocable to Investment Income and Modifications

9a	Investment interest expenses (see instructions)	9a	18,301,067		
b	State, local, and foreign income tax (see instructions)	9b	5,980,150		
c	Miscellaneous investment expenses (see instructions)	9c	1,472,365		
d	Add lines 9a, 9b, and 9c			9d	25,753,583
10	Additional modifications (see instructions)			10	489,831
11	Total deductions and modifications. Add lines 9d and 10			11	26,243,413

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	870,074,803
	Individuals:				
13	Modified adjusted gross income (see instructions)	13	3,993,162,722		
14	Threshold based on filing status (see instructions)	14	1,509,367,795		
15	Subtract line 14 from line 13. If zero or less, enter -0-	15	2,492,187,285		
16	Enter the smaller of line 12 or line 15			16	743,649,205
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	28,258,652
	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	

2019 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, 1040-SR, or 1040-NR.**
► **Go to *www.irs.gov/Form8962* for instructions and the latest information.**

OMB No. 1545-0074

2019

Attachment Sequence No. **73**

Name shown on your return

Total Forms Filed = 5,998,900

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	**5,997,896**
2a	Modified AGI. Enter your modified AGI (see instructions)	2a	**5,976,992**		
b	Enter the total of your dependents' modified AGI (see instructions)	2b	68,026		
3	Household income. Add the amounts on lines 2a and 2b (see instructions)			3	**5,863,774**
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	**5,537,104**
8a	Annual contribution amount. Multiply line 3 by line 7. Round to nearest whole dollar amount	8a	**5,399,036**		
	b Monthly contribution amount. Divide line 8a by 12. Round to nearest whole dollar amount			8b	5,391,819

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	2,878,252	2,850,335	**2,872,896**	**2,767,212**	**2,764,203**	3,025,479

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					**1,784,677**	2,005,579
13 February					**1,806,350**	2,030,946
14 March					**1,775,393**	1,996,541
15 April					**1,728,095**	1,933,848
16 May					**1,670,246**	1,856,787
17 June					**1,617,329**	1,790,407
18 July					**1,586,031**	1,757,091
19 August					**1,548,670**	1,703,948
20 September					**1,510,662**	1,666,424
21 October					**1,484,562**	1,638,258
22 November					**1,474,505**	1,610,344
23 December					**1,435,765**	1,571,050

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	5,181,984
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	5,767,630
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 3 (Form 1040 or 1040-SR), line 9, or Form 1040-NR, 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	**2,169,772**

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	**3,018,032**
28	Repayment limitation (see instructions)	28	**2,610,098**
29	Excess advance premium tax credit repayment. Enter the smaller of line 27 or line 28 here and on Schedule 2 (Form 1040 or 1040-SR), line 2, or Form 1040-NR, line 44	29	**3,018,032**

Form **8962**

Department of the Treasury
Internal Revenue Service

Premium Tax Credit (PTC)

► **Attach to Form 1040, 1040-SR, or 1040-NR.**
► **Go to *www.irs.gov/Form8962* for instructions and the latest information.**

OMB No. 1545-0074

2019

Attachment Sequence No. **73**

Name shown on your return

Total Forms Filed = 5,998,900

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	**12,202**
2a	Modified AGI. Enter your modified AGI (see instructions)	2a	**209,938,172**		
b	Enter the total of your dependents' modified AGI (see instructions)	2b	707,418		
3	Household income. Add the amounts on lines 2a and 2b (see instructions)			3	**221,463,949**
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	**3,165,366**
8a	Annual contribution amount. Multiply line 3 by line 7. Round to nearest whole dollar amount	8a	**12,592,464**		
	b Monthly contribution amount. Divide line 8a by 12. Round to nearest whole dollar amount			8b	1,049,717

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	31,365,096	33,362,737	**6,344,359**	**27,287,107**	**25,973,737**	28,146,867

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					**1,337,214**	1,501,366
13 February					**1,356,313**	1,528,763
14 March					**1,335,973**	1,502,137
15 April					**1,304,185**	1,457,955
16 May					**1,267,926**	1,409,460
17 June					**1,238,557**	1,369,290
18 July					**1,206,148**	1,336,527
19 August					**1,175,247**	1,293,828
20 September					**1,143,153**	1,259,331
21 October					**1,124,656**	1,241,498
22 November					**1,118,262**	1,223,753
23 December					**1,112,111**	1,217,909

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	40,519,523
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	44,415,415
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 3 (Form 1040 or 1040-SR), line 9, or Form 1040-NR, 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	**1,970,893**

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	**5,867,591**
28	Repayment limitation (see instructions)	28	**3,083,327**
29	Excess advance premium tax credit repayment. Enter the smaller of line 27 or line 28 here and on Schedule 2 (Form 1040 or 1040-SR), line 2, or Form 1040-NR, line 44	29	**4,218,714**

2019 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

2019 Line Item Estimates—All figures are estimates based on samples.
Number of returns filed for selected lines

Form **8990**
(Rev. December 2019)
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 = **192,574**

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 section 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	102,895		
2	Disallowed business interest expense carryforwards from prior years. (Does not apply to a partnership)	2	1,654		
3	Partner's excess business interest expense treated as paid or accrued in current year (Schedule A, line 44, column (h))	3	21,635		
4	Floor plan financing interest expense. See instructions	4	141		
5	**Total business interest expense.** Add lines 1 through 4 ►			5	123,635

Section II—Adjusted Taxable Income

Taxable Income

6	**Taxable income.** See instructions			6	127,232

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	1,638		
8	Any business interest expense not from a pass-through entity. See instructions	8	97,595		
9	Amount of any net operating loss deduction under section 172	9	1,587		
10	Amount of any qualified business income deduction allowed under section 199A	10	47,102		
11	Deduction for depreciation, amortization, or depletion attributable to a trade or business. See instructions	11	12,366		
12	Amount of any loss or deduction items from a pass-through entity. See instructions	12	23,453		
13	Other additions. See instructions	13	1,752		
14	Total current year partner's excess taxable income (Schedule A, line 44, column (f))	14	54,496		
15	Total current year S corporation shareholder's excess taxable income (Schedule B, line 46, column (c))	15	9,501		
16	**Total.** Add lines 7 through 15 ►			16	188,831

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	(1,955)		
18	Any business interest income not from a pass-through entity. See instructions	18	(593)		
19	Amount of any income or gain items from a pass-through entity. See instructions	19	(25,766)		
20	Other reductions. See instructions	20	(235)		
21	**Total.** Combine lines 17 through 20 ►			21	(26,433)
22	**Adjusted taxable income.** Combine lines 6, 16, and 21. (If zero or less, enter -0-.) ►			22	180,318

Section III—Business Interest Income

23	Current year business interest income. See instructions	23	1,648		
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	14,981		
25	**Total.** Add lines 23 and 24 ►			25	16,233

Form **8990**
(Rev. December 2019)
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 =** 192,574 — **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 section 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	4,003,136		
2	Disallowed business interest expense carryforwards from prior years. (Does not apply to a partnership)	2	272,292		
3	Partner's excess business interest expense treated as paid or accrued in current year (Schedule A, line 44, column (h))	3	2,011,390		
4	Floor plan financing interest expense. See instructions	4	57,442		
5	**Total business interest expense.** Add lines 1 through 4 ▶			5	6,344,260

Section II—Adjusted Taxable Income

Taxable Income

6	**Taxable income.** See instructions			6	114,855,025

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	2,530,307		
8	Any business interest expense not from a pass-through entity. See instructions	8	2,667,693		
9	Amount of any net operating loss deduction under section 172	9	10,997,768		
10	Amount of any qualified business income deduction allowed under section 199A	10	5,888,707		
11	Deduction for depreciation, amortization, or depletion attributable to a trade or business. See instructions	11	4,917,457		
12	Amount of any loss or deduction items from a pass-through entity. See instructions	12	31,821,800		
13	Other additions. See instructions	13	2,572,667		
14	Total current year partner's excess taxable income (Schedule A, line 44, column (f))	14	40,788,038		
15	Total current year S corporation shareholder's excess taxable income (Schedule B, line 46, column (c))	15	45,513,273		
16	**Total.** Add lines 7 through 15 ▶			16	147,697,709

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	(13,097,332)		
18	Any business interest income not from a pass-through entity. See instructions	18	(428,942)		
19	Amount of any income or gain items from a pass-through entity. See instructions	19	(60,401,053)		
20	Other reductions. See instructions	20	(809,774)		
21	**Total.** Combine lines 17 through 20 ▶			21	(74,737,101)
22	**Adjusted taxable income.** Combine lines 6, 16, and 21. (If zero or less, enter -0-.) ▶			22	188,632,642

Section III—Business Interest Income

23	Current year business interest income. See instructions	23	420,404		
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	7,050,596		
25	**Total.** Add lines 23 and 24 ▶			25	7,470,999

2019 Line Item Estimates—All figures are estimates based on samples.
Number of returns filed for selected lines

Section IV—Section 163(j) Limitation Calculations

Limitation on Business Interest Expense

26	Multiply adjusted taxable income (line 22) by 30% (0.30). See instructions	26	178,465		
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	179,368

Allowable Business Interest Expense

30	**Total current year business interest expense deduction.** See instructions	30	112,213

Carryforward

31	**Disallowed business interest expense.** Subtract line 29 from line 5. (If zero or less, enter -0-.)	31	18,495

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—Section 163(j) Limitation Calculations

Limitation on Business Interest Expense

26	Multiply adjusted taxable income (line 22) by 30% (0.30). See instructions	26	89,651,676		
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	97,180,117

Allowable Business Interest Expense

30	**Total current year business interest expense deduction.** See instructions	30	5,641,782

Carryforward

31	**Disallowed business interest expense.** Subtract line 29 from line 5. (If zero or less, enter -0-.)	31	717,076

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	

2019 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 (see instructions)	(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 (see instructions)	(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 . . . . . ▶			

2019 Line Item Estimates—All figures are estimates based on samples.
Number of returns filed for selected lines

Form **8992**
(Rev. January 2020)
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 =** **21,754**

A Identifying number

Name of U.S. shareholder

B Identifying number

Part I Net Controlled Foreign Corporation (CFC) Tested Income

1	Sum of Pro Rata Share of Net Tested Income. Enter total from Schedule A, line 1, column (e)	**1**	**13,996**
2	Sum of Pro Rata Share of Net Tested Loss. Enter total from Schedule A, line 1, column (f)	**2**	**(11,502)**
3	Net CFC Tested Income. Combine lines 1 and 2. If zero or negative, stop here	**3**	**21,714**

Part II Calculation of Global Intangible Low-Taxed Income (GILTI)

1	Net CFC Tested Income. Enter amount from Part I, line 3			**1**	**12,398**
2	Deemed Tangible Income Return (DTIR). Multiply the total from Schedule A, line 1, column (g), by 10% (0.10)			**2**	**7,658**
3a	Sum of Pro Rata Share of Tested Interest Expense. Enter total from Schedule A, line 1, column (j)	**3a**	**1,489**		
b	Sum of Pro Rata Share of Tested Interest Income. Enter total from Schedule A, line 1, column (i)	**3b**	**971**		
c	Specified Interest Expense. Subtract line 3b from line 3a. If zero or less, enter -0-			**3c**	**1,372**
4	Net DTIR. Subtract line 3c from line 2. If zero or less, enter -0-			**4**	**7,350**
5	GILTI. Subtract line 4 from line 1			**5**	**12,038**

Form **8992**
(Rev. January 2020)
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 =** **21,754**

A Identifying number

Name of U.S. shareholder

B Identifying number

Part I Net Controlled Foreign Corporation (CFC) Tested Income

1	Sum of Pro Rata Share of Net Tested Income. Enter total from Schedule A, line 1, column (e)	1	3,398,570
2	Sum of Pro Rata Share of Net Tested Loss. Enter total from Schedule A, line 1, column (f)	2	(2,297,024)
3	Net CFC Tested Income. Combine lines 1 and 2. If zero or negative, stop here	3	1,101,547

Part II Calculation of Global Intangible Low-Taxed Income (GILTI)

1	Net CFC Tested Income. Enter amount from Part I, line 3			1	2,783,704
2	Deemed Tangible Income Return (DTIR). Multiply the total from Schedule A, line 1, column (g), by 10% (0.10)			2	431,223
3a	Sum of Pro Rata Share of Tested Interest Expense. Enter total from Schedule A, line 1, column (j)	3a	119,307		
b	Sum of Pro Rata Share of Tested Interest Income. Enter total from Schedule A, line 1, column (i)	3b	57,020		
c	Specified Interest Expense. Subtract line 3b from line 3a. If zero or less, enter -0-			3c	90,037
4	Net DTIR. Subtract line 3c from line 2. If zero or less, enter -0-			4	366,606
5	GILTI. Subtract line 4 from line 1			5	2,417,097

2019 Line Item Estimates—All figures are estimates based on samples.
Number of returns filed for selected lines

Form **8994**

Department of the Treasury
Internal Revenue Service

Employer Credit for Paid Family and Medical Leave

▶ **Attach to your tax return.**
▶ **Go to *www.irs.gov/Form8994* for instructions and the latest information.**

OMB No. 1545-2282

2019

Attachment Sequence No. **994**

Name(s) shown on return

Total Forms Filed = **1,340**

Identifying number

A Do you have a written policy providing for at least 2 weeks of annual paid family and medical leave for your qualifying employee(s) to whom wages are paid (prorated for any part-time employees)? See instructions.
☐ **Yes.**
☐ **No.** Stop. Do not file Form 8994 (see instructions for an exception that may apply to a partnership or S corporation).

B Does the written policy provide paid family and medical leave of at least 50% of the wages normally paid to a qualifying employee? See instructions.
☐ **Yes.**
☐ **No.** Stop. Do not file Form 8994 (see instructions for an exception that may apply to a partnership or S corporation).

C Did you pay family and medical leave to at least one qualifying employee during the tax year? See instructions.
☐ **Yes.**
☐ **No.** Stop. Do not file Form 8994 (see instructions for an exception that may apply to a partnership or S corporation).

D If you employed at least one qualifying employee who was not covered by the Family and Medical Leave Act, did you include in your written policy and otherwise comply with "non-interference" language? See instructions.
☐ **Yes.**
☐ **No.** Stop. Do not file Form 8994 (see instructions for an exception that may apply to a partnership or S corporation).

1	Enter the total paid family and medical leave credit figured for wages paid during your tax year to your qualifying employee(s) while on family and medical leave (if you use the Paid Family and Medical Leave Credit Worksheet, the total from column (d)). See instructions for the adjustment you must make to your deduction for salaries and wages	**1**	*
2	Employer credit for paid family and medical leave from partnerships and S corporations (see instructions)	**2**	**1,291**
3	Add lines 1 and 2. Partnerships and S corporations, report this amount on Schedule K. All others, report this amount on Form 3800, Part III, line 4j	**3**	**1,292**

For Paperwork Reduction Act Notice, see separate instructions. Cat. No. 37804G Form **8994** (2019)

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

Form **8994**

Department of the Treasury
Internal Revenue Service

Employer Credit for Paid Family and Medical Leave

▶ **Attach to your tax return.**

▶ **Go to *www.irs.gov/Form8994* for instructions and the latest information.**

OMB No. 1545-2282

2019

Attachment Sequence No. **994**

Name(s) shown on return

Total Forms Filed = **1,340**

Identifying number

A Do you have a written policy providing for at least 2 weeks of annual paid family and medical leave for your qualifying employee(s) to whom wages are paid (prorated for any part-time employees)? See instructions.

☐ **Yes.**

☐ **No.** Stop. Do not file Form 8994 (see instructions for an exception that may apply to a partnership or S corporation).

B Does the written policy provide paid family and medical leave of at least 50% of the wages normally paid to a qualifying employee? See instructions.

☐ **Yes.**

☐ **No.** Stop. Do not file Form 8994 (see instructions for an exception that may apply to a partnership or S corporation).

C Did you pay family and medical leave to at least one qualifying employee during the tax year? See instructions.

☐ **Yes.**

☐ **No.** Stop. Do not file Form 8994 (see instructions for an exception that may apply to a partnership or S corporation).

D If you employed at least one qualifying employee who was not covered by the Family and Medical Leave Act, did you include in your written policy and otherwise comply with "non-interference" language? See instructions.

☐ **Yes.**

☐ **No.** Stop. Do not file Form 8994 (see instructions for an exception that may apply to a partnership or S corporation).

1	Enter the total paid family and medical leave credit figured for wages paid during your tax year to your qualifying employee(s) while on family and medical leave (if you use the Paid Family and Medical Leave Credit Worksheet, the total from column (d)). See instructions for the adjustment you must make to your deduction for salaries and wages	**1**	*
2	Employer credit for paid family and medical leave from partnerships and S corporations (see instructions)	**2**	**400**
3	Add lines 1 and 2. Partnerships and S corporations, report this amount on Schedule K. All others, report this amount on Form 3800, Part III, line 4j	**3**	**410**

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

2019 Line Item Estimates—All figures are estimates based on samples.
Number of returns filed for selected lines

Form **8995**

Department of the Treasury
Internal Revenue Service

Qualified Business Income Deduction Simplified Computation

▶ **Attach to your tax return.**

▶ **Go to *www.irs.gov/Form8995* for instructions and the latest information.**

OMB No. 1545-0123

2019

Attachment Sequence No. **55**

Name(s) shown on return

Total Forms 8995 Filed = 30,401,399 **Total Forms 8995A Filed = 3,167,180**

Your taxpayer identification number

	(a) Trade, business, or aggregation name	(b) Taxpayer identification number	(c) Qualified business income or (loss)
1 i			
ii	Number of forms with trade, business, or aggregations = 29,228,795		
iii	Number of forms with aggregation business operations = 653,985		
iv			
v			

2	Total qualified business income or (loss). Combine lines 1i through 1v, column (c)	2	**26,274,150**		
3	Qualified business net (loss) carryforward from the prior year	3	**(6,296,689)**		
4	Total qualified business income. Combine lines 2 and 3. If zero or less, enter -0-	4	**17,568,119**		
5	Qualified business income component. Multiply line 4 by 20% (0.20)			5	19,020,959
6	Qualified REIT dividends and publicly traded partnership (PTP) income or (loss) (see instructions)	6	**9,374,061**		
7	Qualified REIT dividends and qualified PTP (loss) carryforward from the prior year	7	**(163,206)**		
8	Total qualified REIT dividends and PTP income. Combine lines 6 and 7. If zero or less, enter -0-	8	**9,234,693**		
9	REIT and PTP component. Multiply line 8 by 20% (0.20)			9	8,685,117
10	Qualified business income deduction before the income limitation. Add lines 5 and 9			10	**25,720,785**
11	Taxable income before qualified business income deduction	11	**30,423,509**		
12	Net capital gain (see instructions)	12	15,042,319		
13	Subtract line 12 from line 11. If zero or less, enter -0-	13	**29,867,772**		
14	Income limitation. Multiply line 13 by 20% (0.20)			14	**29,865,763**
15	Qualified business income deduction. Enter the lesser of line 10 or line 14. Also enter this amount on the applicable line of your return ▶			15	21,693,097
16	Total qualified business (loss) carryforward. Combine lines 2 and 3. If greater than zero, enter -0-			16	**(10,140,216)**
17	Total qualified REIT dividends and PTP (loss) carryforward. Combine lines 6 and 7. If greater than zero, enter -0-			17	**(191,761)**

Form **8995**

Department of the Treasury
Internal Revenue Service

Qualified Business Income Deduction Simplified Computation

▶ **Attach to your tax return.**

▶ **Go to *www.irs.gov/Form8995* for instructions and the latest information.**

OMB No. 1545-0123

2019

Attachment Sequence No. **55**

Name(s) shown on return

Total Forms 8995 Filed = 30,401,399 **Total Forms 8995A Filed = 3,167,180**

Your taxpayer identification number

	(a) Trade, business, or aggregation name	(b) Taxpayer identification number	(c) Qualified business income or (loss)
i			
ii	Number of trade, business, or aggregations = 48,029,187		
iii	Number of aggregation business operations = 905,001		
iv			
v			

2	Total qualified business income or (loss). Combine lines 1i through 1v, column (c)	2	**270,459,666**		
3	Qualified business net (loss) carryforward from the prior year	3	**(157,607,624)**		
4	Total qualified business income. Combine lines 2 and 3. If zero or less, enter -0-	4	**428,455,730**		
5	Qualified business income component. Multiply line 4 by 20% (0.20)			5	170,871,183
6	Qualified REIT dividends and publicly traded partnership (PTP) income or (loss) (see instructions)	6	**12,007,204**		
7	Qualified REIT dividends and qualified PTP (loss) carryforward from the prior year	7	**(1,746,833)**		
8	Total qualified REIT dividends and PTP income. Combine lines 6 and 7. If zero or less, enter -0-	8	**12,598,355**		
9	REIT and PTP component. Multiply line 8 by 20% (0.20)			9	2,519,603
10	Qualified business income deduction before the income limitation. Add lines 5 and 9			10	**173,390,786**
11	Taxable income before qualified business income deduction	11	**4,439,843,618**		
12	Net capital gain (see instructions)	12	889,575,816		
13	Subtract line 12 from line 11. If zero or less, enter -0-	13	**3,625,198,812**		
14	Income limitation. Multiply line 13 by 20% (0.20)			14	**725,039,694**
15	Qualified business income deduction. Enter the lesser of line 10 or line 14. Also enter this amount on the applicable line of your return ▶			15	151,496,920
16	Total qualified business (loss) carryforward. Combine lines 2 and 3. If greater than zero, enter -0-			16	**(343,985,240)**
17	Total qualified REIT dividends and PTP (loss) carryforward. Combine lines 6 and 7. If greater than zero, enter -0-			17	**(2,337,518)**

2019 Line Item Estimates—All figures are estimates based on samples.
Number of returns filed for selected lines

Form **8997**

Department of the Treasury
Internal Revenue Service

Initial and Annual Statement of Qualified Opportunity Fund (QOF) Investments

► **Go to *www.irs.gov/Form8997* for instructions and the latest information.**

OMB No. 1545-0123

2019

Attachment Sequence No. **997**

Name

Total Forms Filed = 13,332

Tax identification number (see instructions)

Part I Total QOF investment holdings at beginning of tax year

If different from last year's ending QOF investment holdings, attach explanation.

(a) Qualified Opportunity Fund (QOF) EIN	(b) Date QOF investment acquired (MM/DD/YYYY)	(c) Description of QOF investment (For example, 100 shares or 25% interest)	Deferred gain held in QOF	
			(d) Amount of short-term deferred gain remaining in QOF	(e) Amount of long-term deferred gain remaining in QOF
			394	**2,021**
Enter the totals, if any, from continuation sheet . . . . . ►				
Enter the totals from columns (d) and (e) . . . . . ►				

Part II Current tax year capital gains deferred by investing in QOF

(a) Qualified Opportunity Fund (QOF) EIN	(b) Date QOF investment acquired (MM/DD/YYYY)	(c) Description of interest acquired (For example, 100 shares or 25% interest)	Deferred gain invested in QOF	
			(d) Amount of short-term deferred gain remaining in QOF	(e) Amount of long-term deferred gain remaining in QOF
			2,118	**10,081**
Enter the totals, if any, from continuation sheet . . . . . ►				
Enter the totals from columns (d) and (e). See instructions for reporting on Form 8949 . . ►				

For Paperwork Reduction Act Notice, see your tax return instructions. Cat. No. 37821R Form **8997** (2019)

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

Form **8997**

Department of the Treasury
Internal Revenue Service

Initial and Annual Statement of Qualified Opportunity Fund (QOF) Investments

► **Go to *www.irs.gov/Form8997* for instructions and the latest information.**

OMB No. 1545-0123

2019

Attachment Sequence No. **997**

Name

Total Forms Filed = 13,332

Tax identification number (see instructions)

Part I Total QOF investment holdings at beginning of tax year

If different from last year's ending QOF investment holdings, attach explanation.

(a) Qualified Opportunity Fund (QOF) EIN	(b) Date QOF investment acquired (MM/DD/YYYY)	(c) Description of QOF investment (For example, 100 shares or 25% interest)	Deferred gain held in QOF	
			(d) Amount of short-term deferred gain remaining in QOF	(e) Amount of long-term deferred gain remaining in QOF
			262,531	**2,540,534**
Enter the totals, if any, from continuation sheet . . . . . ►				
Enter the totals from columns (d) and (e) . . . . . ►				

Part II Current tax year capital gains deferred by investing in QOF

(a) Qualified Opportunity Fund (QOF) EIN	(b) Date QOF investment acquired (MM/DD/YYYY)	(c) Description of interest acquired (For example, 100 shares or 25% interest)	Deferred gain invested in QOF	
			(d) Amount of short-term deferred gain remaining in QOF	(e) Amount of long-term deferred gain remaining in QOF
			860,694	**9,586,920**
Enter the totals, if any, from continuation sheet . . . . . ►				
Enter the totals from columns (d) and (e). See instructions for reporting on Form 8949 . . ►				

For Paperwork Reduction Act Notice, see your tax return instructions. Cat. No. 37821R Form **8997** (2019)

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

2019 Line Item Estimates—All figures are estimates based on samples.
Number of returns filed for selected lines

Part III QOF investments disposed of during current tax year

(a) Qualified Opportunity Fund (QOF) EIN	(b) Date QOF sold or disposed (MM/DD/YYYY)	(c) Description of interest disposed (For example, 100 shares or 25% interest)	Deferred gain included due to disposition of QOF interest	
			(d) Amount of previously deferred short-term gain now included in taxable income	(e) Amount of previously deferred long-term gain now included in taxable income
			*	427
Enter the totals, if any, from continuation sheet . . . . . ▶				
Enter the totals from columns (d) and (e). See instructions for reporting on Form 8949 . . ▶				

☐ Check this box if you disposed of any investment(s) and didn't receive a Form 1099-B reporting the disposition from the qualified opportunity fund or other third party. See the Instructions for Form 8949 for reporting requirements of any gain or loss.

Part IV Total QOF investment holdings at year end due to deferrals (see instructions)

(a) Qualified Opportunity Fund (QOF) EIN	(b) Date QOF investment acquired (MM/DD/YYYY)	(c) Description of interest acquired (For example, 100 shares or 25% interest)	Deferred gain invested in QOF investment	
			(d) Amount of short-term deferred gain invested in QOF	(e) Amount of long-term deferred gain invested in QOF
			2,087	11,001
Enter the totals, if any, from continuation sheet . . . . . ▶				
Enter the totals from columns (d) and (e) . . . . . ▶				

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

Form 8997 (2019) Page **2**

Part III QOF investments disposed of during current tax year

(a) Qualified Opportunity Fund (QOF) EIN	(b) Date QOF sold or disposed (MM/DD/YYYY)	(c) Description of interest disposed (For example, 100 shares or 25% interest)	Deferred gain included due to disposition of QOF interest	
			(d) Amount of previously deferred short-term gain now included in taxable income	(e) Amount of previously deferred long-term gain now included in taxable income
			*	**122,584**
Enter the totals, if any, from continuation sheet . . . . . ▶				
Enter the totals from columns (d) and (e). See instructions for reporting on Form 8949 . . ▶				

☐ Check this box if you disposed of any investment(s) and didn't receive a Form 1099-B reporting the disposition from the qualified opportunity fund or other third party. See the Instructions for Form 8949 for reporting requirements of any gain or loss.

Part IV Total QOF investment holdings at year end due to deferrals (see instructions)

(a) Qualified Opportunity Fund (QOF) EIN	(b) Date QOF investment acquired (MM/DD/YYYY)	(c) Description of interest acquired (For example, 100 shares or 25% interest)	Deferred gain invested in QOF investment	
			(d) Amount of short-term deferred gain invested in QOF	(e) Amount of long-term deferred gain invested in QOF
			1,377,522	**13,719,255**
Enter the totals, if any, from continuation sheet . . . . . ▶				
Enter the totals from columns (d) and (e) . . . . . ▶				

Form **8997** (2019)

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