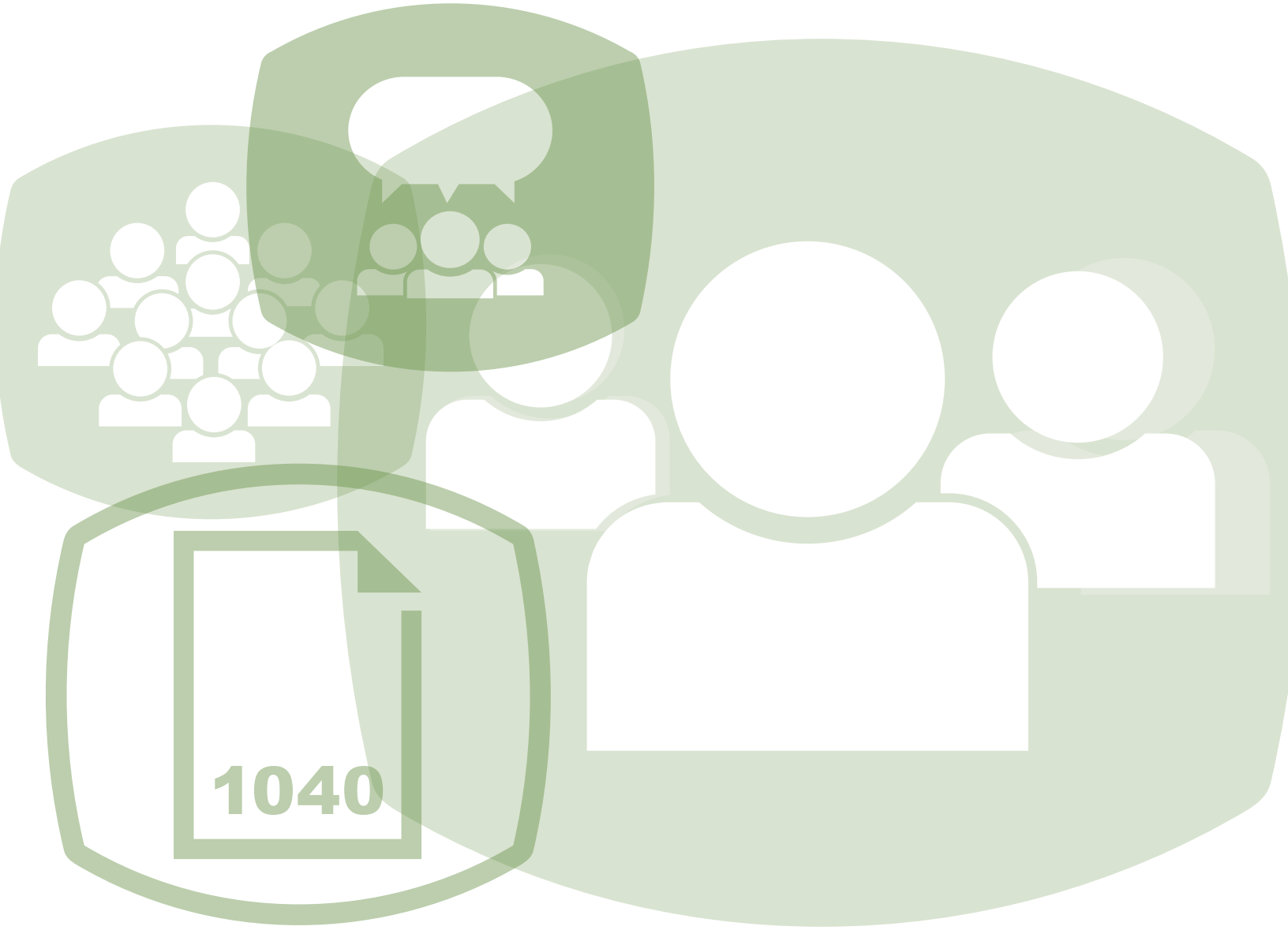
Statistics of Income

Individual Income Tax Returns
Line Item Estimates

2017



www.irs.gov/taxstats

Publication 4801 (Rev. 9-2019) Catalogue Number 59952D Department of the Treasury **Internal Revenue Service** www.irs.gov

Department
of the
Treasury
**Internal
Revenue
Service**

Charles Rettig
Commissioner

Barry Johnson
Acting Chief Research and Analytics Officer

Dave P. Paris
Acting Director, Statistics of Income Division

Individual Income Tax Returns Line Item Estimates, 2017

Publication 4801 (Rev. 9–2019)

This 2017 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 2017 Individual SOI Complete report weighted file. The estimates presented here are based on returns filed in Processing Year 2018 that were sampled statistically and then weighted to estimate the entire 2017 Tax Year.

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

2017 Complete Report estimates:

152,903,231	Total, all individual returns filed
88,437,257	1040 returns
39,621,455	1040A returns
24,844,519	1040EZ returns

Estimates of returns filed electronically:

135,016,593	Total, all individual returns filed
75,826,047	1040 returns
36,842,523	1040A returns
22,348,023	1040EZ returns

Suggested Citation

Statistics of Income—2017
Individual Income Tax Returns
Line Item Estimates
Internal Revenue Service
Washington, D.C.

Contents

Page

2017 Totals for Forms and Schedules 7

Limitations and Guidelines 9

Description of the Sample 11

Line Item Estimates, by Individual Income Tax Form and Schedule 13

All Returns Filed
Returns 14
Amounts 15

Form 1040 Only
Returns 18
Amounts 19

Electronically Filed Returns
Returns 22
Amounts 23

Form 1040A
Returns 26
Amounts 27

Form 1040EZ
Returns 30
Amounts 31

Schedule A, Itemized Deductions
Returns 32
Amounts 33

Schedule B, Interest and Ordinary Dividends
Returns 34
Amounts 35

Schedule C, Profit or Loss From Business (Sole Proprietorship)
Returns 36
Amounts 37

Schedule C-EZ, Net Profit From Business (Sole Proprietorship)
Returns 40
Amounts 41

Schedule D, Capital Gains and Losses
Returns 42
Amounts 43

Schedule E, Supplemental Income and Loss
Returns 46
Amounts 47

Page

Schedule EIC, Earned Income Credit
Returns 50
Amounts 51

Schedule F, Profit or Loss From Farming
Returns 52
Amounts 53

Schedule R, Credit for the Elderly or the Disabled
Returns 56
Amounts 57

Schedule SE, Self-Employment Tax
Returns 60
Amounts 61

Schedule 8812, Child Tax Credit
Returns 64
Amounts 65

Form 982, Reduction of Tax Attributes Due to Discharge of Indebtedness (and Section 1082 Basis Adjustment)
Returns 68
Amounts 69

Form 2106, Employee Business Expenses
Returns 70
Amounts 71

Form 2106-EZ, Unreimbursed Employee Business Expenses
Returns 74
Amounts 75

Form 2439, Notice to Shareholder of Undistributed Long-Term Capital Gains
Returns 76
Amounts 77

Form 2441, Child and Dependent Care Expenses
Returns 78
Amounts 79

Form 3468, Investment Credit
Returns 82
Amounts 83

Form 3800, General Business Credit
Returns 88
Amounts 89

Page

Form 3903, Moving Expenses
Returns....94
Amounts....95

Form 4136, Credit for Federal Tax Paid on Fuels
Returns....96
Amounts....97

Form 4562, Depreciation and Amortization (Including Information on Listed Property)
Returns....104
Amounts....105

Form 4684, Casualties and Thefts
Returns....108
Amounts....109

Form 4797, Sales of Business Property
Returns....116
Amounts....117

Form 4835, Farm Rental Income and Expenses
Returns....120
Amounts....121

Form 4952, Investment Interest Expense Deduction
Returns....122
Amounts....123

Form 4972, Tax on Lump-Sum Distributions
Returns....124
Amounts....125

Form 5329, Additional Taxes on Qualified Plans (Including IRAs) and Other Tax-Favored Accounts
Returns....126
Amounts....127

Form 5405, Repayment of the First-Time Homebuyer Credit
Returns....130
Amounts....131

Form 5695, Residential Energy Credits
Returns....132
Amounts....133

Form 5884, Work Opportunity Credit
Returns....136
Amounts....137

Form 6251, Alternative Minimum Tax—Individuals
Returns....138
Amounts....139

Form 6252, Installment Sale Income
Returns....142
Amounts....143

Page

Form 6765, Credit for Increasing Research Activities
Returns....144
Amounts....145

Form 6781, Gains and Losses From Section 1256 Contracts and Straddles
Returns....148
Amounts....149

Form 8283, Noncash Charitable Contributions
Returns....150
Amounts....151

Form 8396, Mortgage Interest Credit
Returns....154
Amounts....155

Form 8582, Passive Activity Loss Limitations
Returns....156
Amounts....157

Form 8586, Low-Income Housing Credit
Returns....158
Amounts....159

Form 8606, Nondeductible IRAs
Returns....160
Amounts....161

Form 8615, Tax for Certain Children Who Have Unearned Income
Returns....164
Amount....165

Form 8801, Credit for Prior Year Minimum Tax—Individuals, Estates, and Trusts
Returns....166
Amounts....167

Form 8814, Parents' Election To Report Child's Interest and Dividends
Returns....172
Amounts....173

Form 8824, Like-Kind Exchanges
Returns....174
Amounts....175

Form 8829, Expenses for Business Use of Your Home
Returns....178
Amounts....179

Form 8839, Qualified Adoption Expenses
Returns....180
Amounts....181

Page

Form 8846, Credit for Employer Social Security and Medicare Taxes Paid on Certain Employee Tips
Returns....184
Amounts....185

Form 8853, Archer MSAs and Long-Term Care Insurance Contracts
Returns....186
Amounts....187

Form 8863, Education Credits (American Opportunity and Lifetime Learning Credits)
Returns....190
Amounts....191

Form 8880, Credit for Qualified Retirement Savings Contributions
Returns....194
Amounts....195

Form 8889, Health Savings Accounts (HSAs)
Returns....196
Amounts....197

Form 8903, Domestic Production Activities Deduction
Returns....200
Amounts....201

Form 8910, Alternative Motor Vehicle Credit
Returns....202
Amounts....203

Form 8911, Alternative Fuel Vehicle Refueling Property Credit
Returns....204
Amounts....205

Form 8917, Tuition and Fees Deduction
Returns....206
Amounts....207

Page

Form 8936, Qualified Plug-in Electric Drive Motor Vehicle Credit
Returns....208
Amounts....209

Form 8941, Credit for Small Employer Health Insurance Premiums
Returns....212
Amounts....213

Form 8959, Additional Medicare Tax
Returns....214
Amounts....215

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

Form 8962, Premium Tax Credit (PTC)
Return4....218
Amounts....219

Form 8965, Health Coverage Exemption
Returns....222

This publication was prepared by Adrian Dungan, Jennifer Ferris, 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 2017

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 2017

Type of Form	Total	Electronically Filed
All returns filed	152,903,231	135,016,593
Form 1040	88,437,257	75,826,047
Form 1040A	39,621,455	36,842,523
Form 1040EZ	24,844,519	22,348,023
Schedule A, Itemized Deductions	47,405,095	42,663,729
Schedule B, Interest and Ordinary Dividends	22,116,864	19,557,205
Schedule C, Profit or Loss From Business (Sole Proprietorship)	29,928,860	25,849,184
Schedule C-EZ, Net Profit From Business (Sole Proprietorship)	5,512,722	4,778,730
Schedule D, Capital Gains and Losses	21,961,028	19,686,092
Schedule E, Supplemental Income and Loss	19,790,900	17,634,461
Schedule EIC, Earned Income Credit	20,020,867	18,856,745
Schedule F, Profit or Loss From Farming	1,867,570	1,677,502
Schedule R, Credit for the Elderly or Disabled	64,426	54,284
Schedule SE, Self-Employment Tax	21,336,384	18,337,638
Schedule 8812, Child Tax Credit	18,688,039	17,285,769
Form 982, Reduction of Tax Attributes Due to Discharge of Indebtedness (and Section 1082 Basis Adjustment)	148,439	129,530
Form 2106, Employee Business Expenses	9,408,647	8,431,644
Form 2106-EZ, Unreimbursed Employee Business Expenses	4,768,927	4,268,041
Form 2439, Undistributed Long-Term Capital Gains	5,631	5,631
Form 2441, Child and Dependent Care Expenses	7,282,062	6,894,261
Form 3468, Investment Credit	27,936	26,542
Form 3800, General Business Credit	696,588	635,202
Form 3903, Moving Expenses	1,098,781	1,005,425
Form 4136, Credit for Federal Tax Paid on Fuels	288,899	259,585
Form 4562, Depreciation and Amortization	11,647,767	10,523,339
Form 4684, Casualties and Thefts	786,702	702,791
Form 4797, Sales of Business Property	3,493,430	3,159,745
Form 4835, Farm Rental Income and Expenses	511,366	449,563
Form 4952, Investment Interest Expense Deduction	1,869,834	1,679,053
Form 4972, Tax on Lump-Sum Distributions	8,715	6,012
Form 5329, Additional Taxes on Qualified Plans (including IRAs) and Other Tax-Favored Accounts	2,344,142	2,135,065
Form 5405, Repayment of the First-Time Homebuyer Credit	126,623	111,337
Form 5695, Residential Energy Credits	1,779,690	1,616,286

Totals for Forms and Schedules from Line Item Estimates for Tax Year 2017—Continued

Type of Form	Total	Electronically Filed
Form 5884, Work Opportunity Credit	10,717	9,790
Form 6251, Alternative Minimum Tax-Individuals	10,781,598	9,833,996
Form 6252, Installment Sale Income	496,698	444,811
Form 6765, Credit for Increasing Research Activities	15,236	13,444
Form 6781, Gains and Losses From Section 1256 Contracts and Straddles	529,417	471,880
Form 8283, Noncash Charitable Contributions	8,846,912	7,962,811
Form 8396, Mortgage Interest Credit	105,035	100,643
Form 8582, Passive Activity Loss Limitations	8,000,130	7,200,438
Form 8586, Low-Income Housing Credit	8,235	7,458
Form 8606, Nondeductible IRAs	2,462,006	2,226,212
Form 8615, Tax for Certain Children Who Have Unearned Income	370,710	327,968
Form 8801, Credit for Prior Year Minimum Tax—Individuals, Estates, and Trusts	1,242,584	1,137,654
Form 8814, Parents' Election To Report Child's Interest and Dividends	121,914	108,225
Form 8824, Like-Kind Exchanges	263,470	233,323
Form 8829, Expenses for Business Use of Your Home	3,282,756	2,927,704
Form 8839, Qualified Adoption Expenses	111,585	100,747
Form 8846, Credit for Employer Social Security and Medicare Taxes Paid on Certain Employee Tips	31,887	29,815
Form 8853, Archer MSAs and Long-Term Care Insurance Contracts	161,959	144,966
Form 8863, Education Credits (American Opportunity & Lifetime Learning Credits)	10,545,097	9,820,686
Form 8880, Credit for Qualified Retirement Savings Contributions	8,799,026	8,238,686
Form 8889, Health Savings Accounts (HSAs)	11,774,233	10,956,897
Form 8903, Domestic Production Activities Deduction	927,345	860,996
Form 8910, Alternative Motor Vehicle Credit	13,801	12,766
Form 8911, Alternative Fuel Vehicle Refueling Property Credit	10,612	9,449
Form 8917, Tuition and Fees Deduction	1,114,293	987,097
Form 8936, Qualified Plug-in Electric Drive Motor Vehicle Credit	94,364	86,881
Form 8941, Credit for Small Employer Health Insurance Premiums	442	436
Form 8959, Additional Medicare Tax	4,649,074	4,287,670
Form 8960, Net Investment Income Tax- Individuals, Estates, and Trusts	5,312,048	4,822,025
Form 8962, Premium Tax Credit	6,343,258	5,500,795
Form 8965, Health Coverage Exemptions	12,861,580	11,213,185

Limitations and Guidelines for the 2017 Line Item Estimates

Since SOI obtained the line counts used in this package from the Tax Year 2017 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 125,986,699 and 126,542,263.) These confidence intervals correspond to the estimates for all individual income tax returns filed for Tax Year 2017.

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	7	(125,986,699	,	126542263)
Taxable interest	8a	(43,892.497	,	44,493,521)
Tax-exempt interest	8b	(6,045,050	,	6,281,724)
Ordinary dividends	9a	(27,923,423	,	28,419,239)
State income tax refunds	10	(19,762,611	,	20,218,395)
Alimony received	11	(374,379	,	453,709)
Capital gain distributions reported on Form 1040	13 (margin write in)	(4,108,850	,	4,350,796)
Taxable IRA distributions	15b	(14,902,529	,	15,331,857)
Total pension and annuities	16a	(30,323,038	,	30,898,520)
Taxable pension and annuities	16b	(27,982,261	,	4,350,796)
Unemployment compensation	19	(5,064,779	,	5,343,727)
Total social security benefits	20a	(28,677,927	,	29,257,279)
Taxable social security benefits	20b	(20,686,650	,	21,172,212)
Net operating loss	21 (margin write in)	(1,113,002	,	1,212,050)
Educator expenses	23	(3,497,586	,	3,725,846)
Moving expenses	26	(1,019,453	,	1,145,451)
Deductible part of self-employment tax	27	(19,903,484	,	20,224,508)
Payments to a Keogh plan	28	(971,611	,	1,052,579)
Self-employed health insurance deduction	29	(4,009,368	,	4,209,918)
Penalty on early withdrawal of savings	30	(372,774	,	449,038)
Alimony paid	31a	(544,108	,	628,538)
IRA payments deduction	32	(2,542,041	,	2,732,997)
Student loan interest deduction	33	(12,352,777	,	12,774,923)
Tuition and fees deduction	34	(1,043,844	,	1,174,740)
Total adjustments	36	(38,816,498	,	39,363,760)
Adjusted gross income (amount in thousands)	37	(10,992,284,315	,	11,027,515,995)
Basic standard deduction	40	(103,721,878	,	104,304,351)
Additional standard deduction	40 (margin write in)	(15,516,373	,	15,982,557)

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

Item	Line number on 1040	95% confidence interval		
Total itemized deductions	40	(46,571,559	,	47,133,791)
Exemptions	42	(291,724,666	,	293,597,698)
Taxable income	43	(118,759,545	,	119,330,962)
Alternative minimum tax	45	(5,006,393	,	5,144,445)
Income tax before credits	47	(118,359,366	,	118,928,858)

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

Form 4972
Form 8941

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 Individual Income Tax Returns, Form 1040 (including electronic returns) filed by U.S. citizens and residents during Calendar Year 2018.

All returns processed during 2018 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 2017. While most of the returns processed during Calendar Year 2018 were filed for Tax Year 2017, the remaining returns were mostly for prior years, and a few for non-calendar years ending during 2016 and 2017.

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.

Tax data processed to the IRS Individual Master File at the Enterprise Computing Center at Martinsburg during Calendar Year 2018 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 onto an online database at the Cincinnati Submission Processing Center. Computer data for the selected administrative records were then used to identify inconsistencies, questionable values, and missing values as well as any additional variables that an editor needed to extract for each record.

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

Some returns designated for the sample were not available for SOI processing because other areas of IRS needed the return at the same time. For Tax Year 2017, about 0.03 percent of the sample returns were unavailable.

Method of Estimation

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

Sampling Variability

The sample used in this study is one of a large number of samples that could have been selected using the same sample design. The estimates calculated from these different samples would vary. The standard error (SE) of an estimate is a measure of the variation among the estimates from the possible samples and, thus, is a measure of the precision with which an estimate from a particular sample approximates the average of the estimates calculated from all possible samples.

Line Item Estimates, by Individual Income Tax Form and Schedule for Tax Year 2017

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.

2017 Line Item Estimates—All figures are estimates based on samples.
Number of returns filed for selected lines

Form 1040 U.S. Individual Income Tax Return 2017

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

For the year Jan. 1–Dec. 31, 2017, or other tax year beginning , 2017, ending , 20 — See separate instructions.

Your first name and initial: Total of all returns filed = 152,903,231 | Last name: Electronically Filed Returns = 135,016,593 | Your social security number

If a joint return, spouse's first name and initial: 1040 = 88,437,257 | Last name | Spouse's social security number

Home address (number and street). If you have a P.O. box, see instructions: 1040A = 39,621,455 | Apt. no. | ▲ Make sure the SSN(s) above and on line 6c are correct.

City, town or post office, state, and ZIP code. If you have a foreign address, also complete spaces below (see instructions): 1040EZ = 24,844,519 | Presidential Election Campaign: Y = * 3,019,945 Y = ** 4,936,585

Foreign country name | Foreign province/state/county | Foreign postal code | jointly, want $3 to go to this fund. Checking a box below will not change your tax or refund. ☐ You ☐ Spouse

Filing Status

Check only one box.

73,021,932 1 ☐ Single — 21,894,095 ☐ Head of household (with qualifying person). (See instructions.)
54,693,840 2 ☐ Married filing jointly (even if only one had income)
3 ☐ Married filing separately. Enter spouse's SSN above and full name here. ▶ 3,212,807 — 80,557 ☐ Qualifying widow(er) (see instructions)
If the qualifying person is a child but not your dependent, enter this child's name here. ▶

Exemptions

6a ☐ **Yourself.** If someone can claim you as a dependent, **do not** check box 6a . 143,295,160
b ☐ **Spouse** . 54,657,393

Boxes checked on 6a and Ret. = 143,295,160 Exempt.= 197,952,552

c Dependents: (1) First name Last name	(2) Dependent's social security number	Number of Returns	Relationship to you	Number of Exempt.=	Child under age 17 for child tax credit (see instructions)
CHILDREN AT HOME		47,004,215		83,161,314	34,817,505
CHILDREN AWAY FROM HOME		359,793		421,855	22,175,206
PARENTS		2,826,246		3,370,306	8,051,586
OTHER DEPENDENTS		5,604,952		7,755,153	2,217,614

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

No. of children on 6c who:
• lived with you
• did not live with you due to divorce or separation (see instructions)
Dependents on 6c not entered above
Add numbers on lines above ▶

d Total number of exemptions claimed — Returns = See 6a . . Exemptions = 292,661,181

Income

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

If you did not get a W-2, see instructions.

7	Wages, salaries, tips, etc. Attach Form(s) W-2 — Taxable Scholarship = 703,682			7	126,264,481
8a	**Taxable** interest. Attach Schedule B if required			8a	44,193,009
b	**Tax-exempt** interest. **Do not** include on line 8a	8b	6,163,387		
9a	Ordinary dividends. Attach Schedule B if required			9a	28,171,331
b	Qualified dividends	9b	26,216,041		
10	Taxable refunds, credits, or offsets of state and local income taxes			10	19,990,503
11	Alimony received			11	414,044
12	Business income or (loss). Attach Schedule C or C-EZ — 13 Cap. Gain Dist. = 4,229,823			12	25,898,832
13	Capital gain or (loss). Attach Schedule D if required. If not required, check here ▶ ☐			13	21,169,727
14	Other gains or (losses). Attach Form 4797			14	2,110,046
15a	IRA distributions — 15a 15,904,756		b Taxable amount	15b	15,117,193
16a	Pensions and annuities — 16a 30,610,779		b Taxable amount	16b	28,264,910
17	Rental real estate, royalties, partnerships, S corporations, trusts, etc. Attach Schedule E			17	17,434,334
18	Farm income or (loss). Attach Schedule F			18	1,789,262
19	Unemployment compensation			19	5,204,253
20a	Social security benefits — 20a 28,967,603		b Taxable amount	20b	20,929,431
21	Other income. List type and amount			21	6,434,957
22	Combine the amounts in the far right column for lines 7 through 21. This is your **total income** ▶			22	152,396,024

Adjusted Gross Income

23	Educator expenses	23	3,611,716	
24	Certain business expenses of reservists, performing artists, and fee-basis government officials. Attach Form 2106 or 2106-EZ	24	147,070	
25	Health savings account deduction. Attach Form 8889	25	1,857,859	
26	Moving expenses. Attach Form 3903	26	1,082,452	
27	Deductible part of self-employment tax. Attach Schedule SE	27	20,063,996	
28	Self-employed SEP, SIMPLE, and qualified plans	28	1,012,095	
29	Self-employed health insurance deduction	29	4,109,643	
30	Penalty on early withdrawal of savings	30	410,906	
31a	Alimony paid b Recipient's SSN ▶	31a	586,323	
32	IRA deduction	32	2,637,519	
33	Student loan interest deduction	33	12,563,850	
34	Tuition and fees. Attach Form 8917	34	1,109,292	
35	Domestic production activities deduction. Attach Form 8903	35	789,696	
36	Add lines 23 through 35			36 39,090,129
37	Subtract line 36 from line 22. This is your **adjusted gross income** ▶			37 152,419,693

21. Net oper. loss= 1,162,526
21. Stock options= 4,303
21. Cancel. of debt= 564,943
21. For. earn. inc. ex= 451,529
21. Gambling inc.= 2,094,093
21. Taxable HSA = 287,867
36. Archer MSA Ded.= 3,385
36. Housing ded.= 3,869
36. Other adj.= 126,695

Total of All 1040 Returns

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

2017 Line Item Estimates—All figures are estimates based on samples.
Amounts of selected lines filed (in thousands of dollars)

Form 1040 U.S. Individual Income Tax Return 2017

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

For the year Jan. 1–Dec. 31, 2017, or other tax year beginning , 2017, ending , 20 | See separate instructions.

Your first name and initial — **Total of all returns filed = 152,903,231** | Last name | **Your social security number**

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

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

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

Foreign country name | Foreign province/state/county | Foreign postal code

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

Filing Status

Check only one box.

1 ☐ Single
2 ☐ Married filing jointly (even if only one had income)
3 ☐ Married filing separately. Enter spouse's SSN above and full name here. ▶
4 ☐ Head of household (with qualifying person). (See instructions.) If the qualifying person is a child but not your dependent, enter this child's name here. ▶
5 ☐ Qualifying widow(er) (see instructions)

Exemptions

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

c **Dependents:**

(1) First name Last name	(2) Dependent's social security number	(3) Dependent's relationship to you	(4) ✓ if child under age 17 qualifying for child tax credit (see instructions)
			☐
			☐
			☐
			☐

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

d Total number of exemptions claimed

Boxes checked on 6a and 6b
No. of children on 6c who:
• lived with you
• did not live with you due to divorce or separation (see instructions)
Dependents on 6c not entered above
Add numbers on lines above ▶

Income

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

If you did not get a W-2, see instructions.

7	Wages, salaries, tips, etc. Attach Form(s) W-2 — Taxable Scholarship = 2,860,012			7	7,577,563,943
8a	**Taxable** interest. Attach Schedule B if required			8a	106,055,367
b	**Tax-exempt** interest. **Do not** include on line 8a	8b	60,058,772		
9a	Ordinary dividends. Attach Schedule B if required			9a	282,336,042
b	Qualified dividends	9b	216,846,966		
10	Taxable refunds, credits, or offsets of state and local income taxes			10	34,292,386
11	Alimony received			11	10,381,660
12	Business income or (loss). Attach Schedule C or C-EZ — 13 Cap. Gain Dist. = 11,371,193			12	346,372,148
13	Capital gain or (loss). Attach Schedule D if required. If not required, check here ▶ ☐			13	843,115,530
14	Other gains or (losses). Attach Form 4797			14	12,736,895
15a	IRA distributions — 15a 332,071,488		b Taxable amount	15b	286,496,949
16a	Pensions and annuities — 16a 1,171,791,907		b Taxable amount	16b	729,187,412
17	Rental real estate, royalties, partnerships, S corporations, trusts, etc. Attach Schedule E			17	766,936,736
18	Farm income or (loss). Attach Schedule F			18	-19,166,242
19	Unemployment compensation			19	23,946,035
20a	Social security benefits — 20a 644,989,570		b Taxable amount	20b	309,539,629
21	Other income. List type and amount			21	40,011,966
22	Combine the amounts in the far right column for lines 7 through 21. This is your **total income** ▶			22	11,170,081,552

Adjusted Gross Income

23	Educator expenses	23	930,641		
24	Certain business expenses of reservists, performing artists, and fee-basis government officials. Attach Form 2106 or 2106-EZ	24	765,539		
25	Health savings account deduction. Attach Form 8889	25	5,350,980		
26	Moving expenses. Attach Form 3903	26	3,467,230		
27	Deductible part of self-employment tax. Attach Schedule SE	27	31,914,949		
28	Self-employed SEP, SIMPLE, and qualified plans	28	25,821,484		
29	Self-employed health insurance deduction	29	31,709,190		
30	Penalty on early withdrawal of savings	30	123,924		
31a	Alimony paid b Recipient's SSN ▶	31a	13,436,431		
32	IRA deduction	32	13,427,254		
33	Student loan interest deduction	33	13,687,484		
34	Tuition and fees. Attach Form 8917	34	2,584,883		
35	Domestic production activities deduction. Attach Form 8903	35	15,126,066		
36	Add lines 23 through 35			36	160,181,396
37	Subtract line 36 from line 22. This is your **adjusted gross income** ▶			37	11,009,900,156

21. Net oper. loss= 213,363,983
21. Stock options= 345,604
21. Cancel. of debt= 6,247,497
21. For. earn. inc. ex= 28,162,667
21. Gambling inc.= 32,579,689
21. Taxable HSA = 384,201

36. Archer MSA Ded.= 4,715
36. Housing ded.= 84,317
36. Other adj.= 1,746,310

Total of All 1040 Returns

2017 Line Item Estimates—All figures are estimates based on samples.
Number of returns filed for selected lines

Tax and Credits

Standard Deduction for—
- People who check any box on line 39a or 39b **or** who can be claimed as a dependent, see instructions.
- All others:

Single or Married filing separately, $6,350

Married filing jointly or Qualifying widow(er), $12,700

Head of household, $9,350

38	Amount from line 37 (adjusted gross income)			38	
39a	Check if: [A] **You** were born before January 2, 1953, [B] **Spouse** was born before January 2, 1953, [C] Blind. [D] Blind. **Total boxes checked** ▶ 39a				Basic Stand. Ded. = 104,013,115 Add. Stand. Ded. = 15,749,465
b	If your spouse itemizes on a separate return or you were a dual-status alien, check here ▶ 39b				Stand. = 104,013,115 Itmzed = 46,852,675
40	**Itemized deductions** (from Schedule A) **or** your **standard deduction** (see left margin)			40	
41	Subtract line 40 from line 38			41	134,881,306
42	**Exemptions.** If line 38 is $156,900 or less, multiply $4,050 by the number on line 6d. Otherwise, see instructions			42	141,330,508
43	**Taxable income.** Subtract line 42 from line 41. If line 42 is more than line 41, enter -0-			43	119,045,254
44	**Tax** (see instructions). Check if any from: a [ ] Form(s) 8814 b [ ] Form 4972 c [ ]			44	118,014,807
45	**Alternative minimum tax** (see instructions). Attach Form 6251			45	5,075,419
46	Excess advance premium tax credit repayment. Attach Form 8962			46	3,419,815
47	Add lines 44, 45, and 46 ▶			47	118,644,112
48	Foreign tax credit. Attach Form 1116 if required	48	8,651,605		54a F3800= 409,870 54b F8801= 293,466 54c other= 5,415 54c AMV= 13,776 54c Sch R= 63,417 54c F8911= 9,523 54c F8936= 91,406 54c F8396= 96,168 54c F8839= 79,670
49	Credit for child and dependent care expenses. Attach Form 2441	49	6,469,236		
50	Education credits from Form 8863, line 19	50	8,751,052		
51	Retirement savings contributions credit. Attach Form 8880	51	8,712,026		
52	Child tax credit. Attach Schedule 8812, if required	52	22,075,218		
53	Residential energy credits. Attach Form 5695	53	1,577,700		
54	Other credits from Form: a [ ] 3800 b [ ] 8801 c [ ]	54			
55	Add lines 48 through 54. These are your **total credits**			55	45,853,705
56	Subtract line 55 from line 47. If line 55 is more than line 47, enter -0- ▶			56	107,784,100

Other Taxes

57	Self-employment tax. Attach Schedule SE	57	20,063,996
58	Unreported social security and Medicare tax from Form: a [ ] 4137 b [ ] 8919	58	a= 94,039 b= 34,712
59	Additional tax on IRAs, other qualified retirement plans, etc. Attach Form 5329 if required	59	5,112,100
60a	Household employment taxes from Schedule H	60a	196,669
b	First-time homebuyer credit repayment. Attach Form 5405 if required	60b	585,006
61	Health care: individual responsibility (see instructions) Full-year coverage [ ]	61	4,606,271
62	Taxes from: a [ ] Form 8959 b [ ] Form 8960 c [ ] Instructions; enter code(s)	62	Other Taxes = 942,864
63	Add lines 56 through 62. This is your **total tax** ▶	63	117,316,073

3,990,003 4,489,637 Recapture Tax = 1,489

Payments

If you have a qualifying child, attach Schedule EIC.

64	Federal income tax withheld from Forms W-2 and 1099	64	135,130,601		
65	2017 estimated tax payments and amount applied from 2016 return	65	9,644,085		
66a	**Earned income credit (EIC)**	66a	27,030,382		
b	Nontaxable combat pay election 66b 10,047				
67	Additional child tax credit. Attach Schedule 8812	67	18,341,984		
68	American opportunity credit from Form 8863, line 8	68	8,068,544		
69	Net premium tax credit. Attach Form 8962	69	2,471,815		
70	Amount paid with request for extension to file	70	2,018,154		
71	Excess social security and tier 1 RRTA tax withheld	71	1,467,562		73a F2439= 6,840
72	Credit for federal tax on fuels. Attach Form 4136	72	288,899		73d Other Payments: 19,616
73	Credits from Form: a [ ] 2439 b [ ] Reserved c [ ] 8885 d [ ]	73			
74	Add lines 64, 65, 66a, and 67 through 73. These are your **total payments** ▶			74	144,314,861

Refund

75	If line 74 is more than line 63, subtract line 63 from line 74. This is the amount you **overpaid**		75	117,024,435
76a	Amount of line 75 you want **refunded to you.** If Form 8888 is attached, check here ▶ [ ]		76a	113,957,919
b	Routing number ▶ c Type: [ ] Checking [ ] Savings			
d	Account number			
77	Amount of line 75 you want **applied to your 2018 estimated tax** ▶	77	3,919,570	

Direct deposit? See instructions. ▶

Amount You Owe

78	**Amount you owe.** Subtract line 74 from line 63. For details on how to pay, see instructions ▶		78	30,964,788
79	Estimated tax penalty (see instructions)	79	10,098,860	

Third Party Designee

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

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

Sign Here

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

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

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

Paid Preparer Use Only

Print/Type preparer's name	Preparer's signature	Date	Check [ ] if self-employed	PTIN
81,670,251				
Firm's name ▶			Firm's EIN ▶	
Firm's address ▶			Phone no.	

Total of All 1040 Returns

2017 Line Item Estimates—All figures are estimates based on samples.
Amounts of selected lines filed (in thousands of dollars)

Tax and Credits

Standard Deduction for—
- People who check any box on line 39a or 39b **or** who can be claimed as a dependent, see instructions.
- All others:

Single or Married filing separately, $6,350

Married filing jointly or Qualifying widow(er), $12,700

Head of household, $9,350

38	Amount from line 37 (adjusted gross income)		38	
39a	Check if: ☐ **You** were born before January 2, 1953, ☐ Blind. ☐ **Spouse** was born before January 2, 1953, ☐ Blind. **Total boxes checked ▶ 39a**			Basic Stand. Ded. = 876,178,475 Add. Stand. Ded. = 29,364,857
b	If your spouse itemizes on a separate return or you were a dual-status alien, check here ▶ 39b ☐			Stand. = 906,750,425 Itmzed = 1,402,091,663
40	**Itemized deductions** (from Schedule A) **or** your **standard deduction** (see left margin)		40	
41	Subtract line 40 from line 38		41	9,002,110,047
42	**Exemptions.** If line 38 is $156,900 or less, multiply $4,050 by the number on line 6d. Otherwise, see instructions		42	1,155,506,022
43	**Taxable income.** Subtract line 42 from line 41. If line 42 is more than line 41, enter -0-		43	8,008,418,180
44	**Tax** (see instructions). Check if any from: **a** ☐ Form(s) 8814 **b** ☐ Form 4972 **c** ☐		44	1,622,635,039
45	**Alternative minimum tax** (see instructions). Attach Form 6251		45	36,404,112
46	Excess advance premium tax credit repayment. Attach Form 8962		46	3,703,793
47	Add lines 44, 45, and 46 ▶		47	1,662,837,203
48	Foreign tax credit. Attach Form 1116 if required	21,757,425		54a F3800= 4,803,015 54b F8801= 1,046,335 54c other= 80,712 54c AMV= 49,233 54c Sch R= 6,995 54c F8911= 3,012 54c F8936= 536,989 54c F8396= 136,066 54c F8839= 404,117
49	Credit for child and dependent care expenses. Attach Form 2441	3,718,771		
50	Education credits from Form 8863, line 19	9,353,087		
51	Retirement savings contributions credit. Attach Form 8880	1,564,066		
52	Child tax credit. Attach Schedule 8812, if required	26,876,793		
53	Residential energy credits. Attach Form 5695	2,124,782		
54	Other credits from Form: **a** ☐ 3800 **b** ☐ 8801 **c** ☐			
55	Add lines 48 through 54. These are your **total credits**		55	72,466,840
56	Subtract line 55 from line 47. If line 55 is more than line 47, enter -0- ▶		56	1,590,370,363

Other Taxes

57	Self-employment tax. Attach Schedule SE		57	63,809,922
58	Unreported social security and Medicare tax from Form: **a** ☐ 4137 **b** ☐ 8919		58	a= 16,333 b= 23,900
59	Additional tax on IRAs, other qualified retirement plans, etc. Attach Form 5329 if required		59	5,663,889
60a	Household employment taxes from Schedule H		60a	1,152,924
b	First-time homebuyer credit repayment. Attach Form 5405 if required		60b	305,273
61	Health care: individual responsibility (see instructions) Full-year coverage ☐		61	3,564,345
62	Taxes from: **a** ☐ Form 8959 **b** ☐ Form 8960 **c** ☐ Instructions; enter code(s)		62	Other Taxes 1,286,708
63	Add lines 56 through 62. This is your **total tax** ▶ (8,942,078 / 25,323,648) Recapture Tax = 1,331		63	1,700,461,116

Payments

If you have a qualifying child, attach Schedule EIC.

64	Federal income tax withheld from Forms W-2 and 1099	1,307,337,120		
65	2017 estimated tax payments and amount applied from 2016 return	388,704,109		
66a	**Earned income credit (EIC)**	66,442,810		
b	Nontaxable combat pay election 66b 147,263			
67	Additional child tax credit. Attach Schedule 8812	24,506,747		
68	American opportunity credit from Form 8863, line 8	7,143,602		
69	Net premium tax credit. Attach Form 8962	1,898,795		
70	Amount paid with request for extension to file	145,595,975		
71	Excess social security and tier 1 RRTA tax withheld	3,156,673		73a F2439= 2,923
72	Credit for federal tax on fuels. Attach Form 4136	133,757		73d Other Payments: 176,501
73	Credits from Form: **a** ☐ 2439 **b** ☒ Reserved **c** ☐ 8885 **d** ☐			
74	Add lines 64, 65, 66a, and 67 through 73. These are your **total payments** ▶		74	1,947,321,713

Refund

75	If line 74 is more than line 63, subtract line 63 from line 74. This is the amount you **overpaid**	75	-425,037,489
76a	Amount of line 75 you want **refunded to you.** If Form 8888 is attached, check here ▶ ☐	76a	339,178,097
b	Routing number ▶ **c** Type: ☐ Checking ☐ Savings		
d	Account number		
77	Amount of line 75 you want **applied to your 2018 estimated tax** ▶ 77 85,859,391		

Direct deposit? See instructions.

Amount You Owe

78	**Amount you owe.** Subtract line 74 from line 63. For details on how to pay, see instructions ▶	78	179,955,564
79	Estimated tax penalty (see instructions) 79 1,778,672		

Third Party Designee

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

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

Sign Here

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

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

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

Paid Preparer Use Only

Print/Type preparer's name	Preparer's signature	Date	Check ☐ if self-employed	PTIN
Firm's name ▶			Firm's EIN ▶	
Firm's address ▶			Phone no.	

Total of All 1040 Returns

2017 Line Item Estimates—All figures are estimates based on samples.
Number of returns filed for selected lines

Form 1040 U.S. Individual Income Tax Return

Department of the Treasury—Internal Revenue Service (99) | 2017 | OMB No. 1545-0074 | IRS Use Only—Do not write or staple in this space.

For the year Jan. 1–Dec. 31, 2017, or other tax year beginning , 2017, ending , 20 — See separate instructions.

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

Total 1040 ONLY returns filed = 88,437,257

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

Electronically filed forms 1040 Only = 75,826,047

Home address (number and street). If you have a P.O. box, see instructions. — Apt. no.

▲ Make sure the SSN(s) above and on line 6c are correct.

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

Presidential Election Campaign

Y = * 2,144,319 Y = ** 4,433,254

Foreign country name | Foreign province/state/county | Foreign postal code

jointly, want $3 to go to this fund. Checking a box below will not change your tax or refund. ☐ You ☐ Spouse

Filing Status

Check only one box.

33,297,603 1 ☐ Single — 10,037,954 ☐ Head of household (with qualifying person). (See instructions.)

42,859,341 2 ☐ Married filing jointly (even if only one had income)

If the qualifying person is a child but not your dependent, enter this child's name here. ▶

2,185,915 3 ☐ Married filing separately. Enter spouse's SSN above and full name here. ▶ — 56,444 ☐ Qualifying widow(er) (see instructions)

Exemptions

6a ☐ **Yourself.** If someone can claim you as a dependent, **do not** check box 6a . 86,751,525

b ☐ **Spouse** . 42,834,963

Boxes checked on 6a and 6b Ret. = 86,751,525 Exempt.= 129,586,489

No. of children on 6c who:
- **lived with you**
- **did not live with you due to divorce or separation (see instructions)**

Dependents on 6c not entered above

Add numbers on lines above ▶

c **Dependents:**

(1) First name Last name	(2) Social security number	Number of Returns	Relationship to you	Number of Exempt.=	✓ if child under age 17 qualifying for child tax credit (see instructions)
CHILDREN AT HOME		30,058,985		54,311,346	20,667,833
CHILDREN AWAY FROM HOME		238,189		282,159	14,274,973
PARENTS		1,714,521		2,060,627	5,195,322
OTHER DEPENDENTS		2,629,193		3,478,954	1,438,836

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

d Total number of exemptions claimed . Returns = See 6a — Exemptions = 189,719,575

Income

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

If you did not get a W-2, see instructions.

7	Wages, salaries, tips, etc. Attach Form(s) W-2 — Taxable Scholarship = 228,283				7	67,212,820
8a	**Taxable** interest. Attach Schedule B if required				8a	36,954,826
b	**Tax-exempt** interest. **Do not** include on line 8a	8b	6,006,352			
9a	Ordinary dividends. Attach Schedule B if required				9a	25,663,600
b	Qualified dividends	9b	24,019,990			
10	Taxable refunds, credits, or offsets of state and local income taxes				10	19,990,503
11	Alimony received				11	414,044
12	Business income or (loss). Attach Schedule C or C-EZ — 13 Cap. Gain Dist. = 3,342,917				12	25,898,832
13	Capital gain or (loss). Attach Schedule D if required. If not required, check here ▶ ☐				13	21,169,727
14	Other gains or (losses). Attach Form 4797				14	2,110,046
15a	IRA distributions — 15a 13,281,739			b Taxable amount	15b	12,590,078
16a	Pensions and annuities — 16a 23,829,656			b Taxable amount	16b	21,851,526
17	Rental real estate, royalties, partnerships, S corporations, trusts, etc. Attach Schedule E				17	17,434,334
18	Farm income or (loss). Attach Schedule F				18	1,789,262
19	Unemployment compensation				19	3,070,578
20a	Social security benefits — 20a 20,492,849			b Taxable amount	20b	16,256,887
21	Other income. List type and amount				21	5,400,919
22	Combine the amounts in the far right column for lines 7 through 21. This is your **total income** ▶				22	88,211,473

Adjusted Gross Income

23	Educator expenses	23	2,871,547	
24	Certain business expenses of reservists, performing artists, and fee-basis government officials. Attach Form 2106 or 2106-EZ	24	147,070	
25	Health savings account deduction. Attach Form 8889	25	1,857,859	
26	Moving expenses. Attach Form 3903	26	1,082,452	
27	Deductible part of self-employment tax. Attach Schedule SE	27	20,063,996	
28	Self-employed SEP, SIMPLE, and qualified plans	28	1,012,095	
29	Self-employed health insurance deduction	29	4,109,643	
30	Penalty on early withdrawal of savings	30	410,906	
31a	Alimony paid b Recipient's SSN ▶	31a	586,323	
32	IRA deduction	32	2,198,409	
33	Student loan interest deduction	33	7,746,576	
34	Tuition and fees. Attach Form 8917	34	801,874	
35	Domestic production activities deduction. Attach Form 8903	35	789,696	
36	Add lines 23 through 35			36 33,200,994
37	Subtract line 36 from line 22. This is your **adjusted gross income** ▶			37 88,220,065

21. Net oper. loss= 1,162,526
21. Stock options= 4,303
21. Cancel. of debt= 564,943
21. For. earn. inc. ex= 451,529
21. Gambling inc.= 2,094,093
21. Taxable HSA = 287,867

36. Archer MSA Ded.= 3,385
36. Housing ded.= 3,869
36. Other adj.= 126,695

1040 Returns Only

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

2017 Line Item Estimates—All figures are estimates based on samples.
Amounts of selected lines filed (in thousands of dollars)

Form 1040 U.S. Individual Income Tax Return 2017

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

For the year Jan. 1–Dec. 31, 2017, or other tax year beginning , 2017, ending , 20 | See separate instructions.

Your first name and initial	Last name **Total 1040 ONLY returns filed = 86,489,022**	**Your social security number**
If a joint return, spouse's first name and initial	Last name	**Spouse's social security number**
Home address (number and street). If you have a P.O. box, see instructions.	Apt. no.	▲ Make sure the SSN(s) above and on line 6c are correct.
City, town or post office, state, and ZIP code. If you have a foreign address, also complete spaces below (see instructions).		**Presidential Election Campaign** 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
Foreign country name	Foreign province/state/county	Foreign postal code

Filing Status

Check only one box.

1 ☐ Single
2 ☐ Married filing jointly (even if only one had income)
3 ☐ Married filing separately. Enter spouse's SSN above and full name here. ▶
4 ☐ Head of household (with qualifying person). (See instructions.) If the qualifying person is a child but not your dependent, enter this child's name here. ▶
5 ☐ Qualifying widow(er) (see instructions)

Exemptions

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

c **Dependents:**

(1) First name Last name	(2) Dependent's social security number	(3) Dependent's relationship to you	(4) ✓ if child under age 17 qualifying for child tax credit (see instructions)
			☐
			☐
			☐
			☐

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

d Total number of exemptions claimed

Boxes checked on 6a and 6b
No. of children on 6c who:
• **lived with you**
• **did not live with you due to divorce or separation (see instructions)**
Dependents on 6c not entered above
Add numbers on lines above ▶

Income

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

If you did not get a W-2, see instructions

7	Wages, salaries, tips, etc. Attach Form(s) W-2	Taxable Scholarship = 1,212,776			7	5,914,080,248
8a	**Taxable** interest. Attach Schedule B if required				8a	102,926,615
b	**Tax-exempt** interest. Do not include on line 8a	8b	59,783,537			
9a	Ordinary dividends. Attach Schedule B if required				9a	279,272,739
b	Qualified dividends	9b	214,531,041			
10	Taxable refunds, credits, or offsets of state and local income taxes				10	34,292,386
11	Alimony received				11	10.381.660
12	Business income or (loss). Attach Schedule C or C-EZ	13 Cap. Gain Dist. = 10,049,716			12	346,372,148
13	Capital gain or (loss). Attach Schedule D if required. If not required, check here ▶ ☐				13	843,115,530
14	Other gains or (losses). Attach Form 4797				14	12.736.895
15a	IRA distributions	15a	302.983.486	b Taxable amount	15b	259.730.872
16a	Pensions and annuities	16a	1.025.252.189	b Taxable amount	16b	606.962.687
17	Rental real estate, royalties, partnerships, S corporations, trusts, etc. Attach Schedule E				17	766.936.736
18	Farm income or (loss). Attach Schedule F				18	-19.166.242
19	Unemployment compensation				19	15,400,474
20a	Social security benefits	20a	482,262,366	b Taxable amount	20b	265.524.064
21	Other income. List type and amount				21	36.851.825
22	Combine the amounts in the far right column for lines 7 through 21. This is your **total income** ▶				22	9.294.372.255

Adjusted Gross Income

23	Educator expenses	23	746,674		
24	Certain business expenses of reservists, performing artists, and fee-basis government officials. Attach Form 2106 or 2106-EZ	24	765,539		
25	Health savings account deduction. Attach Form 8889	25	5,350,980		
26	Moving expenses. Attach Form 3903	26	3,467,230		
27	Deductible part of self-employment tax. Attach Schedule SE	27	31,914,949		
28	Self-employed SEP, SIMPLE, and qualified plans	28	25,821,484		
29	Self-employed health insurance deduction	29	31,709,190		
30	Penalty on early withdrawal of savings	30	123,924		
31a	Alimony paid b Recipient's SSN ▶	31a	13,436,431		
32	IRA deduction	32	11,991,546		
33	Student loan interest deduction	33	8,496,758		
34	Tuition and fees. Attach Form 8917	34	1,765,745		
35	Domestic production activities deduction. Attach Form 8903	35	15,126,066		
36	Add lines 23 through 35			36	152,551,858
37	Subtract line 36 from line 22. This is your **adjusted gross income** ▶			37	9,141,820,397

21. Net oper. loss= 213,363,983
21. Stock options= 345,604
21. Cancel. of debt= 6,247,497
21. For. earn. inc. ex= 28,162,667
21. Gambling inc.= 32,579,689
21. Taxable HSA = 384,201

36. Archer MSA Ded.= 4,715
36. Housing ded.= 84,317
36. Other adj.= 1,746,310

1040 Returns Only

2017 Line Item Estimates—All figures are estimates based on samples.
Number of returns filed for selected lines

Form 1040 (2017) 18,977,824 8,496,883 157,021 43,765 Page 2

	38	Amount from line 37 (adjusted gross income)			38	
Tax and Credits	39a	Check if: [A] **You** were born before January 2, 1953, [C] Blind. [B] **Spouse** was born before January 2, 1953, [D] Blind. **Total boxes checked ▶ 39a**				Basic Stand. Ded. = 39,871,781 Add. Stand. Ded. = 8,583,580
	b	If your spouse itemizes on a separate return or you were a dual-status alien, check here ▶ 39b				Stand. = 39,871,781
Standard Deduction for— • People who check any box on line 39a or 39b **or** who can be claimed as a dependent, see instructions. • All others: Single or Married filing separately, $6,350 Married filing jointly or Qualifying widow(er), $12,700 Head of household, $9,350	40	**Itemized deductions** (from Schedule A) **or** your **standard deduction** (see left margin)			40	Itmzed = 46,852,675
	41	Subtract line 40 from line 38			41	80,641,740
	42	**Exemptions.** If line 38 is $156,900 or less, multiply $4,050 by the number on line 6d. Otherwise, see instructions			42	84,780,843
	43	**Taxable income.** Subtract line 42 from line 41. If line 42 is more than line 41, enter -0-			43	73,397,226
	44	**Tax** (see instructions). Check if any from: **a** ☐ Form(s) 8814 **b** ☐ Form 4972 **c** ☐			44	72,497,439
	45	**Alternative minimum tax** (see instructions). Attach Form 6251			45	5,075,419
	46	Excess advance premium tax credit repayment. Attach Form 8962			46	2,176,271
	47	Add lines 44, 45, and 46 ▶			47	72,934,773
	48	Foreign tax credit. Attach Form 1116 if required	48	8,651,605		54a F3800= 409,870 54b F8801= 293,466 54c other= 5,415 54c AMV= 13,776 54c Sch R= 12,157 54c F8911= 9,523 54c F8936= 91,406 54c F8396= 96,168 54c F8839= 79,670
	49	Credit for child and dependent care expenses. Attach Form 2441	49	4,689,925		
	50	Education credits from Form 8863, line 19	50	5,118,871		
	51	Retirement savings contributions credit. Attach Form 8880	51	3,598,919		
	52	Child tax credit. Attach Schedule 8812, if required	52	12,994,172		
	53	Residential energy credits. Attach Form 5695	53	1,577,700		
	54	Other credits from Form: **a** ☐ 3800 **b** ☐ 8801 **c** ☐	54			
	55	Add lines 48 through 54. These are your **total credits**			55	30,072,397
	56	Subtract line 55 from line 47. If line 55 is more than line 47, enter -0- ▶			56	68,316,274
Other Taxes	57	Self-employment tax. Attach Schedule SE			57	20,063,996
	58	Unreported social security and Medicare tax from Form: **a** ☐ 4137 **b** ☐ 8919			58	a= 94,039 b= 34,712
	59	Additional tax on IRAs, other qualified retirement plans, etc. Attach Form 5329 if required			59	5,112,100
	60a	Household employment taxes from Schedule H			60a	196,669
	b	First-time homebuyer credit repayment. Attach Form 5405 if required			60b	585,006
	61	Health care: individual responsibility (see instructions) Full-year coverage ☐			61	2,280,348
	62	Taxes from: **a** ☐ Form 8959 **b** ☐ Form 8960 **c** ☐ Instructions; enter code(s)			62	Other Taxes = 942,864
	63	Add lines 56 through 62. This is your **total tax** 3,990,003 4,489,637 Recapture Tax = 1,489 ▶			63	77,359,779
Payments	64	Federal income tax withheld from Forms W-2 and 1099	64	74,199,143		
If you have a qualifying child, attach Schedule EIC.	65	2017 estimated tax payments and amount applied from 2016 return	65	9,354,843		
	66a	**Earned income credit (EIC)**	66a	10,768,208		
	b	Nontaxable combat pay election 66b 2,006				
	67	Additional child tax credit. Attach Schedule 8812	67	7,915,322		
	68	American opportunity credit from Form 8863, line 8	68	4,707,566		
	69	Net premium tax credit. Attach Form 8962	69	1,774,299		
	70	Amount paid with request for extension to file	70	1,973,940		73a F2439= 6,840
	71	Excess social security and tier 1 RRTA tax withheld	71	1,467,562		73d Other Payments: 14,590
	72	Credit for federal tax on fuels. Attach Form 4136	72	288,899		
	73	Credits from Form: **a** ☐ 2439 **b** ☐ Reserved **c** ☐ 8885 **d** ☐	73			
	74	Add lines 64, 65, 66a, and 67 through 73. These are your **total payments** ▶			74	81,915,750
Refund	75	If line 74 is more than line 63, subtract line 63 from line 74. This is the amount you **overpaid**			75	59,800,382
	76a	Amount of line 75 you want **refunded to you.** If Form 8888 is attached, check here ▶ ☐			76a	56,810,105
Direct deposit? See instructions.	b	Routing number ▶ **c** Type: ☐ Checking ☐ Savings				
	d	Account number				
	77	Amount of line 75 you want **applied to your 2018 estimated tax** ▶	77	3,832,987		
Amount You Owe	78	**Amount you owe.** Subtract line 74 from line 63. For details on how to pay, see instructions ▶			78	25,325,091
	79	Estimated tax penalty (see instructions)	79	9,211,345		

Third Party Designee

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

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

Sign Here

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

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

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

Paid Preparer Use Only

Print/Type preparer's name	Preparer's signature	Date	Check ☐ if self-employed	PTIN
54,425,549				
Firm's name ▶			Firm's EIN ▶	
Firm's address ▶			Phone no.	

1040 Returns Only

2017 Line Item Estimates—All figures are estimates based on samples.
Amounts of selected lines filed (in thousands of dollars)

Tax and Credits	38	Amount from line 37 (adjusted gross income)			38	
	39a	Check if: ☐ **You** were born before January 2, 1953, ☐ Blind. ☐ **Spouse** was born before January 2, 1953, ☐ Blind. } **Total boxes checked ▶ 39a**				Basic Stand. Ded. = 371,226,291 Add. Stand. Ded. = 16,402,325
	b	If your spouse itemizes on a separate return or you were a dual-status alien, check here ▶ **39b** ☐				Stand. = 388,835,709
Standard Deduction for— • People who check any box on line 39a or 39b **or** who can be claimed as a dependent, see instructions. • All others: Single or Married filing separately, $6,350 Married filing jointly or Qualifying widow(er), $12,700 Head of household, $9,350	40	**Itemized deductions** (from Schedule A) **or** your **standard deduction** (see left margin)			40	Itmzed = 1,402,091,663
	41	Subtract line 40 from line 38			41	7,629,315,754
	42	**Exemptions.** If line 38 is $156,900 or less, multiply $4,050 by the number on line 6d. Otherwise, see instructions			42	738,617,041
	43	**Taxable income.** Subtract line 42 from line 41. If line 42 is more than line 41, enter -0-			43	6,977,254,805
	44	**Tax** (see instructions). Check if any from: **a** ☐ Form(s) 8814 **b** ☐ Form 4972 **c** ☐			44	1,482,394,435
	45	**Alternative minimum tax** (see instructions). Attach Form 6251			45	36,404,112
	46	Excess advance premium tax credit repayment. Attach Form 8962			46	2,971,137
	47	Add lines 44, 45, and 46 ▶			47	1,521,863,943
	48	Foreign tax credit. Attach Form 1116 if required	48	21,757,425		54a F3800= 4,803,015 54b F8801= 1,046,335 54c other= 80,712 54c AMV= 49,233 54c Sch R= 1,345 54c F8911= 3,012 54c F8936= 536,989 54c F8396= 136,066 54c F8839= 404.117
	49	Credit for child and dependent care expenses. Attach Form 2441	49	2,726,580		
	50	Education credits from Form 8863, line 19	50	6,070,520		
	51	Retirement savings contributions credit. Attach Form 8880	51	722,857		
	52	Child tax credit. Attach Schedule 8812, if required	52	17,113,001		
	53	Residential energy credits. Attach Form 5695	53	2,124,782		
	54	Other credits from Form: **a** ☐ 3800 **b** ☐ 8801 **c** ☐	54			
	55	Add lines 48 through 54. These are your **total credits**			55	57,581,431
	56	Subtract line 55 from line 47. If line 55 is more than line 47, enter -0- ▶			56	1,464,282,512
Other Taxes	57	Self-employment tax. Attach Schedule SE			57	63,809,922
	58	Unreported social security and Medicare tax from Form: **a** ☐ 4137 **b** ☐ 8919			58	a= 16,333 b= 23,900
	59	Additional tax on IRAs, other qualified retirement plans, etc. Attach Form 5329 if required			59	5,663,889
	60a	Household employment taxes from Schedule H			60a	1,152,924
	b	First-time homebuyer credit repayment. Attach Form 5405 if required			60b	305,273
	61	Health care: individual responsibility (see instructions) Full-year coverage ☐			61	2,110,159
	62	Taxes from: **a** ☐ Form 8959 **b** ☐ Form 8960 **c** ☐ Instructions; enter code(s)			62	Other Taxes: 1,286.708
	63	Add lines 56 through 62. This is your **total tax** ▶ 8,942,078 25,323,648 Recapture Tax = 1,331			63	1,572,919,079
Payments	64	Federal income tax withheld from Forms W-2 and 1099	64	1,117,113,009		
	65	2017 estimated tax payments and amount applied from 2016 return	65	387,857,393		
If you have a qualifying child, attach Schedule EIC.	66a	**Earned income credit (EIC)**	66a	27,716,059		
	b	Nontaxable combat pay election **66b** 22,712				
	67	Additional child tax credit. Attach Schedule 8812	67	10,933,646		
	68	American opportunity credit from Form 8863, line 8	68	4,347,114		
	69	Net premium tax credit. Attach Form 8962	69	1,580,891		
	70	Amount paid with request for extension to file	70	145,540,430		
	71	Excess social security and tier 1 RRTA tax withheld	71	3,156,673		73a F2439= 2,923
	72	Credit for federal tax on fuels. Attach Form 4136	72	133,757		73d Other Payments: 169,203
	73	Credits from Form: **a** ☐ 2439 **b** ☐ Reserved **c** ☐ 8885 **d** ☐	73			
	74	Add lines 64, 65, 66a, and 67 through 73. These are your **total payments** ▶			74	1,700,772,994
Refund	75	If line 74 is more than line 63, subtract line 63 from line 74. This is the amount you **overpaid**			75	-300,269,620
	76a	Amount of line 75 you want **refunded to you.** If Form 8888 is attached, check here ▶ ☐			76a	214,472,550
Direct deposit? See instructions.	▶ b	Routing number ▶ c Type: ☐ Checking ☐ Savings				
	▶ d	Account number				
	77	Amount of line 75 you want **applied to your 2018 estimated tax** ▶	77	85,797,069		
Amount You Owe	78	**Amount you owe.** Subtract line 74 from line 63. For details on how to pay, see instructions ▶			78	174,155,224
	79	Estimated tax penalty (see instructions)	79	1,739,519		

Third Party Designee

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

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

Sign Here

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

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

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

Paid Preparer Use Only

Print/Type preparer's name	Preparer's signature	Date	Check ☐ if self-employed	PTIN
Firm's name ▶			Firm's EIN ▶	
Firm's address ▶			Phone no.	

1040 Returns Only

2017 Line Item Estimates—All figures are estimates based on samples.
Number of returns filed for selected lines

Form 1040 U.S. Individual Income Tax Return 2017

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

For the year Jan. 1–Dec. 31, 2017, or other tax year beginning , 2017, ending , 20 | See separate instructions.

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

Electronically Filed Returns = 135,016,593

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

1040's E-filed = 75,826,047

Home address (number and street). If you have a P.O. box, see instructions. | Apt. no.

1040A's E-filed = 36,842,523

▲ Make sure the SSN(s) above and on line 6c are correct.

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

1040EZ's E-filed = 22,348,023

Foreign country name | Foreign province/state/county | Foreign postal code

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

Y = * 2,525,100 Y = ** 4,171,950

Filing Status

Check only one box.

63,550,662 1 ☐ Single

48,647,164 2 ☐ Married filing jointly (even if only one had income)

2,612,373 3 ☐ Married filing separately. Enter spouse's SSN above and full name here. ▶ 71,999

20,134,395 4 ☐ Head of household (with qualifying person). (See instructions.) If the qualifying person is a child but not your dependent, enter this child's name here. ▶

5 ☐ Qualifying widow(er) (see instructions)

Ret. = 126,744,550 Exempt.= 175,372,118

Exemptions

6a ☐ **Yourself.** If someone can claim you as a dependent, **do not** check box 6a . 126,744,550

b ☐ **Spouse** . 48,627,568

c **Dependents:**

(1) First name Last name	(2) Dependent's social security number	Relationship to you	Number of Returns	Number of Exempt.=	Number of children under age 17 qualifying for child tax credit (see instructions)
CHILDREN AT HOME			43,031,480	76,191,050	32,248,087
CHILDREN AWAY FROM HOME			312,307	354,025	20,505,280
PARENTS			2,539,027	3,008,924	7,427,936
OTHER DEPENDENTS			5,121,530	6,996,578	2,032,881

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

d Total number of exemptions claimed Returns = See 6a . Exemptions = 261,922,696

Boxes checked on 6a and 6b

No. of children on 6c who:
- **lived with you**
- **did not live with you due to divorce or separation (see instructions)**

Dependents on 6c not entered above

Add numbers on lines above ▶

Income

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

If you did not get a W-2, see instructions.

7	Wages, salaries, tips, etc. Attach Form(s) W-2	Taxable Scholarship = 678,611		7	113,244,169
8a	**Taxable** interest. Attach Schedule B if required			8a	38,771,332
b	**Tax-exempt** interest. **Do not** include on line 8a	8b	5,545,301		
9a	Ordinary dividends. Attach Schedule B if required			9a	24,954,394
b	Qualified dividends	9b	23,509,149		
10	Taxable refunds, credits, or offsets of state and local income taxes			10	18,222,961
11	Alimony received			11	373,219
12	Business income or (loss). Attach Schedule C or C-EZ	13 Cap. Gain Dist. =. 3,731,357		12	22,337,028
13	Capital gain or (loss). Attach Schedule D if required. If not required, check here ▶ ☐			13	18,972,936
14	Other gains or (losses). Attach Form 4797			14	1,911,406
15a	IRA distributions	15a 13,742,454	b Taxable amount	15b	13,048,671
16a	Pensions and annuities	16a 26,490,112	b Taxable amount	16b	24,361,712
17	Rental real estate, royalties, partnerships, S corporations, trusts, etc. Attach Schedule E			17	15,409,654
18	Farm income or (loss). Attach Schedule F			18	1,607,488
19	Unemployment compensation			19	4,656,410
20a	Social security benefits	20a 24,620,544	b Taxable amount	20b	17,986,079
21	Other income. List type and amount			21	5,578,699
22	Combine the amounts in the far right column for lines 7 through 21. This is your **total income** ▶			22	134,827,482

Adjusted Gross Income

23	Educator expenses	23	3,277,956
24	Certain business expenses of reservists, performing artists, and fee-basis government officials. Attach Form 2106 or 2106-EZ	24	132,397
25	Health savings account deduction. Attach Form 8889	25	1,689,958
26	Moving expenses. Attach Form 3903	26	976,954
27	Deductible part of self-employment tax. Attach Schedule SE	27	17,218,836
28	Self-employed SEP, SIMPLE, and qualified plans	28	913,804
29	Self-employed health insurance deduction	29	3,642,443
30	Penalty on early withdrawal of savings	30	360,973
31a	Alimony paid b Recipient's SSN ▶	31a	516,055
32	IRA deduction	32	2,349,187
33	Student loan interest deduction	33	11,779,245
34	Tuition and fees. Attach Form 8917	34	987,097
35	Domestic production activities deduction. Attach Form 8903	35	734,173
36	Add lines 23 through 35	36	34,754,787
37	Subtract line 36 from line 22. This is your **adjusted gross income** ▶	37	134,845,406

21. Net oper. loss= 1,017,165
21. Stock options= 4,248
21. Cancel. of debt= 497,566
21. For. earn. inc. ex 246,926
21. Gambling inc.= 1,850,736
21. Taxable HSA = 249,597

36. Archer MSA Ded.= 3,234
36. Housing ded.= 2,845
36. Other adj.= 106,356

Electronically Filed Returns

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

2017 Line Item Estimates—All figures are estimates based on samples.
Amounts of selected lines filed (in thousands of dollars)

Form 1040 U.S. Individual Income Tax Return 2017

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

For the year Jan. 1–Dec. 31, 2017, or other tax year beginning , 2017, ending , 20 — See separate instructions.

Your first name and initial	Last name
Electronically Filed Returns = 135,016,593	
If a joint return, spouse's first name and initial	Last name
Home address (number and street). If you have a P.O. box, see instructions.	Apt. no.
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	

Your social security number

Spouse's social security number

▲ Make sure the SSN(s) above and on line 6c are correct.

Presidential Election Campaign
Check here if you, or your spouse if filing jointly, want $3 to go to this fund. Checking a box below will not change your tax or refund. ☐ You ☐ Spouse

Filing Status

Check only one box.

1 ☐ Single
2 ☐ Married filing jointly (even if only one had income)
3 ☐ Married filing separately. Enter spouse's SSN above and full name here. ▶
4 ☐ Head of household (with qualifying person). (See instructions.) If the qualifying person is a child but not your dependent, enter this child's name here. ▶
5 ☐ Qualifying widow(er) (see instructions)

Exemptions

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

c **Dependents:**

(1) First name Last name	(2) Dependent's social security number	(3) Dependent's relationship to you	(4) ✓ if child under age 17 qualifying for child tax credit (see instructions)
			☐
			☐
			☐
			☐

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

d Total number of exemptions claimed

Boxes checked on 6a and 6b
No. of children on 6c who:
• **lived with you**
• **did not live with you due to divorce or separation (see instructions)**
Dependents on 6c not entered above
Add numbers on lines above ▶

Income

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

If you did not get a W-2, see instructions.

7	Wages, salaries, tips, etc. Attach Form(s) W-2 — Taxable Scholarship = 2,786,873.		7	6,871,970,696
8a	**Taxable** interest. Attach Schedule B if required		8a	86,763,718
b	**Tax-exempt** interest. Do not include on line 8a	8b 52,707,705		
9a	Ordinary dividends. Attach Schedule B if required		9a	235,594,597
b	Qualified dividends	9b 179,923,746		
10	Taxable refunds, credits, or offsets of state and local income taxes		10	30,711,242
11	Alimony received		11	9,350,006
12	Business income or (loss). Attach Schedule C or C-EZ — 13 Cap. Gain Dist. = 9,223,801		12	296,388,860
13	Capital gain or (loss). Attach Schedule D if required. If not required, check here ▶ ☐		13	725,830,270
14	Other gains or (losses). Attach Form 4797		14	10,782,642
15a	IRA distributions — 15a 286,123,472	b Taxable amount	15b	248,543,919
16a	Pensions and annuities — 16a 1,027,491,601	b Taxable amount	16b	623,308,272
17	Rental real estate, royalties, partnerships, S corporations, trusts, etc. Attach Schedule E		17	676,695,815
18	Farm income or (loss). Attach Schedule F		18	-16,762,663
19	Unemployment compensation		19	21,310,226
20a	Social security benefits — 20a 549,778,514	b Taxable amount	20b	266,641,937
21	Other income. List type and amount		21	34,980,861
22	Combine the amounts in the far right column for lines 7 through 21. This is your **total income** ▶		22	9,986,050,799

Adjusted Gross Income

23	Educator expenses	23 844,064	
24	Certain business expenses of reservists, performing artists, and fee-basis government officials. Attach Form 2106 or 2106-EZ	24 641,502	
25	Health savings account deduction. Attach Form 8889	25 4,856,023	
26	Moving expenses. Attach Form 3903	26 3,125,052	
27	Deductible part of self-employment tax. Attach Schedule SE	27 27,398,940	
28	Self-employed SEP, SIMPLE, and qualified plans	28 23,205,506	
29	Self-employed health insurance deduction	29 28,575,816	
30	Penalty on early withdrawal of savings	30 99,415	
31a	Alimony paid b Recipient's SSN ▶	31a 12,003,579	
32	IRA deduction	32 11,910,829	
33	Student loan interest deduction	33 12,865,034	
34	Tuition and fees. Attach Form 8917	34 2,261,470	
35	Domestic production activities deduction. Attach Form 8903	35 13,586,178	
36	Add lines 23 through 35	36	142,834,625
37	Subtract line 36 from line 22. This is your **adjusted gross income** ▶	37	9,843,216,175

21. Net oper. loss= 168,146,715
21. Stock options= 325,012
21. Cancel. of debt= 5,141,925
21. For. earn. inc. ex= 16,495,722
21. Gambling inc.= 27,814,618
21. Taxable HSA = 338,020

36. Archer MSA Ded.= 3,989
36. Housing ded.= 65,434
36. Other adj.= 1,391,795

Electronically Filed Returns

2017 Line Item Estimates—All figures are estimates based on samples.
Number of returns filed for selected lines

Form 1040 (2017) 21,791,335 9,257,803 224,958 75,487

	38	Amount from line 37 (adjusted gross income)			38	
Tax and Credits	39a	Check if: A You were born before January 2, 1953, B Spouse was born before January 2, 1953, C Blind. D Blind. Total boxes checked ▶ 39a				Basic Stand. Ded. = 91,368,389 Add. Stand. Ded. = 13,087,766
	b	If your spouse itemizes on a separate return or you were a dual-status alien, check here ▶ 39b				Stand. = 91,368,389 Itmzed = 42,201,354
Standard Deduction for— • People who check any box on line 39a or 39b **or** who can be claimed as a dependent, see instructions. • All others: Single or Married filing separately, $6,350 Married filing jointly or Qualifying widow(er), $12,700 Head of household, $9,350	40	**Itemized deductions** (from Schedule A) **or** your **standard deduction** (see left margin)			40	
	41	Subtract line 40 from line 38			41	120,296,791
	42	**Exemptions.** If line 38 is $156,900 or less, multiply $4,050 by the number on line 6d. Otherwise, see instructions			42	124,964,557
	43	**Taxable income.** Subtract line 42 from line 41. If line 42 is more than line 41, enter -0-			43	106,183,210
	44	**Tax** (see instructions). Check if any from: a Form(s) 8814 b Form 4972 c			44	105,289,254
	45	**Alternative minimum tax** (see instructions). Attach Form 6251			45	4,637,553
	46	Excess advance premium tax credit repayment. Attach Form 8962			46	2,995,928
	47	Add lines 44, 45, and 46 ▶			47	105,828,657
	48	Foreign tax credit. Attach Form 1116 if required	48	7,855,607		54a F3800= 375,687 54b F8801= 264,840 54c other= 3,108 54c AMV= 12,747 54c Sch R= 54,284 54c F8911= 8,371 54c F8936= 84,104 54c F8396= 92,315 54c F8839= 72,448
	49	Credit for child and dependent care expenses. Attach Form 2441	49	6,135,154		
	50	Education credits from Form 8863, line 19	50	8,162,585		
	51	Retirement savings contributions credit. Attach Form 8880	51	8,181,271		
	52	Child tax credit. Attach Schedule 8812, if required	52	20,438,367		
	53	Residential energy credits. Attach Form 5695	53	1,424,273		
	54	Other credits from Form: a 3800 b 8801 c	54			
	55	Add lines 48 through 54. These are your **total credits**			55	42,356,467
	56	Subtract line 55 from line 47. If line 55 is more than line 47, enter -0- ▶			56	95,741,956
Other Taxes	57	Self-employment tax. Attach Schedule SE			57	17,218,836
	58	Unreported social security and Medicare tax from Form: a 4137 b 8919			58	a= 86,006 b= 28,838
	59	Additional tax on IRAs, other qualified retirement plans, etc. Attach Form 5329 if required			59	4,629,297
	60a	Household employment taxes from Schedule H			60a	171,884
	b	First-time homebuyer credit repayment. Attach Form 5405 if required			60b	520,609
	61	Health care: individual responsibility (see instructions) Full-year coverage			61	4,033,396
	62	Taxes from: a Form 8959 3,670,743 b Form 8960 4,098,014 c Instructions; enter code(s)			62	Other Taxes = 840,412
	63	Add lines 56 through 62. This is your **total tax** Recapture Tax = 985 ▶			63	103,863,633
Payments	64	Federal income tax withheld from Forms W-2 and 1099	64	120,924,398		
If you have a qualifying child, attach Schedule EIC.	65	2017 estimated tax payments and amount applied from 2016 return	65	8,391,134		
	66a	**Earned income credit (EIC)**	66a	24,913,295		
	b	Nontaxable combat pay election 66b 10,047				
	67	Additional child tax credit. Attach Schedule 8812	67	17,040,139		
	68	American opportunity credit from Form 8863, line 8	68	7,482,237		
	69	Net premium tax credit. Attach Form 8962	69	2,141,642		
	70	Amount paid with request for extension to file	70	1,674,173		
	71	Excess social security and tier 1 RRTA tax withheld	71	1,342,844		73a F2439= 6,677
	72	Credit for federal tax on fuels. Attach Form 4136	72	259,585		73d Other Payments = 16,443
	73	Credits from Form: a 2439 b Reserved c 8885 d	73			
	74	Add lines 64, 65, 66a, and 67 through 73. These are your **total payments** ▶			74	128,678,934
Refund	75	If line 74 is more than line 63, subtract line 63 from line 74. This is the amount you **overpaid**			75	105,735,104
	76a	Amount of line 75 you want **refunded to you.** If Form 8888 is attached, check here ▶			76a	103,051,036
Direct deposit? See instructions.	b	Routing number ▶ c Type: Checking Savings				
	d	Account number				
	77	Amount of line 75 you want **applied to your 2018 estimated tax** ▶	77	3,416,309		
Amount You Owe	78	**Amount you owe.** Subtract line 74 from line 63. For details on how to pay, see instructions ▶			78	25,629,125
	79	Estimated tax penalty (see instructions)	79	8,643,392		

Third Party Designee

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

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

Sign Here

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

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

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

Paid Preparer Use Only

Print/Type preparer's name	Preparer's signature	Date	Check if self-employed	PTIN
76,344,783				

Firm's name ▶ | Firm's EIN ▶

Firm's address ▶ | Phone no.

Electronically Filed Returns

2017 Line Item Estimates—All figures are estimates based on samples.
Amounts of selected lines filed (in thousands of dollars)

Tax and Credits	38	Amount from line 37 (adjusted gross income)			38	
	39a	Check if: ☐ **You** were born before January 2, 1953, ☐ Blind. ☐ **Spouse** was born before January 2, 1953, ☐ Blind. } **Total boxes checked ▶ 39a**				Basic Stand. Ded. = 772,613,509 Add. Stand. Ded. = 24,383,758
	b	If your spouse itemizes on a separate return or you were a dual-status alien, check here ▶ **39b** ☐				Stand. = 797,840,112
Standard Deduction for— • People who check any box on line 39a or 39b **or** who can be claimed as a dependent, see instructions. • All others: Single or Married filing separately, $6,350 Married filing jointly or Qualifying widow(er), $12,700 Head of household, $9,350	40	**Itemized deductions** (from Schedule A) **or** your **standard deduction** (see left margin)			40	Itmzed = 1,246,256,204
	41	Subtract line 40 from line 38			41	8,037,939,706
	42	**Exemptions.** If line 38 is $156,900 or less, multiply $4,050 by the number on line 6d. Otherwise, see instructions			42	1,033,831,180
	43	**Taxable income.** Subtract line 42 from line 41. If line 42 is more than line 41, enter -0-			43	7,142,956,159
	44	**Tax** (see instructions). Check if any from: **a** ☐ Form(s) 8814 **b** ☐ Form 4972 **c** ☐			44	1,444,388,737
	45	**Alternative minimum tax** (see instructions). Attach Form 6251			45	32,811,046
	46	Excess advance premium tax credit repayment. Attach Form 8962			46	3,226,049
	47	Add lines 44, 45, and 46 ▶			47	1,480,481,285
	48	Foreign tax credit. Attach Form 1116 if required	48	15,339,123		54a F3800= 4,179,623 54b F8801= 935,368 54c other= 16,194 54c AMV= 45,436 54c Sch R= 6,130 54c F8911= 2,768 54c F8936= 496,426 54c F8396= 130,082 54c F8839= 337,715
	49	Credit for child and dependent care expenses. Attach Form 2441	49	3,515,056		
	50	Education credits from Form 8863, line 19	50	8,695,323		
	51	Retirement savings contributions credit. Attach Form 8880	51	1,468,348		
	52	Child tax credit. Attach Schedule 8812, if required	52	24,906,505		
	53	Residential energy credits. Attach Form 5695	53	1,918,762		
	54	Other credits from Form: **a** ☐ 3800 **b** ☐ 8801 **c** ☐	54			
	55	Add lines 48 through 54. These are your **total credits**			55	61,998,237
	56	Subtract line 55 from line 47. If line 55 is more than line 47, enter -0- ▶			56	1,418,483,048
Other Taxes	57	Self-employment tax. Attach Schedule SE			57	54,788,797
	58	Unreported social security and Medicare tax from Form: **a** ☐ 4137 **b** ☐ 8919			58	a= 13,491 b= 21,726
	59	Additional tax on IRAs, other qualified retirement plans, etc. Attach Form 5329 if required			59	5,032,601
	60a	Household employment taxes from Schedule H			60a	999,823
	b	First-time homebuyer credit repayment. Attach Form 5405 if required			60b	271,151
	61	Health care: individual responsibility (see instructions) Full-year coverage ☐			61	3,102,836
	62	Taxes from: **a** ☐ Form 8959 **b** ☐ Form 8960 **c** ☐ Instructions; enter code(s)			62	Other Taxes = 473,172
	63	Add lines 56 through 62. This is your **total tax** 8,121,405 21,506,800 Recapture Tax = 128 ▶			63	1,512,814,978
Payments	64	Federal income tax withheld from Forms W-2 and 1099	64	1,188,401,849		
If you have a qualifying child, attach Schedule EIC.	65	2017 estimated tax payments and amount applied from 2016 return	65	336,733,977		
	66a	**Earned income credit (EIC)**	66a	62,465,314		
	b	Nontaxable combat pay election 66b 147,263				
	67	Additional child tax credit. Attach Schedule 8812	67	22,712,163		
	68	American opportunity credit from Form 8863, line 8	68	6,630,322		
	69	Net premium tax credit. Attach Form 8962	69	1,627,955		
	70	Amount paid with request for extension to file	70	121,312,041		
	71	Excess social security and tier 1 RRTA tax withheld	71	2,907,406		73a F2439= 2,837
	72	Credit for federal tax on fuels. Attach Form 4136	72	120,173		73d Other Payments: 124,243
	73	Credits from Form: **a** ☐ 2439 **b** ☒ Reserved **c** ☐ 8885 **d** ☐	73			
	74	Add lines 64, 65, 66a, and 67 through 73. These are your **total payments** ▶			74	1,744,301,657
Refund	75	If line 74 is more than line 63, subtract line 63 from line 74. This is the amount you **overpaid**			75	-385,365,075
	76a	Amount of line 75 you want **refunded to you.** If Form 8888 is attached, check here ▶ ☐			76a	312,485,998
Direct deposit? See instructions.	▶ b	Routing number ▶ c Type: ☐ Checking ☐ Savings				
	▶ d	Account number				
	77	Amount of line 75 you want **applied to your 2018 estimated tax** ▶	77	72,879,077		
Amount You Owe	78	**Amount you owe.** Subtract line 74 from line 63. For details on how to pay, see instructions ▶			78	155,397,391
	79	Estimated tax penalty (see instructions)	79	1,518,994		

Third Party Designee

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

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

Sign Here

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

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

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

Paid Preparer Use Only

Print/Type preparer's name	Preparer's signature	Date	Check ☐ if self-employed	PTIN
Firm's name ▶			Firm's EIN ▶	
Firm's address ▶			Phone no.	

Electronically Filed Returns

2017 Line Item Estimates—All figures are estimates based on samples.
Number of returns filed for selected lines

Form **1040A**

Department of the Treasury—Internal Revenue Service

U.S. Individual Income Tax Return (99) 2017

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

OMB No. 1545-0074

Your first name and initial	Last name **Total Forms Filed = 39,621,455**	**Your social security number**
If a joint return, spouse's first name and initial	Last name **Total Forms Filed Electronically = 36,842,523**	**Spouse's social security number**
Home address (number and street). If you have a P.O. box, see instructions.	Apt. no.	▲ Make sure the SSN(s) above and on line 6c are correct.
City, town or post office, state, and ZIP code. If you have a foreign address, also complete spaces below (see instructions).		**Presidential Election Campaign** Check here if you, or your spouse if filing jointly, want $3 to go to this fund. Checking a box below will not change your
Foreign country name	Foreign province/state/county / Foreign postal code	Y = * 505.776 Y = ** 439.025

Filing status Check only one box.

16,140,508 **1** ☐ Single — 11,856,141 **4** ☐ Head of household (with qualifying person). (See instructions.) If the qualifying person is a child but not your dependent, enter this child's name here. ▶

10,573,801 **2** ☐ Married filing jointly (even if only one had income)

1,026,892 **3** ☐ Married filing separately. Enter spouse's SSN above and full name here. ▶ — 24,113 **5** ☐ Qualifying widow(er) (see instructions)

Exemptions

6a ☐ **Yourself.** If someone can claim you as a dependent, **do not** check box 6a. 39,049,261

b ☐ **Spouse** 10,565,752

c Dependents:

If more than six dependents, see instructions.

(1) First name Last name	(2) Dependent's social Number of Returns	(3) Dependent's Number of Exempt.= you	(4) ✓ if child under age 17 qualifying for child tax credit (see instructions)
CHILDREN AT HOME	16,945,229	28,849,968	14,149,672
CHILDREN AWAY FROM HOME	121,605	139,696	7,900,234
PARENTS	1,111,725	1,309,679	2,856,263
OTHER DEPENDENTS	2,975,759	4,276,200	778,778
TOTAL DEPENDENTS	19,468,758	34,575,543	☐
Total	Returns = See 6a	84,190,555	☐

Boxes checked on 6a and 6b — Exem. = 49,615,013

No. of children on 6c who:
- lived with you
- did not live with you due to divorce or separation (see instructions)

Dependents on 6c not entered above

Add numbers on lines above ▶

d Total number of exemptions claimed.

Income

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

If you did not get a W-2, see instructions.

Taxable Scholarship = 275,388

7	Wages, salaries, tips, etc. Attach Form(s) W-2.					7	34,306,636
8a	**Taxable** interest. Attach Schedule B if required.					8a	5,904,745
b	**Tax-exempt** interest. **Do not** include on line 8a.	8b	157,035				
9a	Ordinary dividends. Attach Schedule B if required.					9a	2,507,730
b	Qualified dividends (see instructions).	9b	2,196,051				
10	Capital gain distributions (see instructions).					10	886,906
11a	IRA distributions.	11a	2,623,017	**11b**	Taxable amount (see instructions).	11b	2,527,115
12a	Pensions and annuities.	12a	6,781,123	**12b**	Taxable amount (see instructions).	12b	6,413,384
	Other Income = 773,749						
13	Unemployment compensation and Alaska Permanent Fund dividends.					13	1,459,296
14a	Social security benefits.	14a	8,474,754	**14b**	Taxable amount (see instructions).	14b	4,672,544
15	Add lines 7 through 14b (far right column). This is your **total income.** ▶					15	39,348,073

Adjusted gross income

16	Educator expenses (see instructions).	16	740,169	
17	IRA deduction (see instructions).	17	439,111	
18	Student loan interest deduction (see instructions).	18	4,817,274	
19	Tuition and fees. Attach Form 8917.	19	307,418	
20	Add lines 16 through 19. These are your **total adjustments.**			20 5,889,135
21	Subtract line 20 from line 15. This is your **adjusted gross income.** ▶			21 39,363,149

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

2017 Line Item Estimates—All figures are estimates based on samples.
Amounts of selected lines filed (in thousands of dollars)

Form **1040A**

Department of the Treasury—Internal Revenue Service

U.S. Individual Income Tax Return (99) 2017

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

OMB No. 1545-0074

Your first name and initial	Last name **Total Forms Filed = 39,621,455**	**Your social security number**
If a joint return, spouse's first name and initial	Last name	**Spouse's social security number**
Home address (number and street). If you have a P.O. box, see instructions.	Apt. no.	▲ Make sure the SSN(s) above and on line 6c are correct.
City, town or post office, state, and ZIP code. If you have a foreign address, also complete spaces below (see instructions).		**Presidential Election Campaign** 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**
Foreign country name	Foreign province/state/county / Foreign postal code	

Filing status

Check only one box.

1 ☐ Single
2 ☐ Married filing jointly (even if only one had income)
3 ☐ Married filing separately. Enter spouse's SSN above and full name here. ▶
4 ☐ Head of household (with qualifying person). (See instructions.) If the qualifying person is a child but not your dependent, enter this child's name here. ▶
5 ☐ Qualifying widow(er) (see instructions)

Exemptions

If more than six dependents, see instructions.

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

c **Dependents:** (1) First name / Last name	(2) Dependent's social security number	(3) Dependent's relationship to you	(4) ✓ if child under age 17 qualifying for child tax credit (see instructions)
			☐
			☐
			☐
			☐
			☐
			☐

Boxes checked on 6a and 6b
No. of children on 6c who:
• **lived with you**
• **did not live with you due to divorce or separation (see instructions)**
Dependents on 6c not entered above
Add numbers on lines above ▶

d Total number of exemptions claimed.

Income

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

If you did not get a W-2, see instructions.

7	Wages, salaries, tips, etc. Attach Form(s) W-2. **Taxable Scholarship = 1,117,801**					7	1,117,244,158
8a	**Taxable** interest. Attach Schedule B if required.					8a	2,966,487
b	**Tax-exempt** interest. **Do not** include on line 8a.	8b	275,236				
9a	Ordinary dividends. Attach Schedule B if required.					9a	3,063,304
b	Qualified dividends (see instructions).	9b	2,315,925				
10	Capital gain distributions (see instructions).					10	1,321,477
11a	IRA distributions.	11a	29,088,002	**11b**	Taxable amount (see instructions).	11b	26,766,078
12a	Pensions and annuities.	12a	146,539,718	**12b**	Taxable amount (see instructions).	12b	122,224,725
	Other Income = 2,182,241						
13	Unemployment compensation and Alaska Permanent Fund dividends.					13	5,963,895
14a	Social security benefits.	14a	162,727,204	**14b**	Taxable amount (see instructions).	14b	44,015,565
15	Add lines 7 through 14b (far right column). This is your **total income.** ▶					15	1,325,747,930

Adjusted gross income

16	Educator expenses (see instructions).	16	183,968		
17	IRA deduction (see instructions).	17	1,435,707		
18	Student loan interest deduction (see instructions).	18	5,190,726		
19	Tuition and fees. Attach Form 8917.	19	819,138		
20	Add lines 16 through 19. These are your **total adjustments.**			20	7,629,539
21	Subtract line 20 from line 15. This is your **adjusted gross income.** ▶			21	1,318,118,391

2017 Line Item Estimates—All figures are estimates based on samples.
Number of returns filed for selected lines

Tax, credits, and payments

Standard Deduction for—
- People who check any box on line 23a or 23b **or** who can be claimed as a dependent, see instructions.
- All others:

Single or Married filing separately, $6,350

Married filing jointly or Qualifying widow(er), $12,700

Head of household, $9,350

22	Enter the amount from line 21 (adjusted gross income).			22		
23a	Check if: [A] **You** were born before January 2, 1953, [C] Blind; [B] **Spouse** was born before January 2, 1953, [D] Blind. **Total boxes checked** ▶ 23a			☐	6,946,851	2,463,014
					103,514	40,218
b	If you are married filing separately and your spouse itemizes deductions, check here ▶ 23b			☐	Boxes Checked=	2,010
24	Enter your **standard deduction**. Tot. Std. Ded.= 39,304,855			24	Add. Std. Ded=	7,165,886
25	Subtract line 24 from line 22. If line 24 is more than line 22, enter -0-.			25	35,412,449	
26	**Exemptions.** Multiply $4,050 by the number on line 6d.			26	39,053,281	
27	Subtract line 26 from line 25. If line 26 is more than line 25, enter -0-. This is your **taxable income.**			▶ 27	28,678,300	
28	**Tax,** including any alternative minimum tax (see instructions).	28	28,554,675			
29	Excess advance premium tax credit repayment. Attach Form 8962.	29	1,243,544			
30	Add lines 28 and 29.			30	28,746,645	
31	Credit for child and dependent care expenses. Attach Form 2441.	31	1,779,311			
32	Credit for the elderly or the disabled. Attach Schedule R.	32	51,259			
33	Education credits from Form 8863, line 19.	33	3,632,180			
34	Retirement savings contributions credit. Attach Form 8880.	34	5,113,106			
35	Child tax credit. Attach Schedule 8812, if required.	35	9,081,046			
36	Add lines 31 through 35. These are your **total credits.**			36	15,781,308	
37	Subtract line 36 from line 30. If line 36 is more than line 30, enter -0-.			37	22,505,132	
38	Health care: individual responsibility (see instructions). Full-year coverage ☐			38	1,350,014	
39	Add line 37 and line 38. This is your **total tax.**			39	22,991,590	
40	Federal income tax withheld from Forms W-2 and 1099.	40	36,723,146			
41	2017 estimated tax payments and amount applied from 2016 return.	41	289,243			
42a	**Earned income credit (EIC).**	42a	13,336,394			
b	Nontaxable combat pay election. 42b 8,041					
43	Additional child tax credit. Attach Schedule 8812.	43	10,426,662			
44	American opportunity credit from Form 8863, line 8.	44	3,360,977			
45	Net premium tax credit. Attach Form 8962.	45	697,516			
46	Add lines 40, 41, 42a, 43, 44, and 45. These are your **total payments.**			▶ 46	37,981,746	

If you have a qualifying child, attach Schedule EIC.

Excess FICA withheld= 0
Extension Request= 30,143
Other Payments = 5,025

Refund

Direct deposit? See instructions and fill in 48b, 48c, and 48d or Form 8888.

47	If line 46 is more than line 39, subtract line 39 from line 46. This is the amount you **overpaid.**			47	34,436,630
48a	Amount of line 47 you want **refunded to you.** If Form 8888 is attached, check here ▶ ☐			48a	34,360,392
▶ **b**	Routing number ☐☐☐☐☐☐☐☐☐ ▶ **c** Type: ☐ Checking ☐ Savings				
▶ **d**	Account number ☐☐☐☐☐☐☐☐☐☐☐☐☐☐☐☐☐☐☐				
49	Amount of line 47 you want **applied to your 2018 estimated tax.**	49	86,583		

Amount you owe

50	**Amount you owe.** Subtract line 46 from line 39. For details on how to pay, see instructions.			▶ 50	3,925,329
51	Estimated tax penalty (see instructions).	51	887,516		

Third party designee

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

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

Sign here

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

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

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

Paid preparer use only

Print/Type preparer's name	Preparer's signature	Date	Check ▶ ☐ if self-employed	PTIN
18,084,774				
Firm's name ▶			Firm's EIN ▶	
Firm's address ▶			Phone no.	

Form 1040A (2017) Page **2**

Tax, credits, and payments

Standard Deduction for—
- People who check any box on line 23a or 23b **or** who can be claimed as a dependent, see instructions.
- All others:

Single or Married filing separately, $6,350

Married filing jointly or Qualifying widow(er), $12,700

Head of household, $9,350

22	Enter the amount from line 21 (adjusted gross income).				22	
23a	Check if: ☐ **You** were born before January 2, 1953, ☐ Blind ☐ **Spouse** was born before January 2, 1953, ☐ Blind } **Total boxes checked** ▶ 23a					
b	If you are married filing separately and your spouse itemizes deductions, check here ▶ 23b ☐					
24	Enter your **standard deduction**. Tot. Std. Ded.= 363,712,743				24	Add. Std. Ded= 12,962,532
25	Subtract line 24 from line 22. If line 24 is more than line 22, enter -0-.				25	970,264,701
26	**Exemptions.** Multiply $4,050 by the number on line 6d.				26	340,956,020
27	Subtract line 26 from line 25. If line 26 is more than line 25, enter -0-. This is your **taxable income.**				▶ 27	692,616,420
28	**Tax,** including any alternative minimum tax (see instructions).	28	92,810,603			
29	Excess advance premium tax credit repayment. Attach Form 8962.	29	732,656			
30	Add lines 28 and 29.				30	93,543,260
31	Credit for child and dependent care expenses. Attach Form 2441.	31	992,191			
32	Credit for the elderly or the disabled. Attach Schedule R.	32	5,650			
33	Education credits from Form 8863, line 19.	33	3,282,568			
34	Retirement savings contributions credit. Attach Form 8880.	34	841,209			
35	Child tax credit. Attach Schedule 8812, if required.	35	9,763,792			
36	Add lines 31 through 35. These are your **total credits.**				36	14,885,410
37	Subtract line 36 from line 30. If line 36 is more than line 30, enter -0-.				37	78,657,850
38	Health care: individual responsibility (see instructions). Full-year coverage ☐				38	885,613
39	Add line 37 and line 38. This is your **total tax.**				39	79,543,462
40	Federal income tax withheld from Forms W-2 and 1099.	40	125,988,673			
41	2017 estimated tax payments and amount applied from 2016 return.	41	846,717			
42a	**Earned income credit (EIC).**	42a	37,837,360			
b	Nontaxable combat pay election. 42b 124,551					
43	Additional child tax credit. Attach Schedule 8812.	43	13,573,101			
44	American opportunity credit from Form 8863, line 8.	44	2,796,488			
45	Net premium tax credit. Attach Form 8962.	45	317,904			
46	Add lines 40, 41, 42a, 43, 44, and 45. These are your **total payments.**				▶ 46	181,415,460

If you have a qualifying child, attach Schedule EIC.

Excess FICA withheld= 0
Extension Request= 47,920
Other Payments = 7,298

Refund

Direct deposit? See instructions and fill in 48b, 48c, and 48d or Form 8888.

47	If line 46 is more than line 39, subtract line 39 from line 46. This is the amount you **overpaid.**				47	-106,604,363
48a	Amount of line 47 you want **refunded to you.** If Form 8888 is attached, check here ▶ ☐				48a	106,542,041
▶ **b**	Routing number ☐☐☐☐☐☐☐☐☐ ▶ **c** Type: ☐ Checking ☐ Savings					
▶ **d**	Account number ☐☐☐☐☐☐☐☐☐☐☐☐☐☐☐☐☐☐☐					
49	Amount of line 47 you want **applied to your 2018 estimated tax.**	49	62,322			

Amount you owe

50	**Amount you owe.** Subtract line 46 from line 39. For details on how to pay, see instructions.				▶ 50	4,771,519
51	Estimated tax penalty (see instructions).	51	39,153			

Third party designee

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

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

Sign here

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

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

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

Paid preparer use only

Print/Type preparer's name	Preparer's signature	Date	Check ▶ ☐ if self-employed	PTIN
Firm's name ▶			Firm's EIN ▶	
Firm's address ▶			Phone no.	

2017 Line Item Estimates—All figures are estimates based on samples.
Number of returns filed for selected lines

Department of the Treasury—Internal Revenue Service

Form 1040EZ **Income Tax Return for Single and Joint Filers With No Dependents** (99) **2017** OMB No. 1545-0074

Your first name and initial	Last name **Total Forms Filed = 24,844,519**	Your social security number
If a joint return, spouse's first name and initial	Last name	Spouse's social security number
Home address (number and street). If you have a P.O. box, see instructions.	Apt. no.	▲ Make sure the SSN(s) above are correct.
City, town or post office, state, and ZIP code. If you have a foreign address, also complete spaces below (see instructions). **Single = 23,583,821** **Joint = 1,260,698**		**Presidential Election Campaign** Check here if you, or your spouse if filing jointly, want $3 to go to this fund. Checking **Y = * 369,850** **Y = ** 64,306**
Foreign country name	Foreign province/state/county	Foreign postal code

Income

Attach Form(s) W-2 here.

Enclose, but do not attach, any payment.

1	Wages, salaries, and tips. This should be shown in box 1 of your Form(s) W-2. Attach your Form(s) W-2. **Taxable Scholarship = 200,011**	1	24,745,024
2	Taxable interest. If the total is over $1,500, you cannot use Form 1040EZ.	2	1,333,439
3	**Other Net Income or Loss = 260,289** Unemployment compensation and Alaska Permanent Fund dividends (see instructions).	3	674,379
4	Add lines 1, 2, and 3. This is your **adjusted gross income.**	4	24,836,479
5	If someone can claim you (or your spouse if a joint return) as a dependent, check the applicable box(es) below and enter the amount from the worksheet on back. ☐ **You** ☐ **Spouse** **You boxes checked = 7,350,146** If no one can claim you (or your spouse if a joint return), enter $10,400 if **single;** **Total Exemptions = 18,751,051** $20,800 if **married filing jointly.** See back for explanation.	5	24,836,479
6	Subtract line 5 from line 4. If line 5 is larger than line 4, enter -0-. This is your **taxable income.** ▶	6	16,969,729

Payments, Credits, and Tax

7	Federal income tax withheld from Form(s) W-2 and 1099.	7	24,208,311
8a	**Earned income credit (EIC)** (see instructions)	8a	2,925,780
b	Nontaxable combat pay election. 8b **0**	**F4868 payment = 14,071**	**Excess FICA / RRTA = 0**
9	Add lines 7 and 8a. These are your **total payments and credits.** ▶	9	24,417,364
10	**Tax.** Use the amount on **line 6 above** to find your tax in the tax table in the instructions. Then, enter the tax from the table on this line.	10	16,962,694
11	Health care: individual responsibility (see instructions) Full-year coverage ☐	11	975,909
12	Add lines 10 and 11. This is your **total tax.**	12	16,964,704

Refund

Have it directly deposited! See instructions and fill in 13b, 13c, and 13d, or Form 8888.

13a	If line 9 is larger than line 12, subtract line 12 from line 9. This is your **refund.** If Form 8888 is attached, check here ▶ ☐	13a	22,787,423
▶ b	Routing number	▶ c Type: ☐ Checking ☐ Savings	
▶ d	Account number		

Amount You Owe

14	If line 12 is larger than line 9, subtract line 9 from line 12. This is the **amount you owe.** For details on how to pay, see instructions. ▶	14	1,714,368

Third Party Designee

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

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

Sign Here

Joint return? See instructions.

Keep a copy for your records.

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

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

Paid Preparer Use Only

Print/Type preparer's name **9,159,928**	Preparer's signature	Date	Check ☐ if self-employed	PTIN
Firm's name ▶			Firm's EIN ▶	
Firm's address ▶			Phone no.	

For Disclosure, Privacy Act, and Paperwork Reduction Act Notice, see separate instructions. Cat. No. 11329W Form **1040EZ** (2017)

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

2017 Line Item Estimates—All figures are estimates based on samples.
Amounts of selected lines filed (in thousands of dollars)

Department of the Treasury—Internal Revenue Service

Form 1040EZ **Income Tax Return for Single and Joint Filers With No Dependents** (99) **2017** OMB No. 1545-0074

Your first name and initial	Last name **Total Forms Filed = 24,844,519**	Your social security number
If a joint return, spouse's first name and initial	Last name	Spouse's social security number
Home address (number and street). If you have a P.O. box, see instructions.	Apt. no.	▲ Make sure the SSN(s) above are correct.
City, town or post office, state, and ZIP code. If you have a foreign address, also complete spaces below (see instructions).		Presidential Election Campaign: Check here if you, or your spouse if filing jointly, want $3 to go to this fund. Checking a box below will not change your tax or refund. ☐ You ☐ Spouse
Foreign country name	Foreign province/state/county / Foreign postal code	

Income

Attach Form(s) W-2 here.

Enclose, but do not attach, any payment.

1	Wages, salaries, and tips. This should be shown in box 1 of your Form(s) W-2. Attach your Form(s) W-2. **Taxable Scholarship = 529,435**	1	546,239,537	
2	Taxable interest. If the total is over $1,500, you cannot use Form 1040EZ.	2	162,265	
3	**Other Net Income or Loss = 977,899** Unemployment compensation and Alaska Permanent Fund dividends (see instructions).	3	2,581,667	
4	Add lines 1, 2, and 3. This is your **adjusted gross income.**	4	549,961,367	
5	If someone can claim you (or your spouse if a joint return) as a dependent, check the applicable box(es) below and enter the amount from the worksheet on back. ☐ **You** ☐ **Spouse** If no one can claim you (or your spouse if a joint return), enter $10,400 if **single;** $20,800 if **married filing jointly.** See back for explanation.	5	154,201,973	
6	Subtract line 5 from line 4. If line 5 is larger than line 4, enter -0-. This is your **taxable income.** ▶	6	338,546,955	

Payments, Credits, and Tax

7	Federal income tax withheld from Form(s) W-2 and 1099.	7	64,235,438	
8a	**Earned income credit (EIC)** (see instructions)	8a	889,392	
b	Nontaxable combat pay election. 8b **0**	**F4868 payment = 7,626**		**Excess FICA / RRTA = 0**
9	Add lines 7 and 8a. These are your **total payments and credits.** ▶	9	65,133,259	
10	**Tax.** Use the amount on **line 6 above** to find your tax in the tax table in the instructions. Then, enter the tax from the table on this line.	10	47,430,001	
11	Health care: individual responsibility (see instructions) Full-year coverage ☐	11	568,574	
12	Add lines 10 and 11. This is your **total tax.**	12	47,998,574	

Refund

Have it directly deposited! See instructions and fill in 13b, 13c, and 13d, or Form 8888.

13a	If line 9 is larger than line 12, subtract line 12 from line 9. This is your **refund.** If Form 8888 is attached, check here ▶ ☐	13a	18,163,506
▶ b	Routing number ▶ c Type: ☐ Checking ☐ Savings		
▶ d	Account number		

Amount You Owe

14	If line 12 is larger than line 9, subtract line 9 from line 12. This is the **amount you owe.** For details on how to pay, see instructions. ▶	14	1,028,821

Third Party Designee

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

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

Sign Here

Joint return? See instructions.

Keep a copy for your records.

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

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

Paid Preparer Use Only

Print/Type preparer's name	Preparer's signature	Date	Check ☐ if self-employed	PTIN
Firm's name ▶			Firm's EIN ▶	
Firm's address ▶			Phone no.	

For Disclosure, Privacy Act, and Paperwork Reduction Act Notice, see separate instructions. Cat. No. 11329W Form **1040EZ** (2017)

2017 Line Item Estimates—All figures are estimates based on samples.
Number of returns filed for selected lines

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

Itemized Deductions

▶ Go to *www.irs.gov/ScheduleA* for instructions and the latest information.
▶ Attach to Form 1040.
Caution: If you are claiming a net qualified disaster loss on Form 4684, see the instructions for line 28.

OMB No. 1545-0074
2017
Attachment Sequence No. 07

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

Total schedules filed = 47,405,095

Medical and Dental Expenses	**Caution:** Do not include expenses reimbursed or paid by others.				
	1 Medical and dental expenses (see instructions)	1	10,171,257		
	2 Enter amount from Form 1040, line 38 [2]				
	3 Multiply line 2 by 7.5% (0.075)	3	10,164,224		
	4 Subtract line 3 from line 1. If line 3 is more than line 1, enter -0-			4	10,171,257
Taxes You Paid	5 State and local **(check only one box):**				
	a ☐ Income taxes, **or** Income Taxes = 34,174,991	5	45,106,970		
	b ☐ General sales taxes General Sales Tax = 10,931,979				
	6 Real estate taxes (see instructions)	6	39,102,164		
	7 Personal property taxes	7	20,073,359		
	8 Other taxes. List type and amount ▶	8	2,555,625		
	9 Add lines 5 through 8			9	46,431,232
Interest You Paid	10 Home mortgage interest and points reported to you on Form 1098	10	33,362,887		
	11 Home mortgage interest not reported to you on Form 1098. If paid to the person from whom you bought the home, see instructions and show that person's name, identifying no., and address ▶	11	822,579		
Note: Your mortgage interest deduction may be limited (see instructions).	12 Points not reported to you on Form 1098. See instructions for special rules	12	2,111,692		
	13 Mortgage insurance premiums (see instructions)	13	2,285,440		
	14 Investment interest. Attach Form 4952 if required. See instructions	14	1,446,992		
	15 Add lines 10 through 14			15	34,327,403
Gifts to Charity	16 Gifts by cash or check. If you made any gift of $250 or more, see instructions	16	34,322,507		
If you made a gift and got a benefit for it, see instructions.	17 Other than by cash or check. If any gift of $250 or more, see instructions. You **must** attach Form 8283 if over $500	17	23,184,069		
	18 Carryover from prior year	18	429,216		
	19 Add lines 16 through 18			19	37,979,015
Casualty and Theft Losses	20 Casualty or theft loss(es) other than net qualified disaster losses. Attach Form 4684 and enter the amount from line 18 of that form. See instructions			20	113,378
Job Expenses and Certain Miscellaneous Deductions	21 Unreimbursed employee expenses—job travel, union dues, job education, etc. Attach Form 2106 or 2106-EZ if required. See instructions. ▶	21	14,806,234		
	22 Tax preparation fees	22	21,808,094		
	23 Other expenses—investment, safe deposit box, etc. List type and amount ▶	23	8,275,262		
	24 Add lines 21 through 23	24	29,216,710		
	25 Enter amount from Form 1040, line 38 [25]				
	26 Multiply line 25 by 2% (0.02)	26	29,214,550		
	27 Subtract line 26 from line 24. If line 26 is more than line 24, enter -0-			27	13,300,332
Other Miscellaneous Deductions	28 Other—from list in instructions. List type and amount ▶ Gambling Loss Deduction = 968,700 Other than gambling deduction = 444,759 Property income, casualty and theft deduction = 327,687			28	1,722,800
Total Itemized Deductions	29 Is Form 1040, line 38, over $156,900? ☐ **No.** Your deduction is not limited. Add the amounts in the far right column for lines 4 through 28. Also, enter this amount on Form 1040, line 40. ☐ **Yes.** Your deduction may be limited. See the Itemized Deductions Worksheet in the instructions to figure the amount to enter.			29	46,852,675
	30 If you elect to itemize deductions even though they are less than your standard deduction, check here ▶ ☐				

2017 Line Item Estimates—All figures are estimates based on samples.
Amounts of selected lines filed (in thousands of dollars)

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

Itemized Deductions

▶ Go to *www.irs.gov/ScheduleA* for instructions and the latest information.
▶ Attach to Form 1040.
Caution: If you are claiming a net qualified disaster loss on Form 4684, see the instructions for line 28.

OMB No. 1545-0074
2017
Attachment Sequence No. **07**

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

Total schedules filed = 47,405,095

Medical and Dental Expenses		**Caution:** Do not include expenses reimbursed or paid by others.			
	1	Medical and dental expenses (see instructions)	1	155,408,903	
	2	Enter amount from Form 1040, line 38 | 2 |			
	3	Multiply line 2 by 7.5% (0.075).	3	52,875,517	
	4	Subtract line 3 from line 1. If line 3 is more than line 1, enter -0-			4 102,533,387
Taxes You Paid	5	State and local **(check only one box):**			
	a	☐ Income taxes, **or** (Income Taxes = 368,654,631.)	5	389,389,411	
	b	☐ General sales taxes (General Sales Tax = 20,734,779)			
	6	Real estate taxes (see instructions)	6	222,237,629	
	7	Personal property taxes	7	10,679,233	
	8	Other taxes. List type and amount ▶	8	2,514,534	
	9	Add lines 5 through 8			9 624,820,806
Interest You Paid	10	Home mortgage interest and points reported to you on Form 1098	10	288,041,299	
Note: Your mortgage interest deduction may be limited (see instructions).	11	Home mortgage interest not reported to you on Form 1098. If paid to the person from whom you bought the home, see instructions and show that person's name, identifying no., and address ▶	11	4,516,489	
	12	Points not reported to you on Form 1098. See instructions for special rules	12	1,382,936	
	13	Mortgage insurance premiums (see instructions)	13	3,376,443	
	14	Investment interest. Attach Form 4952 if required. See instructions	14	16,626,945	
	15	Add lines 10 through 14			15 313,944,112
Gifts to Charity If you made a gift and got a benefit for it, see instructions.	16	Gifts by cash or check. If you made any gift of $250 or more, see instructions	16	180,524,342	
	17	Other than by cash or check. If any gift of $250 or more, see instructions. You **must** attach Form 8283 if over $500	17	88,062,488	
	18	Carryover from prior year	18	35,431,288	
	19	Add lines 16 through 18			19 256,064,685
Casualty and Theft Losses	20	Casualty or theft loss(es) other than net qualified disaster losses. Attach Form 4684 and enter the amount from line 18 of that form. See instructions			20 2,764,789
Job Expenses and Certain Miscellaneous Deductions	21	Unreimbursed employee expenses—job travel, union dues, job education, etc. Attach Form 2106 or 2106-EZ if required. See instructions. ▶	21	101,152,824	
	22	Tax preparation fees	22	8,629,745	
	23	Other expenses—investment, safe deposit box, etc. List type and amount ▶	23	60,154,751	
	24	Add lines 21 through 23	24	169,937,320	
	25	Enter amount from Form 1040, line 38 | 25 |			
	26	Multiply line 25 by 2% (0.02)	26	99,211,109	
	27	Subtract line 26 from line 24. If line 26 is more than line 24, enter -0-			27 121,290,835
Other Miscellaneous Deductions	28	Other—from list in instructions. List type and amount ▶ (Gambling Loss Deduction = 22,349,418; Other than gambling deduction = 5,337,751; Property income, casualty and theft deduction = 7,522,915)			28 35,210,083
Total Itemized Deductions	29	Is Form 1040, line 38, over $156,900?			
		☐ **No.** Your deduction is not limited. Add the amounts in the far right column for lines 4 through 28. Also, enter this amount on Form 1040, line 40.			29 1,402,091,663
		☐ **Yes.** Your deduction may be limited. See the Itemized Deductions Worksheet in the instructions to figure the amount to enter.			
	30	If you elect to itemize deductions even though they are less than your standard deduction, check here ▶ ☐			

2017 Line Item Estimates—All figures are estimates based on samples.
Number of returns filed for selected lines

SCHEDULE B
(Form 1040A or 1040)

Department of the Treasury
Internal Revenue Service (99)

Interest and Ordinary Dividends

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

OMB No. 1545-0074

2017

Attachment Sequence No. **08**

Name(s) shown on return

Total schedules filed = 22,116,864

Your social security number

Part I Interest

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

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

			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	19,059,822
3	Excludable interest on series EE and I U.S. savings bonds issued after 1989. Attach Form 8815	3	9,065
4	Subtract line 3 from line 2. Enter the result here and on Form 1040A, or Form 1040, line 8a ▶	4	

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

Part II Ordinary Dividends

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

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

			Amount
5	List name of payer ▶	5	
6	Add the amounts on line 5. Enter the total here and on Form 1040A, or Form 1040, line 9a ▶	6	16,254,674

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

Part III Foreign Accounts and Trusts

(See instructions.)

		Yes	No
	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.		
7a	At any time during 2017, 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 2017, 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		

2017 Line Item Estimates—All figures are estimates based on samples.
Amounts of selected lines filed (in thousands of dollars)

SCHEDULE B
(Form 1040A or 1040)

Department of the Treasury
Internal Revenue Service (99)

Interest and Ordinary Dividends

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

OMB No. 1545-0074

2017

Attachment Sequence No. **08**

Name(s) shown on return

Total schedules filed = **22,116,864**

Your social security number

Part I Interest

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

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

			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	101,806,462
3	Excludable interest on series EE and I U.S. savings bonds issued after 1989. Attach Form 8815	3	13,212
4	Subtract line 3 from line 2. Enter the result here and on Form 1040A, or Form 1040, line 8a ▶	4	

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

Part II Ordinary Dividends

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

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

			Amount
5	List name of payer ▶	5	
6	Add the amounts on line 5. Enter the total here and on Form 1040A, or Form 1040, line 9a ▶	6	277,737,485

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

Part III Foreign Accounts and Trusts

(See instructions.)

		Yes	No
	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.		
7a	At any time during 2017, 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 2017, 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		

2017 Line Item Estimates—All figures are estimates based on samples.
Number of returns filed for selected lines

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

Profit or Loss From Business
(Sole Proprietorship)

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

OMB No. 1545-0074
2017
Attachment Sequence No. **09**

Name of proprietor — Total schedules filed = 29,928,860 Includes: 5,512,722 Schedule C-EZs

Social security number (SSN)

A Principal business or profession, including product or service (see instructions)

B Enter code from instructions ▶

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

D Employer ID number (EIN) (see instr.)

E Business address (including suite or room no.) ▶
City, town or post office, state, and ZIP code

F Accounting method: **(1)** ☐ Cash **(2)** ☐ Accrual **(3)** ☐ Other (specify) ▶

G Did you "materially participate" in the operation of this business during 2017? If "No," see instructions for limit on losses . ☐ Yes ☐ No

H If you started or acquired this business during 2017, check here . . . . . ▶ ☐

I Did you make any payments in 2017 that would require you to file Form(s) 1099? (see instructions) . . . ☐ Yes ☐ No

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

Part I Income

1	Gross receipts or sales. See instructions for line 1 and check the box if this income was reported to you on Form W-2 and the "Statutory employee" box on that form was checked ▶ ☐	1	25,096,280
2	Returns and allowances	2	612,116
3	Subtract line 2 from line 1	3	25,101,654
4	Cost of goods sold (from line 42)	4	4,238,619
5	**Gross profit.** Subtract line 4 from line 3	5	25,129,167
6	Other income, including federal and state gasoline or fuel tax credit or refund (see instructions)	6	949,606
7	**Gross income.** Add lines 5 and 6 ▶	7	25,353,007

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

8	Advertising	8	6,531,841	18	Office expense (see instructions)	18	7,930,888
9	Car and truck expenses (see instructions)	9	13,092,279	19	Pension and profit-sharing plans	19	100,810
10	Commissions and fees	10	1,374,318	20	Rent or lease (see instructions):		
11	Contract labor (see instructions)	11	2,325,809	a	Vehicles, machinery, and equipment	20a	1,883,787
12	Depletion	12	56,741	b	Other business property	20b	3,322,074
13	Depreciation and section 179 expense deduction (not included in Part III) (see instructions)	13	5,298,129	21	Repairs and maintenance	21	4,808,305
14	Employee benefit programs (other than on line 19)	14	196,540	22	Supplies (not included in Part III)	22	10,645,894
15	Insurance (other than health)	15	6,116,212	23	Taxes and licenses	23	6,213,461
16	Interest:			24	Travel, meals, and entertainment:		
a	Mortgage (paid to banks, etc.)	16a	414,490	a	Travel	24a	5,161,166
b	Other	16b	1,441,176	b	Deductible meals and entertainment (see instructions)	24b	7,331,034
17	Legal and professional services	17	8,186,287	25	Utilities	25	12,718,241
				26	Wages (less employment credits)	26	1,024,762
				27a	Other expenses (from line 48)	27a	12,775,088
				b	**Reserved for future use**	27b	

28	**Total expenses** before expenses for business use of home. Add lines 8 through 27a ▶	28	22,530,364
29	Tentative profit or (loss). Subtract line 28 from line 7	29	26,178,826
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: 1,661,150 and (b) the part of your home used for business: 1,661,149. Use the Simplified Method Worksheet in the instructions to figure the amount to enter on line 30	30	3,989,440
31	**Net profit or (loss).** Subtract line 30 from line 29. • If a profit, enter on both **Form 1040, line 12** (or **Form 1040NR, line 13**) and on **Schedule SE, line 2.** (If you 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	25,898,833
32	If you have a loss, check the box that describes your investment in this activity (see instructions). • If you checked 32a, enter the loss on both **Form 1040, line 12,** (or **Form 1040NR, line 13**) and on **Schedule SE, line 2.** (If you checked the box on line 1, see the line 31 instructions). Estates and trusts, enter on **Form 1041, line 3.** nondeductible loss (+)/suspended loss carryover (-) 167,772 • If you checked 32b, you **must** attach **Form 6198.** Your loss may be limited.		Total Boxes Checked = 6,629,581 32a ☐ All investment is at risk. 32b ☐ Some investment is not at risk.

2017 Line Item Estimates—All figures are estimates based on samples.
Amounts of selected lines filed (in thousands of dollars)

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

Profit or Loss From Business
(Sole Proprietorship)

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

OMB No. 1545-0074
2017
Attachment Sequence No. **09**

Name of proprietor — Total schedules filed = 29,928,860 Includes: 5,512,722 Schedule C-EZs

Social security number (SSN)

A	Principal business or profession, including product or service (see instructions)	B Enter code from instructions ▶
C	Business name. If no separate business name, leave blank.	D Employer ID number (EIN) (see instr.)
E	Business address (including suite or room no.) ▶ City, town or post office, state, and ZIP code	
F	Accounting method: (1) ☐ Cash (2) ☐ Accrual (3) ☐ Other (specify) ▶	
G	Did you "materially participate" in the operation of this business during 2017? If "No," see instructions for limit on losses	☐ Yes ☐ No
H	If you started or acquired this business during 2017, check here ▶	☐
I	Did you make any payments in 2017 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	1,521,294,879
2	Returns and allowances	2	8,517,642
3	Subtract line 2 from line 1	3	1,512,777,238
4	Cost of goods sold (from line 42)	4	433,351,637
5	**Gross profit.** Subtract line 4 from line 3	5	1,079,425,601
6	Other income, including federal and state gasoline or fuel tax credit or refund (see instructions)	6	20,098,616
7	**Gross income.** Add lines 5 and 6 ▶	7	1,099,524,218

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

8	Advertising	8	17,487,939	18	Office expense (see instructions)	18	14,794,688
9	Car and truck expenses (see instructions)	9	96,601,567	19	Pension and profit-sharing plans	19	1,183,258
10	Commissions and fees	10	18,613,968	20	Rent or lease (see instructions):		
11	Contract labor (see instructions)	11	64,891,283	a	Vehicles, machinery, and equipment	20a	10,966,439
12	Depletion	12	576,547	b	Other business property	20b	40,322,801
13	Depreciation and section 179 expense deduction (not included in Part III) (see instructions)	13	42,152,172	21	Repairs and maintenance	21	20,908,655
14	Employee benefit programs (other than on line 19)	14	3,118,275	22	Supplies (not included in Part III)	22	44,461,645
15	Insurance (other than health)	15	21,285,040	23	Taxes and licenses	23	20,912,703
16	Interest:			24	Travel, meals, and entertainment:		
a	Mortgage (paid to banks, etc.)	16a	3,131,332	a	Travel	24a	18,016,509
b	Other	16b	6,556,410	b	Deductible meals and entertainment (see instructions)	24b	11,350,565
17	Legal and professional services	17	14,764,247	25	Utilities	25	33,121,863
				26	Wages (less employment credits)	26	97,222,419
				27a	Other expenses (from line 48)	27a	136,592,994
				b	**Reserved for future use**	27b	

28	**Total expenses** before expenses for business use of home. Add lines 8 through 27a ▶	28	743,991,557
29	Tentative profit or (loss). Subtract line 28 from line 7	29	355,532,661
30	Expenses for business use of your home. Do not report these expenses elsewhere. Attach Form 8829 unless using the simplified method (see instructions). **Simplified method filers only:** enter the total square footage of: (a) your home: 3,562,860 and (b) the part of your home used for business: 337,818. Use the Simplified Method Worksheet in the instructions to figure the amount to enter on line 30	30	10,694,202
31	**Net profit or (loss).** Subtract line 30 from line 29. • If a profit, enter on both **Form 1040, line 12** (or **Form 1040NR, line 13**) and on **Schedule SE, line 2.** (If you 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	346,372,148
32	If you have a loss, check the box that describes your investment in this activity (see instructions). • If you checked 32a, enter the loss on both **Form 1040, line 12,** (or **Form 1040NR, line 13**) and on **Schedule SE, line 2.** (If you checked the box on line 1, see the line 31 instructions). Estates and trusts, enter on **Form 1041, line 3.** nondeductible loss (+)/suspended loss carryover (-) 1,533,690 • 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.	

2017 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	1,187,325	
36	Purchases less cost of items withdrawn for personal use	36	2,334,613	
37	Cost of labor. Do not include any amounts paid to yourself	37	529,063	
38	Materials and supplies	38	1,832,775	
39	Other costs	39	922,197	
40	Add lines 35 through 39	40		
41	Inventory at end of year	41	1,232,752	
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 2017, enter the number of miles you used your vehicle for:

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

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

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

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

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

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

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

Part III Cost of Goods Sold (see instructions)

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

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

35	Inventory at beginning of year. If different from last year's closing inventory, attach explanation	35	43,976,661	
36	Purchases less cost of items withdrawn for personal use	36	256,240,590	
37	Cost of labor. Do not include any amounts paid to yourself	37	44,199,479	
38	Materials and supplies	38	63,506,782	
39	Other costs	39	71,441,809	
40	Add lines 35 through 39	40		
41	Inventory at end of year	41	46,013,684	
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 2017, 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	

2017 Line Item Estimates—All figures are estimates based on samples.
Number of returns filed for selected lines

SCHEDULE C-EZ (Form 1040)

Department of the Treasury
Internal Revenue Service (99)

Net Profit From Business

(Sole Proprietorship)

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

OMB No. 1545-0074

2017

Attachment Sequence No. **09A**

Name of proprietor

Total schedules filed = 5,512,722 **Data is tabulated with the Schedule C's**

Social security number (SSN)

Part I General Information

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

- Had business expenses of $5,000 or less,
- Use the cash method of accounting,
- Did not have an inventory at any time during the year,
- Did not have a net loss from your business,
- Had only one business as either a sole proprietor, qualified joint venture, or statutory employee,

And You:

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

A Principal business or profession, including product or service

B **Enter business code (see page 2)** ►

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

D **Enter your EIN (see page 2)**

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

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

F Did you make any payments in 2017 that would require you to file Form(s) 1099? (see the Instructions for Schedule C) . . . . . ☐ **Yes** ☐ **No**

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

Part II Figure Your Net Profit

1	**Gross receipts. Caution:** If this income was reported to you on Form W-2 and the "Statutory employee" box on that form was checked, see *Statutory employees* in the instructions for Schedule C, line 1, and check here ► ☐	1	
2	**Total expenses** (see page 2). If more than $5,000, you **must** use Schedule C	2	
3	**Net profit.** Subtract line 2 from line 1. If less than zero, you **must** use Schedule C. Enter on both **Form 1040, line 12,** and **Schedule SE, line 2,** or on **Form 1040NR, line 13,** and **Schedule SE, line 2** (see page 2). (Statutory employees **do not** report this amount on Schedule SE, line 2.) Estates and trusts, enter on **Form 1041, line 3**	3	

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

4 When did you place your vehicle in service for business purposes? (month, day, year) ► _____.

5 Of the total number of miles you drove your vehicle during 2017, enter the number of miles you used your vehicle for:

a Business _____ **b** Commuting (see page 2) _____ **c** Other _____

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

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

8a Do you have evidence to support your deduction? . . . . . ☐ **Yes** ☐ **No**

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

2017 Line Item Estimates—All figures are estimates based on samples.
Amounts of selected lines filed (in thousands of dollars)

SCHEDULE C-EZ (Form 1040)

Department of the Treasury
Internal Revenue Service (99)

Net Profit From Business

(Sole Proprietorship)

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

OMB No. 1545-0074

2017

Attachment Sequence No. **09A**

Name of proprietor

Total schedules filed = 5,512,722 **Data is tabulated with the Schedule C's**

Social security number (SSN)

Part I General Information

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

- Had business expenses of $5,000 or less,
- Use the cash method of accounting,
- Did not have an inventory at any time during the year,
- Did not have a net loss from your business,
- Had only one business as either a sole proprietor, qualified joint venture, or statutory employee,

And You:

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

A Principal business or profession, including product or service

B Enter business code (see page 2) ►

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

D Enter your EIN (see page 2)

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

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

F Did you make any payments in 2017 that would require you to file Form(s) 1099? (see the Instructions for Schedule C) . . . . . ☐ **Yes** ☐ **No**

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

Part II Figure Your Net Profit

1	**Gross receipts. Caution:** If this income was reported to you on Form W-2 and the "Statutory employee" box on that form was checked, see *Statutory employees* in the instructions for Schedule C, line 1, and check here ► ☐	1		
2	**Total expenses** (see page 2). If more than $5,000, you **must** use Schedule C	2		
3	**Net profit.** Subtract line 2 from line 1. If less than zero, you **must** use Schedule C. Enter on both **Form 1040, line 12,** and **Schedule SE, line 2,** or on **Form 1040NR, line 13,** and **Schedule SE, line 2** (see page 2). (Statutory employees **do not** report this amount on Schedule SE, line 2.) Estates and trusts, enter on **Form 1041, line 3**	3		

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

4 When did you place your vehicle in service for business purposes? (month, day, year) ► _____.

5 Of the total number of miles you drove your vehicle during 2017, enter the number of miles you used your vehicle for:

a Business _____ **b** Commuting (see page 2) _____ **c** Other _____

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

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

8a Do you have evidence to support your deduction? . . . . . ☐ **Yes** ☐ **No**

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

2017 Line Item Estimates—All figures are estimates based on samples.
Number of returns filed for selected lines

SCHEDULE D (Form 1040)

Department of the Treasury
Internal Revenue Service (99)

Capital Gains and Losses

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

OMB No. 1545-0074

2017

Attachment Sequence No. 12

Name(s) shown on return

Your social security number

Total schedules filed = 21,961,028 Total Sales Reported with Form 1099 = 17,393,106

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

See instructions for how to figure the amounts to enter on the lines below. This form may be easier to complete if you round off cents to whole dollars.	(d) Proceeds (sales price)	(e) Cost (or other basis)	(g) Adjustments to gain or loss from Form(s) 8949, Part I, line 2, column (g)	(h) Gain or (loss) Subtract column (e) from column (d) and combine the result with column (g)
1a Totals for all short-term transactions reported on Form 1099-B for which basis was reported to the IRS and for which you have no adjustments (see instructions). However, if you choose to report all these transactions on Form 8949, leave this line blank and go to line 1b	2,628,941	2,587,566		2,552,152
1b Totals for all transactions reported on Form(s) 8949 with **Box A** checked	7,492,032	7,406,444	1,537,764	7,228,423
2 Totals for all transactions reported on Form(s) 8949 with **Box B** checked	2,287,461	1,897,744	212,900	1,999,838
3 Totals for all transactions reported on Form(s) 8949 with **Box C** checked	578,944	565,674	85,547	565,594

4	Short-term gain from Form 6252 and short-term gain or (loss) from Forms 4684, 6781, and 8824	4	553,010
5	Net short-term gain or (loss) from partnerships, S corporations, estates, and trusts from Schedule(s) K-1	5	1,222,058
6	Short-term capital loss carryover. Enter the amount, if any, from line 8 of your **Capital Loss Carryover Worksheet** in the instructions	6	(2,481,864)
7	**Net short-term capital gain or (loss).** Combine lines 1a through 6 in column (h). If you have any long-term capital gains or losses, go to Part II below. Otherwise, go to Part III on the back	7	12,316,402

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

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	2,988,873	2,936,147		2,930,396
8b Totals for all transactions reported on Form(s) 8949 with **Box D** checked	8,024,949	7,958,607	1,385,038	7,834,311
9 Totals for all transactions reported on Form(s) 8949 with **Box E** checked	6,943,205	6,447,652	336,119	6,591,840
10 Totals for all transactions reported on Form(s) 8949 with **Box F** checked	2,245,669	2,050,456	949,074	1,613,892

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	2,472,643
12	Net long-term gain or (loss) from partnerships, S corporations, estates, and trusts from Schedule(s) K-1	12	2,199,971
13	Capital gain distributions. See the instructions	13	9,942,942
14	Long-term capital loss carryover. Enter the amount, if any, from line 13 of your **Capital Loss Carryover Worksheet** in the instructions	14	(4,908,916)
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	19,085,635

2017 Line Item Estimates—All figures are estimates based on samples.
Amounts of selected lines filed (in thousands of dollars)

SCHEDULE D (Form 1040)

Department of the Treasury
Internal Revenue Service (99)

Capital Gains and Losses

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

OMB No. 1545-0074

2017

Attachment Sequence No. **12**

Name(s) shown on return

Your social security number

Total schedules filed = 21,961,028 Total Sales Reported with Form 1099 = 5,751,594,882

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

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	316,895,894	315,386,173		1,509,722
1b Totals for all transactions reported on Form(s) 8949 with **Box A** checked	2,376,768,906	2,506,363,251	141,121,072	11,431,211
2 Totals for all transactions reported on Form(s) 8949 with **Box B** checked	684,694,154	693,672,824	10,559,138	1,580,468
3 Totals for all transactions reported on Form(s) 8949 with **Box C** checked	283,773,648	281,935,085	-12,541	1,826,023

4	Short-term gain from Form 6252 and short-term gain or (loss) from Forms 4684, 6781, and 8824	**4**	133,367
5	Net short-term gain or (loss) from partnerships, S corporations, estates, and trusts from Schedule(s) K-1	**5**	12,517,332
6	Short-term capital loss carryover. Enter the amount, if any, from line 8 of your **Capital Loss Carryover Worksheet** in the instructions	**6**	(192,551,506)
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**	**-163,272,547**

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

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	230,217,465	206,253,256		23,963,596
8b Totals for all transactions reported on Form(s) 8949 with **Box D** checked	730,341,959	675,419,968	6,904,659	61,826,650
9 Totals for all transactions reported on Form(s) 8949 with **Box E** checked	510,983,094	393,361,026	2,592,981	120,215,049
10 Totals for all transactions reported on Form(s) 8949 with **Box F** checked	617,721,595	454,793,865	-86,764,126	76,163,604

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**	247,458,235
12	Net long-term gain or (loss) from partnerships, S corporations, estates, and trusts from Schedule(s) K-1	**12**	235,531,032
13	Capital gain distributions. See the instructions	**13**	61,903,228
14	Long-term capital loss carryover. Enter the amount, if any, from line 13 of your **Capital Loss Carryover Worksheet** in the instructions	**14**	(309,313,210)
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**	**517,710,613**

2017 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**	**21,169,727**
	• If line 16 is a **gain,** enter the amount from line 16 on Form 1040, line 13, or Form 1040NR, line 14. Then go to line 17 below. • If line 16 is a **loss,** skip lines 17 through 20 below. Then go to line 21. Also be sure to complete line 22. • If line 16 is **zero,** skip lines 17 through 21 below and enter -0- on Form 1040, line 13, or Form 1040NR, line 14. Then go to line 22.		
17	Are lines 15 and 16 **both** gains? ☐ **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**	**65,526**
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**	**2,052,766**
20	Are lines 18 and 19 **both** zero or blank? ☐ **Yes.** Complete the **Qualified Dividends and Capital Gain Tax Worksheet** in the instructions for Form 1040, line 44 (or in the instructions for Form 1040NR, line 42). **Don't** complete lines 21 and 22 below. ☐ **No.** Complete the **Schedule D Tax Worksheet** in the instructions. **Don't** complete lines 21 and 22 below.		
21	If line 16 is a loss, enter here and on Form 1040, line 13, or Form 1040NR, line 14, the **smaller** of: • The loss on line 16 or • ($3,000), or if married filing separately, ($1,500) **Note:** When figuring which amount is smaller, treat both amounts as positive numbers.	**21**	( )
22	Do you have qualified dividends on Form 1040, line 9b, or Form 1040NR, line 10b? ☐ **Yes.** Complete the **Qualified Dividends and Capital Gain Tax Worksheet** in the instructions for Form 1040, line 44 (or in the instructions for Form 1040NR, line 42). ☐ **No.** Complete the rest of Form 1040 or Form 1040NR.		

Part III Summary

16	Combine lines 7 and 15 and enter the result	16	354,437,156
	• If line 16 is a **gain,** enter the amount from line 16 on Form 1040, line 13, or Form 1040NR, line 14. Then go to line 17 below. • If line 16 is a **loss,** skip lines 17 through 20 below. Then go to line 21. Also be sure to complete line 22. • If line 16 is **zero,** skip lines 17 through 21 below and enter -0- on Form 1040, line 13, or Form 1040NR, line 14. Then go to line 22.		
17	Are lines 15 and 16 **both** gains? ☐ **Yes.** Go to line 18. ☐ **No.** Skip lines 18 through 21, and go to line 22.		
18	If you are required to complete the **28% Rate Gain Worksheet** (see instructions), enter the amount, if any, from line 7 of that worksheet . . . . . ▶	18	5,664,631
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	32,209,915
20	Are lines 18 and 19 **both** zero or blank? ☐ **Yes.** Complete the **Qualified Dividends and Capital Gain Tax Worksheet** in the instructions for Form 1040, line 44 (or in the instructions for Form 1040NR, line 42). **Don't** complete lines 21 and 22 below. ☐ **No.** Complete the **Schedule D Tax Worksheet** in the instructions. **Don't** complete lines 21 and 22 below.		
21	If line 16 is a loss, enter here and on Form 1040, line 13, or Form 1040NR, line 14, the **smaller** of: • The loss on line 16 or • ($3,000), or if married filing separately, ($1,500) **Note:** When figuring which amount is smaller, treat both amounts as positive numbers.	21	( )
22	Do you have qualified dividends on Form 1040, line 9b, or Form 1040NR, line 10b? ☐ **Yes.** Complete the **Qualified Dividends and Capital Gain Tax Worksheet** in the instructions for Form 1040, line 44 (or in the instructions for Form 1040NR, line 42). ☐ **No.** Complete the rest of Form 1040 or Form 1040NR.		

2017 Line Item Estimates—All figures are estimates based on samples.
Number of returns filed for selected lines

SCHEDULE E (Form 1040)

Department of the Treasury
Internal Revenue Service (99)

Supplemental Income and Loss

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

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

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

OMB No. 1545-0074

2017

Attachment Sequence No. **13**

Name(s) shown on return

Total schedules filed = 19,790,900

Your social security number

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

A Did you make any payments in 2017 that would require you to file Form(s) 1099? (see instructions) . . . . . ☐ **Yes** ☐ **No**

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

1a	Physical address of each property (street, city, state, ZIP code)		
A	**Number of Returns with Rental Properties = 10,405,235**	**Total Number of Rental Properties = 17,729,024**	
B	**Number of Returns with Royalties = 2,082,675**	**Total Number of Royalties = 3,118,970**	
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**	**9,818,417**		
4	Royalties received	**4**		**2,034,792**	
Expenses:					
5	Advertising	**5**			
6	Auto and travel (see instructions)	**6**			
7	Cleaning and maintenance	**7**			
8	Commissions.	**8**			
9	Insurance	**9**			
10	Legal and other professional fees	**10**			
11	Management fees	**11**			
12	Mortgage interest paid to banks, etc. (see instructions)	**12**	**5,318,428**		
13	Other interest.	**13**			**549,578**
14	Repairs.	**14**			
15	Supplies	**15**			
16	Taxes	**16**	**8,823,875**		
17	Utilities.	**17**			
18	Depreciation expense or depletion	**18**	**8,047,267**	**778,282**	
19	Other (list) ▶ ----------	**19**			
20	Total expenses. Add lines 5 through 19	**20**	**9,891,143**	**1,312,189**	
21	Subtract line 20 from line 3 (rents) and/or 4 (royalties). If result is a (loss), see instructions to find out if you must file **Form 6198**	**21**	**10,140,178**	**2,024,760**	
22	Deductible rental real estate loss after limitation, if any, on **Form 8582** (see instructions)	**22**	**(5,041,450**	**nondeductible rental loss = 1,597,868** **suspended loss carryover = 910,545**)	

23a	Total of all amounts reported on line 3 for all rental properties	**23a**	**9,818,417**	
b	Total of all amounts reported on line 4 for all royalty properties	**23b**	**2,034,792**	
c	Total of all amounts reported on line 12 for all properties	**23c**	**5,318,428**	
d	Total of all amounts reported on line 18 for all properties	**23d**	**8,690,348**	
e	Total of all amounts reported on line 20 for all properties	**23e**	**10,901,153**	

24	**Income.** Add positive amounts shown on line 21. **Do not** include any losses	**24**	**7,405,698**
25	**Losses.** Add royalty losses from line 21 and rental real estate losses from line 22. Enter total losses here .	**25**	**(5,393,569**)
26	**Total rental real estate and royalty income or (loss).** Combine lines 24 and 25. Enter the result here. If Parts II, III, IV, and line 40 on page 2 do not apply to you, also enter this amount on Form 1040, line 17, or Form 1040NR, line 18. Otherwise, include this amount in the total on line 41 on page 2 . . .	**26**	**10,541,755**

2017 Line Item Estimates—All figures are estimates based on samples.
Amounts of selected lines filed (in thousands of dollars)

SCHEDULE E (Form 1040)

Department of the Treasury
Internal Revenue Service (99)

Supplemental Income and Loss

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

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

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

OMB No. 1545-0074

2017

Attachment Sequence No. **13**

Name(s) shown on return

Total schedules filed = 19,790,900

Your social security number

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

A Did you make any payments in 2017 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:**		**A**	**B**	**C**
3	Rents received	**3**	**343,874,367**		
4	Royalties received	**4**		**29,374,529**	
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**	**54,021,751**		
13	Other interest.	**13**			**6,502,119**
14	Repairs.	**14**			
15	Supplies	**15**			
16	Taxes	**16**	**52,026,271**		
17	Utilities	**17**			
18	Depreciation expense or depletion	**18**	**84.152.263**	**3.189.346**	
19	Other (list) ▶	**19**			
20	Total expenses. Add lines 5 through 19	**20**	**318,971,447**	**8,499,860**	
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**	**24,902,920**	**20.874.669**	
22	Deductible rental real estate loss after limitation, if any, on **Form 8582** (see instructions)	**22**	**(51,152,901**	**nondeductible rental loss = 19,998,767** **suspended loss carryover = 14,101,121**	

23a	Total of all amounts reported on line 3 for all rental properties	**23a**	**343,874,367**	
b	Total of all amounts reported on line 4 for all royalty properties	**23b**	**29,374,529**	
c	Total of all amounts reported on line 12 for all properties	**23c**	**54,021,751**	
d	Total of all amounts reported on line 18 for all properties	**23d**	**87.341.610**	
e	Total of all amounts reported on line 20 for all properties	**23e**	**327,471,307**	

24	**Income.** Add positive amounts shown on line 21. **Do not** include any losses	**24**	**116,393,812**
25	**Losses.** Add royalty losses from line 21 and rental real estate losses from line 22. Enter total losses here .	**25**	**(64,718,577**)
26	**Total rental real estate and royalty income or (loss).** Combine lines 24 and 25. Enter the result here. If Parts II, III, IV, and line 40 on page 2 do not apply to you, also enter this amount on Form 1040, line 17, or Form 1040NR, line 18. Otherwise, include this amount in the total on line 41 on page 2 . . .	**26**	**51,675,235**

2017 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 from an at-risk activity for which **any** amount is **not** at risk, you **must** check the box in column **(e)** on line 28 and attach **Form 6198.** See instructions.

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

28	(a) Name	(b) Enter P for partnership; S for S corporation	(c) Check if foreign partnership	(d) Employer identification number	(e) Check if any amount is not at risk
A	Number of PARTNERSHIPS	6,701,864	26,201		10,365,564
B			☐		☐
C	Number of S-CORPS	5,347,086	☐		305,445
D			☐		☐

	Passive Income and Loss		Nonpassive Income and Loss		
	(f) Passive loss allowed (attach Form 8582 if required)	(g) Passive income from Schedule K-1	(h) Nonpassive loss from Schedule K-1	(i) Section 179 expense deduction from Form 4562	(j) Nonpassive income from Schedule K-1
A	PARTNERSHIPS	PARTNERSHIPS	PARTNERSHIPS	PARTNERSHIPS	PARTNERSHIPS
B	1,348,010	1,861,237	1,767,914	379,624	2,398,212
C	S-CORPS	S-CORPS	S-CORPS	S-CORPS	S-CORPS
D	205,393	553,570	1,478,239	1,058,882	3,417,640
29a	Totals	2,300,070			5,422,149
b	Totals 1,483,473		3,068,204	1,407,592	

30	Add columns (g) and (j) of line 29a	30	6,883,072
31	Add columns (f), (h), and (i) of line 29b	31	(5,109,915)
32	**Total partnership and S corporation income or (loss).** Combine lines 30 and 31. Enter the result here and include in the total on line 41 below	32	9,113,153

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	300,368		391,080
b	Totals 51,437		56,004	

35	Add columns (d) and (f) of line 34a	35	621,398
36	Add columns (c) and (e) of line 34b	36	(101,922)
37	**Total estate and trust income or (loss).** Combine lines 35 and 36. Enter the result here and include in the total on line 41 below	37	662,608

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
			2,024	23,487	

39	Combine columns (d) and (e) only. Enter the result here and include in the total on line 41 below	39	28,357

Part V Summary

40	Net farm rental income or (loss) from **Form 4835.** Also, complete line 42 below	40	462,946
41	**Total income or (loss).** Combine lines 26, 32, 37, 39, and 40. Enter the result here and on Form 1040, line 17, or Form 1040NR, line 18 ▶	41	17,434,335
42	**Reconciliation of farming and fishing income.** Enter your **gross** farming and fishing income reported on Form 4835, line 7; Schedule K-1 (Form 1065), box 14, code B; Schedule K-1 (Form 1120S), box 17, code V; and Schedule K-1 (Form 1041), box 14, code F (see instructions) . .	42	663,135
43	**Reconciliation for real estate professionals.** If you were a real estate professional (see instructions), enter the net income or (loss) you reported anywhere on Form 1040 or Form 1040NR from all rental real estate activities in which you materially participated under the passive activity loss rules . .	43	447,487

2017 Line Item Estimates—All figures are estimates based on samples.
Amounts of selected lines filed (in thousands of dollars)

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

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

Part II Income or Loss From Partnerships and S Corporations

Note: If you report a loss from an at-risk activity for which **any** amount is **not** at risk, you **must** check the box in column **(e)** on line 28 and attach **Form 6198.** See instructions.

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

28	(a) Name	(b) Enter P for partnership; S for S corporation	(c) Check if foreign partnership	(d) Employer identification number	(e) Check if any amount is not at risk
A			☐		☐
B			☐		☐
C			☐		☐
D			☐		☐

	Passive Income and Loss		Nonpassive Income and Loss		
	(f) Passive loss allowed (attach **Form 8582** if required)	(g) Passive income from **Schedule K-1**	(h) Nonpassive loss from **Schedule K-1**	(i) Section 179 expense deduction from **Form 4562**	(j) Nonpassive income from **Schedule K-1**
A	PARTNERSHIPS	PARTNERSHIPS	PARTNERSHIPS	PARTNERSHIPS	PARTNERSHIPS
B	34,095,106	75,328,917	122,509,693	7,480,215	344,112,840
C	S-CORPS	S-CORPS	S-CORPS	S-CORPS	S-CORPS
D	5,669,881	40,077,401	76,035,645	35,011,641	501,562,768
29a Totals		115,406,318			845,675,608
b Totals	39,764,987		198,545,338	42,491,856	

30	Add columns (g) and (j) of line 29a	30	961,081,926
31	Add columns (f), (h), and (i) of line 29b	31	(280,802,181)
32	**Total partnership and S corporation income or (loss).** Combine lines 30 and 31. Enter the result here and include in the total on line 41 below	32	680,279,745

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		14,694,784		22,422,354
b Totals	1,377,557		4,612,048	

35	Add columns (d) and (f) of line 34a	35	37,117,138
36	Add columns (c) and (e) of line 34b	36	(5,989,604)
37	**Total estate and trust income or (loss).** Combine lines 35 and 36. Enter the result here and include in the total on line 41 below	37	31,127,534

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
			966	3,150	

39	Combine columns (d) and (e) only. Enter the result here and include in the total on line 41 below	39	4,117

Part V Summary

40	Net farm rental income or (loss) from **Form 4835.** Also, complete line 42 below	40	3,850,104
41	**Total income or (loss).** Combine lines 26, 32, 37, 39, and 40. Enter the result here and on Form 1040, line 17, or Form 1040NR, line 18 ▶	41	766,936,736
42	**Reconciliation of farming and fishing income.** Enter your **gross** farming and fishing income reported on Form 4835, line 7; Schedule K-1 (Form 1065), box 14, code B; Schedule K-1 (Form 1120S), box 17, code V; and Schedule K-1 (Form 1041), box 14, code F (see instructions) . .	42	110,851,118
43	**Reconciliation for real estate professionals.** If you were a real estate professional (see instructions), enter the net income or (loss) you reported anywhere on Form 1040 or Form 1040NR from all rental real estate activities in which you materially participated under the passive activity loss rules . .	43	45,294,795

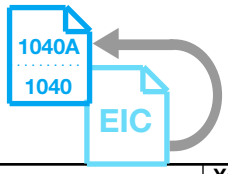
2017 Line Item Estimates—All figures are estimates based on samples.
Number of returns filed for selected lines

SCHEDULE EIC
(Form 1040A or 1040)

Department of the Treasury
Internal Revenue Service (99)

Earned Income Credit

Qualifying Child Information



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

OMB No. 1545-0074

2017

Attachment Sequence No. **43**

Name(s) shown on return

Total schedules filed = 20,020,867

Your social security number

Before you begin:

- See the instructions for Form 1040A, lines 42a and 42b, or Form 1040, lines 66a and 66b, 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 1040A, lines 42a and 42b, or Form 1040, lines 66a and 66b, unless the child was born and died in 2017. If your child was born and died in 2017 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.	**20,018,853**	**10,312,748**	**3,476,805**
3 Child's year of birth	Year **20.020.867** *If born after 1998 **and** the child is younger than you (or your spouse, if filing jointly), skip lines 4a and 4b; go to line 5.*	Year **10.312.748** *If born after 1998 **and** the child is younger than you (or your spouse, if filing jointly), skip lines 4a and 4b; go to line 5.*	Year **3.476.805** *If born after 1998 **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 2017, a student, and younger than you (or your spouse, if filing jointly)?	☐ **Yes.** ☐ **No.** **1,386,751** *line 5.* *line 4b.*	☐ **Yes.** ☐ **No.** **450,977** *line 5.*	☐ **Yes.** ☐ **No.** **129,970** *line 5.*
b Was the child permanently and totally disabled during any part of 2017?	**538,361** ☐ **Yes.** ☐ **No.** *Go to line 5.* The child is not a qualifying child.	**134,485** ☐ **Yes.** ☐ **No.** *Go to line 5.* The child is not a qualifying child.	**31,098** ☐ **Yes.** ☐ **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.)	**20,020,867**	**10,312,748**	**3,476,805**
6 Number of months child lived with you in the United States during 2017 • If the child lived with you for more than half of 2017 but less than 7 months, enter "7." • If the child was born or died in 2017 and your home was the child's home for more than half the time he or she was alive during 2017, enter "12."	**20,018,861** _____ months *Do not enter more than 12 months.*	**10,312,748** _____ months *Do not enter more than 12 months.*	**3,476,805** _____ months *Do not enter more than 12 months.*

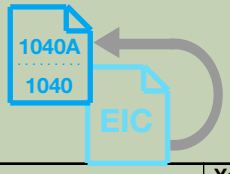
2017 Line Item Estimates—All figures are estimates based on samples.
Amounts of selected lines filed (in thousands of dollars)

SCHEDULE EIC
(Form 1040A or 1040)

Department of the Treasury
Internal Revenue Service (99)

Earned Income Credit

Qualifying Child Information



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

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

OMB No. 1545-0074

2017

Attachment Sequence No. **43**

Name(s) shown on return

Total schedules filed = 20,020,867

Your social security number

Before you begin:

- See the instructions for Form 1040A, lines 42a and 42b, or Form 1040, lines 66a and 66b, 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 1040A, lines 42a and 42b, or Form 1040, lines 66a and 66b, unless the child was born and died in 2017. If your child was born and died in 2017 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 1998 **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 1998 **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 1998 **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 2017, 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 2017?	☐ **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 2017 • If the child lived with you for more than half of 2017 but less than 7 months, enter "7." • If the child was born or died in 2017 and your home was the child's home for more than half the time he or she was alive during 2017, 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.*

2017 Line Item Estimates—All figures are estimates based on samples.
Number of returns filed for selected lines

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

Profit or Loss From Farming

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

OMB No. 1545-0074
2017
Attachment Sequence No. **14**

Name of proprietor **Total schedules filed = 1,867,570** | **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 2017? If "No," see instructions for limit on passive losses ☐ Yes ☐ No
F Did you make any payments in 2017 that would require you to file Form(s) 1099 (see instructions)? ☐ Yes ☐ No
G If "Yes," did you or will you file required Forms 1099? ☐ Yes ☐ No

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

1a	Sales of livestock and other resale items (see instructions)	1a	337,378				
b	Cost or other basis of livestock or other items reported on line 1a	1b	205,439				
c	Subtract line 1b from line 1a					1c	357,748
2	Sales of livestock, produce, grains, and other products you raised					2	1,028,887
3a	Cooperative distributions (Form(s) 1099-PATR)	3a	** 465,210		3b Taxable amount	3b	** 458,374
4a	Agricultural program payments (see instructions)	4a	** 487,619		4b Taxable amount	4b	** 481,461
5a	Commodity Credit Corporation (CCC) loans reported under election					5a	** 5,977
b	CCC loans forfeited	5b	** 1,953		5c Taxable amount	5c	** 1,636
6	Crop insurance proceeds and federal crop disaster payments (see instructions)						
a	Amount received in 2017	6a	139,873		6b Taxable amount	6b	** 129,839
c	If election to defer to 2018 is attached, check here ▶ ☐				6d Amount deferred from 2016	6d	4,931
7	Custom hire (machine work) income					7	** 158,776
8	Other income, including federal and state gasoline or fuel tax credit or refund (see instructions)					8	** 533,143
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	1,556,987

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	532,484	23	Pension and profit-sharing plans	23	3,200
11	Chemicals	11	495,480	24	Rent or lease (see instructions):		
12	Conservation expenses (see instructions)	12	31,053	a	Vehicles, machinery, equipment	24a	
13	Custom hire (machine work)	13	428,870	b	Other (land, animals, etc.)	24b	
14	Depreciation and section 179 expense (see instructions)	14	1,367,618	25	Repairs and maintenance	25	1,245,789
15	Employee benefit programs other than on line 23	15	25,769	26	Seeds and plants	26	577,431
16	Feed	16	967,667	27	Storage and warehousing	27	
17	Fertilizers and lime	17	669,434	28	Supplies	28	1,110,661
18	Freight and trucking	18		29	Taxes	29	1,006,305
19	Gasoline, fuel, and oil	19	1,125,406	30	Utilities	30	
20	Insurance (other than health)	20	943,348	31	Veterinary, breeding, and medicine	31	
21	Interest:			32	Other expenses (specify):		
a	Mortgage (paid to banks, etc.)	21a	345,028	a		32a	
b	Other	21b	439,199	b		32b	
22	Labor hired (less employment credits)	22	309,928	c		32c	
				d		32d	
				e		32e	
				f		32f	

33	**Total expenses.** Add lines 10 through 32f. If line 32f is negative, see instructions ▶	33	1,779,675
34	**Net farm profit or (loss).** Subtract line 33 from line 9 **Total of all unmarked expenses 1,545,344**	34	1,789,262
	If a profit, stop here and see instructions for where to report. If a loss, complete lines 35 and 36. **Nondeductible Loss (+) / Suspended Carryover (-) 18,021**		
35	Did you receive an applicable subsidy in 2017? See instructions ☐ Yes ☐ No		
36	Check the box that describes your investment in this activity and see instructions for where to report your loss.		
a	☐ All investment is at risk. b ☐ Some investment is not at risk.		

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

2017 Line Item Estimates—All figures are estimates based on samples.
Amounts of selected lines filed (in thousands of dollars)

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

Profit or Loss From Farming

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

OMB No. 1545-0074
2017
Attachment Sequence No. **14**

Name of proprietor — **Total schedules filed = 1,867,570** | **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 2017? If "No," see instructions for limit on passive losses ☐ Yes ☐ No
F Did you make any payments in 2017 that would require you to file Form(s) 1099 (see instructions)? ☐ Yes ☐ No
G If "Yes," did you or will you file required Forms 1099? ☐ Yes ☐ No

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

1a	Sales of livestock and other resale items (see instructions)	1a	34,500,025			1c	13,969,574
b	Cost or other basis of livestock or other items reported on line 1a	1b	20,530,452				
c	Subtract line 1b from line 1a					1c	13,969,574
2	Sales of livestock, produce, grains, and other products you raised					2	95,192,320
3a	Cooperative distributions (Form(s) 1099-PATR)	3a	** 22,876,127	3b	Taxable amount	3b	** 17,124,076
4a	Agricultural program payments (see instructions)	4a	** 5,756,849	4b	Taxable amount	4b	** 5,678,885
5a	Commodity Credit Corporation (CCC) loans reported under election					5a	** 762,018
b	CCC loans forfeited	5b	** 93,125	5c	Taxable amount	5c	** 86,850
6	Crop insurance proceeds and federal crop disaster payments (see instructions)						
a	Amount received in 2017	6a	3,493,127	6b	Taxable amount	6b	** 2,867,676
c	If election to defer to 2018 is attached, check here ▶ ☐			6d	Amount deferred from 2016	6d	367,119
7	Custom hire (machine work) income					7	** 5,237,304
8	Other income, including federal and state gasoline or fuel tax credit or refund (see instructions)					8	**11,575,465
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	149,535,893

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	1,875,999		23	Pension and profit-sharing plans	23	14,105	
11	Chemicals	11	7,748,993		24	Rent or lease (see instructions):			
12	Conservation expenses (see instructions)	12	121,780		a	Vehicles, machinery, equipment	24a		
13	Custom hire (machine work)	13	5,115,729		b	Other (land, animals, etc.)	24b		
14	Depreciation and section 179 expense (see instructions)	14	29,878,965		25	Repairs and maintenance	25	10,403,931	
					26	Seeds and plants	26	10,430,976	
15	Employee benefit programs other than on line 23	15	362,423		27	Storage and warehousing	27		
					28	Supplies	28	5,401,391	
16	Feed	16	16,980,904		29	Taxes	29	4,114,811	
17	Fertilizers and lime	17	12,483,953		30	Utilities	30		
18	Freight and trucking	18			31	Veterinary, breeding, and medicine	31		
19	Gasoline, fuel, and oil	19	5,853,553		32	Other expenses (specify):			
20	Insurance (other than health)	20	6,046,152		a		32a		
21	Interest:				b		32b		
a	Mortgage (paid to banks, etc.)	21a	4,288,703		c		32c		
b	Other	21b	4,092,557		d		32d		
22	Labor hired (less employment credits)	22	7,102,101		e		32e		
					f		32f		

33	**Total expenses.** Add lines 10 through 32f. If line 32f is negative, see instructions ▶	33	170,400,950
34	**Net farm profit or (loss).** Subtract line 33 from line 9 **Total of all unmarked expenses** 38,083,923	34	-19,166,242
	If a profit, stop here and see instructions for where to report. If a loss, complete lines 35 and 36. **Nondeductible Loss (+) / Suspended Carryover (-)**		
35	Did you receive an applicable subsidy in 2017? See instructions 293,186 ☐ Yes ☐ No		
36	Check the box that describes your investment in this activity and see instructions for where to report your loss.		
a	☐ All investment is at risk. b ☐ Some investment is not at risk.		

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

2017 Line Item Estimates—All figures are estimates based on samples.
Number of returns filed for selected lines

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

37	Sales of livestock, produce, grains, and other products (see instructions)					37	1,028,887
38a	Cooperative distributions (Form(s) 1099-PATR)	38a	** 465,210	38b	Taxable amount	38b	** 458,374
39a	Agricultural program payments	39a	** 487,619	39b	Taxable amount	39b	** 481,461
40	Commodity Credit Corporation (CCC) loans:						
a	CCC loans reported under election					40a	** 5,977
b	CCC loans forfeited	40b	** 1,953	40c	Taxable amount	40c	** 1,636
41	Crop insurance proceeds					41	** 129,839
42	Custom hire (machine work) income					42	** 158,776
43	Other income (see instructions)					43	** 533,143
44	Add amounts in the right column for lines 37 through 43 (lines 37, 38b, 39b, 40a, 40c, 41, 42, and 43)					44	8,898
45	Inventory of livestock, produce, grains, and other products at beginning of the year. Do not include sales reported on Form 4797	45					
46	Cost of livestock, produce, grains, and other products purchased during the year	46					
47	Add lines 45 and 46	47					
48	Inventory of livestock, produce, grains, and other products at end of year	48					
49	Cost of livestock, produce, grains, and other products sold. Subtract line 48 from line 47*					49	
50	**Gross income.** Subtract line 49 from line 44. Enter the result here and on Part I, line 9 ▶					50	8,907

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

Part IV Principal Agricultural Activity Codes

CAUTION

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

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

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

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

Crop Production

111100 Oilseed and grain farming
111210 Vegetable and melon farming
111300 Fruit and tree nut farming
111400 Greenhouse, nursery, and floriculture production
111900 Other crop farming

Animal Production

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

Forestry and Logging

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

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

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

37	Sales of livestock, produce, grains, and other products (see instructions)					37	95,192,320
38a	Cooperative distributions (Form(s) 1099-PATR)	38a	** 22,876,127	38b	Taxable amount	38b	** 17,124,076
39a	Agricultural program payments	39a	** 5,756,849	39b	Taxable amount	39b	** 5,678,885
40	Commodity Credit Corporation (CCC) loans:						
a	CCC loans reported under election					40a	** 762,018
b	CCC loans forfeited	40b	** 93,125	40c	Taxable amount	40c	** 86,850
41	Crop insurance proceeds					41	** 2,867,676
42	Custom hire (machine work) income					42	** 5,237,304
43	Other income (see instructions)					43	** 11,575,465
44	Add amounts in the right column for lines 37 through 43 (lines 37, 38b, 39b, 40a, 40c, 41, 42, and 43)					44	3,325,393
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	1,405,629

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

Part IV Principal Agricultural Activity Codes

CAUTION

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

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

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

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

Crop Production

111100 Oilseed and grain farming
111210 Vegetable and melon farming
111300 Fruit and tree nut farming
111400 Greenhouse, nursery, and floriculture production
111900 Other crop farming

Animal Production

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

Forestry and Logging

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

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

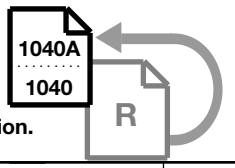
2017 Line Item Estimates—All figures are estimates based on samples.
Number of returns filed for selected lines

Schedule R (Form 1040A or 1040)

Department of the Treasury
Internal Revenue Service (99)

Credit for the Elderly or the Disabled

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



OMB No. 1545-0074

2017

Attachment Sequence No. **16**

Name(s) shown on Form 1040A or 1040

Total schedules filed = 63,417

Your social security number

You may be able to take this credit and reduce your tax if by the end of 2017:

- 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 2017:		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 2017	**8**	☐
	9 You were under 65, you retired on permanent and total disability, and you lived apart from your spouse for all of 2017	**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 2017, check this box ► ☐

- If you checked this box, you don't have to get another statement for 2017.
- If you **didn't** check this box, have your physician complete the statement in the instructions. You **must** keep the statement for your records.

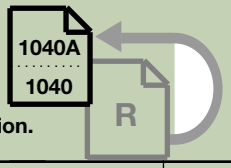
2017 Line Item Estimates—All figures are estimates based on samples.
Amounts of selected lines filed (in thousands of dollars)

Schedule R (Form 1040A or 1040)

Department of the Treasury
Internal Revenue Service (99)

Credit for the Elderly or the Disabled

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



OMB No. 1545-0074

2017

Attachment Sequence No. **16**

Name(s) shown on Form 1040A or 1040

Total schedules filed = 63,417

Your social security number

You may be able to take this credit and reduce your tax if by the end of 2017:

- 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 2017:		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 2017	**8**	☐
	9 You were under 65, you retired on permanent and total disability, and you lived apart from your spouse for all of 2017	**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 2017, check this box ► ☐

- If you checked this box, you don't have to get another statement for 2017.
- If you **didn't** check this box, have your physician complete the statement in the instructions. You **must** keep the statement for your records.

2017 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

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.

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**	64,426
13	Enter the following pensions, annuities, or disability income that you (and your spouse if filing jointly) received in 2017.			
a	Nontaxable part of social security benefits and nontaxable part of railroad retirement benefits treated as social security (see instructions)	**13a** 4,055		
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** 4,058		
14	Enter the amount from Form 1040A, line 22, or Form 1040, line 38	**14**		
15	**If you checked (in Part I):** **Enter:** Box 1 or 2 $7,500; 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** 62,919		
17	Enter one-half of line 16	**17** 62,919		
18	Add lines 13c and 17		**18**	62,955
19	Subtract line 18 from line 12. If zero or less, **stop;** you **can't** take the credit. Otherwise, go to line 20		**19**	63,419
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 Form 1040A, line 32, or include on Form 1040, line 54 (check box **c** and enter "Sch R" on the line next to that box)		**22**	63,417

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

2017 Line Item Estimates—All figures are estimates based on samples.
Amounts of selected lines filed (in thousands of dollars)

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

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.

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**	334,343
13	Enter the following pensions, annuities, or disability income that you (and your spouse if filing jointly) received in 2017.			
a	Nontaxable part of social security benefits and nontaxable part of railroad retirement benefits treated as social security (see instructions)	**13a** 9,157		
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** 9,163		
14	Enter the amount from Form 1040A, line 22, or Form 1040, line 38	**14**		
15	**If you checked (in Part I):** **Enter:** Box 1 or 2 $7,500; 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** 483,867		
17	Enter one-half of line 16	**17** 241,947		
18	Add lines 13c and 17		**18**	251,109
19	Subtract line 18 from line 12. If zero or less, **stop;** you **can't** take the credit. Otherwise, go to line 20		**19**	96,029
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 Form 1040A, line 32, or include on Form 1040, line 54 (check box **c** and enter "Sch R" on the line next to that box)		**22**	6,995

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

2017 Line Item Estimates—All figures are estimates based on samples.
Number of returns filed for selected lines

SCHEDULE SE (Form 1040)

Department of the Treasury
Internal Revenue Service (99)

Self-Employment Tax

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

OMB No. 1545-0074

2017

Attachment Sequence No. **17**

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

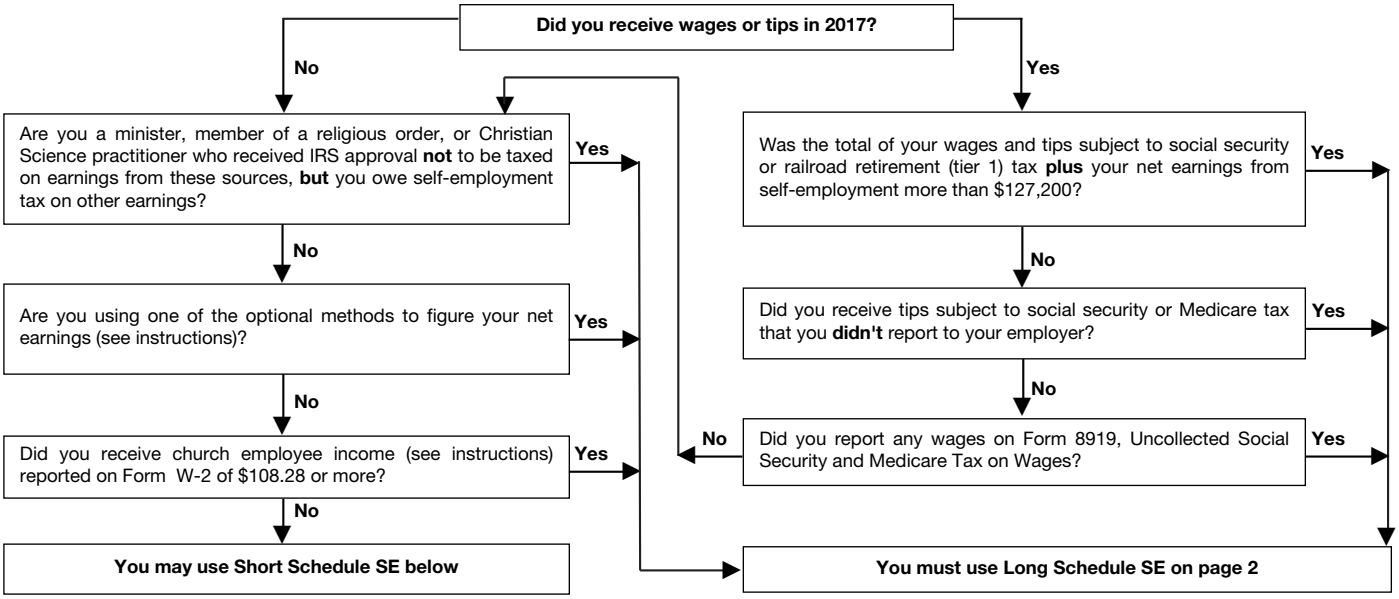
Total schedules filed = 21,336,384

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	559,218	
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 Z	1b	(20,530	)
2	Net profit or (loss) from Schedule C, line 31; Schedule C-EZ, line 3; Schedule K-1 (Form 1065), box 14, code A (other than farming); and Schedule K-1 (Form 1065-B), box 9, code J1. Ministers and members of religious orders, see instructions for types of income to report on this line. See instructions for other income to report	2	19,788,299	
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	20,124,063	
	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: • $127,200 or less, multiply line 4 by 15.3% (0.153). Enter the result here and on **Form 1040, line 57,** or **Form 1040NR, line 55** • More than $127,200, multiply line 4 by 2.9% (0.029). Then, add $15,772.80 to the result. Enter the total here and on **Form 1040, line 57,** or **Form 1040NR, line 55**	5	20,063,996	
6	**Deduction for one-half of self-employment tax.** Multiply line 5 by 50% (0.50). Enter the result here and on **Form 1040, line 27,** or **Form 1040NR, line 27**	6		

2017 Line Item Estimates—All figures are estimates based on samples.
Amounts of selected lines filed (in thousands of dollars)

SCHEDULE SE (Form 1040)

Department of the Treasury
Internal Revenue Service (99)

Self-Employment Tax

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

OMB No. 1545-0074

2017

Attachment Sequence No. **17**

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

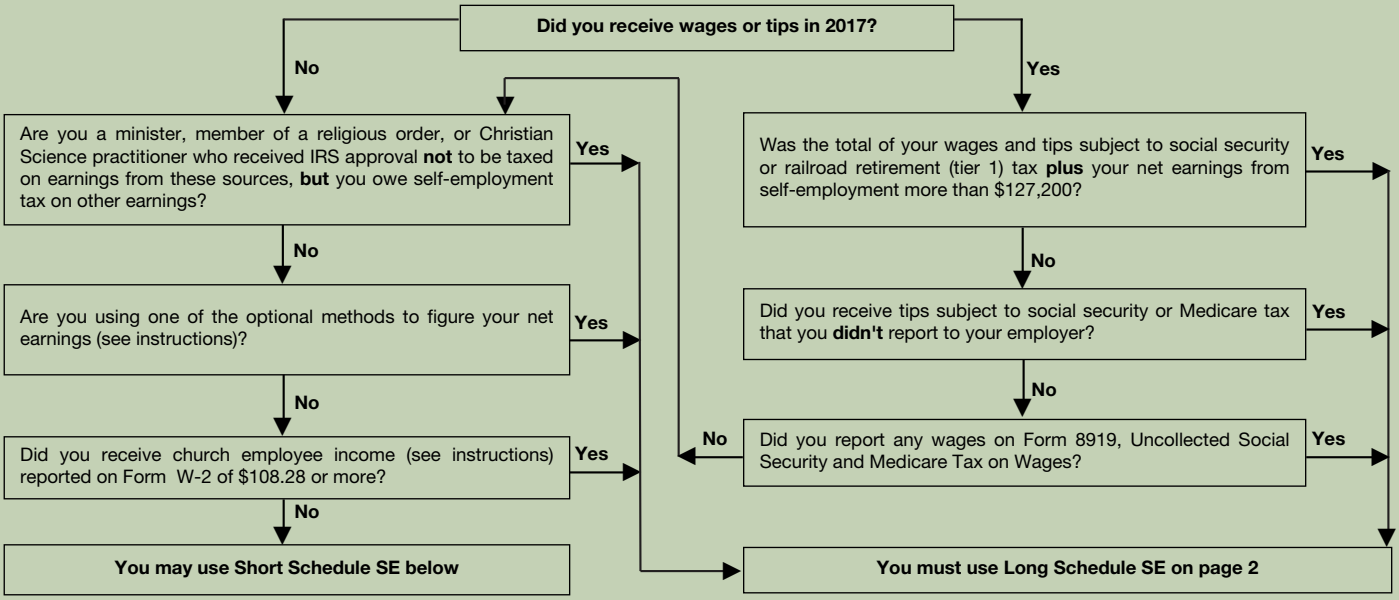
Total schedules filed = 21,336,384

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**	10,837,434	
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 Z	**1b**	(271,909	)
2	Net profit or (loss) from Schedule C, line 31; Schedule C-EZ, line 3; Schedule K-1 (Form 1065), box 14, code A (other than farming); and Schedule K-1 (Form 1065-B), box 9, code J1. Ministers and members of religious orders, see instructions for types of income to report on this line. See instructions for other income to report	**2**	640,390,092	
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**	601,033,538	
	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: • $127,200 or less, multiply line 4 by 15.3% (0.153). Enter the result here and on **Form 1040, line 57,** or **Form 1040NR, line 55** • More than $127,200, multiply line 4 by 2.9% (0.029). Then, add $15,772.80 to the result. Enter the total here and on **Form 1040, line 57,** or **Form 1040NR, line 55**	**5**	63,809,922	
6	**Deduction for one-half of self-employment tax.** Multiply line 5 by 50% (0.50). Enter the result here and on **Form 1040, line 27,** or **Form 1040NR, line 27**	**6**		

2017 Line Item Estimates—All figures are estimates based on samples.
Number of returns filed for selected lines

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

Section B—Long Schedule SE

Part I Self-Employment Tax

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

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

1a	Net farm profit or (loss) from Schedule F, line 34, and farm partnerships, Schedule K-1 (Form 1065), box 14, code A. **Note:** Skip lines 1a and 1b if you use the farm optional method (see instructions)		**1a**	559,218
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 Z		**1b**	(20,530)
2	Net profit or (loss) from Schedule C, line 31; Schedule C-EZ, line 3; Schedule K-1 (Form 1065), box 14, code A (other than farming); and Schedule K-1 (Form 1065-B), box 9, code J1. Ministers and members of religious orders, see instructions for types of income to report on this line. See instructions for other income to report. **Note:** Skip this line if you use the nonfarm optional method (see instructions)		**2**	19,788,299
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**	20,124,063
	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**	20,050,923
5a	Enter your **church employee income** from Form W-2. See instructions for definition of church employee income	**5a** 32,460		
b	Multiply line 5a by 92.35% (0.9235). If less than $100, enter -0-		**5b**	
6	Add lines 4c and 5b		**6**	20,063,996
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 2017		**7**	
8a	Total social security wages and tips (total of boxes 3 and 7 on Form(s) W-2) and railroad retirement (tier 1) compensation. If $127,200 or more, skip lines 8b through 10, and go to line 11	**8a** 1,987,338		
b	Unreported tips subject to social security tax (from Form 4137, line 10)	**8b** 9,483		
c	Wages subject to social security tax (from Form 8919, line 10)	**8c** 4,785		
d	Add lines 8a, 8b, and 8c		**8d**	1,992,885
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**	19,389,955
11	Multiply line 6 by 2.9% (0.029)		**11**	20,063,996
12	**Self-employment tax.** Add lines 10 and 11. Enter here and on **Form 1040, line 57,** or **Form 1040NR, line 55**		**12**	20,063,996
13	**Deduction for one-half of self-employment tax.** Multiply line 12 by 50% (0.50). Enter the result here and on **Form 1040, line 27,** or **Form 1040NR, line 27**	**13**		

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

Farm Optional Method. You may use this method **only** if **(a)** your gross farm income[1] wasn't more than $7,800, **or (b)** your net farm profits[2] were less than $5,631.

14	Maximum income for optional methods		**14**	
15	Enter the **smaller** of: two-thirds (2/3) of gross farm income[1] (not less than zero) **or** $5,200. Also include this amount on line 4b above		**15**	17,438

Nonfarm Optional Method. You may use this method **only** if **(a)** your net nonfarm profits[3] were less than $5,631 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**	9,794

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

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

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

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

2017 Line Item Estimates—All figures are estimates based on samples.
Amounts of selected lines filed (in thousands of dollars)

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

Section B—Long Schedule SE

Part I Self-Employment Tax

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

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

1a	Net farm profit or (loss) from Schedule F, line 34, and farm partnerships, Schedule K-1 (Form 1065), box 14, code A. **Note:** Skip lines 1a and 1b if you use the farm optional method (see instructions)		**1a**	10.837.434
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 Z		**1b**	(271,909)
2	Net profit or (loss) from Schedule C, line 31; Schedule C-EZ, line 3; Schedule K-1 (Form 1065), box 14, code A (other than farming); and Schedule K-1 (Form 1065-B), box 9, code J1. Ministers and members of religious orders, see instructions for types of income to report on this line. See instructions for other income to report. **Note:** Skip this line if you use the nonfarm optional method (see instructions)		**2**	640.390.092
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**	601,033,538
	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**	602.766.093
5a	Enter your **church employee income** from Form W-2. See instructions for definition of church employee income	**5a** 849.405		
b	Multiply line 5a by 92.35% (0.9235). If less than $100, enter -0-		**5b**	
6	Add lines 4c and 5b		**6**	603,550,522
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 2017		**7**	
8a	Total social security wages and tips (total of boxes 3 and 7 on Form(s) W-2) and railroad retirement (tier 1) compensation. If $127,200 or more, skip lines 8b through 10, and go to line 11	**8a** 146,766,034		
b	Unreported tips subject to social security tax (from Form 4137, line 10)	**8b** 76,583		
c	Wages subject to social security tax (from Form 8919, line 10)	**8c** 44,522		
d	Add lines 8a, 8b, and 8c		**8d**	146,887,140
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**	46,306,127
11	Multiply line 6 by 2.9% (0.029)		**11**	17,502,767
12	**Self-employment tax.** Add lines 10 and 11. Enter here and on **Form 1040, line 57,** or **Form 1040NR, line 55**		**12**	63,809,922
13	**Deduction for one-half of self-employment tax.** Multiply line 12 by 50% (0.50). Enter the result here and on **Form 1040, line 27,** or **Form 1040NR, line 27**	**13**		

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

Farm Optional Method. You may use this method **only** if **(a)** your gross farm income[1] wasn't more than $7,800, **or (b)** your net farm profits[2] were less than $5,631.

14	Maximum income for optional methods		**14**	
15	Enter the **smaller** of: two-thirds (2/3) of gross farm income[1] (not less than zero) **or** $5,200. Also include this amount on line 4b above		**15**	95,223

Nonfarm Optional Method. You may use this method **only** if **(a)** your net nonfarm profits[3] were less than $5,631 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**	41.431

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

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

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

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

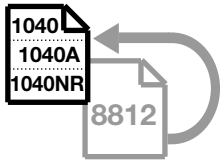
2017 Line Item Estimates—All figures are estimates based on samples.
Number of returns filed for selected lines

SCHEDULE 8812 (Form 1040A or 1040)

Department of the Treasury
Internal Revenue Service (99)

Child Tax Credit

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



OMB No. 1545-0074

2017

Attachment Sequence No. **47**

Name(s) shown on return

Total schedules filed = 18,688,039

Your social security number

Part I Filers Who Have Certain Child Dependent(s) with an Individual Taxpayer Identification Number (ITIN)

CAUTION

*Complete this part only for each dependent who has an ITIN and for whom you are claiming the child tax credit. If your dependent is **not** a qualifying child for the credit, you cannot include that dependent in the calculation of this credit.*

Answer the following questions for each dependent listed on Form 1040, line 6c; Form 1040A, line 6c; or Form 1040NR, line 7c, who has an Individual Taxpayer Identification Number (ITIN) and that you indicated is a qualifying child for the child tax credit by checking column (4) for that dependent.

A For the first dependent identified with an ITIN and listed as a qualifying child for the child tax credit, did this child meet the substantial presence test? See separate instructions.

☐ **Yes** ☐ **No**

B For the second dependent identified with an ITIN and listed as a qualifying child for the child tax credit, did this child meet the substantial presence test? See separate instructions.

☐ **Yes** ☐ **No**

C For the third dependent identified with an ITIN and listed as a qualifying child for the child tax credit, did this child meet the substantial presence test? See separate instructions.

☐ **Yes** ☐ **No**

D For the fourth dependent identified with an ITIN and listed as a qualifying child for the child tax credit, did this child meet the substantial presence test? See separate instructions.

☐ **Yes** ☐ **No**

Note: If you have more than four dependents identified with an ITIN and listed as a qualifying child for the child tax credit, see separate instructions and check here . . . . . ▶ ☐

Part II Additional Child Tax Credit Filers

1	If you file Form 2555 or 2555-EZ, **stop** here; you cannot claim the additional child tax credit. If you are required to use the worksheet in **Pub. 972**, enter the amount from line 8 of the Child Tax Credit Worksheet in the publication. Otherwise: **1040 filers:** Enter the amount from line 6 of your Child Tax Credit Worksheet (see the instructions for Form 1040, line 52). **1040A filers:** Enter the amount from line 6 of your Child Tax Credit Worksheet (see the instructions for Form 1040A, line 35). **1040NR filers:** Enter the amount from line 6 of your Child Tax Credit Worksheet (see the instructions for Form 1040NR, line 49).			**1**	**18,664,155**
2	Enter the amount from Form 1040, line 52; Form 1040A, line 35; or Form 1040NR, line 49			**2**	**7,173,800**
3	Subtract line 2 from line 1. If zero, **stop** here; you cannot claim this credit			**3**	**18,431,491**
4a	Earned income (see separate instructions)	**4a**	**18,493,506**		
b	Nontaxable combat pay (see separate instructions)	**4b**	**61,980**		
5	Is the amount on line 4a more than $3,000? ☐ **No.** Leave line 5 blank and enter -0- on line 6. ☐ **Yes.** Subtract $3,000 from the amount on line 4a. Enter the result . . .	**5**	**18,449,746**		
6	Multiply the amount on line 5 by 15% (0.15) and enter the result			**6**	**18,449,746**
	Next. Do you have three or more qualifying children? ☐ **No.** If line 6 is zero, **stop** here; you cannot claim this credit. Otherwise, skip Part III and enter the **smaller** of line 3 or line 6 on line 13. ☐ **Yes.** If line 6 is equal to or more than line 3, skip Part III and enter the amount from line 3 on line 13. Otherwise, go to line 7.				

2017 Line Item Estimates—All figures are estimates based on samples.
Amounts of selected lines filed (in thousands of dollars)

SCHEDULE 8812 (Form 1040A or 1040)

Department of the Treasury
Internal Revenue Service (99)

Child Tax Credit

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

1040 1040A 1040NR 8812

OMB No. 1545-0074

2017

Attachment Sequence No. **47**

Name(s) shown on return

Total schedules filed = 18,688,039

Your social security number

Part I Filers Who Have Certain Child Dependent(s) with an Individual Taxpayer Identification Number (ITIN)

CAUTION

*Complete this part only for each dependent who has an ITIN and for whom you are claiming the child tax credit. If your dependent is **not** a qualifying child for the credit, you cannot include that dependent in the calculation of this credit.*

Answer the following questions for each dependent listed on Form 1040, line 6c; Form 1040A, line 6c; or Form 1040NR, line 7c, who has an Individual Taxpayer Identification Number (ITIN) and that you indicated is a qualifying child for the child tax credit by checking column (4) for that dependent.

A For the first dependent identified with an ITIN and listed as a qualifying child for the child tax credit, did this child meet the substantial presence test? See separate instructions.

☐ **Yes** ☐ **No**

B For the second dependent identified with an ITIN and listed as a qualifying child for the child tax credit, did this child meet the substantial presence test? See separate instructions.

☐ **Yes** ☐ **No**

C For the third dependent identified with an ITIN and listed as a qualifying child for the child tax credit, did this child meet the substantial presence test? See separate instructions.

☐ **Yes** ☐ **No**

D For the fourth dependent identified with an ITIN and listed as a qualifying child for the child tax credit, did this child meet the substantial presence test? See separate instructions.

☐ **Yes** ☐ **No**

Note: If you have more than four dependents identified with an ITIN and listed as a qualifying child for the child tax credit, see separate instructions and check here . . . . . ▶ ☐

Part II Additional Child Tax Credit Filers

1	If you file Form 2555 or 2555-EZ, **stop** here; you cannot claim the additional child tax credit. If you are required to use the worksheet in **Pub. 972**, enter the amount from line 8 of the Child Tax Credit Worksheet in the publication. Otherwise: **1040 filers:** Enter the amount from line 6 of your Child Tax Credit Worksheet (see the instructions for Form 1040, line 52). **1040A filers:** Enter the amount from line 6 of your Child Tax Credit Worksheet (see the instructions for Form 1040A, line 35). **1040NR filers:** Enter the amount from line 6 of your Child Tax Credit Worksheet (see the instructions for Form 1040NR, line 49).			**1**	34,245,389
2	Enter the amount from Form 1040, line 52; Form 1040A, line 35; or Form 1040NR, line 49			**2**	5,928,851
3	Subtract line 2 from line 1. If zero, **stop** here; you cannot claim this credit			**3**	28,316,538
4a	Earned income (see separate instructions)	**4a**	458,727,691		
b	Nontaxable combat pay (see separate instructions)	**4b**	1,350,218		
5	Is the amount on line 4a more than $3,000? ☐ **No.** Leave line 5 blank and enter -0- on line 6. ☐ **Yes.** Subtract $3,000 from the amount on line 4a. Enter the result	**5**	403,288,483		
6	Multiply the amount on line 5 by 15% (0.15) and enter the result			**6**	60,493,859
	Next. Do you have three or more qualifying children? ☐ **No.** If line 6 is zero, **stop** here; you cannot claim this credit. Otherwise, skip Part III and enter the **smaller** of line 3 or line 6 on line 13. ☐ **Yes.** If line 6 is equal to or more than line 3, skip Part III and enter the amount from line 3 on line 13. Otherwise, go to line 7.				

2017 Line Item Estimates—All figures are estimates based on samples.
Number of returns filed for selected lines

Part III Certain Filers Who Have Three or More Qualifying Children

7	Withheld social security, Medicare, and Additional Medicare taxes from Form(s) W-2, boxes 4 and 6. If married filing jointly, include your spouse's amounts with yours. If your employer withheld or you paid Additional Medicare Tax or tier 1 RRTA taxes, see separate instructions		7	968,431			
8	**1040 filers:** Enter the total of the amounts from Form 1040, lines 27 and 58, plus any taxes that you identified using code "UT" and entered on line 62. **1040A filers:** Enter -0-. **1040NR filers:** Enter the total of the amounts from Form 1040NR, lines 27 and 56, plus any taxes that you identified using code "UT" and entered on line 60.		8	516,611			
9	Add lines 7 and 8		9	1,298,141			
10	**1040 filers:** Enter the total of the amounts from Form 1040, lines 66a and 71. **1040A filers:** Enter the total of the amount from Form 1040A, line 42a, plus any excess social security and tier 1 RRTA taxes withheld that you entered to the left of line 46 (see separate instructions). **1040NR filers:** Enter the amount from Form 1040NR, line 67.		10	1,360,272			
11	Subtract line 10 from line 9. If zero or less, enter -0-				11	136,981	
12	Enter the **larger** of line 6 or line 11				12	1,517,255	
	Next, enter the **smaller** of line 3 or line 12 on line 13.						

Part IV Additional Child Tax Credit

13	**This is your additional child tax credit**				13	18,340,979	

1040 / 1040A / 1040NR ◀ *Enter this amount on Form 1040, line 67, Form 1040A, line 43, or Form 1040NR, line 64.*

2017 Line Item Estimates—All figures are estimates based on samples.
Amounts of selected lines filed (in thousands of dollars)

Part III Certain Filers Who Have Three or More Qualifying Children

7	Withheld social security, Medicare, and Additional Medicare taxes from Form(s) W-2, boxes 4 and 6. If married filing jointly, include your spouse's amounts with yours. If your employer withheld or you paid Additional Medicare Tax or tier 1 RRTA taxes, see separate instructions	7	1,109,852			
8	**1040 filers:** Enter the total of the amounts from Form 1040, lines 27 and 58, plus any taxes that you identified using code "UT" and entered on line 62. **1040A filers:** Enter -0-. **1040NR filers:** Enter the total of the amounts from Form 1040NR, lines 27 and 56, plus any taxes that you identified using code "UT" and entered on line 60.	8	499,283			
9	Add lines 7 and 8	9	1,609,134			
10	**1040 filers:** Enter the total of the amounts from Form 1040, lines 66a and 71. **1040A filers:** Enter the total of the amount from Form 1040A, line 42a, plus any excess social security and tier 1 RRTA taxes withheld that you entered to the left of line 46 (see separate instructions). **1040NR filers:** Enter the amount from Form 1040NR, line 67.	10	7,423,098			
11	Subtract line 10 from line 9. If zero or less, enter -0-			11	198,019	
12	Enter the **larger** of line 6 or line 11			12	3,102,783	
	Next, enter the **smaller** of line 3 or line 12 on line 13.					

Part IV Additional Child Tax Credit

13	**This is your additional child tax credit**			13	24,506,645

1040 / 1040A / 1040NR

Enter this amount on Form 1040, line 67, Form 1040A, line 43, or Form 1040NR, line 64.

2017 Line Item Estimates—All figures are estimates based on samples.
Number of returns filed for selected lines

Form **982**
(Rev. January 2016)
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.**
► **Information about Form 982 and its instructions is at *www.irs.gov/form982*.**

OMB No. 1545-0046

Attachment Sequence No. **94**

Name shown on return

Total Forms Filed = **148,439**

Identifying number

Part I General Information (see instructions)

1	Amount excluded is due to (check applicable box(es)):		
a	Discharge of indebtedness in a title 11 case		☐
b	Discharge of indebtedness to the extent insolvent (not in a title 11 case)		☐
c	Discharge of qualified farm indebtedness		☐
d	Discharge of qualified real property business indebtedness		☐
e	Discharge of qualified principal residence indebtedness		☐
2	Total amount of discharged indebtedness excluded from gross income	**2**	**148,439**
3	Do you elect to treat all real property described in section 1221(a)(1), relating to property held for sale to customers in the ordinary course of a trade or business, as if it were depreciable property?		☐ Yes ☐ No

Part II Reduction of Tax Attributes.

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

Enter amount excluded from gross income:			
4	For a discharge of qualified real property business indebtedness applied to reduce the basis of depreciable real property	**4**	**5,343**
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**	**274**
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**	**356**
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**	**15,250**
b	Applied to reduce the basis of your principal residence. *Enter amount here ONLY if line 1e is checked*	**10b**	**23,036**
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**	**0**
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 it is based.**

2017 Line Item Estimates—All figures are estimates based on samples.
Amounts of selected lines filed (in thousands of dollars)

Form **982**
(Rev. January 2016)
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.**
► **Information about Form 982 and its instructions is at *www.irs.gov/form982*.**

OMB No. 1545-0046

Attachment Sequence No. **94**

Name shown on return

Total Forms Filed = **148,439**

Identifying number

Part I General Information (see instructions)

1	Amount excluded is due to (check applicable box(es)):		
a	Discharge of indebtedness in a title 11 case		☐
b	Discharge of indebtedness to the extent insolvent (not in a title 11 case)		☐
c	Discharge of qualified farm indebtedness		☐
d	Discharge of qualified real property business indebtedness		☐
e	Discharge of qualified principal residence indebtedness		☐
2	Total amount of discharged indebtedness excluded from gross income	2	**10,451,067**
3	Do you elect to treat all real property described in section 1221(a)(1), relating to property held for sale to customers in the ordinary course of a trade or business, as if it were depreciable property?		☐ Yes ☐ No

Part II Reduction of Tax Attributes.

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

	Enter amount excluded from gross income:		
4	For a discharge of qualified real property business indebtedness applied to reduce the basis of depreciable real property	4	**1,055,235**
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	**354,964**
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	**168,060**
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	**467,729**
b	Applied to reduce the basis of your principal residence. *Enter amount here ONLY if line 1e is checked*	10b	**2,179,712**
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	**0**
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 it is based.**

2017 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

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

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

OMB No. 1545-0074

2017

Attachment Sequence No. **129**

Your name	Total Forms Filed = 9,408,647	Occupation in which you incurred expenses	**Social security number**

Part I Employee Business Expenses and Reimbursements

Step 1 Enter Your Expenses

		Column A Other Than Meals and Entertainment		**Column B** Meals and Entertainment	
1 Vehicle expense from line 22 or line 29. (Rural mail carriers: See instructions.)	**1**	5,046,227			
2 Parking fees, tolls, and transportation, including train, bus, etc., that **didn't** involve overnight travel or commuting to and from work	**2**	2,261,393			
3 Travel expense while away from home overnight, including lodging, airplane, car rental, etc. **Don't** include meals and entertainment	**3**	2,074,168			
4 Business expenses not included on lines 1 through 3. **Don't** include meals and entertainment	**4**	5,944,839			
5 Meals and entertainment expenses (see instructions)	**5**			3,203,473	
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**	8,372,552			

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**	322,066		184,968	

Step 3 Figure Expenses To Deduct on Schedule A (Form 1040 or Form 1040NR)

8 Subtract line 7 from line 6. If zero or less, enter -0-. However, if line 7 is greater than line 6 in Column A, report the excess as income on Form 1040, line 7 (or on Form 1040NR, line 8)	**8**	8,348,387		3,192,327	
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). (Employees subject to Department of Transportation (DOT) hours of service limits: Multiply meal expenses incurred while away from home on business by 80% (0.80) instead of 50%. For details, see instructions.)	**9**			3,192,327	
10 Add the amounts on line 9 of both columns and enter the total here. **Also, enter the total on Schedule A (Form 1040), line 21** (or on **Schedule A (Form 1040NR), line 7**). (Armed Forces reservists, qualified performing artists, fee-basis state or local government officials, and individuals with disabilities: See the instructions for special rules on where to enter the total.) ▶	**10**	8,485,234			

2017 Line Item Estimates—All figures are estimates based on samples.
Amounts of selected lines filed (in thousands of dollars)

Form **2106**

Department of the Treasury
Internal Revenue Service (99)

Employee Business Expenses

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

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

OMB No. 1545-0074

2017

Attachment Sequence No. **129**

Your name | Total Forms Filed = 9,408,647 | Occupation in which you incurred expenses | **Social security number**

Part I Employee Business Expenses and Reimbursements

Step 1 Enter Your Expenses		**Column A** Other Than Meals and Entertainment		**Column B** Meals and Entertainment	
1 Vehicle expense from line 22 or line 29. (Rural mail carriers: See instructions.)	**1**	36,224,530			
2 Parking fees, tolls, and transportation, including train, bus, etc., that **didn't** involve overnight travel or commuting to and from work	**2**	2,752,114			
3 Travel expense while away from home overnight, including lodging, airplane, car rental, etc. **Don't** include meals and entertainment	**3**	6,938,653			
4 Business expenses not included on lines 1 through 3. **Don't** include meals and entertainment	**4**	23,396,737			
5 Meals and entertainment expenses (see instructions)	**5**			11,310,834	
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**	69,312,035			

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**	1,693,143		740,771	

Step 3 Figure Expenses To Deduct on Schedule A (Form 1040 or Form 1040NR)

8 Subtract line 7 from line 6. If zero or less, enter -0-. However, if line 7 is greater than line 6 in Column A, report the excess as income on Form 1040, line 7 (or on Form 1040NR, line 8)	**8**	67,683,106		10,605,503	
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). (Employees subject to Department of Transportation (DOT) hours of service limits: Multiply meal expenses incurred while away from home on business by 80% (0.80) instead of 50%. For details, see instructions.)	**9**			6,200,567	
10 Add the amounts on line 9 of both columns and enter the total here. **Also, enter the total on Schedule A (Form 1040), line 21** (or on **Schedule A (Form 1040NR), line 7**). (Armed Forces reservists, qualified performing artists, fee-basis state or local government officials, and individuals with disabilities: See the instructions for special rules on where to enter the total.) ▶	**10**			73,883,674	

2017 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 2017	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 53.5¢ (0.535). Enter the result here and on line 1	22	3,977,544

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	428,319	

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		

2017 Line Item Estimates—All figures are estimates based on samples.
Amounts of selected lines filed (in thousands of dollars)

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 2017	**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 53.5¢ (0.535). Enter the result here and on line 1	**22**	27,949,105

Section C—Actual Expenses		**(a)** Vehicle 1	**(b)** Vehicle 2
23 Gasoline, oil, repairs, vehicle insurance, etc.	**23**		
24a Vehicle rentals	**24a**		
b Inclusion amount (see instructions)	**24b**		
c Subtract line 24b from line 24a	**24c**		
25 Value of employer-provided vehicle (applies only if 100% of annual lease value was included on Form W-2—see instructions)	**25**		
26 Add lines 23, 24c, and 25	**26**		
27 Multiply line 26 by the percentage on line 14	**27**		
28 Depreciation (see instructions)	**28**		
29 Add lines 27 and 28. Enter total here and on line 1	**29**	2,847,608	

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**		

2017 Line Item Estimates—All figures are estimates based on samples.
Number of returns filed for selected lines

Form **2106-EZ**

Department of the Treasury
Internal Revenue Service (99)

Unreimbursed Employee Business Expenses

► **Attach to Form 1040 or Form 1040NR.**
► **Go to *www.irs.gov/Form2106EZ* for the latest information.**

OMB No. 1545-0074

2017

Attachment Sequence No. **129A**

Your name	Total Forms Filed = 4,768,927	Occupation in which you incurred expenses	**Social security number**

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

• You are an employee deducting ordinary and necessary expenses attributable to your job. An ordinary expense is one that is common and accepted in your field of trade, business, or profession. A necessary expense is one that is helpful and appropriate for your business. An expense doesn't have to be required to be considered necessary.

• You **don't** get reimbursed by your employer for any expenses (amounts your employer included in box 1 of your Form W-2 aren't considered reimbursements for this purpose).

• If you are claiming vehicle expense, you are using the standard mileage rate for 2017.

Caution: You can use the standard mileage rate for 2017 **only if: (a)** you owned the vehicle and used the standard mileage rate for the first year you placed the vehicle in service, **or (b)** you leased the vehicle and used the standard mileage rate for the portion of the lease period after 1997.

Part I Figure Your Expenses

1	Complete Part II. Multiply line 8a by 53.5¢ (0.535). Enter the result here	**1**	5,046,227	
2	Parking fees, tolls, and transportation, including train, bus, etc., that **didn't** involve overnight travel or commuting to and from work	**2**	2,261,393	
3	Travel expense while away from home overnight, including lodging, airplane, car rental, etc. **Don't** include meals and entertainment	**3**	2,074,168	
4	Business expenses not included on lines 1 through 3. **Don't** include meals and entertainment	**4**	5,944,839	
5	Meals and entertainment expenses: $ 3,203,473 × 50% (0.50). (Employees subject to Department of Transportation (DOT) hours of service limits: Multiply meal expenses incurred while away from home on business by 80% (0.80) instead of 50%. For details, see instructions.)	**5**	3,192,327	
6	**Total expenses.** Add lines 1 through 5. Enter here and on **Schedule A (Form 1040), line 21** (or on **Schedule A (Form 1040NR), line 7**). (Armed Forces reservists, fee-basis state or local government officials, qualified performing artists, and individuals with disabilities: See the instructions for special rules on where to enter this amount.)	**6**	8,485,234	

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

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

8 Of the total number of miles you drove your vehicle during 2017, enter the number of miles you used your vehicle for:

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

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

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

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

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

2017 Line Item Estimates—All figures are estimates based on samples.
Amounts of selected lines filed (in thousands of dollars)

Form **2106-EZ**

Department of the Treasury
Internal Revenue Service (99)

Unreimbursed Employee Business Expenses

► **Attach to Form 1040 or Form 1040NR.**
► **Go to *www.irs.gov/Form2106EZ* for the latest information.**

OMB No. 1545-0074

2017

Attachment Sequence No. **129A**

Your name	Total Forms Filed = 4,768,927	Occupation in which you incurred expenses	**Social security number**

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

• You are an employee deducting ordinary and necessary expenses attributable to your job. An ordinary expense is one that is common and accepted in your field of trade, business, or profession. A necessary expense is one that is helpful and appropriate for your business. An expense doesn't have to be required to be considered necessary.

• You **don't** get reimbursed by your employer for any expenses (amounts your employer included in box 1 of your Form W-2 aren't considered reimbursements for this purpose).

• If you are claiming vehicle expense, you are using the standard mileage rate for 2017.

Caution: You can use the standard mileage rate for 2017 **only if: (a)** you owned the vehicle and used the standard mileage rate for the first year you placed the vehicle in service, **or (b)** you leased the vehicle and used the standard mileage rate for the portion of the lease period after 1997.

Part I Figure Your Expenses

1	Complete Part II. Multiply line 8a by 53.5¢ (0.535). Enter the result here	**1**	36,224,530	
2	Parking fees, tolls, and transportation, including train, bus, etc., that **didn't** involve overnight travel or commuting to and from work	**2**	2,752,114	
3	Travel expense while away from home overnight, including lodging, airplane, car rental, etc. **Don't** include meals and entertainment	**3**	6,938,653	
4	Business expenses not included on lines 1 through 3. **Don't** include meals and entertainment	**4**	23,396,737	
5	Meals and entertainment expenses: $ 11,310,834 × 50% (0.50). (Employees subject to Department of Transportation (DOT) hours of service limits: Multiply meal expenses incurred while away from home on business by 80% (0.80) instead of 50%. For details, see instructions.)	**5**	6,200,567	
6	**Total expenses.** Add lines 1 through 5. Enter here and on **Schedule A (Form 1040), line 21** (or on **Schedule A (Form 1040NR), line 7**). (Armed Forces reservists, fee-basis state or local government officials, qualified performing artists, and individuals with disabilities: See the instructions for special rules on where to enter this amount.)	**6**	73,883,674	

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

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

8 Of the total number of miles you drove your vehicle during 2017, enter the number of miles you used your vehicle for:

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

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

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

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

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

2017 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 = 5,631	2017 Form **2439**	For calendar year 2017, or other tax year of the regulated investment company (RIC) or the real estate investment trust (REIT) beginning _____, 2017, and ending _____, 20 _____

Identification number of RIC or REIT	**1a** Total undistributed long-term capital gains: 5,616	**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: 0 / **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: 5,616	

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

2017 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 2017 Form **2439**	**Notice to Shareholder of Undistributed Long-Term Capital Gains** For calendar year 2017, or other tax year of the regulated investment company (RIC) or the real estate investment trust (REIT) beginning _____, 2017, and ending _____, 20 _____
Total Forms Filed = 5,631		

Identification number of RIC or REIT	**1a** Total undistributed long-term capital gains: 7,229	**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: 0 / **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: 2.435	

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

2017 Line Item Estimates—All figures are estimates based on samples.
Number of returns filed for selected lines

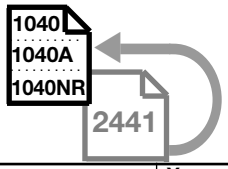
Form **2441**

Department of the Treasury
Internal Revenue Service (99)

Child and Dependent Care Expenses

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

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



OMB No. 1545-0074

2017

Attachment Sequence No. **21**

Name(s) shown on return

Total Forms Filed = 7,282,062

Your social security number

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

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

1 (a) Care provider's name	(b) Address (number, street, apt. no., city, state, and ZIP code)	(c) Identifying number (SSN or EIN)	(d) Amount paid (see instructions)
			7,180,866

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. If you do, you can't file Form 1040A. For details, see the instructions for Form 1040, line 60a, or Form 1040NR, line 59a.

Part II Credit for Child and Dependent Care Expenses

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

(a) Qualifying person's name First	(a) Qualifying person's name Last	(b) Qualifying person's social security number	(c) **Qualified expenses** you incurred and paid in 2017 for the person listed in column (a)
			6,795,704
			2,580,635

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**	6,647,503
4	Enter your **earned income.** See instructions	**4**	7,239,066
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**	4,531,077
6	Enter the **smallest** of line 3, 4, or 5	**6**	6,600,334
7	Enter the amount from Form 1040, line 38; Form 1040A, line 22; or Form 1040NR, line 37 — **7**		

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

If line 7 is: Over	But not over	Decimal amount is	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	7,282,062 X .
9	Multiply line 6 by the decimal amount on line 8. If you paid 2016 expenses in 2017, see the instructions	**9**	6,599,893
10	Tax liability limit. Enter the amount from the Credit Limit Worksheet in the instructions. — **10**		
11	**Credit for child and dependent care expenses.** Enter the **smaller** of line 9 or line 10 here and on Form 1040, line 49; Form 1040A, line 31; or Form 1040NR, line 47	**11**	6,469,236

2017 Line Item Estimates—All figures are estimates based on samples.
Amounts of selected lines filed (in thousands of dollars)

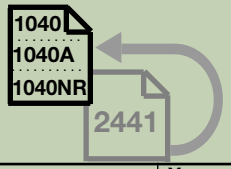
Form **2441**

Department of the Treasury
Internal Revenue Service (99)

Child and Dependent Care Expenses

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

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



OMB No. 1545-0074

2017

Attachment Sequence No. **21**

Name(s) shown on return

Total Forms Filed = 7,282,062

Your social security number

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

1 (a) Care provider's name	(b) Address (number, street, apt. no., city, state, and ZIP code)	(c) Identifying number (SSN or EIN)	(d) Amount paid (see instructions)
			40,193,422

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. If you do, you can't file Form 1040A. For details, see the instructions for Form 1040, line 60a, or Form 1040NR, line 59a.

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

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

(a) Qualifying person's name First	Last	(b) Qualifying person's social security number	(c) **Qualified expenses** you incurred and paid in 2017 for the person listed in column (a)
			26,009,891
			10,003,709

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**	19,159,563
4	Enter your **earned income.** See instructions	**4**	546,964,587
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**	278,123,259
6	Enter the **smallest** of line 3, 4, or 5	**6**	18,810,677
7	Enter the amount from Form 1040, line 38; Form 1040A, line 22; or Form 1040NR, line 37 — **7**		
8	Enter on line 8 the decimal amount shown below that applies to the amount on line 7	**8**	157,353 X .
9	Multiply line 6 by the decimal amount on line 8. If you paid 2016 expenses in 2017, see the instructions	**9**	4,026,242
10	Tax liability limit. Enter the amount from the Credit Limit Worksheet in the instructions. — **10**		
11	**Credit for child and dependent care expenses.** Enter the **smaller** of line 9 or line 10 here and on Form 1040, line 49; Form 1040A, line 31; or Form 1040NR, line 47	**11**	3,718,771

If line 7 is:

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

If line 7 is:

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

For Paperwork Reduction Act Notice, see your tax return instructions. Cat. No. 11862M Form **2441** (2017)

2017 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 2017. 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	1,457,988
13	Enter the amount, if any, you carried over from 2016 and used in 2017 during the grace period. See instructions			13	7,932
14	Enter the amount, if any, you forfeited or carried forward to 2018. See instructions			14	(76,984)
15	Combine lines 12 through 14. See instructions			15	
16	Enter the total amount of **qualified expenses** incurred in 2017 for the care of the **qualifying person(s)**	16	1,353,864		
17	Enter the **smaller** of line 15 or 16	17			
18	Enter your **earned income.** See instructions	18	7,239,066		
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	4,531,077		
20	Enter the **smallest** of line 17, 18, or 19	20			
21	Enter $5,000 ($2,500 if married filing separately **and** you were required to enter your spouse's earned income on line 19)	21			
22	Is any amount on line 12 from your sole proprietorship or partnership? (Form 1040A filers go to line 25.) ☐ **No.** Enter -0-. ☐ **Yes.** Enter the amount here			22	3,099
23	Subtract line 22 from line 15	23			
24	**Deductible benefits.** Enter the **smallest** of line 20, 21, or 22. Also, include this amount on the appropriate line(s) of your return. See instructions			24	*
25	**Excluded benefits. Form 1040 and 1040NR filers:** If you checked "No" on line 22, enter the smaller of line 20 or 21. Otherwise, subtract line 24 from the smaller of line 20 or line 21. If zero or less, enter -0-. **Form 1040A filers:** Enter the **smaller** of line 20 or line 21			25	1,225,770
26	**Taxable benefits. Form 1040 and 1040NR filers:** Subtract line 25 from line 23. If zero or less, enter -0-. Also, include this amount on Form 1040, line 7, or Form 1040NR, line 8. On the dotted line next to Form 1040, line 7, or Form 1040NR, line 8, enter "DCB." **Form 1040A filers:** Subtract line 25 from line 15. Also, include this amount on Form 1040A, line 7. In the space to the left of line 7, enter "DCB"			26	327,283

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

27	Enter $3,000 ($6,000 if two or more qualifying persons)	27	
28	**Form 1040 and 1040NR filers:** Add lines 24 and 25. **Form 1040A filers:** Enter the amount from line 25	28	1,226,853
29	Subtract line 28 from line 27. If zero or less, **stop.** You can't take the credit. **Exception.** If you paid 2016 expenses in 2017, 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	6,647,503

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

Part III Dependent Care Benefits

12	Enter the total amount of **dependent care benefits** you received in 2017. 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	4,977,736
13	Enter the amount, if any, you carried over from 2016 and used in 2017 during the grace period. See instructions			13	2,940
14	Enter the amount, if any, you forfeited or carried forward to 2018. See instructions			14	(68,269)
15	Combine lines 12 through 14. See instructions			15	
16	Enter the total amount of **qualified expenses** incurred in 2017 for the care of the **qualifying person(s)**	16	12,232,372		
17	Enter the **smaller** of line 15 or 16	17			
18	Enter your **earned income.** See instructions	18	546,964,587		
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	278,123,259		
20	Enter the **smallest** of line 17, 18, or 19	20			
21	Enter $5,000 ($2,500 if married filing separately **and** you were required to enter your spouse's earned income on line 19)	21			
22	Is any amount on line 12 from your sole proprietorship or partnership? (Form 1040A filers go to line 25.) ☐ **No.** Enter -0-. ☐ **Yes.** Enter the amount here			22	3,823
23	Subtract line 22 from line 15	23			
24	**Deductible benefits.** Enter the **smallest** of line 20, 21, or 22. Also, include this amount on the appropriate line(s) of your return. See instructions			24	*
25	**Excluded benefits. Form 1040 and 1040NR filers:** If you checked "No" on line 22, enter the smaller of line 20 or 21. Otherwise, subtract line 24 from the smaller of line 20 or line 21. If zero or less, enter -0-. **Form 1040A filers:** Enter the **smaller** of line 20 or line 21			25	4,311,973
26	**Taxable benefits. Form 1040 and 1040NR filers:** Subtract line 25 from line 23. If zero or less, enter -0-. Also, include this amount on Form 1040, line 7, or Form 1040NR, line 8. On the dotted line next to Form 1040, line 7, or Form 1040NR, line 8, enter "DCB." **Form 1040A filers:** Subtract line 25 from line 15. Also, include this amount on Form 1040A, line 7. In the space to the left of line 7, enter "DCB"			26	596,610

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

27	Enter $3,000 ($6,000 if two or more qualifying persons)	27	
28	**Form 1040 and 1040NR filers:** Add lines 24 and 25. **Form 1040A filers:** Enter the amount from line 25	28	4,315,301
29	Subtract line 28 from line 27. If zero or less, **stop.** You can't take the credit. **Exception.** If you paid 2016 expenses in 2017, 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	19,159,563

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

2017 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

2017

Attachment Sequence No. **174**

Name(s) shown on return

Total Forms Filed = 27,936

Identifying number

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

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

1 Name of lessor

2 Address of lessor

3 Description of property

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

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

5	Qualifying advanced coal project credit (see instructions):				
a	Qualified investment in integrated gasification combined cycle property placed in service during the tax year for projects described in section 48A(d)(3)(B)(i) . . . . . $ _____ × 20% (0.20)	5a			
b	Qualified investment in advanced coal-based generation technology property placed in service during the tax year for projects described in section 48A(d)(3)(B)(ii) . . . . . $ _____ × 15% (0.15)	5b			
c	Qualified investment in advanced coal-based generation technology property placed in service during the tax year for projects described in section 48A(d)(3)(B)(iii) . . . . . $ _____ × 30% (0.30)	5c			
d	Total. Add lines 5a, 5b, and 5c			5d	1,773
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	673
7	Qualifying advanced energy project credit (see instructions):				
	Qualified investment in advanced energy project property placed in service during the tax year . . . . . $ _____ × 30% (0.30)			7	2,666
8	Reserved for future use			8	
9	Enter the applicable unused investment credit from cooperatives (see instructions)			9	393
10	Add lines 5d, 6c, 7, and 9. Report this amount on Form 3800, Part III, line 1a			10	4,301

2017 Line Item Estimates—All figures are estimates based on samples.
Amounts of selected lines filed (in thousands of dollars)

Form **3468**

Department of the Treasury
Internal Revenue Service (99)

Investment Credit

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

OMB No. 1545-0155

2017

Attachment Sequence No. **174**

Name(s) shown on return

Total Forms Filed = 27,936

Identifying number

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

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

1 Name of lessor

2 Address of lessor

3 Description of property

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

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

5	Qualifying advanced coal project credit (see instructions):				
a	Qualified investment in integrated gasification combined cycle property placed in service during the tax year for projects described in section 48A(d)(3)(B)(i) . . . . . $ ____ × 20% (0.20)	5a			
b	Qualified investment in advanced coal-based generation technology property placed in service during the tax year for projects described in section 48A(d)(3)(B)(ii) . . . . . $ ____ × 15% (0.15)	5b			
c	Qualified investment in advanced coal-based generation technology property placed in service during the tax year for projects described in section 48A(d)(3)(B)(iii) . . . . . $ ____ × 30% (0.30)	5c			
d	Total. Add lines 5a, 5b, and 5c			5d	6,327
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	3,735
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	26,981
8	Reserved for future use			8	
9	Enter the applicable unused investment credit from cooperatives (see instructions)			9	194
10	Add lines 5d, 6c, 7, and 9. Report this amount on Form 3800, Part III, line 1a			10	37,237

2017 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 (see instructions) . . . . . $ _____ × 10% (0.10)	**11e**	1,159	
f	Certified historic structures (see instructions) . . . . . $ _____ × 20% (0.20)	**11f**	4,311	
	For properties identified on line 11f, complete lines 11g and 11h.			
g	Enter the assigned NPS project number or the pass-through entity's employer identification number (see instructions)			
h	Enter the date that the NPS approved the Request for Certification of Completed Work (see instructions)			
i	Rehabilitation credit from an electing large partnership (Schedule K-1 (Form 1065-B), box 9) . .	**11i**	*	
12	Energy credit:			
a	Basis of property using geothermal energy placed in service during the tax year (see instructions) . . . . . $ _____ × 10% (0.10)	**12a**	1,583	
b	Basis of property using solar illumination or solar energy placed in service during the tax year that was acquired after December 31, 2005, and the basis attributable to construction, reconstruction, or erection by the taxpayer after December 31, 2005 (see instructions) $ _____ × 30% (0.30)	**12b**	15,398	
	Qualified fuel cell property (see instructions):			
c	Basis of property placed in service during the tax year that was acquired after December 31, 2005, and before October 4, 2008, and the basis attributable to construction, reconstruction, or erection by the taxpayer after December 31, 2005, and before October 4, 2008 $ _____ × 30% (0.30)	**12c**		
d	Applicable kilowatt capacity of property on line 12c (see instructions) ▶ _____ × $1,000	**12d**		
e	Enter the lesser of line 12c or line 12d	**12e**	0	
f	Basis of property placed in service during the tax year that was acquired after October 3, 2008, and the basis attributable to construction, reconstruction, or erection by the taxpayer after October 3, 2008 . . . . . $ _____ × 30% (0.30)	**12f**		
g	Applicable kilowatt capacity of property on line 12f (see instructions) ▶ _____ × $3,000	**12g**		
h	Enter the lesser of line 12f or line 12g	**12h**	28	
	Qualified microturbine property (see instructions):			
i	Basis of property placed in service during the tax year that was acquired after December 31, 2005, and the basis attributable to construction, reconstruction, or erection by the taxpayer after December 31, 2005 . . . . . $ _____ × 10% (0.10)	**12i**		
j	Kilowatt capacity of property on line 12i . . . . . ▶ _____ × $200	**12j**		
k	Enter the lesser of line 12i or line 12j	**12k**	*	

*** Data not shown because of the small number of sample returns on which it is 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 (see instructions) . . . . . $ _____ × 10% (0.10)	**11e**	28,153	
f	Certified historic structures (see instructions) . . . . . $ _____ × 20% (0.20)	**11f**	442,399	
	For properties identified on line 11f, complete lines 11g and 11h.			
g	Enter the assigned NPS project number or the pass-through entity's employer identification number (see instructions)			
h	Enter the date that the NPS approved the Request for Certification of Completed Work (see instructions)			
i	Rehabilitation credit from an electing large partnership (Schedule K-1 (Form 1065-B), box 9) . .	**11i**	*	
12	Energy credit:			
a	Basis of property using geothermal energy placed in service during the tax year (see instructions) . . . . . $ _____ × 10% (0.10)	**12a**	2,951	
b	Basis of property using solar illumination or solar energy placed in service during the tax year that was acquired after December 31, 2005, and the basis attributable to construction, reconstruction, or erection by the taxpayer after December 31, 2005 (see instructions) $ _____ × 30% (0.30)	**12b**	601,768	
	Qualified fuel cell property (see instructions):			
c	Basis of property placed in service during the tax year that was acquired after December 31, 2005, and before October 4, 2008, and the basis attributable to construction, reconstruction, or erection by the taxpayer after December 31, 2005, and before October 4, 2008 $ _____ × 30% (0.30)	**12c**		
d	Applicable kilowatt capacity of property on line 12c (see instructions) ▶ _____ × $1,000	**12d**		
e	Enter the lesser of line 12c or line 12d	**12e**	0	
f	Basis of property placed in service during the tax year that was acquired after October 3, 2008, and the basis attributable to construction, reconstruction, or erection by the taxpayer after October 3, 2008 . . . . . $ _____ × 30% (0.30)	**12f**		
g	Applicable kilowatt capacity of property on line 12f (see instructions) ▶ _____ × $3,000	**12g**		
h	Enter the lesser of line 12f or line 12g	**12h**	2,396	
	Qualified microturbine property (see instructions):			
i	Basis of property placed in service during the tax year that was acquired after December 31, 2005, and the basis attributable to construction, reconstruction, or erection by the taxpayer after December 31, 2005 . . . . . $ _____ × 10% (0.10)	**12i**		
j	Kilowatt capacity of property on line 12i . . . . . ▶ _____ × $200	**12j**		
k	Enter the lesser of line 12i or line 12j	**12k**	*	

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

2017 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 cannot claim this credit if the electrical capacity of the property is more than 50 megawatts or 67,000 horsepower.			
l	Basis of property placed in service during the tax year that was acquired after October 3, 2008, and the basis attributable to construction, reconstruction, or erection by the taxpayer after October 3, 2008 . . . . . $ _____ × 10% (0.10)	12l		
m	If the electrical capacity of the property is measured in: • Megawatts, divide 15 by the megawatt capacity. Enter 1.0 if the capacity is 15 megawatts or less. • Horsepower, divide 20,000 by the horsepower. Enter 1.0 if the capacity is 20,000 horsepower or less	12m		.
n	Multiply line 12l by line 12m	12n	390	
	Qualified small wind energy property (see instructions):			
o	Basis of property placed in service during the tax year that was acquired after October 3, 2008, and before January 1, 2009, and the basis attributable to the construction, reconstruction, or erection by the taxpayer after October 3, 2008, and before January 1, 2009 . . . . . $ _____ × 30% (0.30)	12o		
p	Enter the smaller of line 12o or $4,000	12p	0	
q	Basis of property placed in service during the tax year that was acquired after December 31, 2008, and the basis attributable to construction, reconstruction, or erection by the taxpayer after December 31, 2008 . . . . . $ _____ × 30% (0.30)	12q	*	
	Geothermal heat pump systems (see instructions):			
r	Basis of property placed in service during the tax year that was acquired after October 3, 2008, and the basis attributable to construction, reconstruction, or erection by the taxpayer after October 3, 2008 . . . . . $ _____ × 10% (0.10)	12r	62	
	Qualified investment credit facility property (see instructions):			
s	Basis of property (other than wind facility property and the construction of which began after 2016) placed in service during the tax year . . . . . $ _____ × 30% (0.30)	12s	173	
t	Basis of wind facility property placed in service during the tax year and the construction of which begins during 2017 . . . . . $ _____ × 24% (0.24)	12t	*	
u	Basis of wind facility property placed in service during the tax year and the construction of which begins during 2018 . . . . . $ _____ × 18% (0.18)	12u	*	
13	Enter the applicable unused investment credit from cooperatives (see instructions)	13	2,155	
14	Add lines 11e, 11f, 11i, 12a, 12b, 12e, 12h, 12k, 12n, 12p, 12q, 12r, 12s, 12t, 12u, and 13. Report this amount on Form 3800, Part III, line 4a	14	24,101	

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

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

	Combined heat and power system property (see instructions): **Caution:** You cannot claim this credit if the electrical capacity of the property is more than 50 megawatts or 67,000 horsepower.			
l	Basis of property placed in service during the tax year that was acquired after October 3, 2008, and the basis attributable to construction, reconstruction, or erection by the taxpayer after October 3, 2008 . . . . . $ _____ × 10% (0.10)	12l		
m	If the electrical capacity of the property is measured in: • Megawatts, divide 15 by the megawatt capacity. Enter 1.0 if the capacity is 15 megawatts or less. • Horsepower, divide 20,000 by the horsepower. Enter 1.0 if the capacity is 20,000 horsepower or less	12m		.
n	Multiply line 12l by line 12m	12n	1,561	
	Qualified small wind energy property (see instructions):			
o	Basis of property placed in service during the tax year that was acquired after October 3, 2008, and before January 1, 2009, and the basis attributable to the construction, reconstruction, or erection by the taxpayer after October 3, 2008, and before January 1, 2009 . . . . . $ _____ × 30% (0.30)	12o		
p	Enter the smaller of line 12o or $4,000	12p	0	
q	Basis of property placed in service during the tax year that was acquired after December 31, 2008, and the basis attributable to construction, reconstruction, or erection by the taxpayer after December 31, 2008 . . . . . $ _____ × 30% (0.30)	12q	*	
	Geothermal heat pump systems (see instructions):			
r	Basis of property placed in service during the tax year that was acquired after October 3, 2008, and the basis attributable to construction, reconstruction, or erection by the taxpayer after October 3, 2008 . . . . . $ _____ × 10% (0.10)	12r	521	
	Qualified investment credit facility property (see instructions):			
s	Basis of property (other than wind facility property and the construction of which began after 2016) placed in service during the tax year . . . . . $ _____ × 30% (0.30)	12s	32,015	
t	Basis of wind facility property placed in service during the tax year and the construction of which begins during 2017 . . . . . $ _____ × 24% (0.24)	12t	*	
u	Basis of wind facility property placed in service during the tax year and the construction of which begins during 2018 . . . . . $ _____ × 18% (0.18)	12u	*	
13	Enter the applicable unused investment credit from cooperatives (see instructions)	13	12,286	
14	Add lines 11e, 11f, 11i, 12a, 12b, 12e, 12h, 12k, 12n, 12p, 12q, 12r, 12s, 12t, 12u, and 13. Report this amount on Form 3800, Part III, line 4a	14	1,137,232	

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

2017 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

2017

Attachment Sequence No. **22**

Name(s) shown on return

Total Forms Filed = 696,588

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	134,300
2	Passive activity credits from line 2 of all Parts III with box B checked	2	83,625		
3	Enter the applicable passive activity credits allowed for 2017. See instructions			3	57,066
4	Carryforward of general business credit to 2017. Enter the amount from line 2 of Part III with box C checked. See instructions for statement to attach			4	145,989
5	Carryback of general business credit from 2018. 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	302,055

Part II Allowable Credit

7	Regular tax before credits: • Individuals. Enter the sum of the amounts from Form 1040, lines 44 and 46, or the sum of the amounts from Form 1040NR, lines 42 and 44 • Corporations. Enter the amount from Form 1120, Schedule J, Part I, line 2; or the applicable line of your return • Estates and trusts. Enter the sum of the amounts from Form 1041, Schedule G, lines 1a and 1b; or the amount from the applicable line of your return			7	
8	Alternative minimum tax: • Individuals. Enter the amount from Form 6251, line 35 • Corporations. Enter the amount from Form 4626, line 14 • Estates and trusts. Enter the amount from Schedule I (Form 1041), line 56			8	240,219
9	Add lines 7 and 8			9	
10a	Foreign tax credit	10a			
b	Certain allowable credits (see instructions)	10b	108,757		
c	Add lines 10a and 10b			10c	373,655
11	**Net income tax.** Subtract line 10c from line 9. If zero, skip lines 12 through 15 and enter -0- on line 16			11	616,982
12	**Net regular tax.** Subtract line 10c from line 7. If zero or less, enter -0-	12	611,366		
13	Enter 25% (0.25) of the excess, if any, of line 12 over $25,000 (see instructions)	13	416,252		
14	Tentative minimum tax: • Individuals. Enter the amount from Form 6251, line 33 • Corporations. Enter the amount from Form 4626, line 12 • Estates and trusts. Enter the amount from Schedule I (Form 1041), line 54	14	540,627		
15	Enter the greater of line 13 or line 14			15	541,249
16	Subtract line 15 from line 11. If zero or less, enter -0-			16	374,180
17	Enter the **smaller** of line 6 or line 16			17	147,225
	C corporations: See the line 17 instructions if there has been an ownership change, acquisition, or reorganization.				

2017 Line Item Estimates—All figures are estimates based on samples.
Amounts of selected lines filed (in thousands of dollars)

Form **3800**

Department of the Treasury
Internal Revenue Service (99)

General Business Credit

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

OMB No. 1545-0895

2017

Attachment Sequence No. **22**

Name(s) shown on return

Total Forms Filed = 696,588

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	1,006,394
2	Passive activity credits from line 2 of all Parts III with box B checked	2	237.519		
3	Enter the applicable passive activity credits allowed for 2017. See instructions			3	199,668
4	Carryforward of general business credit to 2017. Enter the amount from line 2 of Part III with box C checked. See instructions for statement to attach			4	3,794,619
5	Carryback of general business credit from 2018. 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	5,000,681

Part II Allowable Credit

7	Regular tax before credits: • Individuals. Enter the sum of the amounts from Form 1040, lines 44 and 46, or the sum of the amounts from Form 1040NR, lines 42 and 44 • Corporations. Enter the amount from Form 1120, Schedule J, Part I, line 2; or the applicable line of your return • Estates and trusts. Enter the sum of the amounts from Form 1041, Schedule G, lines 1a and 1b; or the amount from the applicable line of your return			7	
8	Alternative minimum tax: • Individuals. Enter the amount from Form 6251, line 35 • Corporations. Enter the amount from Form 4626, line 14 • Estates and trusts. Enter the amount from Schedule I (Form 1041), line 56			8	7,291,129
9	Add lines 7 and 8			9	
10a	Foreign tax credit	10a			
b	Certain allowable credits (see instructions)	10b	196,383		
c	Add lines 10a and 10b			10c	5,433,152
11	**Net income tax.** Subtract line 10c from line 9. If zero, skip lines 12 through 15 and enter -0- on line 16			11	194,680,379
12	**Net regular tax.** Subtract line 10c from line 7. If zero or less, enter -0-	12	187,393,080		
13	Enter 25% (0.25) of the excess, if any, of line 12 over $25,000 (see instructions)	13	43,778,195		
14	Tentative minimum tax: • Individuals. Enter the amount from Form 6251, line 33 • Corporations. Enter the amount from Form 4626, line 12 • Estates and trusts. Enter the amount from Schedule I (Form 1041), line 54	14	170,099,314		
15	Enter the greater of line 13 or line 14			15	170,213,011
16	Subtract line 15 from line 11. If zero or less, enter -0-			16	25,392,231
17	Enter the **smaller** of line 6 or line 16			17	961.216
	C corporations: See the line 17 instructions if there has been an ownership change, acquisition, or reorganization.				

2017 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 lines 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**	31,113
19	Enter the greater of line 13 or line 18		**19**	31,125
20	Subtract line 19 from line 11. If zero or less, enter -0-		**20**	36,496
21	Subtract line 17 from line 20. If zero or less, enter -0-		**21**	36,261
22	Combine the amounts from line 3 of all Parts III with box A, C, or D checked		**22**	14,105
23	Passive activity credit from line 3 of all Parts III with box B checked	**23** 5,704		
24	Enter the applicable passive activity credit allowed for 2017. See instructions		**24**	3.085
25	Add lines 22 and 24		**25**	16,993
26	Empowerment zone and renewal community employment credit allowed. Enter the smaller of line 21 or line 25		**26**	16,346
27	Subtract line 13 from line 11. If zero or less, enter -0-		**27**	616,982
28	Add lines 17 and 26		**28**	158,367
29	Subtract line 28 from line 27. If zero or less, enter -0-		**29**	607,158
30	Enter the general business credit from line 5 of all Parts III with box A checked		**30**	227.308
31	Reserved		**31**	
32	Passive activity credits from line 5 of all Parts III with box B checked	**32** 141,291		
33	Enter the applicable passive activity credits allowed for 2017. See instructions		**33**	82,426
34	Carryforward of business credit to 2017. 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**	51,129
35	Carryback of business credit from 2018. 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**	327,915
37	Enter the **smaller** of line 29 or line 36		**37**	286,958
38	**Credit allowed for the current year.** Add lines 28 and 37. Report the amount from line 38 (if smaller than the sum of Part I, line 6, and Part II, lines 25 and 36, see instructions) as indicated below or on the applicable line of your return. • Individuals. Form 1040, line 54, or Form 1040NR, line 51 • Corporations. Form 1120, Schedule J, Part I, line 5c • Estates and trusts. Form 1041, Schedule G, line 2b		**38**	409,870

2017 Line Item Estimates—All figures are estimates based on samples.
Amounts of selected lines filed (in thousands of dollars)

Part II Allowable Credit *(Continued)*

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

18	Multiply line 14 by 75% (0.75). See instructions		**18**	12,607,698
19	Enter the greater of line 13 or line 18		**19**	12,635,705
20	Subtract line 19 from line 11. If zero or less, enter -0-		**20**	6,474,420
21	Subtract line 17 from line 20. If zero or less, enter -0-		**21**	6,409,739
22	Combine the amounts from line 3 of all Parts III with box A, C, or D checked		**22**	95.000
23	Passive activity credit from line 3 of all Parts III with box B checked	**23** 4,735		
24	Enter the applicable passive activity credit allowed for 2017. See instructions		**24**	8,634
25	Add lines 22 and 24		**25**	103,634
26	Empowerment zone and renewal community employment credit allowed. Enter the smaller of line 21 or line 25		**26**	50,747
27	Subtract line 13 from line 11. If zero or less, enter -0-		**27**	150,902,184
28	Add lines 17 and 26		**28**	1,011,963
29	Subtract line 28 from line 27. If zero or less, enter -0-		**29**	149,890,221
30	Enter the general business credit from line 5 of all Parts III with box A checked		**30**	3,771,565
31	Reserved		**31**	
32	Passive activity credits from line 5 of all Parts III with box B checked	**32** 633,892		
33	Enter the applicable passive activity credits allowed for 2017. See instructions		**33**	414.697
34	Carryforward of business credit to 2017. 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**	2,102,406
35	Carryback of business credit from 2018. 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**	6.288.911
37	Enter the **smaller** of line 29 or line 36		**37**	3,791,051
38	**Credit allowed for the current year.** Add lines 28 and 37. Report the amount from line 38 (if smaller than the sum of Part I, line 6, and Part II, lines 25 and 36, see instructions) as indicated below or on the applicable line of your return. • Individuals. Form 1040, line 54, or Form 1040NR, line 51 • Corporations. Form 1120, Schedule J, Part I, line 5c • Estates and trusts. Form 1041, Schedule G, line 2b		**38**	4,803,015

2017 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	4,345	
b	Reserved	1b		
c	Increasing research activities (Form 6765)	1c	66,077	
d	Low-income housing (Form 8586, Part I only)	1d	13,611	
e	Disabled access (Form 8826) (see instructions for limitation)	1e	4,759	
f	Renewable electricity, refined coal, and Indian coal production (Form 8835)	1f	1,101	
g	Indian employment (Form 8845)	1g	6,111	
h	Orphan drug (Form 8820)	1h	1,266	
i	New markets (Form 8874)	1i	1,238	
j	Small employer pension plan startup costs (Form 8881) (see instructions for limitation)	1j	4,448	
k	Employer-provided child care facilities and services (Form 8882) (see instructions for limitation)	1k	18,636	
l	Biodiesel and renewable diesel fuels (attach Form 8864)	1l	6,033	
m	Low sulfur diesel fuel production (Form 8896)	1m	2,016	
n	Distilled spirits (Form 8906)	1n	107	
o	Nonconventional source fuel (carryforward only)	1o	*	
p	Energy efficient home (Form 8908)	1p	5,669	
q	Energy efficient appliance (carryforward only)	1q	0	
r	Alternative motor vehicle (Form 8910)	1r	3,702	
s	Alternative fuel vehicle refueling property (Form 8911)	1s	2,923	
t	Enhanced oil recovery credit (Form 8830)	1t	15,610	
u	Mine rescue team training (Form 8923)	1u	21	
v	Agricultural chemicals security (carryforward only)	1v	*	
w	Employer differential wage payments (Form 8932)	1w	2,333	
x	Carbon dioxide sequestration (Form 8933)	1x	*	
y	Qualified plug-in electric drive motor vehicle (Form 8936)	1y	7,958	
z	Qualified plug-in electric vehicle (carryforward only)	1z	*	
aa	Employee retention (Form 5884-A)	1aa	56,617	
bb	General credits from an electing large partnership (Schedule K-1 (Form 1065-B))	1bb	5,488	
zz	Other. Oil and gas production from marginal wells (Form 8904) and certain other credits (see instructions)	1zz	5,007	
2	Add lines 1a through 1zz and enter here and on the applicable line of Part I	2		
3	Enter the amount from Form 8844 here and on the applicable line of Part II	3	17,624	
4a	Investment (Form 3468, Part III) (attach Form 3468)	4a	24,185	
b	Work opportunity (Form 5884)	4b	80,733	
c	Biofuel producer (Form 6478)	4c	3,214	
d	Low-income housing (Form 8586, Part II)	4d	10,967	
e	Renewable electricity, refined coal, and Indian coal production (Form 8835)	4e	1,643	
f	Employer social security and Medicare taxes paid on certain employee tips (Form 8846)	4f	188,437	
g	Qualified railroad track maintenance (Form 8900)	4g	498	
h	Small employer health insurance premiums (Form 8941)	4h	3,144	
i	Increasing research activities (Form 6765)	4i	87,894	
j	Reserved	4j		
z	Other	4z	870	
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 it is based.**

2017 Line Item Estimates—All figures are estimates based on samples.
Amounts of selected lines filed (in thousands of dollars)

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

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

Complete a separate Part III for each box checked below (see instructions).

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

	(a) Description of credit **Note:** On any line where the credit is from more than one source, a separate Part III is needed for each pass-through entity.		**(b)** If claiming the credit from a pass-through entity, enter the EIN	**(c)** Enter the appropriate amount
1a	Investment (Form 3468, Part II only) (attach Form 3468)	1a	37,651	
b	Reserved	1b		
c	Increasing research activities (Form 6765)	1c	560,028	
d	Low-income housing (Form 8586, Part I only)	1d	27,925	
e	Disabled access (Form 8826) (see instructions for limitation)	1e	12,449	
f	Renewable electricity, refined coal, and Indian coal production (Form 8835)	1f	30,714	
g	Indian employment (Form 8845)	1g	65,977	
h	Orphan drug (Form 8820)	1h	16,845	
i	New markets (Form 8874)	1i	6,323	
j	Small employer pension plan startup costs (Form 8881) (see instructions for limitation)	1j	1,639	
k	Employer-provided child care facilities and services (Form 8882) (see instructions for limitation)	1k	6,793	
l	Biodiesel and renewable diesel fuels (attach Form 8864)	1l	6,647	
m	Low sulfur diesel fuel production (Form 8896)	1m	15,119	
n	Distilled spirits (Form 8906)	1n	7,939	
o	Nonconventional source fuel (carryforward only)	1o	*	
p	Energy efficient home (Form 8908)	1p	95,830	
q	Energy efficient appliance (carryforward only)	1q	0	
r	Alternative motor vehicle (Form 8910)	1r	10,204	
s	Alternative fuel vehicle refueling property (Form 8911)	1s	5,525	
t	Enhanced oil recovery credit (Form 8830)	1t	56,159	
u	Mine rescue team training (Form 8923)	1u	28	
v	Agricultural chemicals security (carryforward only)	1v	*	
w	Employer differential wage payments (Form 8932)	1w	6,136	
x	Carbon dioxide sequestration (Form 8933)	1x	*	
y	Qualified plug-in electric drive motor vehicle (Form 8936)	1y	32,721	
z	Qualified plug-in electric vehicle (carryforward only)	1z	*	
aa	Employee retention (Form 5884-A)	1aa	207,733	
bb	General credits from an electing large partnership (Schedule K-1 (Form 1065-B))	1bb	4,520	
zz	Other. Oil and gas production from marginal wells (Form 8904) and certain other credits (see instructions)	1zz	28,542	
2	Add lines 1a through 1zz and enter here and on the applicable line of Part I	2		
3	Enter the amount from Form 8844 here and on the applicable line of Part II	3	45,549	
4a	Investment (Form 3468, Part III) (attach Form 3468)	4a	1,152,294	
b	Work opportunity (Form 5884)	4b	652,947	
c	Biofuel producer (Form 6478)	4c	6,019	
d	Low-income housing (Form 8586, Part II)	4d	93,414	
e	Renewable electricity, refined coal, and Indian coal production (Form 8835)	4e	44,599	
f	Employer social security and Medicare taxes paid on certain employee tips (Form 8846)	4f	1,349,960	
g	Qualified railroad track maintenance (Form 8900)	4g	48,737	
h	Small employer health insurance premiums (Form 8941)	4h	6,665	
i	Increasing research activities (Form 6765)	4i	1,017,918	
j	Reserved	4j		
z	Other	4z	3,985	
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 it is based.**

2017 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 the latest information.**
► **Attach to Form 1040 or Form 1040NR.**

OMB No. 1545-0074

2017

Attachment Sequence No. **170**

Name(s) shown on return

Total Forms Filed = 1,098,781

Your social security number

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

1	Transportation and storage of household goods and personal effects (see instructions) . . .	**1**	936,948	
2	Travel (including lodging) from your old home to your new home (see instructions). **Do not** include the cost of meals	**2**	905,089	
3	Add lines 1 and 2	**3**	1,087,787	
4	Enter the total amount your employer paid you for the expenses listed on lines 1 and 2 that is **not** included in box 1 of your Form W-2 (wages). This amount should be shown in box 12 of your Form W-2 with code **P**	**4**	117,554	
5	Is line 3 **more than** line 4?			
	☐ **No.** You **cannot** deduct your moving expenses. If line 3 is less than line 4, subtract line 3 from line 4 and include the result on Form 1040, line 7, or Form 1040NR, line 8.			
	☐ **Yes.** Subtract line 4 from line 3. Enter the result here and on Form 1040, line 26, or Form 1040NR, line 26. This is your **moving expense deduction**	**5**	1,066,686	

2017 Line Item Estimates—All figures are estimates based on samples.
Amounts of selected lines filed (in thousands of dollars)

Form **3903**

Department of the Treasury
Internal Revenue Service (99)

Moving Expenses

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

OMB No. 1545-0074

2017

Attachment Sequence No. **170**

Name(s) shown on return

Total Forms Filed = 1,098,781

Your social security number

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

1	Transportation and storage of household goods and personal effects (see instructions) . . .	**1**	2,677,217	
2	Travel (including lodging) from your old home to your new home (see instructions). **Do not** include the cost of meals	**2**	1,001,789	
3	Add lines 1 and 2	**3**	3,679,006	
4	Enter the total amount your employer paid you for the expenses listed on lines 1 and 2 that is **not** included in box 1 of your Form W-2 (wages). This amount should be shown in box 12 of your Form W-2 with code **P**	**4**	296,641	
5	Is line 3 **more than** line 4?			
	☐ **No.** You **cannot** deduct your moving expenses. If line 3 is less than line 4, subtract line 3 from line 4 and include the result on Form 1040, line 7, or Form 1040NR, line 8.			
	☐ **Yes.** Subtract line 4 from line 3. Enter the result here and on Form 1040, line 26, or Form 1040NR, line 26. This is your **moving expense deduction**	**5**	3,415,770	

2017 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

2017

Attachment Sequence No. **23**

Name (as shown on your income tax return) Total Forms Filed = 288,899

Taxpayer identification number

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

1 Nontaxable Use of Gasoline

Note: CRN is credit reference number.

		(a) Type of use	(b) Rate	(c) Gallons	(d) Amount of credit		(e) CRN
a	Off-highway business use						
b	Use on a farm for farming purposes						
c	Other nontaxable use (see **Caution** above line 1)				$ 256,609		
d	Exported				*		

2 Nontaxable Use of Aviation Gasoline

		(a) Type of use	(b) Rate	(c) Gallons	(d) Amount of credit		(e) CRN
a	Use in commercial aviation (other than foreign trade)				$ 354		
b	Other nontaxable use (see **Caution** above line 1)				1,404		
c	Exported				*		
d	LUST tax on aviation fuels used in foreign trade				0		

3 Nontaxable Use of Undyed Diesel Fuel

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

		(a) Type of use	(b) Rate	(c) Gallons	(d) Amount of credit		(e) CRN
a	Nontaxable use						
b	Use on a farm for farming purposes				$ 48,756		
c	Use in trains				*		
d	Use in certain intercity and local buses (see **Caution** above line 1)				*		
e	Exported				0		

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

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

		(a) Type of use	(b) Rate	(c) Gallons	(d) Amount of credit		(e) CRN
a	Nontaxable use taxed at $.244						
b	Use on a farm for farming purposes				$ 4,812		
c	Use in certain intercity and local buses (see **Caution** above line 1)				*		
d	Exported				0		
e	Nontaxable use taxed at $.044				0		
f	Nontaxable use taxed at $.219				*		

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

2017 Line Item Estimates—All figures are estimates based on samples.
Amounts of selected lines filed (in thousands of dollars)

Form **4136**

Department of the Treasury
Internal Revenue Service (99)

Credit for Federal Tax Paid on Fuels

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

OMB No. 1545-0162

2017

Attachment Sequence No. **23**

Name (as shown on your income tax return) Total Forms Filed = 288,899

Taxpayer identification number

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

1 Nontaxable Use of Gasoline

Note: CRN is credit reference number.

		(a) Type of use	(b) Rate	(c) Gallons	(d) Amount of credit		(e) CRN
a	Off-highway business use						
b	Use on a farm for farming purposes						
c	Other nontaxable use (see **Caution** above line 1)				$ 102,170		
d	Exported				*		

2 Nontaxable Use of Aviation Gasoline

		(a) Type of use	(b) Rate	(c) Gallons	(d) Amount of credit		(e) CRN
a	Use in commercial aviation (other than foreign trade)				$ 104		
b	Other nontaxable use (see **Caution** above line 1)				511		
c	Exported				*		
d	LUST tax on aviation fuels used in foreign trade				0		

3 Nontaxable Use of Undyed Diesel Fuel

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

		(a) Type of use	(b) Rate	(c) Gallons	(d) Amount of credit		(e) CRN
a	Nontaxable use						
b	Use on a farm for farming purposes				$ 22,700		
c	Use in trains				*		
d	Use in certain intercity and local buses (see **Caution** above line 1)				*		
e	Exported				0		

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

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

		(a) Type of use	(b) Rate	(c) Gallons	(d) Amount of credit		(e) CRN
a	Nontaxable use taxed at $.244						
b	Use on a farm for farming purposes				$ 2,203		
c	Use in certain intercity and local buses (see **Caution** above line 1)				*		
d	Exported				0		
e	Nontaxable use taxed at $.044				0		
f	Nontaxable use taxed at $.219				*		

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

2017 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				$ *		
b	Kerosene used in commercial aviation (other than foreign trade) taxed at $.219				28		
c	Nontaxable use (other than use by state or local government) taxed at $.244				4,812		
d	Nontaxable use (other than use by state or local government) taxed at $.219				*		
e	LUST tax on aviation fuels used in foreign trade				0		

6 Sales by Registered Ultimate Vendors of Undyed Diesel Fuel **Registration No. ▶**

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

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

		(b) Rate	(c) Gallons	(d) Amount of credit		(e) CRN
a	Use by a state or local government			$ 48,756		
b	Use in certain intercity and local buses			*		

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

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

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

		(b) Rate	(c) Gallons	(d) Amount of credit		(e) CRN
a	Use by a state or local government					
b	Sales from a blocked pump			$ 4,812		
c	Use in certain intercity and local buses			*		

8 Sales by Registered Ultimate Vendors of Kerosene For Use in Aviation **Registration No. ▶**

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

		(a) Type of use	(b) Rate	(c) Gallons	(d) Amount of credit		(e) CRN
a	Use in commercial aviation (other than foreign trade) taxed at $.219				$ 28		
b	Use in commercial aviation (other than foreign trade) taxed at $.244				*		
c	Nonexempt use in noncommercial aviation				0		
d	Other nontaxable uses taxed at $.244				4,812		
e	Other nontaxable uses taxed at $.219				*		
f	LUST tax on aviation fuels used in foreign trade				0		

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

2017 Line Item Estimates—All figures are estimates based on samples.
Amounts of selected lines filed (in thousands of dollars)

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

		(a) Type of use	(b) Rate	(c) Gallons	(d) Amount of credit	(e) CRN
a	Kerosene used in commercial aviation (other than foreign trade) taxed at $.244				$ *	
b	Kerosene used in commercial aviation (other than foreign trade) taxed at $.219				176	
c	Nontaxable use (other than use by state or local government) taxed at $.244				2,203	
d	Nontaxable use (other than use by state or local government) taxed at $.219				*	
e	LUST tax on aviation fuels used in foreign trade				0	

6 Sales by Registered Ultimate Vendors of Undyed Diesel Fuel Registration No. ▶

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

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

		(b) Rate	(c) Gallons	(d) Amount of credit	(e) CRN
a	Use by a state or local government			$ 22,700	
b	Use in certain intercity and local buses			*	

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

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

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

		(b) Rate	(c) Gallons	(d) Amount of credit	(e) CRN
a	Use by a state or local government		}		
b	Sales from a blocked pump		}	$ 2,203	
c	Use in certain intercity and local buses			*	

8 Sales by Registered Ultimate Vendors of Kerosene For Use in Aviation Registration No. ▶

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

		(a) Type of use	(b) Rate	(c) Gallons	(d) Amount of credit	(e) CRN
a	Use in commercial aviation (other than foreign trade) taxed at $.219				$ 176	
b	Use in commercial aviation (other than foreign trade) taxed at $.244				*	
c	Nonexempt use in noncommercial aviation				0	
d	Other nontaxable uses taxed at $.244				2,203	
e	Other nontaxable uses taxed at $.219				*	
f	LUST tax on aviation fuels used in foreign trade				0	

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

2017 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's mixtures. Claimant produced a mixture by mixing biodiesel with diesel fuel. The biodiesel used to produce the mixture met ASTM D6751 and met EPA's registration requirements for fuels and fuel additives. The mixture was sold by the claimant to any person for use as a fuel or was used as a fuel by the claimant. Claimant has attached the Certificate for Biodiesel and, if applicable, the Statement of Biodiesel Reseller. **Renewable diesel mixtures.** Claimant produced a mixture by mixing renewable diesel with liquid fuel (other than renewable diesel). The renewable diesel used to produce the renewable diesel mixture was derived from biomass process, met EPA's registration requirements for fuels and fuel additives, and met ASTM D975, D396, or other equivalent standard approved by the IRS. The mixture was sold by the claimant to any person for use as a fuel or was used as a fuel by the claimant. Claimant has attached the Certificate for Biodiesel and, if applicable, the Statement of Biodiesel Reseller, both of which have been edited as discussed in the Instructions for Form 4136. See the instructions for line 10 for information about renewable diesel used in aviation.

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

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)				$ 1,813		
b	"P Series" fuels				*		
c	Compressed natural gas (CNG) (see instructions)				*		
d	Liquefied hydrogen				0		
e	Fischer-Tropsch process liquid fuel from coal (including peat)				0		
f	Liquid fuel derived from biomass				0		
g	Liquefied natural gas (LNG) (see instructions)				*		
h	Liquefied gas derived from biomass				0		

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)			$ 2,735		
b	"P Series" fuels			33		
c	Compressed natural gas (CNG) (see instructions)			*		
d	Liquefied hydrogen			*		
e	Fischer-Tropsch process liquid fuel from coal (including peat)			*		
f	Liquid fuel derived from biomass			0		
g	Liquefied natural gas (LNG) (see instructions)			*		
h	Liquefied gas derived from biomass			*		
i	Compressed gas derived from biomass			0		

*** Data not shown because of the small number of sample returns on which it is 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's mixtures. Claimant produced a mixture by mixing biodiesel with diesel fuel. The biodiesel used to produce the mixture met ASTM D6751 and met EPA's registration requirements for fuels and fuel additives. The mixture was sold by the claimant to any person for use as a fuel or was used as a fuel by the claimant. Claimant has attached the Certificate for Biodiesel and, if applicable, the Statement of Biodiesel Reseller. **Renewable diesel mixtures.** Claimant produced a mixture by mixing renewable diesel with liquid fuel (other than renewable diesel). The renewable diesel used to produce the renewable diesel mixture was derived from biomass process, met EPA's registration requirements for fuels and fuel additives, and met ASTM D975, D396, or other equivalent standard approved by the IRS. The mixture was sold by the claimant to any person for use as a fuel or was used as a fuel by the claimant. Claimant has attached the Certificate for Biodiesel and, if applicable, the Statement of Biodiesel Reseller, both of which have been edited as discussed in the Instructions for Form 4136. See the instructions for line 10 for information about renewable diesel used in aviation.

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

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)				$ 441	
b	"P Series" fuels				*	
c	Compressed natural gas (CNG) (see instructions)				*	
d	Liquefied hydrogen				0	
e	Fischer-Tropsch process liquid fuel from coal (including peat)				0	
f	Liquid fuel derived from biomass				0	
g	Liquefied natural gas (LNG) (see instructions)				*	
h	Liquefied gas derived from biomass				0	

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)			$ 3,293	
b	"P Series" fuels			68	
c	Compressed natural gas (CNG) (see instructions)			*	
d	Liquefied hydrogen			*	
e	Fischer-Tropsch process liquid fuel from coal (including peat)			*	
f	Liquid fuel derived from biomass			0	
g	Liquefied natural gas (LNG) (see instructions)			*	
h	Liquefied gas derived from biomass			*	
i	Compressed gas derived from biomass			0	

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

2017 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			$ 48,756		
b	Kerosene sold for the exclusive use of a state or local government			4,812		
c	Kerosene for use in aviation sold for the exclusive use of a state or local government taxed at $.219			*		

14 Nontaxable Use of a Diesel-Water Fuel Emulsion

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

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

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

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

16 Exported Dyed Fuels and Exported Gasoline Blendstocks

		(b) Rate	(c) Gallons	(d) Amount of credit		(e) CRN
a	Exported dyed diesel fuel and exported gasoline blendstocks taxed at $.001			$ 45		
b	Exported dyed kerosene			0		

17	**Total income tax credit claimed.** Add lines 1 through 16, column (d). Enter here and on Form 1040, line 72; Form 1120, Schedule J, line 19b; Form 1120S, line 23c; Form 1041, line 24g; or the proper line of other returns. ▶	**17**	$ 288,899		

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

2017 Line Item Estimates—All figures are estimates based on samples.
Amounts of selected lines filed (in thousands of dollars)

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			$ 22,700		
b	Kerosene sold for the exclusive use of a state or local government			2,203		
c	Kerosene for use in aviation sold for the exclusive use of a state or local government taxed at $.219			*		

14 Nontaxable Use of a Diesel-Water Fuel Emulsion

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

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

15 Diesel-Water Fuel Emulsion Blending

Registration No. ▶

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

16 Exported Dyed Fuels and Exported Gasoline Blendstocks

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

17	**Total income tax credit claimed.** Add lines 1 through 16, column (d). Enter here and on Form 1040, line 72; Form 1120, Schedule J, line 19b; Form 1120S, line 23c; Form 1041, line 24g; or the proper line of other returns. ▶	**17**	$ 133,757		

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

2017 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

2017

Attachment Sequence No. **179**

Name(s) shown on return — Total Forms Filed = 11,647,767 | Business or activity to which this form relates | **Identifying number**

Part I Election To Expense Certain Property Under Section 179

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

1	Maximum amount (see instructions)	1	
2	Total cost of section 179 property placed in service (see instructions)	2	2,363,288
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	4,104,163

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

7	Listed property. Enter the amount from line 29	7	226,549	
8	Total elected cost of section 179 property. Add amounts in column (c), lines 6 and 7			8 3,797,383
9	Tentative deduction. Enter the **smaller** of line 5 or line 8			9 3,797,316
10	Carryover of disallowed deduction from line 13 of your 2016 Form 4562			10 219,326
11	Business income limitation. Enter the smaller of business income (not less than zero) or line 5 (see instructions)			11 3,890,684
12	Section 179 expense deduction. Add lines 9 and 10, but don't enter more than line 11			12 3,764,336
13	Carryover of disallowed deduction to 2018. 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	1,521,086
15	Property subject to section 168(f)(1) election	15	223
16	Other depreciation (including ACRS)	16	966,925

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 2017	17	6,032,208
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 2017 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		98,161				97,831
b	5-year property		1,249,451				1,246,197
c	7-year property		1,150,168				1,149,406
d	10-year property		101,532				101,474
e	15-year property		313,185				312,812
f	20-year property		62,698				62,697
g	25-year property		2,803				2,941
h	Residential rental property	undetermined type	1,025,252				1,021,896
			307				307
i	Nonresidential real property	Total GDS cost	480,604				478,555
			3,589,723				3,581,792

Section C—Assets Placed in Service During 2017 Tax Year Using the Alternative Depreciation System

20a	Class life		18,389			18,349
b	12-year		1,158			136
c	40-year		12,725			12,717

Part IV Summary (See instructions.)

29,941 28,870

21	Listed property. Enter amount from line 28	21	2,087,836
22	**Total.** Add amounts from line 12, lines 14 through 17, lines 19 and 20 in column (g), and line 21. Enter here and on the appropriate lines of your return. Partnerships and S corporations—see instructions	22	11,354,215
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 it is based.**

2017 Line Item Estimates—All figures are estimates based on samples.
Amounts of selected lines filed (in thousands of dollars)

Form **4562**

Department of the Treasury
Internal Revenue Service (99)

Depreciation and Amortization

(Including Information on Listed Property)

▶ **Attach to your tax return.**

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

OMB No. 1545-0172

2017

Attachment Sequence No. **179**

Name(s) shown on return — Total Forms Filed = 11,647,767

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	45,423,012
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	2,076,730,382

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

7	Listed property. Enter the amount from line 29	7	2,064,638	
8	Total elected cost of section 179 property. Add amounts in column (c), lines 6 and 7			8 66,244,175
9	Tentative deduction. Enter the **smaller** of line 5 or line 8			9 66,173,063
10	Carryover of disallowed deduction from line 13 of your 2016 Form 4562			10 3,762,847
11	Business income limitation. Enter the smaller of business income (not less than zero) or line 5 (see instructions)			11 664,264,025
12	Section 179 expense deduction. Add lines 9 and 10, but don't enter more than line 11			12 66,143,724
13	Carryover of disallowed deduction to 2018. 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	16,218,060
15	Property subject to section 168(f)(1) election	15	15,459
16	Other depreciation (including ACRS)	16	5,891,706

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 2017	17	51,467,941
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 2017 Tax Year Using the General Depreciation System

(a) Classification of property	(b) Month and year placed in service	(c) Basis for depreciation (business/investment use only—see instructions)	(d) Recovery period	(e) Convention	(f) Method	(g) Depreciation deduction
19a 3-year property		1,630,612				452,785
b 5-year property		15,282,071				2,436,204
c 7-year property		17,442,407				1,931,476
d 10-year property		2,646,589				209,332
e 15-year property		7,048,256				296,939
f 20-year property		1,707,365				50,161
g 25-year property		215,206				11,415
h Residential rental property		167,993,399				3,616,874
undetermined type		15,445				15,445
i Nonresidential real property		55,634,905				835,572
Total GDS cost		269,616,255				9,856,204

Section C—Assets Placed in Service During 2017 Tax Year Using the Alternative Depreciation System

20a Class life		2,018,005				57,545
b 12-year		71,638				3,346
c 40-year		3,723,770				64,623

Part IV Summary (See instructions.)

5,813,413 125,513

21	Listed property. Enter amount from line 28	21	7,704,279
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	157,422,887
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 it is based.**

2017 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, certain computers, and property used for entertainment, recreation, or amusement.)

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

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

24a Do you have evidence to support the business/investment use claimed? ☐ **Yes** ☐ **No** **24b** If "Yes," is the evidence written? ☐ **Yes** ☐ **No**

(a) Type of property (list vehicles first)	(b) Date placed in service	(c) Business/ investment use percentage	(d) Cost or other basis	(e) Basis for depreciation (business/investment use only)	(f) Recovery period	(g) Method/ Convention	(h) Depreciation deduction	(i) Elected section 179 cost
25 Special depreciation allowance for qualified listed property placed in service during the tax year and used more than 50% in a qualified business use (see instructions) .						**25**	234,833	
26 Property used more than 50% in a qualified business use:								
		%		1,753,695			1,567,201	
		%						
		%						
27 Property used 50% or less in a qualified business use:								
		%		598,891		S/L –	549,265	
		%		total 26e + 27e		S/L –		
		%		2,236,591		S/L –		
28 Add amounts in column (h), lines 25 through 27. Enter here and on line 21, page 1 .						**28**	2,087,836	
29 Add amounts in column (i), line 26. Enter here and on line 7, page 1							**29**	226,549

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												
34 Was the vehicle available for personal use during off-duty hours?	**Yes**	**No**	**Yes**	**No**	**Yes**	**No**	**Yes**	**No**	**Yes**	**No**	**Yes**	**No**
35 Was the vehicle used primarily by a more than 5% owner or related person? . .												
36 Is another vehicle available for personal use?												

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

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

	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 2017 tax year (see instructions):					
		258,834			
43 Amortization of costs that began before your 2017 tax year				**43**	651,570
44 **Total.** Add amounts in column (f). See the instructions for where to report				**44**	820,026

2017 Line Item Estimates—All figures are estimates based on samples.
Amounts of selected lines filed (in thousands of dollars)

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

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

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

24a Do you have evidence to support the business/investment use claimed? ☐ **Yes** ☐ **No** **24b** If "Yes," is the evidence written? ☐ **Yes** ☐ **No**

(a) Type of property (list vehicles first)	(b) Date placed in service	(c) Business/ investment use percentage	(d) Cost or other basis	(e) Basis for depreciation (business/investment use only)	(f) Recovery period	(g) Method/ Convention	(h) Depreciation deduction	(i) Elected section 179 cost
25 Special depreciation allowance for qualified listed property placed in service during the tax year and used more than 50% in a qualified business use (see instructions) .							**25** 2,482,447	
26 Property used more than 50% in a qualified business use:								
		%		44,208,477			4,847,055	
		%						
		%						
27 Property used 50% or less in a qualified business use:								
		%		5,174,598		S/L –	399,838	
		%		total 26e + 27e		S/L –		
		%		49,383,075		S/L –		
28 Add amounts in column (h), lines 25 through 27. Enter here and on line 21, page 1 .							**28** 7,704,279	
29 Add amounts in column (i), line 26. Enter here and on line 7, page 1								**29** 2,064,638

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 2017 tax year (see instructions):					
		8,031,672			
43 Amortization of costs that began before your 2017 tax year				**43**	2,156,274
44 **Total.** Add amounts in column (f). See the instructions for where to report				**44**	2,752,900

2017 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

2017

Attachment Sequence No. **26**

Name(s) shown on tax return

Total Forms Filed = 786,702

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. **If reporting a casualty loss from a disaster, see the instructions before completing this section.**)

1 Description of properties (show type, location, and date acquired for each property). Use a separate line for each property lost or damaged from the same casualty or theft. You must use a separate Form 4684 (through line 12) for each casualty or theft event involving personal use property.

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 12 of all Forms 4684	**13**	714,326
14 Add the amounts on line 4 of all Forms 4684	**14**	812
Caution: See instructions before completing line 15.		
15 • If line 14 is **more** than line 13, enter the difference here and on Schedule D. **Do not** complete the rest of this section. • If line 14 is **equal** to line 13, enter -0- here. **Do not** complete the rest of this section. • If line 14 is **less** than line 13, 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 14 from line 12 of the Form(s) 4684 reporting those losses. If the result is zero or less, see instructions. Otherwise, enter that result here and on Schedule A (Form 1040), line 28, or Form 1040NR, Schedule A, line 14. If you claim the standard deduction, also include on Schedule A (Form 1040), line 28, the amount of your standard deduction (see the instructions for Form 1040). Do not complete the rest of this section if all of your casualty or theft losses are subject to the $500 reduction.	**15**	481,368
16 Add lines 14 and 15. Subtract the result from line 13	**16**	238,247
17 Enter 10% of your adjusted gross income from Form 1040, line 38, or Form 1040NR, line 37. Estates and trusts, see instructions	**17**	773,290
18 Subtract line 17 from line 16. If zero or less, enter -0-. Also enter the result on Schedule A (Form 1040), line 20, or Form 1040NR, Schedule A, line 6. Estates and trusts, enter the result on the "Other deductions" line of your tax return	**18**	117,042

2017 Line Item Estimates—All figures are estimates based on samples.
Amounts of selected lines filed (in thousands of dollars)

Form **4684**

Department of the Treasury
Internal Revenue Service

Casualties and Thefts

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

OMB No. 1545-0177

2017

Attachment Sequence No. **26**

Name(s) shown on tax return

Total Forms Filed = 786,702

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. **If reporting a casualty loss from a disaster, see the instructions before completing this section.**)

1 Description of properties (show type, location, and date acquired for each property). Use a separate line for each property lost or damaged from the same casualty or theft. You must use a separate Form 4684 (through line 12) for each casualty or theft event involving personal use property.

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 12 of all Forms 4684	**13**	14,363,226
14 Add the amounts on line 4 of all Forms 4684	**14**	7,004
Caution: See instructions before completing line 15.		
15 • If line 14 is **more** than line 13, enter the difference here and on Schedule D. **Do not** complete the rest of this section. • If line 14 is **equal** to line 13, enter -0- here. **Do not** complete the rest of this section. • If line 14 is **less** than line 13, 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 14 from line 12 of the Form(s) 4684 reporting those losses. If the result is zero or less, see instructions. Otherwise, enter that result here and on Schedule A (Form 1040), line 28, or Form 1040NR, Schedule A, line 14. If you claim the standard deduction, also include on Schedule A (Form 1040), line 28, the amount of your standard deduction (see the instructions for Form 1040). Do not complete the rest of this section if all of your casualty or theft losses are subject to the $500 reduction.	**15**	10,036,948
16 Add lines 14 and 15. Subtract the result from line 13	**16**	4,314,477
17 Enter 10% of your adjusted gross income from Form 1040, line 38, or Form 1040NR, line 37. Estates and trusts, see instructions	**17**	14,728,992
18 Subtract line 17 from line 16. If zero or less, enter -0-. Also enter the result on Schedule A (Form 1040), line 20, or Form 1040NR, Schedule A, line 6. Estates and trusts, enter the result on the "Other deductions" line of your tax return	**18**	3,074,884

2017 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 and employee property	**(c)** Gains from casualties or thefts includible in income
Casualty or Theft of Property Held One Year or Less			
29	( )	( )	
	( )	( )	
30 Totals. Add the amounts on line 29 **30**	( )	( )	
31 Combine line 30, columns (b)(i) and (c). Enter the net gain or (loss) here and on Form 4797, line 14. If Form 4797 is not otherwise required, see instructions **31**			10,698
32 Enter the amount from line 30, column (b)(ii) here. Individuals, enter the amount from income-producing property on Schedule A (Form 1040), line 28, or Form 1040NR, Schedule A, line 14, and enter the amount from property used as an employee on Schedule A (Form 1040), line 23, or Form 1040NR, Schedule A, line 9. Estates and trusts, partnerships, and S corporations, see instructions **32**			
Casualty or Theft of Property Held More Than One Year			
33 Casualty or theft gains from Form 4797, line 32 **33**			1,843
34	( )	( )	
	( )	( )	
35 Total losses. Add amounts on line 34, columns (b)(i) and (b)(ii) **35**	(33,375)	(11,626)	
36 Total gains. Add lines 33 and 34, column (c) **36**			8,978
37 Add amounts on line 35, columns (b)(i) and (b)(ii) **37**			44,912
38 If the loss on line 37 is **more** than the gain on line 36:			
a Combine line 35, column (b)(i) and line 36, and enter the net gain or (loss) here. Partnerships (except electing large partnerships) and S corporations, see the note below. All others, enter this amount on Form 4797, line 14. If Form 4797 is not otherwise required, see instructions **38a**			33,205
b Enter the amount from line 35, column (b)(ii) here. Individuals, enter the amount from income-producing property on Schedule A (Form 1040), line 28, or Form 1040NR, Schedule A, line 14, and enter the amount from property used as an employee on Schedule A (Form 1040), line 23, or Form 1040NR, Schedule A, line 9. Estates and trusts, enter on the "Other deductions" line of your tax return. Partnerships (except electing large partnerships) and S corporations, see the note below. Electing large partnerships, enter on Form 1065-B, Part II, line 11 **38b**			11,455
39 If the loss on line 37 is **less** than or **equal** to the gain on line 36, combine lines 36 and 37 and enter here. Partnerships (except electing large partnerships), see the note below. All others, enter this amount on Form 4797, line 3 **39**			8,695

Note: Partnerships, enter the amount from line 38a, 38b, or line 39 on Form 1065, Schedule K, line 11.
S corporations, enter the amount from line 38a or 38b on Form 1120S, Schedule K, line 10.

2017 Line Item Estimates—All figures are estimates based on samples.
Amounts of selected lines filed (in thousands of dollars)

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)(i) Losses from casualties or thefts — Trade, business, rental, or royalty property	(b)(ii) Losses from casualties or thefts — Income-producing and employee property	(c) Gains from casualties or thefts includible in income
Casualty or Theft of Property Held One Year or Less			
29	( )	( )	
	( )	( )	
30 Totals. Add the amounts on line 29 — **30**	( )	( )	
31 Combine line 30, columns (b)(i) and (c). Enter the net gain or (loss) here and on Form 4797, line 14. If Form 4797 is not otherwise required, see instructions — **31**			-558,540
32 Enter the amount from line 30, column (b)(ii) here. Individuals, enter the amount from income-producing property on Schedule A (Form 1040), line 28, or Form 1040NR, Schedule A, line 14, and enter the amount from property used as an employee on Schedule A (Form 1040), line 23, or Form 1040NR, Schedule A, line 9. Estates and trusts, partnerships, and S corporations, see instructions — **32**			
Casualty or Theft of Property Held More Than One Year			
33 Casualty or theft gains from Form 4797, line 32 — **33**			80,052
34	( )	( )	
	( )	( )	
35 Total losses. Add amounts on line 34, columns (b)(i) and (b)(ii) — **35**	(1,359,220)	(670,526)	
36 Total gains. Add lines 33 and 34, column (c) — **36**			259,989
37 Add amounts on line 35, columns (b)(i) and (b)(ii) — **37**			2,029,746
38 If the loss on line 37 is **more** than the gain on line 36:			
a Combine line 35, column (b)(i) and line 36, and enter the net gain or (loss) here. Partnerships (except electing large partnerships) and S corporations, see the note below. All others, enter this amount on Form 4797, line 14. If Form 4797 is not otherwise required, see instructions — **38a**			-1,354,809
b Enter the amount from line 35, column (b)(ii) here. Individuals, enter the amount from income-producing property on Schedule A (Form 1040), line 28, or Form 1040NR, Schedule A, line 14, and enter the amount from property used as an employee on Schedule A (Form 1040), line 23, or Form 1040NR, Schedule A, line 9. Estates and trusts, enter on the "Other deductions" line of your tax return. Partnerships (except electing large partnerships) and S corporations, see the note below. Electing large partnerships, enter on Form 1065-B, Part II, line 11 — **38b**			669,764
39 If the loss on line 37 is **less** than or **equal** to the gain on line 36, combine lines 36 and 37 and enter here. Partnerships (except electing large partnerships), see the note below. All others, enter this amount on Form 4797, line 3 — **39**			253,045

Note: Partnerships, enter the amount from line 38a, 38b, or line 39 on Form 1065, Schedule K, line 11.
S corporations, enter the amount from line 38a or 38b on Form 1120S, Schedule K, line 10.

2017 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**			144	

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**			84,671	

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:

2017 Line Item Estimates—All figures are estimates based on samples.
Number of returns filed for selected lines

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

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

Part I Election Statement

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

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

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

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

Part II Revocation of Prior Election

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

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

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

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

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

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

Part I Election Statement

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

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

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

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

Part II Revocation of Prior Election

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

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

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

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

2017 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

2017

Attachment Sequence No. **27**

Name(s) shown on return — Total Forms Filed = 3,493,430 — **Identifying number**

1	Enter the gross proceeds from sales or exchanges reported to you for 2017 on Form(s) 1099-B or 1099-S (or substitute statement) that you are including on line 2, 10, or 20. See instructions	**1**	324,028

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)
						2,501,878

3	Gain, if any, from Form 4684, line 39	**3**	8,640
4	Section 1231 gain from installment sales from Form 6252, line 26 or 37	**4**	187,279
5	Section 1231 gain or (loss) from like-kind exchanges from Form 8824	**5**	10,435
6	Gain, if any, from line 32, from other than casualty or theft	**6**	607,532
7	Combine lines 2 through 6. Enter the gain or (loss) here and on the appropriate line as follows:	**7**	3,089,676
	Partnerships (except electing large partnerships) and S corporations. Report the gain or (loss) following the instructions for Form 1065, Schedule K, line 10, or Form 1120S, Schedule K, line 9. Skip lines 8, 9, 11, and 12 below.		
	Individuals, partners, S corporation shareholders, and all others. If line 7 is zero or a loss, enter the amount from line 7 on line 11 below and skip lines 8 and 9. If line 7 is a gain and you 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**	332,001
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**	180,468

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):

						454,948

11	Loss, if any, from line 7	**11**	(1,068,007)
12	Gain, if any, from line 7 or amount from line 8, if applicable	**12**	332,001
13	Gain, if any, from line 31	**13**	493,672
14	Net gain or (loss) from Form 4684, lines 31 and 38a	**14**	18,882
15	Ordinary gain from installment sales from Form 6252, line 25 or 36	**15**	282
16	Ordinary gain or (loss) from like-kind exchanges from Form 8824	**16**	3,800
17	Combine lines 10 through 16	**17**	2,079,139
18	For all except individual returns, enter the amount from line 17 on the appropriate line of your return and skip lines a and b below. For individual returns, complete lines a and b below:		
a	If the loss on line 11 includes a loss from Form 4684, line 35, column (b)(ii), enter that part of the loss here. Enter the part of the loss from income-producing property on Schedule A (Form 1040), line 28, and the part of the loss from property used as an employee on Schedule A (Form 1040), line 23. Identify as from "Form 4797, line 18a." See instructions	**18a**	0
b	Redetermine the gain or (loss) on line 17 excluding the loss, if any, on line 18a. Enter here and on Form 1040, line 14	**18b**	2,079,139

2017 Line Item Estimates—All figures are estimates based on samples.
Amounts of selected lines filed (in thousands of dollars)

Form **4797**

Department of the Treasury
Internal Revenue Service

Sales of Business Property

(Also Involuntary Conversions and Recapture Amounts Under Sections 179 and 280F(b)(2))

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

OMB No. 1545-0184

2017

Attachment Sequence No. **27**

Name(s) shown on return — Total Forms Filed = 3,493,430 — **Identifying number**

1	Enter the gross proceeds from sales or exchanges reported to you for 2017 on Form(s) 1099-B or 1099-S (or substitute statement) that you are including on line 2, 10, or 20. See instructions	1	99,811,120

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)
						137,481,549

3	Gain, if any, from Form 4684, line 39	3	250,130
4	Section 1231 gain from installment sales from Form 6252, line 26 or 37	4	9,505,483
5	Section 1231 gain or (loss) from like-kind exchanges from Form 8824	5	1,791,533
6	Gain, if any, from line 32, from other than casualty or theft	6	52,908,923
7	Combine lines 2 through 6. Enter the gain or (loss) here and on the appropriate line as follows:	7	201,937,618
	Partnerships (except electing large partnerships) and S corporations. Report the gain or (loss) following the instructions for Form 1065, Schedule K, line 10, or Form 1120S, Schedule K, line 9. Skip lines 8, 9, 11, and 12 below.		
	Individuals, partners, S corporation shareholders, and all others. If line 7 is zero or a loss, enter the amount from line 7 on line 11 below and skip lines 8 and 9. If line 7 is a gain and you 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	14,008,052
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	45,476,148

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):

						17,507,280

11	Loss, if any, from line 7	11	(17,108,053)
12	Gain, if any, from line 7 or amount from line 8, if applicable	12	4,436,233
13	Gain, if any, from line 31	13	9,606,118
14	Net gain or (loss) from Form 4684, lines 31 and 38a	14	-1,389,348
15	Ordinary gain from installment sales from Form 6252, line 25 or 36	15	97,179
16	Ordinary gain or (loss) from like-kind exchanges from Form 8824	16	165,234
17	Combine lines 10 through 16	17	13,314,643
18	For all except individual returns, enter the amount from line 17 on the appropriate line of your return and skip lines a and b below. For individual returns, complete lines a and b below:		
a	If the loss on line 11 includes a loss from Form 4684, line 35, column (b)(ii), enter that part of the loss here. Enter the part of the loss from income-producing property on Schedule A (Form 1040), line 28, and the part of the loss from property used as an employee on Schedule A (Form 1040), line 23. Identify as from "Form 4797, line 18a." See instructions	18a	0
b	Redetermine the gain or (loss) on line 17 excluding the loss, if any, on line 18a. Enter here and on Form 1040, line 14	18b	13,314,643

2017 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	474,839			
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	19,690			
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 (other than an electing large partnership).					
a Soil, water, and land clearing expenses	27a				
b Line 27a multiplied by applicable percentage. See instructions	27b				
c Enter the **smaller** of line 24 or 27b	27c	0			
28 **If section 1254 property:**					
a Intangible drilling and development costs, expenditures for development of mines and other natural deposits, mining exploration costs, and depletion. See instructions	28a				
b Enter the **smaller** of line 24 or 28a	28b	1,288			
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	937,718
31 Add property columns A through D, lines 25b, 26g, 27c, 28b, and 29b. Enter here and on line 13	31	493,847
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	608,974

Part IV Recapture Amounts Under Sections 179 and 280F(b)(2) When Business Use Drops to 50% or Less (see instructions)

		(a) Section 179	(b) Section 280F(b)(2)
33 Section 179 expense deduction or depreciation allowable in prior years	33		
34 Recomputed depreciation. See instructions	34		
35 Recapture amount. Subtract line 34 from line 33. See the instructions for where to report	35		

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

Part III Gain From Disposition of Property Under Sections 1245, 1250, 1252, 1254, and 1255 (see instructions)

19 (a) Description of section 1245, 1250, 1252, 1254, or 1255 property:	(b) Date acquired (mo., day, yr.)	(c) Date sold (mo., day, yr.)
A		
B		
C		
D		

These columns relate to the properties on lines 19A through 19D. ▶		Property A	Property B	Property C	Property D
20 Gross sales price (**Note:** *See line 1 before completing.*)	20				
21 Cost or other basis plus expense of sale	21				
22 Depreciation (or depletion) allowed or allowable	22				
23 Adjusted basis. Subtract line 22 from line 21	23				
24 Total gain. Subtract line 23 from line 20	24				
25 **If section 1245 property:**					
a Depreciation allowed or allowable from line 22	25a				
b Enter the **smaller** of line 24 or 25a	25b	8,968,952			
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	283,139			
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 (other than an electing large partnership).					
a Soil, water, and land clearing expenses	27a				
b Line 27a multiplied by applicable percentage. See instructions	27b				
c Enter the **smaller** of line 24 or 27b	27c	0			
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	285,445			
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	62,595,088
31 Add property columns A through D, lines 25b, 26g, 27c, 28b, and 29b. Enter here and on line 13	31	9,606,118
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	52,988,970

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		

2017 Line Item Estimates—All figures are estimates based on samples.
Number of returns filed for selected lines

Form **4835**

Department of the Treasury
Internal Revenue Service (99)

Farm Rental Income and Expenses

(Crop and Livestock Shares (Not Cash) Received by Landowner (or Sub-Lessor))
(Income not subject to self-employment tax)

► **Attach to Form 1040 or Form 1040NR.**
► **Go to *www.irs.gov/Form4835* for the latest information.**

OMB No. 1545-0074

2017

Attachment Sequence No. **37**

Name(s) shown on tax return

Total Forms Filed = 511,366

Your social security number

Employer ID number (EIN), if any

A Did you actively participate in the operation of this farm during 2017? 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	220,178	
2a	Cooperative distributions (Form(s) 1099-PATR)	2a	100,506	2b Taxable amount	2b		
3a	Agricultural program payments (see instructions)	3a	188,052	3b Taxable amount	3b	184,154	
4	Commodity Credit Corporation (CCC) loans (see instructions):						
a	CCC loans reported under election				4a	*	
b	CCC loans forfeited	4b	*	4c Taxable amount	4c		
5	Crop insurance proceeds and federal crop disaster payments (see instructions):						
a	Amount received in 2017	5a	26,490	5b Taxable amount	5b	26,490	
c	If election to defer to 2018 is attached, check here ► ☐			5d Amount deferred from 2016	5d		
6	Other income, including federal and state gasoline or fuel tax credit or refund (see instructions)				6	226,504	
7	**Gross farm rental income.** Add amounts in the right column for lines 1 through 6. Enter the total here and on Schedule E (Form 1040), line 42 . . . . . ►				7	475,977	

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

8	Car and truck expenses (see Schedule F (Form 1040) instructions). Also attach **Form 4562**	8	40,097		21	Pension and profit-sharing plans . . .	21	0
9	Chemicals	9	65,508		22	Rent or lease:		
10	Conservation expenses (see instructions)	10	8,482		a	Vehicles, machinery, and equipment (see instructions)	22a	
11	Custom hire (machine work) .	11	38,135		b	Other (land, animals, etc.)	22b	
12	Depreciation and section 179 expense deduction not claimed elsewhere	12	144,322		23	Repairs and maintenance	23	115,539
					24	Seeds and plants . .	24	55,787
					25	Storage and warehousing	25	
13	Employee benefit programs other than on line 21 (see Schedule F (Form 1040) instructions). . .	13	*		26	Supplies	26	74,482
					27	Taxes	27	345,062
					28	Utilities	28	
14	Feed	14	15,844		29	Veterinary, breeding, and medicine . . .	29	
15	Fertilizers and lime	15	85,077		30	Other expenses (specify):		
16	Freight and trucking . . .	16			a		30a	
17	Gasoline, fuel, and oil . . .	17	76,082		b		30b	
18	Insurance (other than health).	18	209,184		c		30c	
19	Interest:				d		30d	
a	Mortgage (paid to banks, etc.)	19a	37,831		e		30e	
b	Other	19b	26,316		f		30f	
20	Labor hired (less employment credits) (see Schedule F (Form 1040) instructions)	20	16,602		g		30g	
31	**Total expenses.** Add lines 8 through 30g. See instructions . . . . . ►						31	413,181
32	**Net farm rental income or (loss).** Subtract line 31 from line 7. If the result is income, enter it here and on Schedule E (Form 1040), line 40. If the result is a loss, you **must** go to lines 33 and 34. See instructions						32	483,797
33	Did you receive an applicable subsidy in 2017? See instructions						33	☐ Yes ☐ No
34	If line 32 is a loss, check the box that describes your investment in this activity. See instructions						34a	☐ All investment is at risk.
							34b	☐ Some investment is not at risk.
c	You may have to complete **Form 8582** to determine your deductible loss, regardless of which box you checked. If you checked box 34b, you **must** complete **Form 6198** before going to Form 8582. In either case, enter the **deductible loss** here and on Schedule E (Form 1040), line 40. See instructions . . . Nondeductible loss (+) / suspended loss carryover (-) = 35,794						34c	89,941

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

2017 Line Item Estimates—All figures are estimates based on samples.
Amounts of selected lines filed (in thousands of dollars)

Form **4835**

Department of the Treasury
Internal Revenue Service (99)

Farm Rental Income and Expenses

(Crop and Livestock Shares (Not Cash) Received by Landowner (or Sub-Lessor))
(Income not subject to self-employment tax)

► **Attach to Form 1040 or Form 1040NR.**
► **Go to *www.irs.gov/Form4835* for the latest information.**

OMB No. 1545-0074

2017

Attachment Sequence No. **37**

Name(s) shown on tax return

Total Forms Filed = 511,366

Your social security number

Employer ID number (EIN), if any

A Did you actively participate in the operation of this farm during 2017? 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	4,866,690	
2a	Cooperative distributions (Form(s) 1099-PATR)	2a	1,002,997	2b Taxable amount	2b		
3a	Agricultural program payments (see instructions)	3a	854,722	3b Taxable amount	3b	845,264	
4	Commodity Credit Corporation (CCC) loans (see instructions):						
a	CCC loans reported under election				4a	*	
b	CCC loans forfeited	4b	*	4c Taxable amount	4c		
5	Crop insurance proceeds and federal crop disaster payments (see instructions):						
a	Amount received in 2017	5a	105,872	5b Taxable amount	5b	105,872	
c	If election to defer to 2018 is attached, check here ► ☐			5d Amount deferred from 2016	5d		
6	Other income, including federal and state gasoline or fuel tax credit or refund (see instructions)				6	3,005,098	
7	**Gross farm rental income.** Add amounts in the right column for lines 1 through 6. Enter the total here and on Schedule E (Form 1040), line 42 ►				7	9,440,812	

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

8	Car and truck expenses (see Schedule F (Form 1040) instructions). Also attach **Form 4562**	8	44,523		21	Pension and profit-sharing plans	21	0
9	Chemicals	9	271,061		22	Rent or lease:		
10	Conservation expenses (see instructions)	10	17,399		a	Vehicles, machinery, and equipment (see instructions)	22a	
11	Custom hire (machine work)	11	118,404		b	Other (land, animals, etc.)	22b	
12	Depreciation and section 179 expense deduction not claimed elsewhere	12	961,641		23	Repairs and maintenance	23	316,130
					24	Seeds and plants	24	353,967
					25	Storage and warehousing	25	
13	Employee benefit programs other than on line 21 (see Schedule F (Form 1040) instructions)	13	*		26	Supplies	26	90,757
					27	Taxes	27	1,019,678
					28	Utilities	28	
14	Feed	14	19,923		29	Veterinary, breeding, and medicine	29	
15	Fertilizers and lime	15	571,043		30	Other expenses (specify):		
16	Freight and trucking	16			a		30a	
17	Gasoline, fuel, and oil	17	94,751		b		30b	
18	Insurance (other than health)	18	291,737		c		30c	
19	Interest:				d		30d	
a	Mortgage (paid to banks, etc.)	19a	311,070		e		30e	
b	Other	19b	132,917		f		30f	
20	Labor hired (less employment credits) (see Schedule F (Form 1040) instructions)	20	72,992		g		30g	

31	**Total expenses.** Add lines 8 through 30g. See instructions ►	31	5,699,046
32	**Net farm rental income or (loss).** Subtract line 31 from line 7. If the result is income, enter it here and on Schedule E (Form 1040), line 40. If the result is a loss, you **must** go to lines 33 and 34. See instructions	32	3,741,766
33	Did you receive an applicable subsidy in 2017? See instructions	33	☐ Yes ☐ No
34	If line 32 is a loss, check the box that describes your investment in this activity. See instructions	34a	☐ All investment is at risk.
		34b	☐ Some investment is not at risk.
c	You may have to complete **Form 8582** to determine your deductible loss, regardless of which box you checked. If you checked box 34b, you **must** complete **Form 6198** before going to Form 8582. In either case, enter the **deductible loss** here and on Schedule E (Form 1040), line 40. See instructions. Nondeductible loss (+) / suspended loss carryover (-) = 108,339	34c	675,273

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

2017 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

2017

Attachment Sequence No. **51**

Name(s) shown on return

Total Forms Filed = 1,869,834

Identifying number

Part I Total Investment Interest Expense

1	Investment interest expense paid or accrued in 2017 (see instructions)	1	1,320,249	
2	Disallowed investment interest expense from 2016 Form 4952, line 7	2	940,150	
3	**Total investment interest expense.** Add lines 1 and 2	3	1,855,374	

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	1,714,079			
b	Qualified dividends included on line 4a	4b	1,437,611			
c	Subtract line 4b from line 4a				4c	1,646,288
d	Net gain from the disposition of property held for investment	4d	864,309			
e	Enter the **smaller** of line 4d or your net capital gain from the disposition of property held for investment (see instructions)	4e	812,210			
f	Subtract line 4e from line 4d				4f	430,752
g	Enter the amount from lines 4b and 4e that you elect to include in investment income (see instructions)				4g	211,347
h	Investment income. Add lines 4c, 4f, and 4g				4h	1,680,070
5	Investment expenses (see instructions)				5	802,594
6	**Net investment income.** Subtract line 5 from line 4h. If zero or less, enter -0-				6	1,469,995

Part III Investment Interest Expense Deduction

7	Disallowed investment interest expense to be carried forward to 2018. Subtract line 6 from line 3. If zero or less, enter -0-	7	953,022
8	**Investment interest expense deduction.** Enter the **smaller** of line 3 or 6. See instructions	8	1,455,673

2017 Line Item Estimates—All figures are estimates based on samples.
Amounts of selected lines filed (in thousands of dollars)

Form **4952**

Department of the Treasury
Internal Revenue Service (99)

Investment Interest Expense Deduction

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

OMB No. 1545-0191

2017

Attachment Sequence No. **51**

Name(s) shown on return

Total Forms Filed = 1,869,834

Identifying number

Part I Total Investment Interest Expense

1	Investment interest expense paid or accrued in 2017 (see instructions)	1	23,765,173	
2	Disallowed investment interest expense from 2016 Form 4952, line 7	2	35,655,498	
3	**Total investment interest expense.** Add lines 1 and 2	3	59,420,671	

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	168,826,784			
b	Qualified dividends included on line 4a	4b	84,832,510			
c	Subtract line 4b from line 4a				4c	83,994,274
d	Net gain from the disposition of property held for investment	4d	314,263,277			
e	Enter the **smaller** of line 4d or your net capital gain from the disposition of property held for investment (see instructions)	4e	288,719,139			
f	Subtract line 4e from line 4d				4f	25,544,139
g	Enter the amount from lines 4b and 4e that you elect to include in investment income (see instructions)				4g	5.090.458
h	Investment income. Add lines 4c, 4f, and 4g				4h	114,628,870
5	Investment expenses (see instructions)				5	23,022,550
6	**Net investment income.** Subtract line 5 from line 4h. If zero or less, enter -0-				6	95,054,499

Part III Investment Interest Expense Deduction

7	Disallowed investment interest expense to be carried forward to 2018. Subtract line 6 from line 3. If zero or less, enter -0-	7	37,182,695
8	**Investment interest expense deduction.** Enter the **smaller** of line 3 or 6. See instructions	8	22,237,976

2017 Line Item Estimates—All figures are estimates based on samples.
Number of returns filed for selected lines

Form **4972**

Department of the Treasury
Internal Revenue Service (99)

Tax on Lump-Sum Distributions

(From Qualified Plans of Participants Born Before January 2, 1936)

▶ Go to *www.irs.gov/Form4972* for the latest information.

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

OMB No. 1545-0193

2017

Attachment Sequence No. **28**

Name of recipient of distribution

Total Forms Filed = 8,715

Identifying number

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

			Yes	No
1	Was this a distribution of a plan participant's entire balance (excluding deductible voluntary employee contributions and certain forfeited amounts) from all of an employer's qualified plans of one kind (for example, pension, profit-sharing, or stock bonus)? If "No," **don't** use this form	1		
2	Did you roll over any part of the distribution? If "Yes," **don't** use this form	2		
3	Was this distribution paid to you as a beneficiary of a plan participant who was born before January 2, 1936?	3		
4	Were you **(a)** a plan participant who received this distribution, **(b)** born before January 2, 1936, **and (c)** a participant in the plan for at least 5 years before the year of the distribution?	4		
	If you answered "No" to both questions 3 **and** 4, **don't** use this form.			
5a	Did you use Form 4972 after 1986 for a previous distribution from your own plan? If "Yes," **don't** use this form for a 2017 distribution from your own plan	5a		
b	If you are receiving this distribution as a beneficiary of a plan participant who died, did you use Form 4972 for a previous distribution received as a beneficiary of that participant after 1986? If "Yes," **don't** use this form for this distribution	5b		

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

6	Capital gain part from Form 1099-R, box 3	6	*
7	Multiply line 6 by 20% (0.20) ▶	7	
	If you also choose to use Part III, go to line 8. Otherwise, include the amount from line 7 in the total on Form 1040, line 44; Form 1040NR, line 42; or Form 1041, Schedule G, line 1b.		

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

8	If you completed Part II, enter the amount from Form 1099-R, box 2a minus box 3. If you didn't complete Part II, enter the amount from box 2a. Multiple recipients (and recipients who elect to include net unrealized appreciation (NUA) in taxable income), see instructions	8	8,715
9	Death benefit exclusion for a beneficiary of a plan participant who died before August 21, 1996	9	0
10	Total taxable amount. Subtract line 9 from line 8	10	8,715
11	Current actuarial value of annuity from Form 1099-R, box 8. If none, enter -0-	11	0
12	Adjusted total taxable amount. Add lines 10 and 11. If this amount is $70,000 or more, **skip** lines 13 through 16, enter this amount on line 17, and go to line 18	12	8,715
13	Multiply line 12 by 50% (0.50), but **don't** enter more than $10,000	13	
14	Subtract $20,000 from line 12. If line 12 is $20,000 or less, enter -0-	14	
15	Multiply line 14 by 20% (0.20)	15	
16	Minimum distribution allowance. Subtract line 15 from line 13	16	7,702
17	Subtract line 16 from line 12	17	
18	Federal estate tax attributable to lump-sum distribution	18	*
19	Subtract line 18 from line 17. If line 11 is zero, **skip** lines 20 through 22 and go to line 23	19	
20	Divide line 11 by line 12 and enter the result as a decimal (rounded to at least three places)	20	.
21	Multiply line 16 by the decimal on line 20	21	
22	Subtract line 21 from line 11	22	
23	Multiply line 19 by 10% (0.10)	23	
24	Tax on amount on line 23. Use the Tax Rate Schedule in the instructions	24	7,710
25	Multiply line 24 by 10.0. If line 11 is zero, **skip** lines 26 through 28, enter this amount on line 29, and go to line 30	25	
26	Multiply line 22 by 10% (0.10)	26	
27	Tax on amount on line 26. Use the Tax Rate Schedule in the instructions	27	
28	Multiply line 27 by 10.0	28	
29	Subtract line 28 from line 25. Multiple recipients, see instructions ▶	29	7,710
30	**Tax on lump-sum distribution.** Add lines 7 and 29. Also include this amount in the total on Form 1040, line 44; Form 1040NR, line 42; or Form 1041, Schedule G, line 1b ▶	30	8,715

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

2017 Line Item Estimates—All figures are estimates based on samples.
Amounts of selected lines filed (in thousands of dollars)

Form **4972**

Department of the Treasury
Internal Revenue Service (99)

Tax on Lump-Sum Distributions

(From Qualified Plans of Participants Born Before January 2, 1936)

▶ Go to *www.irs.gov/Form4972* for the latest information.

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

OMB No. 1545-0193

2017

Attachment Sequence No. **28**

Name of recipient of distribution

Total Forms Filed = 8,715

Identifying number

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

			Yes	No
1	Was this a distribution of a plan participant's entire balance (excluding deductible voluntary employee contributions and certain forfeited amounts) from all of an employer's qualified plans of one kind (for example, pension, profit-sharing, or stock bonus)? If "No," **don't** use this form	1		
2	Did you roll over any part of the distribution? If "Yes," **don't** use this form	2		
3	Was this distribution paid to you as a beneficiary of a plan participant who was born before January 2, 1936?	3		
4	Were you **(a)** a plan participant who received this distribution, **(b)** born before January 2, 1936, **and (c)** a participant in the plan for at least 5 years before the year of the distribution?	4		
	If you answered "No" to both questions 3 **and** 4, **don't** use this form.			
5a	Did you use Form 4972 after 1986 for a previous distribution from your own plan? If "Yes," **don't** use this form for a 2017 distribution from your own plan	5a		
b	If you are receiving this distribution as a beneficiary of a plan participant who died, did you use Form 4972 for a previous distribution received as a beneficiary of that participant after 1986? If "Yes," **don't** use this form for this distribution	5b		

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

6	Capital gain part from Form 1099-R, box 3	6	*
7	Multiply line 6 by 20% (0.20) ▶	7	
	If you also choose to use Part III, go to line 8. Otherwise, include the amount from line 7 in the total on Form 1040, line 44; Form 1040NR, line 42; or Form 1041, Schedule G, line 1b.		

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

8	If you completed Part II, enter the amount from Form 1099-R, box 2a minus box 3. If you didn't complete Part II, enter the amount from box 2a. Multiple recipients (and recipients who elect to include net unrealized appreciation (NUA) in taxable income), see instructions	8	332,246
9	Death benefit exclusion for a beneficiary of a plan participant who died before August 21, 1996	9	0
10	Total taxable amount. Subtract line 9 from line 8	10	332,246
11	Current actuarial value of annuity from Form 1099-R, box 8. If none, enter -0-	11	0
12	Adjusted total taxable amount. Add lines 10 and 11. If this amount is $70,000 or more, **skip** lines 13 through 16, enter this amount on line 17, and go to line 18	12	332,246
13	Multiply line 12 by 50% (0.50), but **don't** enter more than $10,000	13	
14	Subtract $20,000 from line 12. If line 12 is $20,000 or less, enter -0-	14	
15	Multiply line 14 by 20% (0.20)	15	
16	Minimum distribution allowance. Subtract line 15 from line 13	16	37,558
17	Subtract line 16 from line 12	17	
18	Federal estate tax attributable to lump-sum distribution	18	*
19	Subtract line 18 from line 17. If line 11 is zero, **skip** lines 20 through 22 and go to line 23	19	
20	Divide line 11 by line 12 and enter the result as a decimal (rounded to at least three places)	20	.
21	Multiply line 16 by the decimal on line 20	21	
22	Subtract line 21 from line 11	22	
23	Multiply line 19 by 10% (0.10)	23	
24	Tax on amount on line 23. Use the Tax Rate Schedule in the instructions	24	5,577
25	Multiply line 24 by 10.0. If line 11 is zero, **skip** lines 26 through 28, enter this amount on line 29, and go to line 30	25	
26	Multiply line 22 by 10% (0.10)	26	
27	Tax on amount on line 26. Use the Tax Rate Schedule in the instructions	27	
28	Multiply line 27 by 10.0	28	
29	Subtract line 28 from line 25. Multiple recipients, see instructions ▶	29	55,775
30	**Tax on lump-sum distribution.** Add lines 7 and 29. Also include this amount in the total on Form 1040, line 44; Form 1040NR, line 42; or Form 1041, Schedule G, line 1b ▶	30	21,093

2017 Line Item Estimates—All figures are estimates based on samples.
Number of returns filed for selected lines

Form **5329**

Department of the Treasury
Internal Revenue Service (99)

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

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

OMB No. 1545-0074

2017

Attachment Sequence No. **29**

Name of individual subject to additional tax. If married filing jointly, see instructions.
Total Forms Filed = 2,344,142

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 Form 1040, line 59, or Form 1040NR, line 57, without filing Form 5329. See the instructions for Form 1040, line 59, or for Form 1040NR, line 57.

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

1	Early distributions included in income. For Roth IRA distributions, see instructions	1	1,655,273
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	793,554
3	Amount subject to additional tax. Subtract line 2 from line 1	3	1,165,832
4	**Additional tax.** Enter 10% (0.10) of line 3. Include this amount on Form 1040, line 59, or Form 1040NR, line 57	4	1,142,057
	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 Form 1040 or Form 1040NR, line 21, from a Coverdell education savings account (ESA), a qualified tuition program (QTP), or an ABLE account.

5	Distributions included in income from a Coverdell ESA, a QTP, or an ABLE account	5	221,514
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	147,274
8	**Additional tax.** Enter 10% (0.10) of line 7. Include this amount on Form 1040, line 59, or Form 1040NR, line 57	8	144,630

Part III **Additional Tax on Excess Contributions to Traditional IRAs.** Complete this part if you contributed more to your traditional IRAs for 2017 than is allowable or you had an amount on line 17 of your 2016 Form 5329.

9	Enter your excess contributions from line 16 of your 2016 Form 5329 (see instructions). If zero, go to line 15			9	
10	If your traditional IRA contributions for 2017 are less than your maximum allowable contribution, see instructions. Otherwise, enter -0-	10			
11	2017 traditional IRA distributions included in income (see instructions)	11			
12	2017 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 2017 (see instructions)			15	29,199
16	Total excess contributions. Add lines 14 and 15			16	
17	**Additional tax.** Enter 6% (0.06) of the **smaller** of line 16 **or** the value of your traditional IRAs on December 31, 2017 (including 2017 contributions made in 2018). Include this amount on Form 1040, line 59, or Form 1040NR, line 57			17	23,480

Part IV **Additional Tax on Excess Contributions to Roth IRAs.** Complete this part if you contributed more to your Roth IRAs for 2017 than is allowable or you had an amount on line 25 of your 2016 Form 5329.

18	Enter your excess contributions from line 24 of your 2016 Form 5329 (see instructions). If zero, go to line 23			18	44,134
19	If your Roth IRA contributions for 2017 are less than your maximum allowable contribution, see instructions. Otherwise, enter -0-	19	7,530		
20	2017 distributions from your Roth IRAs (see instructions)	20			
21	Add lines 19 and 20			21	
22	Prior year excess contributions. Subtract line 21 from line 18. If zero or less, enter -0-			22	32,959
23	Excess contributions for 2017 (see instructions)			23	61,422
24	Total excess contributions. Add lines 22 and 23			24	
25	**Additional tax.** Enter 6% (0.06) of the **smaller** of line 24 **or** the value of your Roth IRAs on December 31, 2017 (including 2017 contributions made in 2018). Include this amount on Form 1040, line 59, or Form 1040NR, line 57			25	58,214

2017 Line Item Estimates—All figures are estimates based on samples.
Amounts of selected lines filed (in thousands of dollars)

Form **5329**

Department of the Treasury
Internal Revenue Service (99)

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

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

OMB No. 1545-0074

2017

Attachment Sequence No. **29**

Name of individual subject to additional tax. If married filing jointly, see instructions.
Total Forms Filed = 2,344,142

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 Form 1040, line 59, or Form 1040NR, line 57, without filing Form 5329. See the instructions for Form 1040, line 59, or for Form 1040NR, line 57.

Part I Additional Tax on Early Distributions.

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

1	Early distributions included in income. For Roth IRA distributions, see instructions	1	26,977,109
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	10,787,076
3	Amount subject to additional tax. Subtract line 2 from line 1	3	16,190,033
4	**Additional tax.** Enter 10% (0.10) of line 3. Include this amount on Form 1040, line 59, or Form 1040NR, line 57	4	1,634,677
	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 Form 1040 or Form 1040NR, line 21, from a Coverdell education savings account (ESA), a qualified tuition program (QTP), or an ABLE account.

5	Distributions included in income from a Coverdell ESA, a QTP, or an ABLE account	5	599,382
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	453,899
8	**Additional tax.** Enter 10% (0.10) of line 7. Include this amount on Form 1040, line 59, or Form 1040NR, line 57	8	45,395

Part III Additional Tax on Excess Contributions to Traditional IRAs.

Complete this part if you contributed more to your traditional IRAs for 2017 than is allowable or you had an amount on line 17 of your 2016 Form 5329.

9	Enter your excess contributions from line 16 of your 2016 Form 5329 (see instructions). If zero, go to line 15			9	
10	If your traditional IRA contributions for 2017 are less than your maximum allowable contribution, see instructions. Otherwise, enter -0-	10			
11	2017 traditional IRA distributions included in income (see instructions)	11			
12	2017 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 2017 (see instructions)			15	101,343
16	Total excess contributions. Add lines 14 and 15			16	
17	**Additional tax.** Enter 6% (0.06) of the **smaller** of line 16 **or** the value of your traditional IRAs on December 31, 2017 (including 2017 contributions made in 2018). Include this amount on Form 1040, line 59, or Form 1040NR, line 57			17	5,533

Part IV Additional Tax on Excess Contributions to Roth IRAs.

Complete this part if you contributed more to your Roth IRAs for 2017 than is allowable or you had an amount on line 25 of your 2016 Form 5329.

18	Enter your excess contributions from line 24 of your 2016 Form 5329 (see instructions). If zero, go to line 23			18	178,922
19	If your Roth IRA contributions for 2017 are less than your maximum allowable contribution, see instructions. Otherwise, enter -0-	19	91,538		
20	2017 distributions from your Roth IRAs (see instructions)	20			
21	Add lines 19 and 20			21	
22	Prior year excess contributions. Subtract line 21 from line 18. If zero or less, enter -0-			22	109,851
23	Excess contributions for 2017 (see instructions)			23	234,957
24	Total excess contributions. Add lines 22 and 23			24	
25	**Additional tax.** Enter 6% (0.06) of the **smaller** of line 24 **or** the value of your Roth IRAs on December 31, 2017 (including 2017 contributions made in 2018). Include this amount on Form 1040, line 59, or Form 1040NR, line 57			25	12,859

2017 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 2017 were more than is allowable or you had an amount on line 33 of your 2016 Form 5329.

26	Enter the excess contributions from line 32 of your 2016 Form 5329 (see instructions). If zero, go to line 31			26	
27	If the contributions to your Coverdell ESAs for 2017 were less than the maximum allowable contribution, see instructions. Otherwise, enter -0-	27			
28	2017 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 2017 (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, 2017 (including 2017 contributions made in 2018). Include this amount on Form 1040, line 59, or Form 1040NR, line 57			33	*

Part VI Additional Tax on Excess Contributions to Archer MSAs. Complete this part if you or your employer contributed more to your Archer MSAs for 2017 than is allowable or you had an amount on line 41 of your 2016 Form 5329.

34	Enter the excess contributions from line 40 of your 2016 Form 5329 (see instructions). If zero, go to line 39			34	
35	If the contributions to your Archer MSAs for 2017 are less than the maximum allowable contribution, see instructions. Otherwise, enter -0-	35			
36	2017 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 2017 (see instructions)			39	
40	Total excess contributions. Add lines 38 and 39			40	8,101
41	**Additional tax.** Enter 6% (0.06) of the **smaller** of line 40 **or** the value of your Archer MSAs on December 31, 2017 (including 2017 contributions made in 2018). Include this amount on Form 1040, line 59, or Form 1040NR, line 57			41	6,881

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 2017 than is allowable or you had an amount on line 49 of your 2016 Form 5329.

42	Enter the excess contributions from line 48 of your 2016 Form 5329. If zero, go to line 47			42	
43	If the contributions to your HSAs for 2017 are less than the maximum allowable contribution, see instructions. Otherwise, enter -0-	43			
44	2017 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 2017 (see instructions)			47	
48	Total excess contributions. Add lines 46 and 47			48	314,149
49	**Additional tax.** Enter 6% (0.06) of the **smaller** of line 48 **or** the value of your HSAs on December 31, 2017 (including 2017 contributions made in 2018). Include this amount on Form 1040, line 59, or Form 1040NR, line 57			49	232,931

Part VIII Additional Tax on Excess Contributions to an ABLE Account. Complete this part if contributions to your ABLE account for 2017 were more than is allowable.

50	Excess contributions for 2017 (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, 2017. Include this amount on Form 1040, line 59, or Form 1040NR, line 57			51	*

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

52	Minimum required distribution for 2017 (see instructions)			52	
53	Amount actually distributed to you in 2017			53	
54	Subtract line 53 from line 52. If zero or less, enter -0-			54	13,358
55	**Additional tax.** Enter 50% (0.50) of line 54. Include this amount on Form 1040, line 59, or Form 1040NR, line 57			55	15,359

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 it is based.**

2017 Line Item Estimates—All figures are estimates based on samples.
Amounts of selected lines filed (in thousands of dollars)

Part V Additional Tax on Excess Contributions to Coverdell ESAs. Complete this part if the contributions to your Coverdell ESAs for 2017 were more than is allowable or you had an amount on line 33 of your 2016 Form 5329.

26	Enter the excess contributions from line 32 of your 2016 Form 5329 (see instructions). If zero, go to line 31		26	
27	If the contributions to your Coverdell ESAs for 2017 were less than the maximum allowable contribution, see instructions. Otherwise, enter -0-	27		
28	2017 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 2017 (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, 2017 (including 2017 contributions made in 2018). Include this amount on Form 1040, line 59, or Form 1040NR, line 57		33	*

Part VI Additional Tax on Excess Contributions to Archer MSAs. Complete this part if you or your employer contributed more to your Archer MSAs for 2017 than is allowable or you had an amount on line 41 of your 2016 Form 5329.

34	Enter the excess contributions from line 40 of your 2016 Form 5329 (see instructions). If zero, go to line 39		34	
35	If the contributions to your Archer MSAs for 2017 are less than the maximum allowable contribution, see instructions. Otherwise, enter -0-	35		
36	2017 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 2017 (see instructions)		39	
40	Total excess contributions. Add lines 38 and 39		40	9,732
41	**Additional tax.** Enter 6% (0.06) of the **smaller** of line 40 **or** the value of your Archer MSAs on December 31, 2017 (including 2017 contributions made in 2018). Include this amount on Form 1040, line 59, or Form 1040NR, line 57		41	361

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 2017 than is allowable or you had an amount on line 49 of your 2016 Form 5329.

42	Enter the excess contributions from line 48 of your 2016 Form 5329. If zero, go to line 47		42	
43	If the contributions to your HSAs for 2017 are less than the maximum allowable contribution, see instructions. Otherwise, enter -0-	43		
44	2017 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 2017 (see instructions)		47	
48	Total excess contributions. Add lines 46 and 47		48	628,119
49	**Additional tax.** Enter 6% (0.06) of the **smaller** of line 48 **or** the value of your HSAs on December 31, 2017 (including 2017 contributions made in 2018). Include this amount on Form 1040, line 59, or Form 1040NR, line 57		49	22,631

Part VIII Additional Tax on Excess Contributions to an ABLE Account. Complete this part if contributions to your ABLE account for 2017 were more than is allowable.

50	Excess contributions for 2017 (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, 2017. Include this amount on Form 1040, line 59, or Form 1040NR, line 57		51	*

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

52	Minimum required distribution for 2017 (see instructions)		52	
53	Amount actually distributed to you in 2017		53	
54	Subtract line 53 from line 52. If zero or less, enter -0-		54	19,630
55	**Additional tax.** Enter 50% (0.50) of line 54. Include this amount on Form 1040, line 59, or Form 1040NR, line 57		55	11,166

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 it is based.**

2017 Line Item Estimates—All figures are estimates based on samples.
Number of returns filed for selected lines

Form **5405**
(Rev. December 2017)
Department of the Treasury
Internal Revenue Service

Repayment of the First-Time Homebuyer Credit

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

OMB No. 1545-0074

Attachment Sequence No. **58**

Name shown on return

Total Forms Filed = 126,623

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 2017. No repayment of the credit is required of the deceased taxpayer. If you are filing a joint return for 2017 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**	71,570
5	Enter the amount of the credit you repaid with your tax returns for the years 2010 through 2016	**5**	69,604
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**	69,961
7	Enter the gain on the disposition of your main home (from line 15 below)	**7**	14,107
8	**Amount of the credit to be repaid.** See instructions	**8**	85,296

Next: Enter the amount from line 8 on your 2017 Form 1040, line 60b, or Form 1040NR, line 59b.

Part III Form 5405 Gain or (Loss) Worksheet

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

9	Selling price of home, insurance proceeds, or gross condemnation award	**9**	27,529
10	Selling expenses (including commissions, advertising and legal fees, and seller-paid loan charges) or expenses in getting the condemnation award	**10**	20,356
11	Subtract line 10 from line 9. This is the amount realized on the sale of the home	**11**	27,529
12	Adjusted basis of home sold (see instructions)	**12**	27,553
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 2016	**13**	26,547
14	Subtract line 13 from line 12. This is the adjusted basis for purposes of repaying the credit	**14**	23,551
15	Subtract line 14 from line 11	**15**	28,549

• 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 2015.

• 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.

2017 Line Item Estimates—All figures are estimates based on samples.
Amounts of selected lines filed (in thousands of dollars)

Form **5405**
(Rev. December 2017)
Department of the Treasury
Internal Revenue Service

Repayment of the First-Time Homebuyer Credit

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

OMB No. 1545-0074

Attachment Sequence No. **58**

Name shown on return

Total Forms Filed = 126,623

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 2017. No repayment of the credit is required of the deceased taxpayer. If you are filing a joint return for 2017 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	478,688
5	Enter the amount of the credit you repaid with your tax returns for the years 2010 through 2016	5	225,872
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	252,816
7	Enter the gain on the disposition of your main home (from line 15 below)	7	914,764
8	**Amount of the credit to be repaid.** See instructions	8	79,823

Next: Enter the amount from line 8 on your 2017 Form 1040, line 60b, or Form 1040NR, line 59b.

Part III Form 5405 Gain or (Loss) Worksheet

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

9	Selling price of home, insurance proceeds, or gross condemnation award	9	4,729,432
10	Selling expenses (including commissions, advertising and legal fees, and seller-paid loan charges) or expenses in getting the condemnation award	10	715,776
11	Subtract line 10 from line 9. This is the amount realized on the sale of the home	11	4,013,656
12	Adjusted basis of home sold (see instructions)	12	3,488,107
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 2016	13	88,301
14	Subtract line 13 from line 12. This is the adjusted basis for purposes of repaying the credit	14	3,399,806
15	Subtract line 14 from line 11	15	613,850

• 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 2015.

• 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.

2017 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 or Form 1040NR.**

OMB No. 1545-0074

2017

Attachment Sequence No. **158**

Name(s) shown on return

Total Forms Filed = 1,779,690

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 2016.**

1	Qualified solar electric property costs		**1**	381,242
2	Qualified solar water heating property costs		**2**	100,896
3	Qualified small wind energy property costs		**3**	2,114
4	Qualified geothermal heat pump property costs		**4**	12,833
5	Add lines 1 through 4		**5**	457,777
6	Multiply line 5 by 30% (0.30)		**6**	457,777
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**	2,421		
9	Multiply line 8 by 30% (0.30)	**9**	2,421		
10	Kilowatt capacity of property on line 8 above ► . x $1,000	**10**	3,542		
11	Enter the smaller of line 9 or line 10			**11**	2,417
12	Credit carryforward from 2016. Enter the amount, if any, from your 2016 Form 5695, line 16			**12**	251,032
13	Add lines 6, 11, and 12			**13**	682,038
14	Limitation based on tax liability. Enter the amount from the Residential Energy Efficient Property Credit Limit Worksheet (see instructions)			**14**	782,520
15	**Residential energy efficient property credit.** Enter the smaller of line 13 or line 14. Also include this amount on Form 1040, line 53; or Form 1040NR, line 50			**15**	593,620
16	Credit carryforward to 2018. If line 15 is less than line 13, subtract line 15 from line 13	**16**	246,984		

2017 Line Item Estimates—All figures are estimates based on samples.
Amounts of selected lines filed (in thousands of dollars)

Form **5695**

Department of the Treasury
Internal Revenue Service

Residential Energy Credits

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

OMB No. 1545-0074

2017

Attachment Sequence No. **158**

Name(s) shown on return

Total Forms Filed = 1,779,690

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 2016.**

1	Qualified solar electric property costs	**1**	5,495,131	
2	Qualified solar water heating property costs	**2**	372,443	
3	Qualified small wind energy property costs	**3**	5,546	
4	Qualified geothermal heat pump property costs	**4**	136,582	
5	Add lines 1 through 4	**5**	6,009,703	
6	Multiply line 5 by 30% (0.30)	**6**	1,802,939	
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**	13,336		
9	Multiply line 8 by 30% (0.30)	**9**	4,002		
10	Kilowatt capacity of property on line 8 above ► . x $1,000	**10**	208,721		
11	Enter the smaller of line 9 or line 10			**11**	3,946
12	Credit carryforward from 2016. Enter the amount, if any, from your 2016 Form 5695, line 16			**12**	920,009
13	Add lines 6, 11, and 12			**13**	2,726,894
14	Limitation based on tax liability. Enter the amount from the Residential Energy Efficient Property Credit Limit Worksheet (see instructions)			**14**	14,314,247
15	**Residential energy efficient property credit.** Enter the smaller of line 13 or line 14. Also include this amount on Form 1040, line 53; or Form 1040NR, line 50			**15**	1,877,096
16	Credit carryforward to 2018. If line 15 is less than line 13, subtract line 15 from line 13	**16**	849,798		

2017 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**	295,234
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**	252,634
b	Exterior doors that meet or exceed the version 6.0 Energy Star program requirements		**19b**	248,677
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**	103,909
d	Exterior windows and skylights that meet or exceed the version 6.0 Energy Star program requirements	**19d** 340,251		
e	Maximum amount of cost on which the credit can be figured	**19e**		
f	If you claimed window expenses on your Form 5695 prior to 2017, enter the amount from the Window Expense Worksheet (see instructions); otherwise enter -0-	**19f** 98,333		
g	Subtract line 19f from line 19e. If zero or less, enter -0-	**19g** 1,227,383		
h	Enter the smaller of line 19d or line 19g		**19h**	333,567
20	Add lines 19a, 19b, 19c, and 19h		**20**	689,651
21	Multiply line 20 by 10% (0.10)		**21**	689,651
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**	202,476
b	Qualified natural gas, propane, or oil furnace or hot water boiler. Do not enter more than **$150**		**22b**	293,732
c	Advanced main air circulating fan used in a natural gas, propane, or oil furnace. Do not enter more than **$50**		**22c**	74,504
23	Add lines 22a through 22c		**23**	475,268
24	Add lines 21 and 23		**24**	1,038,698
25	Maximum credit amount. (If you jointly occupied the home, see instructions)		**25**	
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**	1,153,422
28	Enter the smaller of line 24 or line 27		**28**	1,033,506
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 Form 1040, line 53; or Form 1040NR, line 50		**30**	1,024,251

2017 Line Item Estimates—All figures are estimates based on samples.
Amounts of selected lines filed (in thousands of dollars)

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**	103,686
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**	643,037
b	Exterior doors that meet or exceed the version 6.0 Energy Star program requirements			**19b**	452,849
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**	738,523
d	Exterior windows and skylights that meet or exceed the version 6.0 Energy Star program requirements	**19d**	1,897,045		
e	Maximum amount of cost on which the credit can be figured	**19e**			
f	If you claimed window expenses on your Form 5695 prior to 2017, enter the amount from the Window Expense Worksheet (see instructions); otherwise enter -0-	**19f**	451,645		
g	Subtract line 19f from line 19e. If zero or less, enter -0-	**19g**	2,411,812		
h	Enter the smaller of line 19d or line 19g			**19h**	521,896
20	Add lines 19a, 19b, 19c, and 19h			**20**	2,356,305
21	Multiply line 20 by 10% (0.10)			**21**	235,648
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**	59,977
b	Qualified natural gas, propane, or oil furnace or hot water boiler. Do not enter more than **$150**			**22b**	43,893
c	Advanced main air circulating fan used in a natural gas, propane, or oil furnace. Do not enter more than **$50**			**22c**	3,725
23	Add lines 22a through 22c			**23**	107,595
24	Add lines 21 and 23			**24**	343,243
25	Maximum credit amount. (If you jointly occupied the home, see instructions)			**25**	
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**	521,959
28	Enter the smaller of line 24 or line 27			**28**	252,987
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 Form 1040, line 53; or Form 1040NR, line 50			**30**	247,685

2017 Line Item Estimates—All figures are estimates based on samples.
Number of returns filed for selected lines

Form **5884**
(Rev. December 2016)
Department of the Treasury
Internal Revenue Service

Work Opportunity Credit

► **Attach to your tax return.**
► **Information about Form 5884 and its separate instructions is at *www.irs.gov/form5884.***

OMB No. 1545-0219

Attachment Sequence No. **77**

Name(s) shown on return

Total Forms Filed = 10,717

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**	397	
b	Qualified first-year wages of employees who worked for you at least 400 hours . . . . . $ _____ × 40% (0.40)	**1b**	1,477	
c	Qualified second-year wages of employees certified as long-term family assistance recipients . . . . . $ _____ × 50% (0.50)	**1c**	384	
2	Add lines 1a, 1b, and 1c. See instructions for the adjustment you must make to salaries and wages	**2**	1,797	
3	Work opportunity credit from partnerships, S corporations, cooperatives, estates, and trusts (see instructions)	**3**	9,078	
4	Add lines 2 and 3. Cooperatives, estates, and trusts, go to line 5. Partnerships and S corporations, stop here and report this amount on Schedule K. All others, stop here and report this amount on Form 3800, Part III, line 4b	**4**	10,717	
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**		

2017 Line Item Estimates—All figures are estimates based on samples.
Amounts of selected lines filed (in thousands of dollars)

Form **5884**
(Rev. December 2016)
Department of the Treasury
Internal Revenue Service

Work Opportunity Credit

► **Attach to your tax return.**
► **Information about Form 5884 and its separate instructions is at *www.irs.gov/form5884.***

OMB No. 1545-0219

Attachment Sequence No. **77**

Name(s) shown on return

Total Forms Filed = 10,717

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**	2,282	
b	Qualified first-year wages of employees who worked for you at least 400 hours . . . . . $ _____ × 40% (0.40)	**1b**	13,887	
c	Qualified second-year wages of employees certified as long-term family assistance recipients . . . . . $ _____ × 50% (0.50)	**1c**	1,075	
2	Add lines 1a, 1b, and 1c. See instructions for the adjustment you must make to salaries and wages	**2**	17,244	
3	Work opportunity credit from partnerships, S corporations, cooperatives, estates, and trusts (see instructions)	**3**	78,755	
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**	95,999	
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**		

2017 Line Item Estimates—All figures are estimates based on samples.
Number of returns filed for selected lines

Form **6251**

Department of the Treasury
Internal Revenue Service (99)

Alternative Minimum Tax—Individuals

► **Go to *www.irs.gov/Form6251* for instructions and the latest information.**
► **Attach to Form 1040 or Form 1040NR.**

OMB No. 1545-0074

2017

Attachment Sequence No. **32**

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

Total Forms Filed = 10,781,598

Your social security number

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

1	If filing Schedule A (Form 1040), enter the amount from Form 1040, line 41, and go to line 2. Otherwise, enter the amount from Form 1040, line 38, and go to line 7. (If less than zero, enter as a negative amount.)	1	10,777,546
2	Reserved for future use	2	
3	Taxes from Schedule A (Form 1040), line 9	3	8,274,427
4	Enter the home mortgage interest adjustment, if any, from line 6 of the worksheet in the instructions for this line	4	72,287
5	Miscellaneous deductions from Schedule A (Form 1040), line 27	5	2,312,372
6	If Form 1040, line 38, is $156,900 or less, enter -0-. Otherwise, see instructions	6	(2,701,585)
7	Tax refund from Form 1040, line 10 or line 21	7	(3,209,382)
8	Investment interest expense (difference between regular tax and AMT)	8	239,330
9	Depletion (difference between regular tax and AMT)	9	48,638
10	Net operating loss deduction from Form 1040, line 21. Enter as a positive amount	10	220,622
11	Alternative tax net operating loss deduction	11	(126,692)
12	Interest from specified private activity bonds exempt from the regular tax	12	1,256,068
13	Qualified small business stock, see instructions	13	21,886
14	Exercise of incentive stock options (excess of AMT income over regular tax income)	14	17,244
15	Estates and trusts (amount from Schedule K-1 (Form 1041), box 12, code A)	15	247,688
16	Electing large partnerships (amount from Schedule K-1 (Form 1065-B), box 6)	16	33
17	Disposition of property (difference between AMT and regular tax gain or loss)	17	633,577
18	Depreciation on assets placed in service after 1986 (difference between regular tax and AMT)	18	1,406,373
19	Passive activities (difference between AMT and regular tax income or loss)	19	1,364,487
20	Loss limitations (difference between AMT and regular tax income or loss)	20	416,786
21	Circulation costs (difference between regular tax and AMT)	21	2,449
22	Long-term contracts (difference between AMT and regular tax income)	22	3,933
23	Mining costs (difference between regular tax and AMT)	23	14,638
24	Research and experimental costs (difference between regular tax and AMT)	24	31,722
25	Income from certain installment sales before January 1, 1987	25	(*)
26	Intangible drilling costs preference	26	1,865
27	Other adjustments, including income-based related adjustments	27	222,985
28	**Alternative minimum taxable income.** Combine lines 1 through 27. (If married filing separately and line 28 is more than $249,450, see instructions.)	28	10,771,653

Part II Alternative Minimum Tax (AMT)

29	Exemption. (If you were under age 24 at the end of 2017, see instructions.) **IF your filing status is . . .** / **AND line 28 is not over . . .** / **THEN enter on line 29 . . .** Single or head of household / $120,700 / $54,300 Married filing jointly or qualifying widow(er) / 160,900 / 84,500 Married filing separately / 80,450 / 42,250 If line 28 is **over** the amount shown above for your filing status, see instructions.	29	9,681,263
30	Subtract line 29 from line 28. If more than zero, go to line 31. If zero or less, enter -0- here and on lines 31, 33, and 35, and go to line 34	30	8,229,115
31	• If you are filing Form 2555 or 2555-EZ, see instructions for the amount to enter. • If you reported capital gain distributions directly on Form 1040, line 13; you reported qualified dividends on Form 1040, line 9b; **or** you had a gain on both lines 15 and 16 of Schedule D (Form 1040) (as refigured for the AMT, if necessary), complete Part III on the back and enter the amount from line 64 here. • **All others:** If line 30 is $187,800 or less ($93,900 or less if married filing separately), multiply line 30 by 26% (0.26). Otherwise, multiply line 30 by 28% (0.28) and subtract $3,756 ($1,878 if married filing separately) from the result.	31	8,066,072
32	Alternative minimum tax foreign tax credit (see instructions)	32	2,744,214
33	Tentative minimum tax. Subtract line 32 from line 31	33	8,003,088
34	Add Form 1040, line 44 (minus any tax from Form 4972), and Form 1040, line 46. Subtract from the result any foreign tax credit from Form 1040, line 48. If you used Schedule J to figure your tax on Form 1040, line 44, refigure that tax without using Schedule J before completing this line (see instructions)	34	9,803,707
35	**AMT.** Subtract line 34 from line 33. If zero or less, enter -0-. Enter here and on Form 1040, line 45	35	5,075,419

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

2017 Line Item Estimates—All figures are estimates based on samples.
Amounts of selected lines filed (in thousands of dollars)

Form **6251**

Department of the Treasury
Internal Revenue Service (99)

Alternative Minimum Tax—Individuals

▶ **Go to *www.irs.gov/Form6251* for instructions and the latest information.**
▶ **Attach to Form 1040 or Form 1040NR.**

OMB No. 1545-0074

2017

Attachment Sequence No. **32**

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

Total Forms Filed = 10,782

Your social security number

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

1	If filing Schedule A (Form 1040), enter the amount from Form 1040, line 41, and go to line 2. Otherwise, enter the amount from Form 1040, line 38, and go to line 7. (If less than zero, enter as a negative amount.)	1	2,823,215,198	
2	Reserved for future use	2		
3	Taxes from Schedule A (Form 1040), line 9	3	288,334,102	
4	Enter the home mortgage interest adjustment, if any, from line 6 of the worksheet in the instructions for this line	4	336,433	
5	Miscellaneous deductions from Schedule A (Form 1040), line 27	5	43,491,521	
6	If Form 1040, line 38, is $156,900 or less, enter -0-. Otherwise, see instructions	6	(41,052,689	)
7	Tax refund from Form 1040, line 10 or line 21	7	(15,013,721	)
8	Investment interest expense (difference between regular tax and AMT)	8	-860,762	
9	Depletion (difference between regular tax and AMT)	9	255,769	
10	Net operating loss deduction from Form 1040, line 21. Enter as a positive amount	10	96,206,188	
11	Alternative tax net operating loss deduction	11	(18,416,674	)
12	Interest from specified private activity bonds exempt from the regular tax	12	1,155,990	
13	Qualified small business stock, see instructions	13	315,343	
14	Exercise of incentive stock options (excess of AMT income over regular tax income)	14	1,624,760	
15	Estates and trusts (amount from Schedule K-1 (Form 1041), box 12, code A)	15	2,936,207	
16	Electing large partnerships (amount from Schedule K-1 (Form 1065-B), box 6)	16	57	
17	Disposition of property (difference between AMT and regular tax gain or loss)	17	-4,150,071	
18	Depreciation on assets placed in service after 1986 (difference between regular tax and AMT)	18	-551,717	
19	Passive activities (difference between AMT and regular tax income or loss)	19	1,385,946	
20	Loss limitations (difference between AMT and regular tax income or loss)	20	-636,169	
21	Circulation costs (difference between regular tax and AMT)	21	27,472	
22	Long-term contracts (difference between AMT and regular tax income)	22	91,374	
23	Mining costs (difference between regular tax and AMT)	23	21,589	
24	Research and experimental costs (difference between regular tax and AMT)	24	-230,659	
25	Income from certain installment sales before January 1, 1987	25	(*	)
26	Intangible drilling costs preference	26	348,209	
27	Other adjustments, including income-based related adjustments	27	69,417	
28	**Alternative minimum taxable income.** Combine lines 1 through 27. (If married filing separately and line 28 is more than $249,450, see instructions.)	28	3,180,013,246	

Part II Alternative Minimum Tax (AMT)

29	Exemption. (If you were under age 24 at the end of 2017, see instructions.) **IF your filing status is . . .** — **AND line 28 is not over . . .** — **THEN enter on line 29 . . .** Single or head of household — $120,700 — $54,300 Married filing jointly or qualifying widow(er) — 160,900 — 84,500 Married filing separately — 80,450 — 42,250 If line 28 is **over** the amount shown above for your filing status, see instructions.	29	561,507,087	
30	Subtract line 29 from line 28. If more than zero, go to line 31. If zero or less, enter -0- here and on lines 31, 33, and 35, and go to line 34	30	2,740,653,555	
31	• If you are filing Form 2555 or 2555-EZ, see instructions for the amount to enter. • If you reported capital gain distributions directly on Form 1040, line 13; you reported qualified dividends on Form 1040, line 9b; **or** you had a gain on both lines 15 and 16 of Schedule D (Form 1040) (as refigured for the AMT, if necessary), complete Part III on the back and enter the amount from line 64 here. • **All others:** If line 30 is $187,800 or less ($93,900 or less if married filing separately), multiply line 30 by 26% (0.26). Otherwise, multiply line 30 by 28% (0.28) and subtract $3,756 ($1,878 if married filing separately) from the result.	31	678,405,839	
32	Alternative minimum tax foreign tax credit (see instructions)	32	18,051,532	
33	Tentative minimum tax. Subtract line 32 from line 31	33	660,398,966	
34	Add Form 1040, line 44 (minus any tax from Form 4972), and Form 1040, line 46. Subtract from the result any foreign tax credit from Form 1040, line 48. If you used Schedule J to figure your tax on Form 1040, line 44, refigure that tax without using Schedule J before completing this line (see instructions)	34	688,054,092	
35	**AMT.** Subtract line 34 from line 33. If zero or less, enter -0-. Enter here and on Form 1040, line 45	35	36,404,112	

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

2017 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 31 or by the Foreign Earned Income Tax Worksheet in the instructions.

36	Enter the amount from Form 6251, line 30. If you are filing Form 2555 or 2555-EZ, enter the amount from line 3 of the worksheet in the instructions for line 31	36		
37	Enter the amount from line 6 of the Qualified Dividends and Capital Gain Tax Worksheet in the instructions for Form 1040, line 44, or the amount from line 13 of the Schedule D Tax Worksheet in the instructions for Schedule D (Form 1040), whichever applies (as refigured for the AMT, if necessary) (see instructions). If you are filing Form 2555 or 2555-EZ, see instructions for the amount to enter	37	5,422,351	
38	Enter the amount from Schedule D (Form 1040), line 19 (as refigured for the AMT, if necessary) (see instructions). If you are filing Form 2555 or 2555-EZ, see instructions for the amount to enter	38	778,362	
39	If you did not complete a Schedule D Tax Worksheet for the regular tax or the AMT, enter the amount from line 37. Otherwise, add lines 37 and 38, and enter the **smaller** of that result or the amount from line 10 of the Schedule D Tax Worksheet (as refigured for the AMT, if necessary). If you are filing Form 2555 or 2555-EZ, see instructions for the amount to enter	39	5,415,549	
40	Enter the **smaller** of line 36 or line 39	40		
41	Subtract line 40 from line 36	41		
42	If line 41 is $187,800 or less ($93,900 or less if married filing separately), multiply line 41 by 26% (0.26). Otherwise, multiply line 41 by 28% (0.28) and subtract $3,756 ($1,878 if married filing separately) from the result ▶	42	4,795,288	
43	Enter: • $75,900 if married filing jointly or qualifying widow(er), • $37,950 if single or married filing separately, or • $50,800 if head of household.	43		
44	Enter the amount from line 7 of the Qualified Dividends and Capital Gain Tax Worksheet in the instructions for Form 1040, line 44, or the amount from line 14 of the Schedule D Tax Worksheet in the instructions for Schedule D (Form 1040), whichever applies (as figured for the regular tax). If you did not complete either worksheet for the regular tax, enter the amount from Form 1040, line 43; if zero or less, enter -0-. If you are filing Form 2555 or 2555-EZ, see instructions for the amount to enter	44		
45	Subtract line 44 from line 43. If zero or less, enter -0-	45		
46	Enter the **smaller** of line 36 or line 37	46		
47	Enter the **smaller** of line 45 or line 46. This amount is taxed at 0%	47		
48	Subtract line 47 from line 46	48		
49	Enter: • $418,400 if single • $235,350 if married filing separately • $470,700 if married filing jointly or qualifying widow(er) • $444,550 if head of household	49		
50	Enter the amount from line 45	50		
51	Enter the amount from line 7 of the Qualified Dividends and Capital Gain Tax Worksheet in the instructions for Form 1040, line 44, or the amount from line 19 of the Schedule D Tax Worksheet, whichever applies (as figured for the regular tax). If you did not complete either worksheet for the regular tax, enter the amount from Form 1040, line 43; if zero or less, enter -0-. If you are filing Form 2555 or Form 2555-EZ, see instructions for the amount to enter	51		
52	Add line 50 and line 51	52		
53	Subtract line 52 from line 49. If zero or less, enter -0-	53		
54	Enter the smaller of line 48 or line 53	54		
55	Multiply line 54 by 15% (0.15) ▶	55	4,351,611	
56	Add lines 47 and 54	56		
	If lines 56 and 36 are the same, skip lines 57 through 61 and go to line 62. Otherwise, go to line 57.			
57	Subtract line 56 from line 46	57		
58	Multiply line 57 by 20% (0.20) ▶	58	810,662	
	If line 38 is zero or blank, skip lines 59 through 61 and go to line 62. Otherwise, go to line 59.			
59	Add lines 41, 56, and 57	59		
60	Subtract line 59 from line 36	60		
61	Multiply line 60 by 25% (0.25) ▶	61	602,677	
62	Add lines 42, 55, 58, and 61	62		
63	If line 36 is $187,800 or less ($93,900 or less if married filing separately), multiply line 36 by 26% (0.26). Otherwise, multiply line 36 by 28% (0.28) and subtract $3,756 ($1,878 if married filing separately) from the result	63	5,207,439	
64	Enter the **smaller** of line 62 or line 63 here and on line 31. If you are filing Form 2555 or 2555-EZ, do not enter this amount on line 31. Instead, enter it on line 4 of the worksheet in the instructions for line 31	64		

Part III Tax Computation Using Maximum Capital Gains Rates

Complete Part III only if you are required to do so by line 31 or by the Foreign Earned Income Tax Worksheet in the instructions.

36	Enter the amount from Form 6251, line 30. If you are filing Form 2555 or 2555-EZ, enter the amount from line 3 of the worksheet in the instructions for line 31	36		
37	Enter the amount from line 6 of the Qualified Dividends and Capital Gain Tax Worksheet in the instructions for Form 1040, line 44, or the amount from line 13 of the Schedule D Tax Worksheet in the instructions for Schedule D (Form 1040), whichever applies (as refigured for the AMT, if necessary) (see instructions). If you are filing Form 2555 or 2555-EZ, see instructions for the amount to enter	37	754,583,725	
38	Enter the amount from Schedule D (Form 1040), line 19 (as refigured for the AMT, if necessary) (see instructions). If you are filing Form 2555 or 2555-EZ, see instructions for the amount to enter	38	22,679,368	
39	If you did not complete a Schedule D Tax Worksheet for the regular tax or the AMT, enter the amount from line 37. Otherwise, add lines 37 and 38, and enter the **smaller** of that result or the amount from line 10 of the Schedule D Tax Worksheet (as refigured for the AMT, if necessary). If you are filing Form 2555 or 2555-EZ, see instructions for the amount to enter	39	776,757,394	
40	Enter the **smaller** of line 36 or line 39	40		
41	Subtract line 40 from line 36	41		
42	If line 41 is $187,800 or less ($93,900 or less if married filing separately), multiply line 41 by 26% (0.26). Otherwise, multiply line 41 by 28% (0.28) and subtract $3,756 ($1,878 if married filing separately) from the result ▶	42	417,236,617	
43	Enter: • $75,900 if married filing jointly or qualifying widow(er), • $37,950 if single or married filing separately, or • $50,800 if head of household.	43		
44	Enter the amount from line 7 of the Qualified Dividends and Capital Gain Tax Worksheet in the instructions for Form 1040, line 44, or the amount from line 14 of the Schedule D Tax Worksheet in the instructions for Schedule D (Form 1040), whichever applies (as figured for the regular tax). If you did not complete either worksheet for the regular tax, enter the amount from Form 1040, line 43; if zero or less, enter -0-. If you are filing Form 2555 or 2555-EZ, see instructions for the amount to enter	44		
45	Subtract line 44 from line 43. If zero or less, enter -0-	45		
46	Enter the **smaller** of line 36 or line 37	46		
47	Enter the **smaller** of line 45 or line 46. This amount is taxed at 0%	47		
48	Subtract line 47 from line 46	48		
49	Enter: • $418,400 if single • $235,350 if married filing separately • $470,700 if married filing jointly or qualifying widow(er) • $444,550 if head of household	49		
50	Enter the amount from line 45	50		
51	Enter the amount from line 7 of the Qualified Dividends and Capital Gain Tax Worksheet in the instructions for Form 1040, line 44, or the amount from line 19 of the Schedule D Tax Worksheet, whichever applies (as figured for the regular tax). If you did not complete either worksheet for the regular tax, enter the amount from Form 1040, line 43; if zero or less, enter -0-. If you are filing Form 2555 or Form 2555-EZ, see instructions for the amount to enter	51		
52	Add line 50 and line 51	52		
53	Subtract line 52 from line 49. If zero or less, enter -0-	53		
54	Enter the smaller of line 48 or line 53	54		
55	Multiply line 54 by 15% (0.15) ▶	55	27,865,593	
56	Add lines 47 and 54	56		
	If lines 56 and 36 are the same, skip lines 57 through 61 and go to line 62. Otherwise, go to line 57.			
57	Subtract line 56 from line 46	57		
58	Multiply line 57 by 20% (0.20) ▶	58	98,897,064	
	If line 38 is zero or blank, skip lines 59 through 61 and go to line 62. Otherwise, go to line 59.			
59	Add lines 41, 56, and 57	59		
60	Subtract line 59 from line 36	60		
61	Multiply line 60 by 25% (0.25) ▶	61	4,283,240	
62	Add lines 42, 55, 58, and 61	62		
63	If line 36 is $187,800 or less ($93,900 or less if married filing separately), multiply line 36 by 26% (0.26). Otherwise, multiply line 36 by 28% (0.28) and subtract $3,756 ($1,878 if married filing separately) from the result	63	615,810,318	
64	Enter the **smaller** of line 62 or line 63 here and on line 31. If you are filing Form 2555 or 2555-EZ, do not enter this amount on line 31. Instead, enter it on line 4 of the worksheet in the instructions for line 31	64		

2017 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

2017

Attachment Sequence No. **79**

Name(s) shown on return

Total Forms Filed = 496,698

Identifying number

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

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

5	Selling price including mortgages and other debts. **Don't** include interest, whether stated or unstated				5	105,512	
6	Mortgages, debts, and other liabilities the buyer assumed or took the property subject to (see instructions)	6					
7	Subtract line 6 from line 5	7					
8	Cost or other basis of property sold	8					
9	Depreciation allowed or allowable	9					
10	Adjusted basis. Subtract line 9 from line 8	10					
11	Commissions and other expenses of sale	11					
12	Income recapture from Form 4797, Part III (see instructions)	12					
13	Add lines 10, 11, and 12				13	93,606	
14	Subtract line 13 from line 5. If zero or less, **don't** complete the rest of this form (see instructions)				14	105,441	
15	If the property described on line 1 above was your main home, enter the amount of your excluded gain (see instructions). Otherwise, enter -0-				15	3,162	
16	**Gross profit.** Subtract line 15 from line 14				16	101,106	
17	Subtract line 13 from line 6. If zero or less, enter -0-				17	773	
18	**Contract price.** Add line 7 and line 17				18	105,413	

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

19	Gross profit percentage (expressed as a decimal amount). Divide line 16 by line 18. (For years after the year of sale, see instructions)		19		
20	If this is the year of sale, enter the amount from line 17. Otherwise, enter -0-		20		
21	Payments received during year (see instructions). **Don't** include interest, whether stated or unstated		21	447,848	
22	Add lines 20 and 21		22	446,862	
23	Payments received in prior years (see instructions). **Don't** include interest, whether stated or unstated	23 416,868			
24	**Installment sale income.** Multiply line 22 by line 19		24	437,477	
25	Enter the part of line 24 that is ordinary income under the recapture rules (see instructions)		25	880	
26	Subtract line 25 from line 24. Enter here and on Schedule D or Form 4797 (see instructions)		26	437,395	

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 2017 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 it is based.**

2017 Line Item Estimates—All figures are estimates based on samples.
Amounts of selected lines filed (in thousands of dollars)

Form **6252**

Department of the Treasury
Internal Revenue Service

Installment Sale Income

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

OMB No. 1545-0228

2017

Attachment Sequence No. **79**

Name(s) shown on return

Total Forms Filed = 496,698

Identifying number

1 Description of property ▶

2a Date acquired (mm/dd/yyyy) ▶ **b** Date sold (mm/dd/yyyy) ▶

3 Was the property sold to a related party (see instructions) after May 14, 1980? If "No," skip line 4 . . . . ☐ Yes ☐ No

4 Was the property you sold to a related party a marketable security? If "Yes," complete Part III. If "No," complete Part III for the year of sale and the 2 years after the year of sale . . . . . ☐ Yes ☐ No

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

5	Selling price including mortgages and other debts. **Don't** include interest, whether stated or unstated			5	77,325,939
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	19,417,666
14	Subtract line 13 from line 5. If zero or less, **don't** complete the rest of this form (see instructions)			14	57,908,273
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	750,750
16	**Gross profit.** Subtract line 15 from line 14			16	57,290,915
17	Subtract line 13 from line 6. If zero or less, enter -0-			17	125,355
18	**Contract price.** Add line 7 and line 17			18	76,579,496

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

19	Gross profit percentage (expressed as a decimal amount). Divide line 16 by line 18. (For years after the year of sale, see instructions)			19	
20	If this is the year of sale, enter the amount from line 17. Otherwise, enter -0-			20	
21	Payments received during year (see instructions). **Don't** include interest, whether stated or unstated			21	65,115,972
22	Add lines 20 and 21			22	65,226,448
23	Payments received in prior years (see instructions). **Don't** include interest, whether stated or unstated	23	147,628,056		
24	**Installment sale income.** Multiply line 22 by line 19			24	45,275,621
25	Enter the part of line 24 that is ordinary income under the recapture rules (see instructions)			25	173,322
26	Subtract line 25 from line 24. Enter here and on Schedule D or Form 4797 (see instructions)			26	45,102,299

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 2017 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 it is based.**

2017 Line Item Estimates—All figures are estimates based on samples.
Number of returns filed for selected lines

Form **6765**
(Rev. December 2017)
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 = 15,236

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	1,518
16	Add lines 1, 4, and 15				16	1,528
17	Are you electing the reduced credit under section 280C? ► Yes ☐ No ☐ If "Yes," multiply line 16 by 13% (0.13). If "No," multiply line 16 by 20% (0.20) and see the instructions for the statement that must be attached. Members of controlled groups or businesses under common control: see instructions for the statement that must be attached				17	1,528

Section B—Alternative Simplified Credit. Skip this section if you are completing Section A.

18	Certain amounts paid or incurred to energy consortia (see the line 1 instructions)				18	
19	Basic research payments to qualified organizations (see the line 2 instructions)	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	350

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

2017 Line Item Estimates—All figures are estimates based on samples.
Amounts of selected lines filed (in thousands of dollars)

Form **6765**
(Rev. December 2017)
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 = 15,236

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	82,062
16	Add lines 1, 4, and 15				16	82,353
17	Are you electing the reduced credit under section 280C? ► Yes ☐ No ☐ If "Yes," multiply line 16 by 13% (0.13). If "No," multiply line 16 by 20% (0.20) and see the instructions for the statement that must be attached. Members of controlled groups or businesses under common control: see instructions for the statement that must be attached				17	12,088

Section B—Alternative Simplified Credit. Skip this section if you are completing Section A.

18	Certain amounts paid or incurred to energy consortia (see the line 1 instructions)				18	
19	Basic research payments to qualified organizations (see the line 2 instructions)	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	14,174

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

2017 Line Item Estimates—All figures are estimates based on samples.
Number of returns filed for selected lines

Section B—Alternative Simplified Credit *(continued)*

33	Add lines 23 and 32	**33**	354	
34	Are you electing the reduced credit under section 280C? ▶ Yes ☐ No ☐ If "Yes," multiply line 33 by 65% (0.65). If "No," enter the amount from line 33 and see the line 17 instructions for the statement that must be attached. Members of controlled groups or businesses under common control: see instructions for the statement that must be attached	**34**	354	

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**	107	
36	Subtract line 35 from line 17 or line 34 (whichever applies). If zero or less, enter -0-	**36**	1,784	
37	Credit for increasing research activities from partnerships, S corporations, estates, and trusts	**37**	13,511	
38	Add lines 36 and 37	**38**	15,184	
	• 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**	191	
44	Partnerships and S corporations, enter the smaller of line 36 or line 42. All others, enter the smallest of line 36, line 42, or line 43. Enter here and on the applicable line of Form 8974, Part 1, column (e). Members of controlled groups or businesses under common control: see instructions for the statement that must be attached	**44**	*	

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

2017 Line Item Estimates—All figures are estimates based on samples.
Amounts of selected lines filed (in thousands of dollars)

Section B—Alternative Simplified Credit *(continued)*

33	Add lines 23 and 32	**33**	14,180	
34	Are you electing the reduced credit under section 280C? ▶ Yes ☐ No ☐ If "Yes," multiply line 33 by 65% (0.65). If "No," enter the amount from line 33 and see the line 17 instructions for the statement that must be attached. Members of controlled groups or businesses under common control: see instructions for the statement that must be attached	**34**	10,513	

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**	2,440	
36	Subtract line 35 from line 17 or line 34 (whichever applies). If zero or less, enter -0-	**36**	20,190	
37	Credit for increasing research activities from partnerships, S corporations, estates, and trusts	**37**	167,863	
38	Add lines 36 and 37	**38**	188,052	
	• 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**	7,399	
44	Partnerships and S corporations, enter the smaller of line 36 or line 42. All others, enter the smallest of line 36, line 42, or line 43. Enter here and on the applicable line of Form 8974, Part 1, column (e). Members of controlled groups or businesses under common control: see instructions for the statement that must be attached	**44**	*	

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

2017 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

2017

Attachment Sequence No. **82**

Name(s) shown on tax return

Total Forms Filed = 529,417

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	527,671
4	Form 1099-B adjustments. See instructions and attach statement	4	2,688
5	Combine lines 3 and 4	5	525,570
	Note: If line 5 shows a net gain, skip line 6 and enter the gain on line 7. Partnerships and S corporations, see instructions.		
6	If you have a net section 1256 contracts loss and checked box D above, enter the amount of loss to be carried back. Enter the loss as a positive number. If you didn't check box D, enter -0-	6	1,442
7	Combine lines 5 and 6	7	524,720
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	487,154
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	524,719

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	(1,494)
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	(77)

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	1,183
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	640

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					

2017 Line Item Estimates—All figures are estimates based on samples.
Amounts of selected lines filed (in thousands of dollars)

Form **6781**

Department of the Treasury
Internal Revenue Service

Gains and Losses From Section 1256 Contracts and Straddles

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

OMB No. 1545-0644

2017

Attachment Sequence No. **82**

Name(s) shown on tax return

Total Forms Filed = 529,417

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	-991,641
4	Form 1099-B adjustments. See instructions and attach statement	4	38,370
5	Combine lines 3 and 4	5	-953,271
	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	195,839
7	Combine lines 5 and 6	7	-757,432
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	-302,966
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	-454,467

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	(59,095)
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	(42,279)

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	466,942
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	302,325

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					

2017 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 = 8,846,912

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				5,106,605	8,748,654	
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?		

2017 Line Item Estimates—All figures are estimates based on samples.
Amounts of selected lines filed (in thousands of dollars)

Form **8283**
(Rev. December 2014)
Department of the Treasury
Internal Revenue Service

Noncash Charitable Contributions

► **Attach to your tax return if you claimed a total deduction of over $500 for all contributed property.**
► **Information about Form 8283 and its separate instructions is at *www.irs.gov/form8283*.**

OMB No. 1545-0908
Attachment Sequence No. **155**

Name(s) shown on your income tax return

Total Forms Filed = 8,846,912

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				49,172,301	65,826,906	
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?		

2017 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			160,014
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			137,283	3,389	122,412	
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

2017 Line Item Estimates—All figures are estimates based on samples.
Amounts of selected lines filed (in thousands of dollars)

Name(s) shown on your income tax return | **Identifying number**

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

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

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

- **a** ☐ Art* (contribution of $20,000 or more)
- **b** ☐ Qualified Conservation Contribution
- **c** ☐ Equipment
- **d** ☐ Art* (contribution of less than $20,000)
- **e** ☐ Other Real Estate
- **f** ☐ Securities
- **g** ☐ Collectibles**
- **h** ☐ Intellectual Property
- **i** ☐ Vehicles
- **j** ☐ Other

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

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

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

5	**(a)** Description of donated property (if you need more space, attach a separate statement)	**(b)** If tangible property was donated, give a brief summary of the overall physical condition of the property at the time of the gift	**(c)** Appraised fair market value
A			59,339,913
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			12,272,868	615,425	10,892,285	
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

2017 Line Item Estimates—All figures are estimates based on samples.
Number of returns filed for selected lines

Form **8396**

Department of the Treasury
Internal Revenue Service (99)

Mortgage Interest Credit

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

▶ **Go to *www.irs.gov/Form8396* for the latest information.**

▶ **Attach to Form 1040 or 1040NR.**

OMB No. 1545-0074

2017

Attachment Sequence No. **138**

Name(s) shown on your tax return

Total Forms Filed = 105,035

Your social security number

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

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

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

Part I Current Year Mortgage Interest Credit

1	Interest paid on the certified indebtedness amount. If someone else (other than your spouse if filing jointly) also held an interest in the home, enter only your share of the interest paid	1		
2	Enter the certificate credit rate shown on your **mortgage credit certificate. Do not** enter the interest rate on your home mortgage	2		%
3	If line 2 is 20% or less, multiply line 1 by line 2. If line 2 is more than 20%, or you refinanced your mortgage and received a reissued certificate, see the instructions for the amount to enter. **You must reduce your deduction for home mortgage interest on Schedule A (Form 1040) by the amount on line 3.**	3	103,032	
4	Enter any 2014 credit carryforward from line 16 of your 2016 Form 8396	4	*	
5	Enter any 2015 credit carryforward from line 14 of your 2016 Form 8396	5	8,044	
6	Enter any 2016 credit carryforward from line 17 of your 2016 Form 8396	6	12,207	
7	Add lines 3 through 6	7	104,037	
8	Limitation based on tax liability. Enter the amount from the Credit Limit Worksheet (see instructions)	8	97,165	
9	**Current year mortgage interest credit.** Enter the **smaller** of line 7 or line 8. Also include this amount in the total on Form 1040, line 54, or Form 1040NR, line 51. Check box **c** on that line and enter "8396" in the space next to that box	9	96,168	

Part II Mortgage Interest Credit Carryforward to 2018. (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	**2016 credit carryforward to 2018.** Enter the **smaller** of line 6 or line 13	14		
15	Subtract line 14 from line 13	15		
16	**2015 credit carryforward to 2018.** Enter the **smaller** of line 5 or line 15	16		
17	**2017 credit carryforward to 2018.** Subtract line 9 from line 3. If zero or less, enter -0-	17		

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

2017 Line Item Estimates—All figures are estimates based on samples.
Amounts of selected lines filed (in thousands of dollars)

Form **8396**

Department of the Treasury
Internal Revenue Service (99)

Mortgage Interest Credit

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

▶ **Go to *www.irs.gov/Form8396* for the latest information.**

▶ **Attach to Form 1040 or 1040NR.**

OMB No. 1545-0074

2017

Attachment Sequence No. **138**

Name(s) shown on your tax return

Total Forms Filed = 105,035

Your social security number

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

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

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

Part I Current Year Mortgage Interest Credit

1	Interest paid on the certified indebtedness amount. If someone else (other than your spouse if filing jointly) also held an interest in the home, enter only your share of the interest paid	1		
2	Enter the certificate credit rate shown on your **mortgage credit certificate. Do not** enter the interest rate on your home mortgage	2		%
3	If line 2 is 20% or less, multiply line 1 by line 2. If line 2 is more than 20%, or you refinanced your mortgage and received a reissued certificate, see the instructions for the amount to enter. **You must reduce your deduction for home mortgage interest on Schedule A (Form 1040) by the amount on line 3.**	3	188,267	
4	Enter any 2014 credit carryforward from line 16 of your 2016 Form 8396	4	*	
5	Enter any 2015 credit carryforward from line 14 of your 2016 Form 8396	5	20,949	
6	Enter any 2016 credit carryforward from line 17 of your 2016 Form 8396	6	20,063	
7	Add lines 3 through 6	7	247,912	
8	Limitation based on tax liability. Enter the amount from the Credit Limit Worksheet (see instructions)	8	585,431	
9	**Current year mortgage interest credit.** Enter the **smaller** of line 7 or line 8. Also include this amount in the total on Form 1040, line 54, or Form 1040NR, line 51. Check box **c** on that line and enter "8396" in the space next to that box	9	136,066	

Part II Mortgage Interest Credit Carryforward to 2018. (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	**2016 credit carryforward to 2018.** Enter the **smaller** of line 6 or line 13	14		
15	Subtract line 14 from line 13	15		
16	**2015 credit carryforward to 2018.** Enter the **smaller** of line 5 or line 15	16		
17	**2017 credit carryforward to 2018.** Subtract line 9 from line 3. If zero or less, enter -0-	17		

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

2017 Line Item Estimates—All figures are estimates based on samples.
Number of returns filed for selected lines

Form **8582**

Department of the Treasury
Internal Revenue Service (99)

Passive Activity Loss Limitations

▶ See separate instructions.
▶ Attach to Form 1040 or Form 1041.
▶ Go to *www.irs.gov/Form8582* for instructions and the latest information.

OMB No. 1545-1008

2017

Attachment Sequence No. **88**

Name(s) shown on return

Total Forms Filed = 8,000,130

Identifying number

Part I 2017 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	2,564,363		
b	Activities with net loss (enter the amount from Worksheet 1, column (b))	1b	(3,396,942)		
c	Prior years' unallowed losses (enter the amount from Worksheet 1, column (c))	1c	(1,622,583)		
d	Combine lines 1a, 1b, and 1c			1d	4,863,421

Commercial Revitalization Deductions From Rental Real Estate Activities

2a	Commercial revitalization deductions from Worksheet 2, column (a)	2a	(245)		
b	Prior year unallowed commercial revitalization deductions from Worksheet 2, column (b)	2b	(*)		
c	Add lines 2a and 2b			2c	(286)

All Other Passive Activities

3a	Activities with net income (enter the amount from Worksheet 3, column (a))	3a	2,813,609		
b	Activities with net loss (enter the amount from Worksheet 3, column (b))	3b	(1,893,815)		
c	Prior years' unallowed losses (enter the amount from Worksheet 3, column (c))	3c	(1,417,423)		
d	Combine lines 3a, 3b, and 3c			3d	4,098,397

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	7,990,716

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	2,851,739
6	Enter $150,000. If married filing separately, see instructions	6	2,832,304		
7	Enter modified adjusted gross income, but not less than zero (see instructions)	7	2,981,410		
	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	1,541,537		
9	Multiply line 8 by 50% (0.50). **Do not** enter more than $25,000. If married filing separately, see instructions			9	1,541,537
10	Enter the **smaller** of line 5 or line 9			10	1,541,335

If line 2c is a loss, go to Part III. Otherwise, go to line 15.

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

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

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

Part IV Total Losses Allowed

15	Add the income, if any, on lines 1a and 3a and enter the total	15	1,270,005
16	**Total losses allowed from all passive activities for 2017.** Add lines 10, 14, and 15. See instructions to find out how to report the losses on your tax return	16	3,886,660

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

2017 Line Item Estimates—All figures are estimates based on samples.
Amounts of selected lines filed (in thousands of dollars)

Form **8582**

Department of the Treasury
Internal Revenue Service (99)

Passive Activity Loss Limitations

▶ See separate instructions.
▶ Attach to Form 1040 or Form 1041.
▶ Go to *www.irs.gov/Form8582* for instructions and the latest information.

OMB No. 1545-1008

2017

Attachment Sequence No. 88

Name(s) shown on return

Total Forms Filed = 8,000,130

Identifying number

Part I 2017 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	87,522,882			
b	Activities with net loss (enter the amount from Worksheet 1, column (b))	1b	(46,237,258)			
c	Prior years' unallowed losses (enter the amount from Worksheet 1, column (c))	1c	(89,987,963)			
d	Combine lines 1a, 1b, and 1c			1d	-48,702,340	

Commercial Revitalization Deductions From Rental Real Estate Activities

2a	Commercial revitalization deductions from Worksheet 2, column (a)	2a	(3,453)			
b	Prior year unallowed commercial revitalization deductions from Worksheet 2, column (b)	2b	(*)			
c	Add lines 2a and 2b			2c	(4,402)	

All Other Passive Activities

3a	Activities with net income (enter the amount from Worksheet 3, column (a))	3a	169,279,274			
b	Activities with net loss (enter the amount from Worksheet 3, column (b))	3b	(59,032,853)			
c	Prior years' unallowed losses (enter the amount from Worksheet 3, column (c))	3c	(92,646,372)			
d	Combine lines 3a, 3b, and 3c			3d	17,600,048	

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	-31,106,693	

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	113,946,324	
6	Enter $150,000. If married filing separately, see instructions	6	424,337,806			
7	Enter modified adjusted gross income, but not less than zero (see instructions)	7	797,703,217			
	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	94,701,784			
9	Multiply line 8 by 50% (0.50). **Do not** enter more than $25,000. If married filing separately, see instructions			9	29,123,856	
10	Enter the **smaller** of line 5 or line 9			10	13,836,012	

If line 2c is a loss, go to Part III. Otherwise, go to line 15.

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

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

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

Part IV Total Losses Allowed

15	Add the income, if any, on lines 1a and 3a and enter the total	15	28,913,194	
16	**Total losses allowed from all passive activities for 2017.** Add lines 10, 14, and 15. See instructions to find out how to report the losses on your tax return	16	76,827,770	

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

2017 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 = 8,235

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	181	
4	Low-income housing credit for buildings placed in service before 2008 from partnerships, S corporations, estates, and trusts	4	3,532	
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	3,708	
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	1,835	
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	1,836	
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 it is based.**

2017 Line Item Estimates—All figures are estimates based on samples.
Amounts of selected lines filed (in thousands of dollars)

Form **8586**
(Rev. December 2016)
Department of the Treasury
Internal Revenue Service (99)

Low-Income Housing Credit

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

OMB No. 1545-0984

Attachment Sequence No. **36a**

Name(s) shown on return

Total Forms Filed = 8,235

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	54	
4	Low-income housing credit for buildings placed in service before 2008 from partnerships, S corporations, estates, and trusts	4	10,397	
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	10,451	
6	Amount allocated to beneficiaries of the estate or trust (see instructions)	6		
7	Estates and trusts, subtract line 6 from line 5. Report this amount on Form 3800, Part III, line 1d, column (c)	7		

Part II Buildings Placed in Service After 2007

8	Number of Forms 8609-A attached for buildings placed in service after 2007 . . . . . ▶ _____			
9	Has there been a decrease in the qualified basis of any buildings accounted for on line 8 since the close of the preceding tax year? ☐ **Yes** ☐ **No** If "Yes," enter the building identification numbers (BINs) of the buildings that had a decreased basis. If you need more space, attach a schedule. **(i)** _____ **(ii)** _____ **(iii)** _____ **(iv)** _____			
10	Current year credit from attached Form(s) 8609-A for buildings placed in service after 2007 (see instructions)	10	*	
11	Low-income housing credit for buildings placed in service after 2007 from partnerships, S corporations, estates, and trusts.	11	16,726	
12	Add lines 10 and 11. Estates and trusts, go to line 13. Partnerships and S corporations, stop here and report this amount on Schedule K. All others, stop here and report this amount on Form 3800, Part III, line 4d, column (c)	12	16,728	
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 it is based.**

2017 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 2017 Form 1040, 2017 Form 1040A, or 2017 Form 1040NR.**

OMB No. 1545-0074

2017

Attachment Sequence No. **48**

Name. If married, file a separate form for each spouse required to file 2017 Form 8606. See instructions.

Total Forms Filed = 2,462,006

Your social security number

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

Home address (number and street, or P.O. box if mail is not delivered to your home) | Apt. no.

City, town or post office, state, and ZIP code. If you have a foreign address, also complete the spaces below (see instructions). | If this is an amended return, check here ▶ ☐

Foreign country name | Foreign province/state/county | Foreign postal code

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

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

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

1	Enter your nondeductible contributions to traditional IRAs for 2017, including those made for 2017 from January 1, 2018, through April 17, 2018. See instructions			1	766,347
2	Enter your total basis in traditional IRAs. See instructions			2	1,023,751
3	Add lines 1 and 2			3	1,472,096
	In 2017, 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, 2018, through April 17, 2018			4	18,792
5	Subtract line 4 from line 3			5	1,467,225
6	Enter the value of **all** your traditional, SEP, and SIMPLE IRAs as of December 31, 2017, plus any outstanding rollovers. Subtract any repayments of qualified disaster distributions (see 2017 Forms 8915A and 8915B). If the result is zero or less, enter -0-. See instructions	6	399,226		
7	Enter your distributions from traditional, SEP, and SIMPLE IRAs in 2017. **Do not** include rollovers (other than repayments of qualified disaster distributions (see 2017 Forms 8915A and 8915B)), qualified charitable distributions, a one-time distribution to fund an HSA, conversions to a Roth IRA, certain returned contributions, or recharacterizations of traditional IRA contributions (see instructions)	7	493,880		
8	Enter the net amount you converted from traditional, SEP, and SIMPLE IRAs to Roth IRAs in 2017. **Do not** include amounts converted that you later recharacterized (see instructions). Also enter this amount on line 16	8	78,921		
9	Add lines 6, 7, and 8	9	575,907		
10	Divide line 5 by line 9. Enter the result as a decimal rounded to at least 3 places. If the result is 1.000 or more, enter "1.000"	10	× .		
11	Multiply line 8 by line 10. This is the nontaxable portion of the amount you converted to Roth IRAs. Also enter this amount on line 17	11	70,283		
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	459,716		
13	Add lines 11 and 12. This is the nontaxable portion of all your distributions			13	635,065
14	Subtract line 13 from line 3. This is **your total basis in traditional IRAs for 2017 and earlier years**			14	1,321,618
15a	Subtract line 12 from line 7			15a	465,430
b	Enter the amount on line 15a attributable to qualified disaster distributions from 2017 Forms 8915A and 8915B (see instructions). Also, enter this amount on 2017 Form 8915A, line 22, **or** 2017 Form 8915B, line 13, as applicable			15b	2,837
c	**Taxable amount.** Subtract line 15b from line 15a. If more than zero, also include this amount on 2017 Form 1040, line 15b; 2017 Form 1040A, line 11b; or 2017 Form 1040NR, line 16b			15c	464,254
	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.				

2017 Line Item Estimates—All figures are estimates based on samples.
Amounts of selected lines filed (in thousands of dollars)

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 2017 Form 1040, 2017 Form 1040A, or 2017 Form 1040NR.

OMB No. 1545-0074

2017

Attachment Sequence No. **48**

Name. If married, file a separate form for each spouse required to file 2017 Form 8606. See instructions.

Total Forms Filed = 2,462,006

Your social security number

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

Home address (number and street, or P.O. box if mail is not delivered to your home) | Apt. no.

City, town or post office, state, and ZIP code. If you have a foreign address, also complete the spaces below (see instructions). | If this is an amended return, check here ▶ ☐

Foreign country name | Foreign province/state/county | Foreign postal code

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

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

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

1	Enter your nondeductible contributions to traditional IRAs for 2017, including those made for 2017 from January 1, 2018, through April 17, 2018. See instructions			1	4,779,972
2	Enter your total basis in traditional IRAs. See instructions			2	29,529,439
3	Add lines 1 and 2			3	34,309,411
	In 2017, 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, 2018, through April 17, 2018			4	128,397
5	Subtract line 4 from line 3			5	34,181,014
6	Enter the value of **all** your traditional, SEP, and SIMPLE IRAs as of December 31, 2017, plus any outstanding rollovers. Subtract any repayments of qualified disaster distributions (see 2017 Forms 8915A and 8915B). If the result is zero or less, enter -0-. See instructions	6	244,763,649		
7	Enter your distributions from traditional, SEP, and SIMPLE IRAs in 2017. **Do not** include rollovers (other than repayments of qualified disaster distributions (see 2017 Forms 8915A and 8915B)), qualified charitable distributions, a one-time distribution to fund an HSA, conversions to a Roth IRA, certain returned contributions, or recharacterizations of traditional IRA contributions (see instructions)	7	14,911,330		
8	Enter the net amount you converted from traditional, SEP, and SIMPLE IRAs to Roth IRAs in 2017. **Do not** include amounts converted that you later recharacterized (see instructions). Also enter this amount on line 16	8	1,504,407		
9	Add lines 6, 7, and 8	9	261,179,386		
10	Divide line 5 by line 9. Enter the result as a decimal rounded to at least 3 places. If the result is 1.000 or more, enter "1.000"	10	× .		
11	Multiply line 8 by line 10. This is the nontaxable portion of the amount you converted to Roth IRAs. Also enter this amount on line 17	11	591,836		
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	1,455,750		
13	Add lines 11 and 12. This is the nontaxable portion of all your distributions			13	2,982,600
14	Subtract line 13 from line 3. This is **your total basis in traditional IRAs for 2017 and earlier years**			14	31,326,811
15a	Subtract line 12 from line 7			15a	13,750,342
b	Enter the amount on line 15a attributable to qualified disaster distributions from 2017 Forms 8915A and 8915B (see instructions). Also, enter this amount on 2017 Form 8915A, line 22, **or** 2017 Form 8915B, line 13, as applicable			15b	12,664
c	**Taxable amount.** Subtract line 15b from line 15a. If more than zero, also include this amount on 2017 Form 1040, line 15b; 2017 Form 1040A, line 11b; or 2017 Form 1040NR, line 16b			15c	13,749,047
	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.				

2017 Line Item Estimates—All figures are estimates based on samples.
Number of returns filed for selected lines

Part II 2017 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 2017 (excluding any portion you recharacterized).

16	If you completed Part I, enter the amount from line 8. Otherwise, enter the net amount you converted from traditional, SEP, and SIMPLE IRAs to Roth IRAs in 2017. **Do not** include amounts you later recharacterized back to traditional, SEP, or SIMPLE IRAs in 2017 or 2018 (see instructions)	16	268,852	
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	174,270	
18	**Taxable amount.** Subtract line 17 from line 16. If more than zero, also include this amount on 2017 Form 1040, line 15b; 2017 Form 1040A, line 11b; or 2017 Form 1040NR, line 16b	18	158,572	

Part III Distributions From Roth IRAs

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

19	Enter your total nonqualified distributions from Roth IRAs in 2017, including any qualified first-time homebuyer distributions, and any qualified disaster distributions (see instructions). Also see 2017 Forms 8915A and 8915B	19	400,095	
20	Qualified first-time homebuyer expenses (see instructions). **Do not** enter more than $10,000	20	8,070	
21	Subtract line 20 from line 19. If zero or less, enter -0-	21	394,628	
22	Enter your basis in Roth IRA contributions (see instructions). If line 21 is zero, **stop here**	22	233,175	
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	237,683	
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	25,762	
25a	Subtract line 24 from line 23. If zero or less, enter -0- and skip lines 25b and 25c	25a	219,436	
b	Enter the amount on line 25a attributable to qualified disaster distributions from 2017 Forms 8915A and 8915B (see instructions). Also, enter this amount on 2017 Form 8915A, line 23, **or** 2017 Form 8915B, line 14, as applicable	25b	*	
c	**Taxable amount.** Subtract line 25b from line 25a. If more than zero, also include this amount on 2017 Form 1040, line 15b; 2017 Form 1040A, line 11b; or 2017 Form 1040NR, line 16b	25c	218,124	

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 it is based.**

Part II 2017 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 2017 (excluding any portion you recharacterized).

16	If you completed Part I, enter the amount from line 8. Otherwise, enter the net amount you converted from traditional, SEP, and SIMPLE IRAs to Roth IRAs in 2017. **Do not** include amounts you later recharacterized back to traditional, SEP, or SIMPLE IRAs in 2017 or 2018 (see instructions)	16	5,201,454	
17	If you completed Part I, enter the amount from line 11. Otherwise, enter your basis in the amount on line 16 (see instructions)	17	1,573,062	
18	**Taxable amount.** Subtract line 17 from line 16. If more than zero, also include this amount on 2017 Form 1040, line 15b; 2017 Form 1040A, line 11b; or 2017 Form 1040NR, line 16b	18	3,628,392	

Part III Distributions From Roth IRAs

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

19	Enter your total nonqualified distributions from Roth IRAs in 2017, including any qualified first-time homebuyer distributions, and any qualified disaster distributions (see instructions). Also see 2017 Forms 8915A and 8915B	19	3,355,328	
20	Qualified first-time homebuyer expenses (see instructions). **Do not** enter more than $10,000	20	61,564	
21	Subtract line 20 from line 19. If zero or less, enter -0-	21	3,293,764	
22	Enter your basis in Roth IRA contributions (see instructions). If line 21 is zero, **stop here**	22	3,723,112	
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	1,353,456	
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	700,425	
25a	Subtract line 24 from line 23. If zero or less, enter -0- and skip lines 25b and 25c	25a	1,115,308	
b	Enter the amount on line 25a attributable to qualified disaster distributions from 2017 Forms 8915A and 8915B (see instructions). Also, enter this amount on 2017 Form 8915A, line 23, **or** 2017 Form 8915B, line 14, as applicable	25b	*	
c	**Taxable amount.** Subtract line 25b from line 25a. If more than zero, also include this amount on 2017 Form 1040, line 15b; 2017 Form 1040A, line 11b; or 2017 Form 1040NR, line 16b	25c	1,114,903	

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 it is based.**

2017 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 only to the child's Form 1040, Form 1040A, or Form 1040NR.**
▶ **Go to *www.irs.gov/Form8615* for instructions and the latest information.**

OMB No. 1545-0074

2017

Attachment Sequence No. **33**

Child's name shown on return

Total Forms Filed = 370,710

Child's social security number

Before you begin: If the child, the parent, or any of the parent's other children for whom Form 8615 must be filed must use the Schedule D Tax Worksheet or has income from farming or fishing, see **Pub. 929,** Tax Rules for Children and Dependents. It explains how to figure the child's tax using the **Schedule D Tax Worksheet** or **Schedule J** (Form 1040).

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

B Parent's social security number

C Parent's filing status (check one):
☐ Single ☐ Married filing jointly ☐ Married filing separately ☐ Head of household ☐ Qualifying widow(er)

Part I Child's Net Unearned Income

1	Enter the child's unearned income (see instructions)	1	370,710
2	If the child **did not** itemize deductions on **Schedule A** (Form 1040 or Form 1040NR), enter $2,100. Otherwise, see instructions	2	370,710
3	Subtract line 2 from line 1. If zero or less, **stop;** do not complete the rest of this form but **do** attach it to the child's return	3	369,640
4	Enter the child's **taxable income** from Form 1040, line 43; Form 1040A, line 27; or Form 1040NR, line 41. If the child files Form 2555 or 2555-EZ, see the instructions	4	360,450
5	Enter the **smaller** of line 3 or line 4. If zero, **stop;** do not complete the rest of this form but **do** attach it to the child's return	5	360,450

Part II Tentative Tax Based on the Tax Rate of the Parent

6	Enter the parent's **taxable income** from Form 1040, line 43; Form 1040A, line 27; Form 1040EZ, line 6; Form 1040NR, line 41; or Form 1040NR-EZ, line 14. If zero or less, enter -0-. If the parent files Form 2555 or 2555-EZ, see the instructions	6	321,141
7	Enter the total, if any, from Forms 8615, line 5, of **all other** children of the parent named above. **Do not** include the amount from line 5 above	7	121,570
8	Add lines 5, 6, and 7 (see instructions)	8	360,450
9	Enter the tax on the amount on line 8 based on the **parent's** filing status above (see instructions). If the Qualified Dividends and Capital Gain Tax Worksheet, Schedule D Tax Worksheet, or Schedule J (Form 1040) is used to figure the tax, check here ▶ ☐	9	349,864
10	Enter the parent's tax from Form 1040, line 44; Form 1040A, line 28, minus any alternative minimum tax; Form 1040EZ, line 10; Form 1040NR, line 42; or Form 1040NR-EZ, line 15. **Do not** include any tax from **Form 4972, 8814,** or **8885** or any tax from recapture of an education credit. If the parent files Form 2555 or 2555-EZ, see the instructions. If the Qualified Dividends and Capital Gain Tax Worksheet, Schedule D Tax Worksheet, or Schedule J (Form 1040) was used to figure the tax, check here ▶ ☐	10	315,099
11	Subtract line 10 from line 9 and enter the result. If line 7 is blank, also enter this amount on line 13 and go to **Part III**	11	336,802
12a	Add lines 5 and 7 — 12a: 360,450		
b	Divide line 5 by line 12a. Enter the result as a decimal (rounded to at least three places)	12b	369,640 × .
13	Multiply line 11 by line 12b	13	336,802

Part III Child's Tax—If lines 4 and 5 above are the same, enter -0- on line 15 and go to line 16.

14	Subtract line 5 from line 4 — 14: 323,301		
15	Enter the tax on the amount on line 14 based on the **child's** filing status (see instructions). If the Qualified Dividends and Capital Gain Tax Worksheet, Schedule D Tax Worksheet, or Schedule J (Form 1040) is used to figure the tax, check here ▶ ☐	15	151,007
16	Add lines 13 and 15	16	340,818
17	Enter the tax on the amount on line 4 based on the **child's** filing status (see instructions). If the Qualified Dividends and Capital Gain Tax Worksheet, Schedule D Tax Worksheet, or Schedule J (Form 1040) is used to figure the tax, check here ▶ ☐	17	224,570
18	Enter the **larger** of line 16 or line 17 here and on the **child's** Form 1040, line 44; Form 1040A, line 28; or Form 1040NR, line 42. If the child files Form 2555 or 2555-EZ, see the instructions	18	342,828

2017 Line Item Estimates—All figures are estimates based on samples.
Amounts of selected lines filed (in thousands of dollars)

Form **8615**

Department of the Treasury
Internal Revenue Service (99)

Tax for Certain Children Who Have Unearned Income

▶ **Attach only to the child's Form 1040, Form 1040A, or Form 1040NR.**
▶ **Go to *www.irs.gov/Form8615* for instructions and the latest information.**

OMB No. 1545-0074

2017

Attachment Sequence No. **33**

Child's name shown on return

Total Forms Filed = 370,710

Child's social security number

Before you begin: If the child, the parent, or any of the parent's other children for whom Form 8615 must be filed must use the Schedule D Tax Worksheet or has income from farming or fishing, see **Pub. 929,** Tax Rules for Children and Dependents. It explains how to figure the child's tax using the **Schedule D Tax Worksheet** or **Schedule J** (Form 1040).

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

B Parent's social security number

C Parent's filing status (check one):
☐ Single ☐ Married filing jointly ☐ Married filing separately ☐ Head of household ☐ Qualifying widow(er)

Part I Child's Net Unearned Income

1	Enter the child's unearned income (see instructions)	1	6,084,249
2	If the child **did not** itemize deductions on **Schedule A** (Form 1040 or Form 1040NR), enter $2,100. Otherwise, see instructions	2	827,615
3	Subtract line 2 from line 1. If zero or less, **stop;** do not complete the rest of this form but **do** attach it to the child's return	3	5,258,463
4	Enter the child's **taxable income** from Form 1040, line 43; Form 1040A, line 27; or Form 1040NR, line 41. If the child files Form 2555 or 2555-EZ, see the instructions	4	5,611,190
5	Enter the **smaller** of line 3 or line 4. If zero, **stop;** do not complete the rest of this form but **do** attach it to the child's return	5	4,890,717

Part II Tentative Tax Based on the Tax Rate of the Parent

6	Enter the parent's **taxable income** from Form 1040, line 43; Form 1040A, line 27; Form 1040EZ, line 6; Form 1040NR, line 41; or Form 1040NR-EZ, line 14. If zero or less, enter -0-. If the parent files Form 2555 or 2555-EZ, see the instructions	6	185,373,616
7	Enter the total, if any, from Forms 8615, line 5, of **all other** children of the parent named above. **Do not** include the amount from line 5 above	7	4,226,078
8	Add lines 5, 6, and 7 (see instructions)	8	194,490,411
9	Enter the tax on the amount on line 8 based on the **parent's** filing status above (see instructions). If the Qualified Dividends and Capital Gain Tax Worksheet, Schedule D Tax Worksheet, or Schedule J (Form 1040) is used to figure the tax, check here ▶ ☐	9	55,990,264
10	Enter the parent's tax from Form 1040, line 44; Form 1040A, line 28, minus any alternative minimum tax; Form 1040EZ, line 10; Form 1040NR, line 42; or Form 1040NR-EZ, line 15. **Do not** include any tax from **Form 4972, 8814,** or **8885** or any tax from recapture of an education credit. If the parent files Form 2555 or 2555-EZ, see the instructions. If the Qualified Dividends and Capital Gain Tax Worksheet, Schedule D Tax Worksheet, or Schedule J (Form 1040) was used to figure the tax, check here ▶ ☐	10	53,887,103
11	Subtract line 10 from line 9 and enter the result. If line 7 is blank, also enter this amount on line 13 and go to **Part III**	11	2,103,161
12a	Add lines 5 and 7 — 12a: 9,116,796		
b	Divide line 5 by line 12a. Enter the result as a decimal (rounded to at least three places)	12b	× .
13	Multiply line 11 by line 12b	13	1,065,407

Part III Child's Tax—If lines 4 and 5 above are the same, enter -0- on line 15 and go to line 16.

14	Subtract line 5 from line 4 — 14: 720,472		
15	Enter the tax on the amount on line 14 based on the **child's** filing status (see instructions). If the Qualified Dividends and Capital Gain Tax Worksheet, Schedule D Tax Worksheet, or Schedule J (Form 1040) is used to figure the tax, check here ▶ ☐	15	43,490
16	Add lines 13 and 15	16	1,108,897
17	Enter the tax on the amount on line 4 based on the **child's** filing status (see instructions). If the Qualified Dividends and Capital Gain Tax Worksheet, Schedule D Tax Worksheet, or Schedule J (Form 1040) is used to figure the tax, check here ▶ ☐	17	636,430
18	Enter the **larger** of line 16 or line 17 here and on the **child's** Form 1040, line 44; Form 1040A, line 28; or Form 1040NR, line 42. If the child files Form 2555 or 2555-EZ, see the instructions	18	1,114,303

2017 Line Item Estimates—All figures are estimates based on samples.
Number of returns filed for selected lines

Form **8801**

Department of the Treasury
Internal Revenue Service (99)

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

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

OMB No. 1545-1073

2017

Attachment Sequence No. **74**

Name(s) shown on return

Total Forms Filed = 1,242,584

Identifying number

Part I Net Minimum Tax on Exclusion Items

1	Combine lines 1, 6, and 10 of your 2016 Form 6251. Estates and trusts, see instructions	**1**	1,213,194	
2	Enter adjustments and preferences treated as exclusion items (see instructions)	**2**	1,136,354	
3	Minimum tax credit net operating loss deduction (see instructions)	**3**	(15,478	)
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 $247,450 and you were married filing separately for 2016, see instructions	**4**	1,178,509	
5	Enter: $83,800 if married filing jointly or qualifying widow(er) for 2016; $53,900 if single or head of household for 2016; or $41,900 if married filing separately for 2016. Estates and trusts, enter $23,900	**5**	1,242,584	
6	Enter: $159,700 if married filing jointly or qualifying widow(er) for 2016; $119,700 if single or head of household for 2016; or $79,850 if married filing separately for 2016. Estates and trusts, enter $79,850	**6**	1,242,584	
7	Subtract line 6 from line 4. If zero or less, enter -0- here and on line 8 and go to line 9	**7**	1,011,395	
8	Multiply line 7 by 25% (0.25)	**8**	1,011,395	
9	Subtract line 8 from line 5. If zero or less, enter -0-. If under age 24 at the end of 2016, see instructions	**9**	1,037,376	
10	Subtract line 9 from line 4. If zero or less, enter -0- here and on line 15 and go to Part II. Form 1040NR filers, see instructions	**10**	1,105,971	
11	• If **for 2016** you filed Form 2555 or 2555-EZ, see instructions for the amount to enter. • If **for 2016** you reported capital gain distributions directly on Form 1040, line 13; you reported qualified dividends on Form 1040, line 9b (Form 1041, line 2b(2)); **or** you had a gain on both lines 15 and 16 of Schedule D (Form 1040) (lines 18a and 19, column (2), of Schedule D (Form 1041)), complete Part III of Form 8801 and enter the amount from line 55 here. Form 1040NR filers, see instructions. • **All others:** If line 10 is $186,300 or less ($93,150 or less if married filing separately for 2016), multiply line 10 by 26% (0.26). Otherwise, multiply line 10 by 28% (0.28) and subtract $3,726 ($1,863 if married filing separately for 2016) from the result. Form 1040NR filers, see instructions.	**11**	1,095,770	
12	Minimum tax foreign tax credit on exclusion items (see instructions)	**12**	317,917	
13	Tentative minimum tax on exclusion items. Subtract line 12 from line 11	**13**	1,094,067	
14	Enter the amount from your 2016 Form 6251, line 34, or 2016 Form 1041, Schedule I, line 55	**14**	1,092,398	
15	**Net minimum tax on exclusion items.** Subtract line 14 from line 13. If zero or less, enter -0-	**15**	916,024	

2017 Line Item Estimates—All figures are estimates based on samples.
Amounts of selected lines filed (in thousands of dollars)

Form **8801**

Department of the Treasury
Internal Revenue Service (99)

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

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

OMB No. 1545-1073

2017

Attachment Sequence No. **74**

Name(s) shown on return

Total Forms Filed = 1,242,584

Identifying number

Part I Net Minimum Tax on Exclusion Items

1	Combine lines 1, 6, and 10 of your 2016 Form 6251. Estates and trusts, see instructions	**1**	413,015,606	
2	Enter adjustments and preferences treated as exclusion items (see instructions)	**2**	62,523,607	
3	Minimum tax credit net operating loss deduction (see instructions)	**3**	(2,757,044	)
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 $247,450 and you were married filing separately for 2016, see instructions	**4**	481,181,041	
5	Enter: $83,800 if married filing jointly or qualifying widow(er) for 2016; $53,900 if single or head of household for 2016; or $41,900 if married filing separately for 2016. Estates and trusts, enter $23,900	**5**	94,624,755	
6	Enter: $159,700 if married filing jointly or qualifying widow(er) for 2016; $119,700 if single or head of household for 2016; or $79,850 if married filing separately for 2016. Estates and trusts, enter $79,850	**6**	184,990,730	
7	Subtract line 6 from line 4. If zero or less, enter -0- here and on line 8 and go to line 9	**7**	316,190,637	
8	Multiply line 7 by 25% (0.25)	**8**	79,047,789	
9	Subtract line 8 from line 5. If zero or less, enter -0-. If under age 24 at the end of 2016, see instructions	**9**	52,177,175	
10	Subtract line 9 from line 4. If zero or less, enter -0- here and on line 15 and go to Part II. Form 1040NR filers, see instructions	**10**	436,155,267	
11	• If **for 2016** you filed Form 2555 or 2555-EZ, see instructions for the amount to enter. • If **for 2016** you reported capital gain distributions directly on Form 1040, line 13; you reported qualified dividends on Form 1040, line 9b (Form 1041, line 2b(2)); **or** you had a gain on both lines 15 and 16 of Schedule D (Form 1040) (lines 18a and 19, column (2), of Schedule D (Form 1041)), complete Part III of Form 8801 and enter the amount from line 55 here. Form 1040NR filers, see instructions. • **All others:** If line 10 is $186,300 or less ($93,150 or less if married filing separately for 2016), multiply line 10 by 26% (0.26). Otherwise, multiply line 10 by 28% (0.28) and subtract $3,726 ($1,863 if married filing separately for 2016) from the result. Form 1040NR filers, see instructions.	**11**	103,728,840	
12	Minimum tax foreign tax credit on exclusion items (see instructions)	**12**	1,511,168	
13	Tentative minimum tax on exclusion items. Subtract line 12 from line 11	**13**	102,240,600	
14	Enter the amount from your 2016 Form 6251, line 34, or 2016 Form 1041, Schedule I, line 55	**14**	93,755,186	
15	**Net minimum tax on exclusion items.** Subtract line 14 from line 13. If zero or less, enter -0-	**15**	9,808,862	

2017 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 2018

16	Enter the amount from your 2016 Form 6251, line 35, or 2016 Form 1041, Schedule I, line 56	**16**	994,993	
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**	755,160	
19	**2016 credit carryforward.** Enter the amount from your 2016 Form 8801, line 26	**19**	860,269	
20	Enter your 2016 unallowed qualified electric vehicle credit (see instructions)	**20**	*	
21	Combine lines 18 through 20. If zero or less, stop here and see the instructions	**21**	1,162,977	
22	Enter your 2017 regular income tax liability minus allowable credits (see instructions)	**22**	1,061,240	
23	Enter the amount from your 2017 Form 6251, line 33, or 2017 Form 1041, Schedule I, line 54	**23**	1,034,499	
24	Subtract line 23 from line 22. If zero or less, enter -0-	**24**	293,464	
25	**Minimum tax credit.** Enter the **smaller** of line 21 or line 24. Also enter this amount on your 2017 Form 1040, line 54 (check box **b**); Form 1040NR, line 51 (check box **b**); or Form 1041, Schedule G, line 2c	**25**	293,464	
26	**Credit carryforward to 2018.** Subtract line 25 from line 21. Keep a record of this amount because you may use it in future years	**26**	969,874	

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

2017 Line Item Estimates—All figures are estimates based on samples.
Amounts of selected lines filed (in thousands of dollars)

Part II Minimum Tax Credit and Carryforward to 2018

16	Enter the amount from your 2016 Form 6251, line 35, or 2016 Form 1041, Schedule I, line 56	**16**	10,987,930	
17	Enter the amount from line 15	**17**		
18	Subtract line 17 from line 16. If less than zero, enter as a negative amount	**18**	1,179,068	
19	**2016 credit carryforward.** Enter the amount from your 2016 Form 8801, line 26	**19**	9,487,518	
20	Enter your 2016 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**	10,983,212	
22	Enter your 2017 regular income tax liability minus allowable credits (see instructions)	**22**	107,671,124	
23	Enter the amount from your 2017 Form 6251, line 33, or 2017 Form 1041, Schedule I, line 54	**23**	114,289,120	
24	Subtract line 23 from line 22. If zero or less, enter -0-	**24**	4,146,348	
25	**Minimum tax credit.** Enter the **smaller** of line 21 or line 24. Also enter this amount on your 2017 Form 1040, line 54 (check box **b**); Form 1040NR, line 51 (check box **b**); or Form 1041, Schedule G, line 2c	**25**	1,046,313	
26	**Credit carryforward to 2018.** Subtract line 25 from line 21. Keep a record of this amount because you may use it in future years	**26**	9,937,013	

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

2017 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 2016 Qualified Dividends and Capital Gain Tax Worksheet, the 2016 Schedule D Tax Worksheet, or Part V of the 2016 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 2016, enter the amount from line 3 of the Foreign Earned Income Tax Worksheet in the instructions	27		
	Caution: If **for 2016** you filed Form 1040NR, 1041, 2555, or 2555-EZ, see the instructions before completing lines 28, 29, and 30.			
28	Enter the amount from line 6 of your 2016 Qualified Dividends and Capital Gain Tax Worksheet, the amount from line 13 of your 2016 Schedule D Tax Worksheet, or the amount from line 26 of the 2016 Schedule D (Form 1041), whichever applies*	28		
	If you figured your 2016 tax using the 2016 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 2016 Schedule D (Form 1040), or line 18b, column (2), of the 2016 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 2016 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 $186,300 or less ($93,150 or less if married filing separately for 2016), multiply line 32 by 26% (0.26). Otherwise, multiply line 32 by 28% (0.28) and subtract $3,726 ($1,863 if married filing separately for 2016) from the result. Form 1040NR filers, see instructions ▶	33		
34	Enter: • $75,300 if married filing jointly or qualifying widow(er) for 2016, • $37,650 if single or married filing separately for 2016, • $50,400 if head of household for 2016, or • $2,550 for an estate or trust. Form 1040NR filers, see instructions.	34		
35	Enter the amount from line 7 of your 2016 Qualified Dividends and Capital Gain Tax Worksheet, the amount from line 14 of your 2016 Schedule D Tax Worksheet, or the amount from line 27 of the 2016 Schedule D (Form 1041), whichever applies. If you didn't complete either worksheet or Part V of the 2016 Schedule D (Form 1041), enter the amount from your 2016 Form 1040, line 43, or 2016 Form 1041, line 22, whichever applies; if zero or less, enter -0-. Form 1040NR filers, see instructions	35		
36	Subtract line 35 from line 34. If zero or less, enter -0-	36		
37	Enter the **smaller** of line 27 or line 28	37		
38	Enter the **smaller** of line 36 or line 37	38		
39	Subtract line 38 from line 37	39		
40	Enter: • $415,050 if single for 2016, • $233,475 if married filing separately for 2016, • $466,950 if married filing jointly or qualifying widow(er) for 2016, • $441,000 if head of household for 2016, or • $12,400 for an estate or trust. Form 1040NR filers, see instructions.	40		
41	Enter the amount from line 36	41		
42	Form 1040 filers, enter the amount from line 7 of your 2016 Qualified Dividends and Capital Gain Tax Worksheet or the amount from line 19 of your 2016 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 2016 Schedule D (Form 1041) or line 18 of your 2016 Schedule D Tax Worksheet, whichever applies. If you didn't complete either the worksheet or Part V of the 2016 Schedule D (Form 1041), enter the amount from your 2016 Form 1041, line 22; if zero or less, enter -0-. Form 1040NR filers, see instructions	42		

* The 2016 Qualified Dividends and Capital Gain Tax Worksheet is in the 2016 Instructions for Form 1040. The 2016 Schedule D Tax Worksheet is in the 2016 Instructions for Schedule D (Form 1040) (or the 2016 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 2016 Qualified Dividends and Capital Gain Tax Worksheet, the 2016 Schedule D Tax Worksheet, or Part V of the 2016 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 2016, enter the amount from line 3 of the Foreign Earned Income Tax Worksheet in the instructions **27**

Caution: If **for 2016** you filed Form 1040NR, 1041, 2555, or 2555-EZ, see the instructions before completing lines 28, 29, and 30.

28 Enter the amount from line 6 of your 2016 Qualified Dividends and Capital Gain Tax Worksheet, the amount from line 13 of your 2016 Schedule D Tax Worksheet, or the amount from line 26 of the 2016 Schedule D (Form 1041), whichever applies* **28**

If you figured your 2016 tax using the 2016 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 2016 Schedule D (Form 1040), or line 18b, column (2), of the 2016 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 2016 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 $186,300 or less ($93,150 or less if married filing separately for 2016), multiply line 32 by 26% (0.26). Otherwise, multiply line 32 by 28% (0.28) and subtract $3,726 ($1,863 if married filing separately for 2016) from the result. Form 1040NR filers, see instructions . . . . . ▶ **33**

34 Enter:
- $75,300 if married filing jointly or qualifying widow(er) for 2016,
- $37,650 if single or married filing separately for 2016,
- $50,400 if head of household for 2016, or
- $2,550 for an estate or trust.

Form 1040NR filers, see instructions. **34**

35 Enter the amount from line 7 of your 2016 Qualified Dividends and Capital Gain Tax Worksheet, the amount from line 14 of your 2016 Schedule D Tax Worksheet, or the amount from line 27 of the 2016 Schedule D (Form 1041), whichever applies. If you didn't complete either worksheet or Part V of the 2016 Schedule D (Form 1041), enter the amount from your 2016 Form 1040, line 43, or 2016 Form 1041, line 22, whichever applies; if zero or less, enter -0-. Form 1040NR filers, see instructions . . . **35**

36 Subtract line 35 from line 34. If zero or less, enter -0- **36**

37 Enter the **smaller** of line 27 or line 28 . . . . . **37**

38 Enter the **smaller** of line 36 or line 37 . . . . . **38**

39 Subtract line 38 from line 37 . . . . . **39**

40 Enter:
- $415,050 if single for 2016,
- $233,475 if married filing separately for 2016,
- $466,950 if married filing jointly or qualifying widow(er) for 2016,
- $441,000 if head of household for 2016, or
- $12,400 for an estate or trust.

Form 1040NR filers, see instructions. **40**

41 Enter the amount from line 36 . . . . . **41**

42 Form 1040 filers, enter the amount from line 7 of your 2016 Qualified Dividends and Capital Gain Tax Worksheet or the amount from line 19 of your 2016 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 2016 Schedule D (Form 1041) or line 18 of your 2016 Schedule D Tax Worksheet, whichever applies. If you didn't complete either the worksheet or Part V of the 2016 Schedule D (Form 1041), enter the amount from your 2016 Form 1041, line 22; if zero or less, enter -0-. Form 1040NR filers, see instructions . . . **42**

* The 2016 Qualified Dividends and Capital Gain Tax Worksheet is in the 2016 Instructions for Form 1040. The 2016 Schedule D Tax Worksheet is in the 2016 Instructions for Schedule D (Form 1040) (or the 2016 Instructions for Schedule D (Form 1041)).

2017 Line Item Estimates—All figures are estimates based on samples.
Number of returns filed for selected lines

Form **8814**

Department of the Treasury
Internal Revenue Service (99)

Parents' Election To Report Child's Interest and Dividends

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

OMB No. 1545-0074

2017

Attachment Sequence No. **40**

Name(s) shown on your return

Total Forms Filed = 121,914

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**	16,309
b	Enter your child's **tax-exempt** interest. **Do not** include this amount on line 1a	**1b**	223		
2a	Enter your child's ordinary dividends, including any Alaska Permanent Fund dividends. If your child received any ordinary dividends as a nominee, see the instructions			**2a**	65,835
b	Enter your child's qualified dividends included on line 2a. See the instructions	**2b**	33,101		
3	Enter your child's capital gain distributions. If your child received any capital gain distributions as a nominee, see the instructions			**3**	29,951
4	Add lines 1a, 2a, and 3. If the total is $2,100 or less, skip lines 5 through 12 and go to line 13. If the total is $10,500 or more, **do not** file this form. Your child **must** file his or her own return to report the income			**4**	71,438
5	Base amount			**5**	
6	Subtract line 5 from line 4			**6**	23,912
	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**	19,071		
10	Multiply line 6 by line 8. Enter the result here. See the instructions for where to report this amount on your return	**10**	18,013		
11	Add lines 9 and 10			**11**	20,824
12	Subtract line 11 from line 6. Include this amount in the total on Form 1040, line 21, or Form 1040NR, line 21. In the space next to line 21, enter "Form 8814" and show the amount. If you checked the box on line C above, see the instructions. Go to line 13 below			**12**	20,722

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

13	Amount not taxed	**13**	
14	Subtract line 13 from line 4. If the result is zero or less, enter -0-	**14**	69,954
15	**Tax.** Is the amount on line 14 less than $1,050? ☐ **No.** Enter $105 here and see the **Note** below. ☐ **Yes.** Multiply line 14 by 10% (0.10). Enter the result here and see the **Note** below.	**15**	69,951

Note: If you checked the box on line C above, see the instructions. Otherwise, include the amount from line 15 in the tax you enter on Form 1040, line 44, or Form 1040NR, line 42. Be sure to check box **a** on Form 1040, line 44, or Form 1040NR, line 42.

2017 Line Item Estimates—All figures are estimates based on samples.
Amounts of selected lines filed (in thousands of dollars)

Form **8814**

Department of the Treasury
Internal Revenue Service (99)

Parents' Election To Report Child's Interest and Dividends

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

OMB No. 1545-0074

2017

Attachment Sequence No. **40**

Name(s) shown on your return

Total Forms Filed = 121,914

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**	11,197
b	Enter your child's **tax-exempt** interest. **Do not** include this amount on line 1a	**1b**	428		
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**	135,533
b	Enter your child's qualified dividends included on line 2a. See the instructions	**2b**	51,023		
3	Enter your child's capital gain distributions. If your child received any capital gain distributions as a nominee, see the instructions			**3**	84,429
4	Add lines 1a, 2a, and 3. If the total is $2,100 or less, skip lines 5 through 12 and go to line 13. If the total is $10,500 or more, **do not** file this form. Your child **must** file his or her own return to report the income			**4**	231,159
5	Base amount			**5**	
6	Subtract line 5 from line 4			**6**	57,316
	If both lines 2b and 3 are zero or blank, skip lines 7 through 10, enter -0- on line 11, and go to line 12. Otherwise, go to line 7.				
7	Divide line 2b by line 4. Enter the result as a decimal (rounded to at least three places)	**7**	.		
8	Divide line 3 by line 4. Enter the result as a decimal (rounded to at least three places)	**8**	.		
9	Multiply line 6 by line 7. Enter the result here. See the instructions for where to report this amount on your return	**9**	17,373		
10	Multiply line 6 by line 8. Enter the result here. See the instructions for where to report this amount on your return	**10**	31,140		
11	Add lines 9 and 10			**11**	48,514
12	Subtract line 11 from line 6. Include this amount in the total on Form 1040, line 21, or Form 1040NR, line 21. In the space next to line 21, enter "Form 8814" and show the amount. If you checked the box on line C above, see the instructions. Go to line 13 below			**12**	8,883

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

13	Amount not taxed	**13**	
14	Subtract line 13 from line 4. If the result is zero or less, enter -0-	**14**	50,451
15	**Tax.** Is the amount on line 14 less than $1,050? ☐ **No.** Enter $105 here and see the **Note** below. ☐ **Yes.** Multiply line 14 by 10% (0.10). Enter the result here and see the **Note** below.	**15**	5,045

Note: If you checked the box on line C above, see the instructions. Otherwise, include the amount from line 15 in the tax you enter on Form 1040, line 44, or Form 1040NR, line 42. Be sure to check box **a** on Form 1040, line 44, or Form 1040NR, line 42.

2017 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
2017
Attachment Sequence No. **109**

Name(s) shown on tax return

Total Forms Filed = 263,470

Identifying number

Part I Information on the Like-Kind Exchange

Note: *If the property described on line 1 or line 2 is real or personal property located outside the United States, indicate the country.*

1 Description of like-kind property given up:

2 Description of like-kind property received:

3	Date like-kind property given up was originally acquired (month, day, year)	3	MM/DD/YYYY
4	Date you actually transferred your property to 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.

2017 Line Item Estimates—All figures are estimates based on samples.
Amounts of selected lines filed (in thousands of dollars)

Form **8824**

Department of the Treasury
Internal Revenue Service

Like-Kind Exchanges

(and section 1043 conflict-of-interest sales)

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

OMB No. 1545-1190

2017

Attachment Sequence No. **109**

Name(s) shown on tax return

Total Forms Filed = 263,470

Identifying number

Part I Information on the Like-Kind Exchange

Note: *If the property described on line 1 or line 2 is real or personal property located outside the United States, indicate the country.*

1 Description of like-kind property given up:

2 Description of like-kind property received:

3	Date like-kind property given up was originally acquired (month, day, year)	3	MM/DD/YYYY
4	Date you actually transferred your property to 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.

2017 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	5,041			
13	Adjusted basis of other property given up	13	2,804			
14	Gain or (loss) recognized on other property given up. Subtract line 13 from line 12. Report the gain or (loss) in the same manner as if the exchange had been a sale				14	4,649
	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	19,522
16	FMV of like-kind property you received				16	234,616
17	Add lines 15 and 16				17	236,063
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	257,925
19	**Realized gain or (loss).** Subtract line 18 from line 17				19	252,522
20	Enter the smaller of line 15 or line 19, but not less than zero				20	15,753
21	Ordinary income under recapture rules. Enter here and on Form 4797, line 16. See instructions				21	3,474
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	13,632
23	**Recognized gain.** Add lines 21 and 22				23	16,271
24	Deferred gain or (loss). Subtract line 23 from line 19. If a related party exchange, see instructions				24	249,094
25	**Basis of like-kind property received.** Subtract line 15 from the sum of lines 18 and 23				25	257,569

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	712,683			
13	Adjusted basis of other property given up	13	260.917			
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	451.766
	Caution: *If the property given up was used previously or partly as a home, see* **Property used as home** *in the instructions.*					
15	Cash received, FMV of other property received, plus net liabilities assumed by other party, reduced (but not below zero) by any exchange expenses you incurred. See instructions				15	3.413.142
16	FMV of like-kind property you received				16	59,132,316
17	Add lines 15 and 16				17	62.545.458
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	40,037,612
19	**Realized gain or (loss).** Subtract line 18 from line 17				19	22,507,846
20	Enter the smaller of line 15 or line 19, but not less than zero				20	2.544.558
21	Ordinary income under recapture rules. Enter here and on Form 4797, line 16. See instructions				21	164.164
22	Subtract line 21 from line 20. If zero or less, enter -0-. If more than zero, enter here and on Schedule D or Form 4797, unless the installment method applies. See instructions				22	2.392.989
23	**Recognized gain.** Add lines 21 and 22				23	2.557.153
24	Deferred gain or (loss). Subtract line 23 from line 19. If a related party exchange, see instructions				24	19.950.693
25	**Basis of like-kind property received.** Subtract line 15 from the sum of lines 18 and 23				25	39.181.623

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	

2017 Line Item Estimates—All figures are estimates based on samples.
Number of returns filed for selected lines

Form **8829**

Department of the Treasury
Internal Revenue Service (99)

Expenses for Business Use of Your Home

► **File only with Schedule C (Form 1040). Use a separate Form 8829 for each home you used for business during the year.**

► **Go to *www.irs.gov/Form8829* for instructions and the latest information.**

OMB No. 1545-0074

2017

Attachment Sequence No. **176**

Name(s) of proprietor(s)

Total Forms Filed = 3,282,756

Your social security number

Part I Part of Your Home Used for Business

1	Area used regularly and exclusively for business, regularly for daycare, or for storage of inventory or product samples (see instructions)	1	3,050,337
2	Total area of home	2	3,051,713
3	Divide line 1 by line 2. Enter the result as a percentage	3	%

For daycare facilities not used exclusively for business, go to line 4. All others, go to line 7.

4	Multiply days used for daycare during year by hours used per day	4	hr.
5	Total hours available for use during the year (365 days x 24 hours) (see instructions)	5	hr.
6	Divide line 4 by line 5. Enter the result as a decimal amount	6	.
7	Business percentage. For daycare facilities not used exclusively for business, multiply line 6 by line 3 (enter the result as a percentage). All others, enter the amount from line 3 ►	7	%

Part II Figure Your Allowable Deduction

8	Enter the amount from Schedule C, line 29, **plus** any gain derived from the business use of your home, **minus** any loss from the trade or business not derived from the business use of your home (see instructions)	8	3,099,547

See instructions for columns (a) and (b) before completing lines 9–21.

		(a) Direct expenses	(b) Indirect expenses		
9	Casualty losses (see instructions)	9	6,162	15,501	
10	Deductible mortgage interest (see instructions)	10	66,345	1,646,212	
11	Real estate taxes (see instructions)	11	69,097	1,911,698	
12	Add lines 9, 10, and 11	12	92,066	2,006,855	
13	Multiply line 12, column (b), by line 7	13		1,999,971	
14	Add line 12, column (a), and line 13				14 2,055,443
15	Subtract line 14 from line 8. If zero or less, enter -0-				15 2,182,749
16	Excess mortgage interest (see instructions)	16	6,262	25,830	
17	Insurance	17	88,339	2,073,936	
18	Rent	18	50,621	689,132	
19	Repairs and maintenance	19	150,816	985,537	
20	Utilities	20	184,194	2,527,508	
21	Other expenses (see instructions)	21	76,225	860,303	
22	Add lines 16 through 21	22	325,746	2,717,668	
23	Multiply line 22, column (b), by line 7	23		2,709,759	
24	Carryover of prior year operating expenses (see instructions)	24		647,960	
25	Add line 22, column (a), line 23, and line 24				25 2,932,587
26	Allowable operating expenses. Enter the **smaller** of line 15 or line 25				26 2,072,616
27	Limit on excess casualty losses and depreciation. Subtract line 26 from line 15				27 2,027,346
28	Excess casualty losses (see instructions)	28		4,679	
29	Depreciation of your home from line 41 below	29		1,339,981	
30	Carryover of prior year excess casualty losses and depreciation (see instructions)	30		324,915	
31	Add lines 28 through 30				31 1,359,866
32	Allowable excess casualty losses and depreciation. Enter the **smaller** of line 27 or line 31				32 879,616
33	Add lines 14, 26, and 32				33 2,716,479
34	Casualty loss portion, if any, from lines 14 and 32. Carry amount to **Form 4684** (see instructions)				34 19,382
35	**Allowable expenses for business use of your home.** Subtract line 34 from line 33. Enter here and on Schedule C, line 30. If your home was used for more than one business, see instructions ►				35 2,712,723

Part III Depreciation of Your Home

36	Enter the **smaller** of your home's adjusted basis or its fair market value (see instructions)	36	1,292,673
37	Value of land included on line 36	37	723,308
38	Basis of building. Subtract line 37 from line 36	38	1,280,077
39	Business basis of building. Multiply line 38 by line 7	39	1,276,216
40	Depreciation percentage (see instructions)	40	6,423 %
41	Depreciation allowable (see instructions). Multiply line 39 by line 40. Enter here and on line 29 above	41	1,339,981

Part IV Carryover of Unallowed Expenses to 2018

42	Operating expenses. Subtract line 26 from line 25. If less than zero, enter -0-	42	1,047,847
43	Excess casualty losses and depreciation. Subtract line 32 from line 31. If less than zero, enter -0-	43	524,318

2017 Line Item Estimates—All figures are estimates based on samples.
Amounts of selected lines filed (in thousands of dollars)

Form **8829**

Department of the Treasury
Internal Revenue Service (99)

Expenses for Business Use of Your Home

► **File only with Schedule C (Form 1040). Use a separate Form 8829 for each home you used for business during the year.**

► **Go to *www.irs.gov/Form8829* for instructions and the latest information.**

OMB No. 1545-0074

2017

Attachment Sequence No. **176**

Name(s) of proprietor(s)

Total Forms Filed = 3,282,756

Your social security number

Part I Part of Your Home Used for Business

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

Part II Figure Your Allowable Deduction

8	Enter the amount from Schedule C, line 29, **plus** any gain derived from the business use of your home, **minus** any loss from the trade or business not derived from the business use of your home (see instructions)					8	77,060,551
	See instructions for columns (a) and (b) before completing lines 9–21.		**(a)** Direct expenses		**(b)** Indirect expenses		
9	Casualty losses (see instructions)	9	25,608		78,455		
10	Deductible mortgage interest (see instructions)	10	205,426		14,437,157		
11	Real estate taxes (see instructions)	11	127,258		9,287,688		
12	Add lines 9, 10, and 11	12	358,291		23,803,301		
13	Multiply line 12, column (b), by line 7			13	3,486,590		
14	Add line 12, column (a), and line 13					14	3,844,881
15	Subtract line 14 from line 8. If zero or less, enter -0-					15	84,604,551
16	Excess mortgage interest (see instructions)	16	28,514		119,765		
17	Insurance	17	77,439		3,008,154		
18	Rent	18	301,682		11,425,855		
19	Repairs and maintenance	19	188,420		3,844,554		
20	Utilities	20	278,913		9,372,147		
21	Other expenses (see instructions)	21	84,094		1,908,172		
22	Add lines 16 through 21	22	959,063		29,678,646		
23	Multiply line 22, column (b), by line 7			23	5,311,948		
24	Carryover of prior year operating expenses (see instructions)			24	2,826,850		
25	Add line 22, column (a), line 23, and line 24					25	9,097,861
26	Allowable operating expenses. Enter the **smaller** of line 15 or line 25					26	4,625,353
27	Limit on excess casualty losses and depreciation. Subtract line 26 from line 15					27	79,979,198
28	Excess casualty losses (see instructions)			28	26,219		
29	Depreciation of your home from line 41 below			29	1,268,031		
30	Carryover of prior year excess casualty losses and depreciation (see instructions)			30	1,138,539		
31	Add lines 28 through 30					31	2,432,789
32	Allowable excess casualty losses and depreciation. Enter the **smaller** of line 27 or line 31					32	833,005
33	Add lines 14, 26, and 32					33	9,303,239
34	Casualty loss portion, if any, from lines 14 and 32. Carry amount to **Form 4684** (see instructions)					34	43,504
35	**Allowable expenses for business use of your home.** Subtract line 34 from line 33. Enter here and on Schedule C, line 30. If your home was used for more than one business, see instructions ►					35	9,259,735

Part III Depreciation of Your Home

36	Enter the **smaller** of your home's adjusted basis or its fair market value (see instructions)	36	380,407,103	
37	Value of land included on line 36	37	63,486,593	
38	Basis of building. Subtract line 37 from line 36	38	316,920,510	
39	Business basis of building. Multiply line 38 by line 7	39	44,240,131	
40	Depreciation percentage (see instructions)	40	153,241	%
41	Depreciation allowable (see instructions). Multiply line 39 by line 40. Enter here and on line 29 above	41	1,268,031	

Part IV Carryover of Unallowed Expenses to 2018

42	Operating expenses. Subtract line 26 from line 25. If less than zero, enter -0-	42	4,472,508	
43	Excess casualty losses and depreciation. Subtract line 32 from line 31. If less than zero, enter -0-	43	1,599,785	

2017 Line Item Estimates—All figures are estimates based on samples.
Number of returns filed for selected lines

Form **8839**

Department of the Treasury
Internal Revenue Service (99)

Qualified Adoption Expenses

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

OMB No. 1545-0074

2017

Attachment Sequence No. **38**

Name(s) shown on return

Total Forms Filed = 111,585

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 2000** and disabled	(d) a child with special needs	(e) a foreign child	(f) Child's identifying number	(g) Check if adoption became final in 2017 or earlier
Child 1				☐	☐	☐		☐
Child 2				☐	☐	☐		☐
Child 3				☐	☐	☐		☐

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

Part II **Adoption Credit**

			Child 1	Child 2	Child 3
2	Maximum adoption credit per child	2			
3	Did you file Form 8839 for a prior year for the same child? ☐ **No.** Enter -0-. ☐ **Yes.** See instructions for the amount to enter.	3	32,339	13,046	6,008
4	Subtract line 3 from line 2	4			
5	**Qualified adoption expenses** (see instructions)	5	54,102	11,441	4,365
	Caution: Your qualified adoption expenses may not be equal to the adoption expenses you paid in 2017.				
6	Enter the **smaller** of line 4 or line 5	6	52,106	11,441	4,365
7	Enter modified adjusted gross income (see instructions)	7			
8	Is line 7 more than $203,540? ☐ **No.** Skip lines 8 and 9, and enter -0- on line 10. ☐ **Yes.** Subtract $203,540 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	51,366	11,438	4,363
12	Add the amounts on line 11	12	56,388		
13	Credit carryforward, if any, from prior years. See your Adoption Credit Carryforward Worksheet in the 2016 Form 8839 instructions	13	63,816		
14	Add lines 12 and 13	14	107,481		
15	Enter the amount from line 5 of the Credit Limit Worksheet in the instructions	15	79,670		
16	**Adoption Credit.** Enter the smaller of line 14 or line 15 here and on Form 1040, line 54, or Form 1040NR, line 51. Check box **c** on that line and enter **"8839"** in the space next to box **c**. If line 15 is smaller than line 14, you may have a credit carryforward (see instructions)	16	79,670		

2017 Line Item Estimates—All figures are estimates based on samples.
Amounts of selected lines filed (in thousands of dollars)

Form **8839**

Department of the Treasury
Internal Revenue Service (99)

Qualified Adoption Expenses

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

OMB No. 1545-0074

2017

Attachment Sequence No. **38**

Name(s) shown on return

Total Forms Filed = 112

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 2000** and disabled	(d) a child with special needs	(e) a foreign child	(f) Child's identifying number	(g) Check if adoption became final in 2017 or earlier
Child 1				☐	☐	☐		☐
Child 2				☐	☐	☐		☐
Child 3				☐	☐	☐		☐

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

Part II **Adoption Credit**

			Child 1		Child 2		Child 3	
2	Maximum adoption credit per child	2						
3	Did you file Form 8839 for a prior year for the same child? ☐ **No.** Enter -0-. ☐ **Yes.** See instructions for the amount to enter.	3	346,684		161,290		80,086	
4	Subtract line 3 from line 2	4						
5	**Qualified adoption expenses** (see instructions)	5	625,780		115,182		45,354	
	Caution: Your qualified adoption expenses may not be equal to the adoption expenses you paid in 2017.							
6	Enter the **smaller** of line 4 or line 5	6	474,501		106,535		45,282	
7	Enter modified adjusted gross income (see instructions)	7						
8	Is line 7 more than $203,540? ☐ **No.** Skip lines 8 and 9, and enter -0- on line 10. ☐ **Yes.** Subtract $203,540 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	455,827		98,957		42,009	
12	Add the amounts on line 11	12	651,136					
13	Credit carryforward, if any, from prior years. See your Adoption Credit Carryforward Worksheet in the 2016 Form 8839 instructions	13	1,008,172					
14	Add lines 12 and 13	14	1,659,308					
15	Enter the amount from line 5 of the Credit Limit Worksheet in the instructions	15	404,117					
16	**Adoption Credit.** Enter the smaller of line 14 or line 15 here and on Form 1040, line 54, or Form 1040NR, line 51. Check box **c** on that line and enter **"8839"** in the space next to box **c**. If line 15 is smaller than line 14, you may have a credit carryforward (see instructions)	16	404,117					

2017 Line Item Estimates—All figures are estimates based on samples.
Number of returns filed for selected lines

Part III Employer-Provided Adoption Benefits

			Child 1	Child 2	Child 3		
17	Maximum exclusion per child	17					
18	Did you receive employer-provided adoption benefits for a prior year for the same child? ☐ **No.** Enter -0-. ☐ **Yes.** See instructions for the amount to enter.	18					
19	Subtract line 18 from line 17	19					
20	Employer-provided adoption benefits you received in 2017. This amount should be shown in box 12 of your 2017 Form(s) W-2 with code **T**	20					
21	Add the amounts on line 20					21	4,485
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 2017, 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 $203,540? ☐ **No.** Skip lines 24 and 25, and enter -0- on line 26. ☐ **Yes.** Subtract $203,540 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 7 of Form 1040 or line 8 of Form 1040NR. On the dotted line next to line 7 of Form 1040 or line 8 of Form 1040NR, enter "AB." ☐ **Yes.** Subtract line 21 from line 28. Enter the result as a negative number. Reduce the total you would enter on line 7 of Form 1040 or line 8 of Form 1040NR by the amount on Form 8839, line 29. Enter the result on line 7 of Form 1040 or line 8 of Form 1040NR. Enter "SNE" on the dotted line next to the entry line.					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 2016, those expenses were not fully reimbursed by your employer or otherwise, and the adoption was not final by the end of 2016.
- The total adoption expenses you paid in 2017 were not fully reimbursed by your employer or otherwise, and the adoption became final in 2017 or earlier.
- You adopted a child with special needs and the adoption became final in 2017.

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

Part III Employer-Provided Adoption Benefits

			Child 1	Child 2	Child 3		
17	Maximum exclusion per child	17					
18	Did you receive employer-provided adoption benefits for a prior year for the same child? ☐ **No.** Enter -0-. ☐ **Yes.** See instructions for the amount to enter.	18					
19	Subtract line 18 from line 17	19					
20	Employer-provided adoption benefits you received in 2017. This amount should be shown in box 12 of your 2017 Form(s) W-2 with code **T**	20					
21	Add the amounts on line 20					21	14,145
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 2017, 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 $203,540? ☐ **No.** Skip lines 24 and 25, and enter -0- on line 26. ☐ **Yes.** Subtract $203,540 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 7 of Form 1040 or line 8 of Form 1040NR. On the dotted line next to line 7 of Form 1040 or line 8 of Form 1040NR, enter "AB." ☐ **Yes.** Subtract line 21 from line 28. Enter the result as a negative number. Reduce the total you would enter on line 7 of Form 1040 or line 8 of Form 1040NR by the amount on Form 8839, line 29. Enter the result on line 7 of Form 1040 or line 8 of Form 1040NR. Enter "SNE" on the dotted line next to the entry line.					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 2016, those expenses were not fully reimbursed by your employer or otherwise, and the adoption was not final by the end of 2016.
- The total adoption expenses you paid in 2017 were not fully reimbursed by your employer or otherwise, and the adoption became final in 2017 or earlier.
- You adopted a child with special needs and the adoption became final in 2017.

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

2017 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

2017

Attachment Sequence No. **98**

Name(s) shown on return

Total Forms Filed = 31,887

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**	15,460
2	Tips not subject to the credit provisions (see instructions)	**2**	3,024
3	Creditable tips. Subtract line 2 from line 1	**3**	15,460
4	Multiply line 3 by 7.65% (0.0765). If you had any tipped employees whose wages (including tips) exceeded $127,200, see instructions and check here . . . . . ► ☐	**4**	15,459
5	Credit for employer social security and Medicare taxes paid on certain employee tips from partnerships and S corporations	**5**	17,725
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**	31,887

2017 Line Item Estimates—All figures are estimates based on samples.
Amounts of selected lines filed (in thousands of dollars)

Form **8846**

Department of the Treasury
Internal Revenue Service

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

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

OMB No. 1545-0123

2017

Attachment Sequence No. **98**

Name(s) shown on return

Total Forms Filed = 31,887

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**	1,140,012	
2	Tips not subject to the credit provisions (see instructions)	**2**	96,157	
3	Creditable tips. Subtract line 2 from line 1	**3**	1,043,855	
4	Multiply line 3 by 7.65% (0.0765). If you had any tipped employees whose wages (including tips) exceeded $127,200, see instructions and check here . . . . . ▶ ☐	**4**	79,741	
5	Credit for employer social security and Medicare taxes paid on certain employee tips from partnerships and S corporations	**5**	121,685	
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**	201,426	

2017 Line Item Estimates—All figures are estimates based on samples.
Number of returns filed for selected lines

Form **8853**

Department of the Treasury
Internal Revenue Service (99)

Archer MSAs and Long-Term Care Insurance Contracts

► Go to *www.irs.gov/Form8853* for instructions and the latest information.
► Attach to Form 1040 or Form 1040NR.

OMB No. 1545-0074

2017

Attachment Sequence No. **39**

Name(s) shown on return

Total Forms Filed = 161,959

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 2017	1	7,479	
2	Archer MSA contributions you made for 2017, including those made from January 1, 2018, through April 17, 2018, that were for 2017. Don't include rollovers (see instructions)	2	12,074	
3	Limitation from the Line 3 Limitation Chart and Worksheet in the instructions	3	4,392	
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	4,739	
5	**Archer MSA deduction.** Enter the **smallest** of line 2, 3, or 4 here. Also include this amount on Form 1040, line 36, or Form 1040NR, line 35. On the dotted line next to Form 1040, line 36, or Form 1040NR, line 35, enter "MSA" and the amount	5	3,385	

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 2017 from all Archer MSAs (see instructions)	6a	18,931	
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	18,624	
7	Unreimbursed qualified medical expenses (see instructions)	7	11,547	
8	**Taxable Archer MSA distributions.** Subtract line 7 from line 6c. If zero or less, enter -0-. Also include this amount in the total on Form 1040, line 21, or Form 1040NR, line 21. On the dotted line next to line 21, enter "MSA" and the amount	8	7,076	
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 Form 1040, line 62, or Form 1040NR, line 60. Check box c on Form 1040, line 62, or box b on Form 1040NR, line 60. Enter "MSA" and the amount on the line next to the box	9b	6,069	

Section B. Medicare Advantage MSA Distributions. If you are filing jointly and both you and your spouse received distributions in 2017 from a Medicare Advantage MSA, complete a separate Section B for each spouse (see instructions).

10	Total distributions you received in 2017 from all Medicare Advantage MSAs (see instructions)	10	7,189	
11	Unreimbursed qualified medical expenses (see instructions)	11	7,186	
12	**Taxable Medicare Advantage MSA distributions.** Subtract line 11 from line 10. If zero or less, enter -0-. Also include this amount in the total on Form 1040, line 21, or Form 1040NR, line 21. On the dotted line next to line 21, enter "Med MSA" and the amount	12	*	
13a	If any of the distributions included on line 12 meet any of the **Exceptions to the Additional 50% Tax** (see instructions), check here ► ☐			
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 2016. Also include this amount in the total on Form 1040, line 62, or Form 1040NR, line 60. Check box c on Form 1040, line 62, or box b on Form 1040NR, line 60. Enter "Med MSA" and the amount on the line next to the box	13b	*	

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

2017 Line Item Estimates—All figures are estimates based on samples.
Amounts of selected lines filed (in thousands of dollars)

Form **8853**

Department of the Treasury
Internal Revenue Service (99)

Archer MSAs and Long-Term Care Insurance Contracts

▶ Go to *www.irs.gov/Form8853* for instructions and the latest information.
▶ Attach to Form 1040 or Form 1040NR.

OMB No. 1545-0074

2017

Attachment Sequence No. **39**

Name(s) shown on return

Total Forms Filed = 161,959

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 2017	1	15,524	
2	Archer MSA contributions you made for 2017, including those made from January 1, 2018, through April 17, 2018, that were for 2017. Don't include rollovers (see instructions)	2	13,372	
3	Limitation from the Line 3 Limitation Chart and Worksheet in the instructions	3	13,127	
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	427,977	
5	**Archer MSA deduction.** Enter the **smallest** of line 2, 3, or 4 here. Also include this amount on Form 1040, line 36, or Form 1040NR, line 35. On the dotted line next to Form 1040, line 36, or Form 1040NR, line 35, enter "MSA" and the amount	5	4,715	

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 2017 from all Archer MSAs (see instructions)	6a	26,156	
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	25,472	
7	Unreimbursed qualified medical expenses (see instructions)	7	20,081	
8	**Taxable Archer MSA distributions.** Subtract line 7 from line 6c. If zero or less, enter -0-. Also include this amount in the total on Form 1040, line 21, or Form 1040NR, line 21. On the dotted line next to line 21, enter "MSA" and the amount	8	5,423	
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 Form 1040, line 62, or Form 1040NR, line 60. Check box c on Form 1040, line 62, or box b on Form 1040NR, line 60. Enter "MSA" and the amount on the line next to the box	9b	1,066	

Section B. Medicare Advantage MSA Distributions. If you are filing jointly and both you and your spouse received distributions in 2017 from a Medicare Advantage MSA, complete a separate Section B for each spouse (see instructions).

10	Total distributions you received in 2017 from all Medicare Advantage MSAs (see instructions)	10	8,878	
11	Unreimbursed qualified medical expenses (see instructions)	11	8,856	
12	**Taxable Medicare Advantage MSA distributions.** Subtract line 11 from line 10. If zero or less, enter -0-. Also include this amount in the total on Form 1040, line 21, or Form 1040NR, line 21. On the dotted line next to line 21, enter "Med MSA" and the amount	12	*	
13a	If any of the distributions included on line 12 meet any of the **Exceptions to the Additional 50% Tax** (see instructions), check here ▶ ☐			
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 2016. Also include this amount in the total on Form 1040, line 62, or Form 1040NR, line 60. Check box c on Form 1040, line 62, or box b on Form 1040NR, line 60. Enter "Med MSA" and the amount on the line next to the box	13b	*	

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

2017 Line Item Estimates—All figures are estimates based on samples.
Number of returns filed for selected lines

Name of policyholder (as shown on Form 1040) | Social security number of policyholder ▶

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

If more than one Section C is attached, check here . . . . . ▶ ☐

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

15 In 2017, 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 2017 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**	72,704
	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 Form 1040, line 21.			
18	Enter the part of the amount on line 17 that is from **qualified** LTC insurance contracts		**18**	46,584
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**	46,587
	Note: If you checked "Yes" on line 15 above, see **Multiple Payees** in the instructions before completing lines 21 through 25.			
21	Multiply $360 by the number of days in the LTC period	**21** 70,661		
22	Costs incurred for qualified LTC services provided for the insured during the LTC period (see instructions)	**22** 88,929		
23	Enter the **larger** of line 21 or line 22	**23** 101,920		
24	Reimbursements for qualified LTC services provided for the insured during the LTC period	**24** 58,458		
	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**	90,480
26	**Taxable payments.** Subtract line 25 from line 20. If zero or less, enter -0-. Also include this amount in the total on Form 1040, line 21. On the dotted line next to line 21, enter "LTC" and the amount		**26**	1,089

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

2017 Line Item Estimates—All figures are estimates based on samples.
Amounts of selected lines filed (in thousands of dollars)

Name of policyholder (as shown on Form 1040) | Social security number of policyholder ▶

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

If more than one Section C is attached, check here . . . . . ▶ ☐

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

15 In 2017, 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 2017 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**	2,539,156
	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 Form 1040, line 21.				
18	Enter the part of the amount on line 17 that is from **qualified** LTC insurance contracts			**18**	1,903,921
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**	1,904,134
	Note: If you checked "Yes" on line 15 above, see **Multiple Payees** in the instructions before completing lines 21 through 25.				
21	Multiply $360 by the number of days in the LTC period	**21**	7,403,359		
22	Costs incurred for qualified LTC services provided for the insured during the LTC period (see instructions)	**22**	3,614,564		
23	Enter the **larger** of line 21 or line 22	**23**	8,684,891		
24	Reimbursements for qualified LTC services provided for the insured during the LTC period	**24**	1,713,360		
	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**	7,307,647
26	**Taxable payments.** Subtract line 25 from line 20. If zero or less, enter -0-. Also include this amount in the total on Form 1040, line 21. On the dotted line next to line 21, enter "LTC" and the amount			**26**	23,085

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

2017 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 Form 1040A.**
► **Go to *www.irs.gov/Form8863* for instructions and the latest information.**

OMB No. 1545-0074

2017

Attachment Sequence No. **50**

Name(s) shown on return

Total Forms Filed = 10,545,097

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	18,407,678
2	Enter: $180,000 if married filing jointly; $90,000 if single, head of household, or qualifying widow(er)	2	1,052,029,509		
3	Enter the amount from Form 1040, line 38, or Form 1040A, line 22. If you're filing Form 2555, 2555-EZ, or 4563, or you're excluding income from Puerto Rico, see Pub. 970 for the amount to enter	3	434,166,838		
4	Subtract line 3 from line 2. If zero or less, **stop**; you can't take any education credit	4	618,019,580		
5	Enter: $20,000 if married filing jointly; $10,000 if single, head of household, or qualifying widow(er)	5	116,842,390		
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	7,986,922
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	17,998,251
8	**Refundable American opportunity credit.** Multiply line 7 by 40% (0.40). Enter the amount here and on Form 1040, line 68, or Form 1040A, line 44. Then go to line 9 below.			8	7,143,602

Part II Nonrefundable Education Credits

9	Subtract line 8 from line 7. Enter here and on line 2 of the Credit Limit Worksheet (see instructions)			9	10,854,650
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	18,452,728
11	Enter the smaller of line 10 or $10,000			11	12,670,949
12	Multiply line 11 by 20% (0.20)			12	2,534,177
13	Enter: $132,000 if married filing jointly; $66,000 if single, head of household, or qualifying widow(er)	13	239,265,634		
14	Enter the amount from Form 1040, line 38, or Form 1040A, line 22. If you're filing Form 2555, 2555-EZ, or 4563, or you're excluding income from Puerto Rico, see Pub. 970 for the amount to enter	14	131,658,642		
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	107,832,710		
16	Enter: $20,000 if married filing jointly; $10,000 if single, head of household, or qualifying widow(er)	16	36,067,990		
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	24,723,321
18	Multiply line 12 by line 17. Enter here and on line 1 of the Credit Limit Worksheet (see instructions) ►			18	2,443,942
19	**Nonrefundable education credits.** Enter the amount from line 7 of the Credit Limit Worksheet (see instructions) here and on Form 1040, line 50, or Form 1040A, line 33			19	9,353,087

2017 Line Item Estimates—All figures are estimates based on samples.
Amounts of selected lines filed (in thousands of dollars)

Form **8863**

Department of the Treasury
Internal Revenue Service (99)

Education Credits
(American Opportunity and Lifetime Learning Credits)

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

OMB No. 1545-0074

2017

Attachment Sequence No. **50**

Name(s) shown on return

Total Forms Filed = 10,545,097

Your social security number

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

Part I Refundable American Opportunity Credit

1	After completing Part III for each student, enter the total of all amounts from all Parts III, line 30			1	18,407,678
2	Enter: $180,000 if married filing jointly; $90,000 if single, head of household, or qualifying widow(er)	2	1,052,029,509		
3	Enter the amount from Form 1040, line 38, or Form 1040A, line 22. If you're filing Form 2555, 2555-EZ, or 4563, or you're excluding income from Puerto Rico, see Pub. 970 for the amount to enter	3	434,166,838		
4	Subtract line 3 from line 2. If zero or less, **stop**; you can't take any education credit	4	618,019,580		
5	Enter: $20,000 if married filing jointly; $10,000 if single, head of household, or qualifying widow(er)	5	116,842,390		
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	7,986,922
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	17,998,251
8	**Refundable American opportunity credit.** Multiply line 7 by 40% (0.40). Enter the amount here and on Form 1040, line 68, or Form 1040A, line 44. Then go to line 9 below.			8	7,143,602

Part II Nonrefundable Education Credits

9	Subtract line 8 from line 7. Enter here and on line 2 of the Credit Limit Worksheet (see instructions)			9	10,854,650
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	18,452,728
11	Enter the smaller of line 10 or $10,000			11	12,670,949
12	Multiply line 11 by 20% (0.20)			12	2,534,177
13	Enter: $132,000 if married filing jointly; $66,000 if single, head of household, or qualifying widow(er)	13	239,265,634		
14	Enter the amount from Form 1040, line 38, or Form 1040A, line 22. If you're filing Form 2555, 2555-EZ, or 4563, or you're excluding income from Puerto Rico, see Pub. 970 for the amount to enter	14	131,658,642		
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	107,832,710		
16	Enter: $20,000 if married filing jointly; $10,000 if single, head of household, or qualifying widow(er)	16	36,067,990		
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	24,723,321
18	Multiply line 12 by line 17. Enter here and on line 1 of the Credit Limit Worksheet (see instructions) ►			18	2,443,942
19	**Nonrefundable education credits.** Enter the amount from line 7 of the Credit Limit Worksheet (see instructions) here and on Form 1040, line 50, or Form 1040A, line 33			19	9,353,087

2017 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 2017? ☐ Yes ☐ No	**(2)** Did the student receive Form 1098-T from this institution for 2017? ☐ Yes ☐ No
(3) Did the student receive Form 1098-T from this institution for 2016 with box 2 filled in and box 7 checked? ☐ Yes ☐ No	**(3)** Did the student receive Form 1098-T from this institution for 2016 with box 2 filled in and box 7 checked? ☐ Yes ☐ No
(4) Enter the institution's employer identification number (EIN) if you're claiming the American opportunity credit or if you checked "Yes" in **(2)** or **(3).** You can get the EIN from Form 1098-T or from the institution. ___ ___ – ___ ___ ___ ___ ___ ___ ___	**(4)** Enter the institution's employer identification number (EIN) if you're claiming the American opportunity credit or if you checked "Yes" in **(2)** or **(3).** You can get the EIN from Form 1098-T or from the institution. ___ ___ – ___ ___ ___ ___ ___ ___ ___

23	Has the Hope Scholarship Credit or American opportunity credit been claimed for this student for any 4 tax years before 2017?	☐ 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 2017 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 2017? 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 2017, of a felony for possession or distribution of a controlled substance?	☐ Yes — **Stop!** Go to line 31 for this student.	☐ No — Complete lines 27 through 30 for this student.

CAUTION

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

American Opportunity Credit

27	Adjusted qualified education expenses (see instructions). **Don't enter more than $4,000**	**27**	25,124,674	98,280
28	Subtract $2,000 from line 27. If zero or less, enter -0-	**28**	1,801,076	*
29	Multiply line 28 by 25% (0.25)	**29**	17,119,603	66,137
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**	1,217,742	*

Lifetime Learning Credit

31	Adjusted qualified education expenses (see instructions). Include the total of all amounts from all Parts III, line 31, on Part II, line 10	**31**	18,115,947 336,780	0 0

2017 Line Item Estimates—All figures are estimates based on samples.
Amounts of selected lines filed (in thousands of dollars)

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

(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 2017? ☐ Yes ☐ No

(3) Did the student receive Form 1098-T from this institution for 2016 with box 2 filled in and box 7 checked? ☐ Yes ☐ No

(4) Enter the institution's employer identification number (EIN) if you're claiming the American opportunity credit or if you checked "Yes" in **(2)** or **(3).** You can get the EIN from Form 1098-T or from the institution.

__ __ – __ __ __ __ __ __ __

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.

(2) Did the student receive Form 1098-T from this institution for 2017? ☐ Yes ☐ No

(3) Did the student receive Form 1098-T from this institution for 2016 with box 2 filled in and box 7 checked? ☐ Yes ☐ No

(4) Enter the institution's employer identification number (EIN) if you're claiming the American opportunity credit or if you checked "Yes" in **(2)** or **(3).** You can get the EIN from Form 1098-T or from the institution.

__ __ – __ __ __ __ __ __ __

23 Has the Hope Scholarship Credit or American opportunity credit been claimed for this student for any 4 tax years before 2017? ☐ 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 2017 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 2017? 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 2017, of a felony for possession or distribution of a controlled substance? ☐ Yes — **Stop!** Go to line 31 for this student. ☐ No — Complete lines 27 through 30 for this student.

CAUTION

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

American Opportunity Credit

27	Adjusted qualified education expenses (see instructions). **Don't enter more than $4,000**	**27**	25,124,674	98,280
28	Subtract $2,000 from line 27. If zero or less, enter -0-	**28**	1,801,076	*
29	Multiply line 28 by 25% (0.25)	**29**	17,119,603	66,137
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**	1,217,742	*

Lifetime Learning Credit

31	Adjusted qualified education expenses (see instructions). Include the total of all amounts from all Parts III, line 31, on Part II, line 10	**31**	18,115,947 336,780	0 0

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

2017 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, Form 1040A, or Form 1040NR.**

► **Go to *www.irs.gov/Form8880* for instructions and the latest information.**

OMB No. 1545-0074

2017

Attachment Sequence No. **54**

Name(s) shown on return

Total Forms Filed = 8,799,026

Your social security number

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

CAUTION

- The amount on Form 1040, line 38; Form 1040A, line 22; or Form 1040NR, line 37 is more than $31,000 ($46,500 if head of household; $62,000 if married filing jointly).
- The person(s) who made the qualified contribution or elective deferral **(a)** was born after January 1, 2000, **(b)** is claimed as a dependent on someone else's 2017 tax return, or **(c)** was a **student** (see instructions).

		(a) You	(b) Your spouse
1	Traditional and Roth IRA (including *my*RA) contributions for 2017. **Do not** include rollover contributions	676,632	218,524
2	Elective deferrals to a 401(k) or other qualified employer plan, voluntary employee contributions, and 501(c)(18)(D) plan contributions for 2017 (see instructions)	7,473,291	1,150,331
3	Add lines 1 and 2	7,928,913	1,318,406
4	Certain distributions received **after** 2014 and **before** the due date (including extensions) of your 2017 tax return (see instructions). If married filing jointly, include **both** spouses' amounts in **both** columns. See instructions for an exception	293,523	127,448
5	Subtract line 4 from line 3. If zero or less, enter -0-	7,911,764	1,310,350
6	In each column, enter the **smaller** of line 5 or $2,000	7,914,779	1,310,350
7	Add the amounts on line 6. If zero, **stop;** you cannot take this credit		8,780,913
8	Enter the amount from Form 1040, line 38*; Form 1040A, line 22; or Form 1040NR, line 37	8,780,913	
9	Enter the applicable decimal amount shown below.		8,768,411 X .

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—		
---	$18,500	.5	.5	.5
$18,500	$20,000	.5	.5	.2
$20,000	$27,750	.5	.5	.1
$27,750	$30,000	.5	.2	.1
$30,000	$31,000	.5	.1	.1
$31,000	$37,000	.5	.1	.0
$37,000	$40,000	.2	.1	.0
$40,000	$46,500	.1	.1	.0
$46,500	$62,000	.1	.0	.0
$62,000	---	.0	.0	.0

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

10	Multiply line 7 by line 9	10	8,768,411
11	Limitation based on tax liability. Enter the amount from the Credit Limit Worksheet in the instructions	11	8,727,544
12	**Credit for qualified retirement savings contributions.** Enter the **smaller** of line 10 or line 11 here and on Form 1040, line 51; Form 1040A, line 34; or Form 1040NR, line 48	12	8,712,026

*See Pub. 590-A for the amount to enter if you are filing Form 2555, 2555-EZ, or 4563 or you are excluding income from Puerto Rico.

2017 Line Item Estimates—All figures are estimates based on samples.
Amounts of selected lines filed (in thousands of dollars)

Form **8880**

Department of the Treasury
Internal Revenue Service

Credit for Qualified Retirement Savings Contributions

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

► **Go to *www.irs.gov/Form8880* for instructions and the latest information.**

OMB No. 1545-0074

2017

Attachment Sequence No. **54**

Name(s) shown on return

Total Forms Filed = 8,799,026

Your social security number

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

CAUTION

- The amount on Form 1040, line 38; Form 1040A, line 22; or Form 1040NR, line 37 is more than $31,000 ($46,500 if head of household; $62,000 if married filing jointly).
- The person(s) who made the qualified contribution or elective deferral **(a)** was born after January 1, 2000, **(b)** is claimed as a dependent on someone else's 2017 tax return, or **(c)** was a **student** (see instructions).

			(a) You		(b) Your spouse
1	Traditional and Roth IRA (including *my*RA) contributions for 2017. **Do not** include rollover contributions	1	2,293,731		878,933
2	Elective deferrals to a 401(k) or other qualified employer plan, voluntary employee contributions, and 501(c)(18)(D) plan contributions for 2017 (see instructions)	2	11,974,989		2,238,871
3	Add lines 1 and 2	3	14,268,721		3,117,804
4	Certain distributions received **after** 2014 and **before** the due date (including extensions) of your 2017 tax return (see instructions). If married filing jointly, include **both** spouses' amounts in **both** columns. See instructions for an exception	4	603,439		403,387
5	Subtract line 4 from line 3. If zero or less, enter -0-	5	13,996,892		3,030,048
6	In each column, enter the **smaller** of line 5 or $2,000	6	9,060,729		1,664,153
7	Add the amounts on line 6. If zero, **stop;** you cannot take this credit			7	10,724,882
8	Enter the amount from Form 1040, line 38*; Form 1040A, line 22; or Form 1040NR, line 37	8	300,658,684		
9	Enter the applicable decimal amount shown below.			9	X .

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—		
---	$18,500	.5	.5	.5
$18,500	$20,000	.5	.5	.2
$20,000	$27,750	.5	.5	.1
$27,750	$30,000	.5	.2	.1
$30,000	$31,000	.5	.1	.1
$31,000	$37,000	.5	.1	.0
$37,000	$40,000	.2	.1	.0
$40,000	$46,500	.1	.1	.0
$46,500	$62,000	.1	.0	.0
$62,000	---	.0	.0	.0

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

10	Multiply line 7 by line 9	10	1,882,707
11	Limitation based on tax liability. Enter the amount from the Credit Limit Worksheet in the instructions	11	14,865,447
12	**Credit for qualified retirement savings contributions.** Enter the **smaller** of line 10 or line 11 here and on Form 1040, line 51; Form 1040A, line 34; or Form 1040NR, line 48	12	1,564,066

*See Pub. 590-A for the amount to enter if you are filing Form 2555, 2555-EZ, or 4563 or you are excluding income from Puerto Rico.

2017 Line Item Estimates—All figures are estimates based on samples.
Number of returns filed for selected lines

Form **8889**

Department of the Treasury
Internal Revenue Service

Health Savings Accounts (HSAs)

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

OMB No. 1545-0074

2017

Attachment Sequence No. **52**

Name(s) shown on Form 1040 or Form 1040NR | Total Forms Filed = 11,774,233 | 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 2017 (see instructions) ►		☐ Self-only ☐ Family	
2	HSA contributions you made for 2017 (or those made on your behalf), including those made from January 1, 2018, through April 17, 2018, that were for 2017. **Do not** include employer contributions, contributions through a cafeteria plan, or rollovers (see instructions)	2	1,931,980	
3	If you were under age 55 at the end of 2017, and on the first day of **every** month during 2017, you were, or were considered, an eligible individual with the **same** coverage, enter $3,400 ($6,750 for family coverage). **All others,** see the instructions for the amount to enter	3	10,278,805	
4	Enter the amount you and your employer contributed to your Archer MSAs for 2017 from Form 8853, lines 1 and 2. If you or your spouse had family coverage under an HDHP at any time during 2017, also include any amount contributed to your spouse's Archer MSAs	4	17,299	
5	Subtract line 4 from line 3. If zero or less, enter -0-	5	10,278,309	
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 2017, see the instructions for the amount to enter	6	10,096,187	
7	If you were age 55 or older at the end of 2017, married, and you or your spouse had family coverage under an HDHP at any time during 2017, enter your additional contribution amount (see instructions)	7	1,228,513	
8	Add lines 6 and 7	8	10,106,450	
9	Employer contributions made to your HSAs for 2017 — 9: 9,041,654			
10	Qualified HSA funding distributions — 10: 79,719			
11	Add lines 9 and 10	11	9,063,402	
12	Subtract line 11 from line 8. If zero or less, enter -0-	12	9,179,107	
13	**HSA deduction.** Enter the **smaller** of line 2 or line 12 here and on Form 1040, line 25, or Form 1040NR, line 25	13	1,857,859	
	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 2017 from all HSAs (see instructions)	14a	7,569,880	
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	85,777	
c	Subtract line 14b from line 14a	14c	7,531,278	
15	Qualified medical expenses paid using HSA distributions (see instructions)	15	7,336,744	
16	**Taxable HSA distributions.** Subtract line 15 from line 14c. If zero or less, enter -0-. Also, include this amount in the total on Form 1040, line 21, or Form 1040NR, line 21. On the dotted line next to line 21, enter "HSA" and the amount	16	277,552	
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 Form 1040, line 62, or Form 1040NR, line 60. Check box c on Form 1040, line 62, or box b on Form 1040NR, line 60. Enter "HSA" and the amount on the line next to the box	17b	245,220	

2017 Line Item Estimates—All figures are estimates based on samples.
Amounts of selected lines filed (in thousands of dollars)

Form **8889**

Department of the Treasury
Internal Revenue Service

Health Savings Accounts (HSAs)

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

OMB No. 1545-0074

2017

Attachment Sequence No. **52**

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

Total Forms Filed = 11,774,233

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 2017 (see instructions) ►		☐ Self-only ☐ Family	
2	HSA contributions you made for 2017 (or those made on your behalf), including those made from January 1, 2018, through April 17, 2018, that were for 2017. **Do not** include employer contributions, contributions through a cafeteria plan, or rollovers (see instructions)	2	5,831,892	
3	If you were under age 55 at the end of 2017, and on the first day of **every** month during 2017, you were, or were considered, an eligible individual with the **same** coverage, enter $3,400 ($6,750 for family coverage). **All others,** see the instructions for the amount to enter	3	56,561,903	
4	Enter the amount you and your employer contributed to your Archer MSAs for 2017 from Form 8853, lines 1 and 2. If you or your spouse had family coverage under an HDHP at any time during 2017, also include any amount contributed to your spouse's Archer MSAs	4	40,854	
5	Subtract line 4 from line 3. If zero or less, enter -0-	5	56,525,213	
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 2017, see the instructions for the amount to enter	6	54,017,863	
7	If you were age 55 or older at the end of 2017, married, and you or your spouse had family coverage under an HDHP at any time during 2017, enter your additional contribution amount (see instructions)	7	1,266,229	
8	Add lines 6 and 7	8	55,284,092	
9	Employer contributions made to your HSAs for 2017 — 9: 22,161,048			
10	Qualified HSA funding distributions — 10: 165,494			
11	Add lines 9 and 10	11	22,326,542	
12	Subtract line 11 from line 8. If zero or less, enter -0-	12	33,921,882	
13	**HSA deduction.** Enter the **smaller** of line 2 or line 12 here and on Form 1040, line 25, or Form 1040NR, line 25	13	5,350,980	
	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 2017 from all HSAs (see instructions)	14a	18,231,479	
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	175,927	
c	Subtract line 14b from line 14a	14c	18,055,552	
15	Qualified medical expenses paid using HSA distributions (see instructions)	15	17,682,485	
16	**Taxable HSA distributions.** Subtract line 15 from line 14c. If zero or less, enter -0-. Also, include this amount in the total on Form 1040, line 21, or Form 1040NR, line 21. On the dotted line next to line 21, enter "HSA" and the amount	16	373,067	
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 Form 1040, line 62, or Form 1040NR, line 60. Check box c on Form 1040, line 62, or box b on Form 1040NR, line 60. Enter "HSA" and the amount on the line next to the box	17b	62,303	

2017 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**	7,780	
19	Qualified HSA funding distribution	**19**	*	
20	**Total income.** Add lines 18 and 19. Include this amount on Form 1040, line 21, or Form 1040NR, line 21. On the dotted line next to Form 1040, line 21, or Form 1040NR, line 21, enter "HSA" and the amount	**20**	9,122	
21	**Additional tax.** Multiply line 20 by 10% (0.10). Include this amount in the total on Form 1040, line 62, or Form 1040NR, line 60. Check box c on Form 1040, line 62, or box b on Form 1040NR, line 60. Enter "HDHP" and the amount on the line next to the box	**21**	9,122	

*** 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	7,102	
19	Qualified HSA funding distribution	19	*	
20	**Total income.** Add lines 18 and 19. Include this amount on Form 1040, line 21, or Form 1040NR, line 21. On the dotted line next to Form 1040, line 21, or Form 1040NR, line 21, enter "HSA" and the amount	20	8,423	
21	**Additional tax.** Multiply line 20 by 10% (0.10). Include this amount in the total on Form 1040, line 62, or Form 1040NR, line 60. Check box c on Form 1040, line 62, or box b on Form 1040NR, line 60. Enter "HDHP" and the amount on the line next to the box	21	844	

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

2017 Line Item Estimates—All figures are estimates based on samples.
Number of returns filed for selected lines

Form **8903**
(Rev. December 2010)
Department of the Treasury
Internal Revenue Service

Domestic Production Activities Deduction

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

OMB No. 1545-1984

Attachment Sequence No. **143**

Name(s) as shown on return

Total Forms Filed = 927,345

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)	92,897	447,118
2	Allocable cost of goods sold. If you are using the small business simplified overall method, skip lines 2 and 3	54,636	288,225
3	Enter deductions and losses allocable to DPGR (see instructions)	58,163	311,210
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	5,235	64,642
5	Add lines 2 through 4	69,649	397,180
6	Subtract line 5 from line 1	92,050	446,479
7	Qualified production activities income from estates, trusts, and certain partnerships and S corporations (see instructions)	17,026	359,299
8	Add lines 6 and 7. Estates and trusts, go to line 9, all others, skip line 9 and go to line 10		
9	Amount allocated to beneficiaries of the estate or trust (see instructions)		
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	73,151	
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		680,155
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)		680,260
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		670,229
13	Enter 9% of line 12		658,957
14a	Enter the smaller of line 10a or line 12	65,244	
b	Reduction for oil-related qualified production activities income. Multiply line 14a by 3%		59,827
15	Subtract line 14b from line 13		658,957
16	Form W-2 wages (see instructions)		304,501
17	Form W-2 wages from estates, trusts, and certain partnerships and S corporations (see instructions)		337,737
18	Add lines 16 and 17. Estates and trusts, go to line 19, all others, skip line 19 and go to line 20		
19	Amount allocated to beneficiaries of the estate or trust (see instructions)		
20	Estates and trusts, subtract line 19 from line 18, all others, enter amount from line 18		611,100
21	Form W-2 wage limitation. Enter 50% of line 20		611,100
22	Enter the smaller of line 15 or line 21		610,394
23	Domestic production activities deduction from cooperatives. Enter deduction from Form 1099-PATR, box 6		216,655
24	Expanded affiliated group allocation (see instructions)		1,978
25	**Domestic production activities deduction.** Combine lines 22 through 24 and enter the result here and on Form 1040, line 35; Form 1120, line 25; or the applicable line of your return		788,669

2017 Line Item Estimates—All figures are estimates based on samples.
Amounts of selected lines filed (in thousands of dollars)

Form **8903**
(Rev. December 2010)
Department of the Treasury
Internal Revenue Service

Domestic Production Activities Deduction

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

OMB No. 1545-1984

Attachment Sequence No. **143**

Name(s) as shown on return

Total Forms Filed = 927,345

Identifying number

			(a) Oil-related production activities	(b) All activities
	Note. Do not complete column (a), unless you have oil-related production activities. Enter amounts for all activities in column (b), including oil-related production activities.			
1	Domestic production gross receipts (DPGR)	1	36,461,670	1,370,786,202
2	Allocable cost of goods sold. If you are using the small business simplified overall method, skip lines 2 and 3	2	24,299,233	950,967,649
3	Enter deductions and losses allocable to DPGR (see instructions)	3	7,771,710	265,284,844
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	275,704	57,514,261
5	Add lines 2 through 4	5	32,346,647	1,273,766,754
6	Subtract line 5 from line 1	6	4,115,023	97,019,448
7	Qualified production activities income from estates, trusts, and certain partnerships and S corporations (see instructions)	7	979,503	71,168,753
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	6,294,115	
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		204,980,996
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		552,614,522
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		153,889,134
13	Enter 9% of line 12	13		13,850,018
14a	Enter the smaller of line 10a or line 12	14a	3,416,222	
b	Reduction for oil-related qualified production activities income. Multiply line 14a by 3%	14b		102,489
15	Subtract line 14b from line 13	15		13,747,530
16	Form W-2 wages (see instructions)	16		330,595,291
17	Form W-2 wages from estates, trusts, and certain partnerships and S corporations (see instructions)	17		153,316,797
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		483,912,088
21	Form W-2 wage limitation. Enter 50% of line 20	21		241,956,179
22	Enter the smaller of line 15 or line 21.	22		13,045,109
23	Domestic production activities deduction from cooperatives. Enter deduction from Form 1099-PATR, box 6	23		2,065,554
24	Expanded affiliated group allocation (see instructions)	24		2,707
25	**Domestic production activities deduction.** Combine lines 22 through 24 and enter the result here and on Form 1040, line 35; Form 1120, line 25; or the applicable line of your return	25		15,113,370

2017 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

2017

Attachment Sequence No. **152**

Name(s) shown on return

Total Forms Filed = 13,801

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.		**(a)** Vehicle 1	**(b)** Vehicle 2
1 Year, make, and model of vehicle	1		
2 Vehicle identification number (see instructions)	2		
3 Enter date vehicle was placed in service (MM/DD/YYYY)	3	/ /	/ /
4 **Tentative credit** (see instructions for amount to enter)	4	13,782	*

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	3,051	
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	3,055	

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	13,780	
12 Enter the amount from Form 1040, line 47, or Form 1040NR, line 45			12		
13 Personal credits from Form 1040 or 1040NR (see instructions)			13	5,523	
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	13,796	
15 **Personal use part of credit.** Enter the **smaller** of line 11 or line 14 here and on Form 1040, line 54 (or Form 1040NR, line 51). Check box **c** on that line and enter "8910" in the space next to that box. If line 14 is smaller than line 11, see instructions			15	13,776	

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

2017 Line Item Estimates—All figures are estimates based on samples.
Amounts of selected lines filed (in thousands of dollars)

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

2017

Attachment Sequence No. **152**

Name(s) shown on return

Total Forms Filed = 13,801

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.		**(a)** Vehicle 1	**(b)** Vehicle 2
1 Year, make, and model of vehicle	1		
2 Vehicle identification number (see instructions)	2		
3 Enter date vehicle was placed in service (MM/DD/YYYY)	3	/ /	/ /
4 **Tentative credit** (see instructions for amount to enter)	4	68,644	*

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	6,710
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	6,735

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	62,034
12 Enter the amount from Form 1040, line 47, or Form 1040NR, line 45			12	
13 Personal credits from Form 1040 or 1040NR (see instructions)			13	13,509
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	664,335
15 **Personal use part of credit.** Enter the **smaller** of line 11 or line 14 here and on Form 1040, line 54 (or Form 1040NR, line 51). Check box **c** on that line and enter "8910" in the space next to that box. If line 14 is smaller than line 11, see instructions			15	49,233

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

2017 Line Item Estimates—All figures are estimates based on samples.
Number of returns filed for selected lines

Form **8911**

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

2017

Attachment Sequence No. **151**

Name(s) shown on return

Total Forms Filed = 10,612

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	10,583

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

2	Business/investment use part (see instructions)	2	1,691
3	Section 179 expense deduction (see instructions)	3	0
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	1,709
7	Enter the **smaller** of line 5 or line 6	7	1,693
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	1,698

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	10,083
14	Regular tax before credits: • Individuals. Enter the sum of the amounts from Form 1040, lines 44 and 46; or the sum of the amounts from Form 1040NR, 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	7,198
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	10,079
17	Tentative minimum tax (see instructions): • Individuals. Enter the amount from Form 6251, line 33. • Other filers. Enter the tentative minimum tax from your alternative minimum tax form or schedule.	17	7,058
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	9,523
19	**Personal use part of credit.** Enter the **smaller** of line 13 or line 18 here and on Form 1040, line 54; Form 1040NR, line 51; or the appropriate line of your return. If line 18 is smaller than line 13, see instructions	19	9,523

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

2017 Line Item Estimates—All figures are estimates based on samples.
Amounts of selected lines filed (in thousands of dollars)

Form **8911**

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

2017

Attachment Sequence No. **151**

Name(s) shown on return

Total Forms Filed = 10,612

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	21,126

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

2	Business/investment use part (see instructions)	2	7,788
3	Section 179 expense deduction (see instructions)	3	0
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	42,211
7	Enter the **smaller** of line 5 or line 6	7	2,347
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	2,578

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	3,868
14	Regular tax before credits: • Individuals. Enter the sum of the amounts from Form 1040, lines 44 and 46; or the sum of the amounts from Form 1040NR, 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	45,823
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	1,677,759
17	Tentative minimum tax (see instructions): • Individuals. Enter the amount from Form 6251, line 33. • Other filers. Enter the tentative minimum tax from your alternative minimum tax form or schedule.	17	1,418,114
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	272,475
19	**Personal use part of credit.** Enter the **smaller** of line 13 or line 18 here and on Form 1040, line 54; Form 1040NR, line 51; or the appropriate line of your return. If line 18 is smaller than line 13, see instructions	19	3,012

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

2017 Line Item Estimates—All figures are estimates based on samples.
Number of returns filed for selected lines

Form **8917**

Department of the Treasury
Internal Revenue Service

Tuition and Fees Deduction

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

OMB No. 1545-0074

2017

Attachment Sequence No. **60**

Name(s) shown on return

Total Forms Filed = 1,114,293

Your social security number

CAUTION

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

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

✔ If you file Form 1040, figure any write-in adjustments to be entered on the dotted line next to Form 1040, line 36. See the 2017 Form 1040 instructions for line 36.

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	1,112,280	
		Student 2	24,340	
		Student 3 Student 4	2,025	0

2	Add the amounts on line 1, column (c), and enter the total	**2**	1,112,280	
3	Enter the amount from Form 1040, line 22, or Form 1040A, line 15	**3**		
4	Enter the total from either: • Form 1040, lines 23 through 33, plus any write-in adjustments entered on the dotted line next to Form 1040, line 36, **or** • Form 1040A, lines 16 through 18.	**4**		
5	Subtract line 4 from line 3.* If the result is more than $80,000 ($160,000 if married filing jointly), **stop**; you cannot take the deduction for tuition and fees	**5**	1,108,252	
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**	1,109,292	

*If you are filing Form 2555, 2555-EZ, or 4563, or you are excluding income from Puerto Rico, see *Effect of the Amount of Your Income on the Amount of Your Deduction* in Pub. 970, chapter 6, to figure the amount to enter on line 5.

Also enter this amount on Form 1040, line 34, or Form 1040A, line 19.

2017 Line Item Estimates—All figures are estimates based on samples.
Amounts of selected lines filed (in thousands of dollars)

Form **8917**

Department of the Treasury
Internal Revenue Service

Tuition and Fees Deduction

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

OMB No. 1545-0074

2017

Attachment Sequence No. **60**

Name(s) shown on return

Total Forms Filed = 1,114,293

Your social security number

CAUTION

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

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

✔ If you file Form 1040, figure any write-in adjustments to be entered on the dotted line next to Form 1040, line 36. See the 2017 Form 1040 instructions for line 36.

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	8,622,950	
		Student 2	176,587	
		Student 3 Student 4	12,173	0

2	Add the amounts on line 1, column (c), and enter the total	**2**	8,811,710	
3	Enter the amount from Form 1040, line 22, or Form 1040A, line 15	**3**		
4	Enter the total from either: • Form 1040, lines 23 through 33, plus any write-in adjustments entered on the dotted line next to Form 1040, line 36, **or** • Form 1040A, lines 16 through 18.	**4**		
5	Subtract line 4 from line 3.* If the result is more than $80,000 ($160,000 if married filing jointly), **stop**; you cannot take the deduction for tuition and fees	**5**	74,422,589	
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**	2,584,883	

*If you are filing Form 2555, 2555-EZ, or 4563, or you are excluding income from Puerto Rico, see *Effect of the Amount of Your Income on the Amount of Your Deduction* in Pub. 970, chapter 6, to figure the amount to enter on line 5.

Also enter this amount on Form 1040, line 34, or Form 1040A, line 19.

2017 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

2017

Attachment Sequence No. **125**

Name(s) shown on return

Total Forms Filed = 94,364

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**		
4 If the vehicle is a two-wheeled vehicle, enter the cost of the vehicle. If the vehicle has at least four wheels, see instructions and enter the tentative credit	**4**		

Next: If you did NOT use your vehicle for business or investment purposes and did not have a credit from a partnership or S corporation, skip Part II and go to Part III. All others, go to Part II.

Part II Credit for Business/Investment Use Part of Vehicle

5 Business/investment use percentage (see instructions)	**5**	%		%	
6 Multiply line 4 by line 5. If the vehicle has at least four wheels, leave lines 7 through 10 blank and go to line 11	**6**				
7 Section 179 expense deduction (see instructions)	**7**				
8 Subtract line 7 from line 6	**8**				
9 Multiply line 8 by 10% (0.10)	**9**				
10 Maximum credit per vehicle	**10**				
11 For vehicles with four or more wheels, enter the amount from line 6. If the vehicle is a two-wheeled vehicle, enter the smaller of line 9 or line 10	**11**				
12 Add columns (a) and (b) on line 11			**12**	5,784	
13 Qualified plug-in electric drive motor vehicle credit from partnerships and S corporations (see instructions)			**13**	987	
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**	6,770	

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

2017 Line Item Estimates—All figures are estimates based on samples.
Amounts of selected lines filed (in thousands of dollars)

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

2017

Attachment Sequence No. **125**

Name(s) shown on return

Total Forms Filed = 94,364

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**		
4 If the vehicle is a two-wheeled vehicle, enter the cost of the vehicle. If the vehicle has at least four wheels, see instructions and enter the tentative credit	**4**		

Next: If you did NOT use your vehicle for business or investment purposes and did not have a credit from a partnership or S corporation, skip Part II and go to Part III. All others, go to Part II.

Part II Credit for Business/Investment Use Part of Vehicle

5 Business/investment use percentage (see instructions)	**5**	%		%	
6 Multiply line 4 by line 5. If the vehicle has at least four wheels, leave lines 7 through 10 blank and go to line 11	**6**				
7 Section 179 expense deduction (see instructions)	**7**				
8 Subtract line 7 from line 6	**8**				
9 Multiply line 8 by 10% (0.10)	**9**				
10 Maximum credit per vehicle	**10**				
11 For vehicles with four or more wheels, enter the amount from line 6. If the vehicle is a two-wheeled vehicle, enter the smaller of line 9 or line 10	**11**				
12 Add columns (a) and (b) on line 11			**12**	18,030	
13 Qualified plug-in electric drive motor vehicle credit from partnerships and S corporations (see instructions)			**13**	7,909	
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**	25,939	

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

2017 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 4. If you completed Part II, subtract line 6 from line 4. If the vehicle has at least four wheels, leave lines 16 and 17 blank and 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	92,446			
20	Enter the amount from Form 1040, line 47, or Form 1040NR, line 45	20				
21	Personal credits from Form 1040 or 1040NR (see instructions)	21	35,024			
22	Subtract line 21 from line 20	22	93,305			
23	**Personal use part of credit.** Enter the **smaller** of line 19 or line 22 here and on Form 1040, line 54, or Form 1040NR, line 51. Check box **c** on that line and enter "8936" in the space next to that box. If line 22 is smaller than line 19, see instructions	23	91,406			

Part III Credit for Personal Use Part of Vehicle

			(a) Vehicle 1		(b) Vehicle 2	
15	If you skipped Part II, enter the amount from line 4. If you completed Part II, subtract line 6 from line 4. If the vehicle has at least four wheels, leave lines 16 and 17 blank and 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	597,978			
20	Enter the amount from Form 1040, line 47, or Form 1040NR, line 45	20				
21	Personal credits from Form 1040 or 1040NR (see instructions)	21	188,816			
22	Subtract line 21 from line 20	22	10,294,019			
23	**Personal use part of credit.** Enter the **smaller** of line 19 or line 22 here and on Form 1040, line 54, or Form 1040NR, line 51. Check box **c** on that line and enter "8936" in the space next to that box. If line 22 is smaller than line 19, see instructions	23	536,989			

2017 Line Item Estimates—All figures are estimates based on samples.
Number of returns filed for selected lines

Form **8941**

Department of the Treasury
Internal Revenue Service

Credit for Small Employer Health Insurance Premiums

► **Attach to your tax return.**

► **Go to *www.irs.gov/Form8941* for instructions and the latest information.**

OMB No. 1545-2198

2017

Attachment Sequence No. **65**

Name(s) shown on return

Total Forms Filed = 442

Identifying number

A Did you pay premiums during your tax year for employee health insurance coverage you provided through a Small Business Health Options Program (SHOP) Marketplace (or do you qualify for an exception to this requirement)? See instructions.

☐ **Yes.** Enter Marketplace Identifier (if any): _____

☐ **No.** Stop. Do not file Form 8941 (see instructions for an exception that may apply to a partnership, S corporation, cooperative, estate, trust, or tax-exempt entity)

B Enter the employer identification number (EIN) used to report employment taxes for individuals included on line 1 below if different from the identifying number listed above

C Does a tax return you (or any predecessor) filed for a tax year beginning in 2014 or 2015 include a Form 8941 with line A checked "Yes" and line 12 showing a positive amount?

☐ **Yes.** Stop. Do not file Form 8941 (see instructions for an exception that may apply to a partnership, S corporation, cooperative, estate, trust, or tax-exempt entity) (also see instructions for information about the credit period limitation)

☐ **No.**

Caution: See the instructions and complete Worksheets 1 through 7 as needed.

1	Enter the number of individuals you employed during the tax year who are considered employees for purposes of this credit (total from Worksheet 1, column (a))	**1**		
2	Enter the number of full-time equivalent employees (FTEs) you had for the tax year (from Worksheet 2, line 3). If you entered 25 or more, skip lines 3 through 11 and enter -0- on line 12	**2**		
3	Average annual wages you paid for the tax year (from Worksheet 3, line 3). This amount must be a multiple of $1,000. If you entered $53,000 or more, skip lines 4 through 11 and enter -0- on line 12	**3**		
4	Premiums you paid during the tax year for employees included on line 1 for health insurance coverage under a qualifying arrangement (total from Worksheet 4, column (b))	**4**		
5	Premiums you would have entered on line 4 if the total premium for each employee equaled the average premium for the small group market in which the employee enrolls in health insurance coverage (total from Worksheet 4, column (c))	**5**	442	
6	Enter the **smaller** of line 4 or line 5	**6**	442	
7	Multiply line 6 by the applicable percentage: • Tax-exempt small employers, multiply line 6 by 35% (0.35) • All other small employers, multiply line 6 by 50% (0.50)	**7**	442	
8	If line 2 is 10 or less, enter the amount from line 7. Otherwise, enter the amount from Worksheet 5, line 6	**8**	442	
9	If line 3 is $26,000 or less, enter the amount from line 8. Otherwise, enter the amount from Worksheet 6, line 7	**9**	442	
10	Enter the total amount of any state premium subsidies paid and any state tax credits available to you for premiums included on line 4. See instructions	**10**	0	
11	Subtract line 10 from line 4. If zero or less, enter -0-	**11**	442	
12	Enter the **smaller** of line 9 or line 11	**12**	442	
13	If line 12 is zero, skip lines 13 and 14 and go to line 15. Otherwise, enter the number of employees included on line 1 for whom you paid premiums during the tax year for health insurance coverage under a qualifying arrangement (total from Worksheet 4, column (a))	**13**		
14	Enter the number of FTEs you would have entered on line 2 if you only included employees included on line 13 (from Worksheet 7, line 3)	**14**		
15	Credit for small employer health insurance premiums from partnerships, S corporations, cooperatives, estates, and trusts (see instructions)	**15**	0	
16	Add lines 12 and 15. Cooperatives, estates, and trusts, go to line 17. Tax-exempt small employers, skip lines 17 and 18 and go to line 19. Partnerships and S corporations, stop here and report this amount on Schedule K. All others, stop here and report this amount on Form 3800, Part III, line 4h	**16**	442	
17	Amount allocated to patrons of the cooperative or beneficiaries of the estate or trust (see instructions)	**17**		
18	Cooperatives, estates, and trusts, subtract line 17 from line 16. Stop here and report this amount on Form 3800, Part III, line 4h	**18**		
19	Enter the amount you paid in 2017 for taxes considered payroll taxes for purposes of this credit. See instructions	**19**		
20	Tax-exempt small employers, enter the **smaller** of line 16 or line 19 here and on Form 990-T, line 45f	**20**		

2017 Line Item Estimates—All figures are estimates based on samples.
Amounts of selected lines filed (in thousands of dollars)

Form **8941**

Department of the Treasury
Internal Revenue Service

Credit for Small Employer Health Insurance Premiums

► **Attach to your tax return.**

► **Go to *www.irs.gov/Form8941* for instructions and the latest information.**

OMB No. 1545-2198

2017

Attachment Sequence No. **65**

Name(s) shown on return

Total Forms Filed = 442

Identifying number

A Did you pay premiums during your tax year for employee health insurance coverage you provided through a Small Business Health Options Program (SHOP) Marketplace (or do you qualify for an exception to this requirement)? See instructions.

☐ **Yes.** Enter Marketplace Identifier (if any): _____

☐ **No.** Stop. Do not file Form 8941 (see instructions for an exception that may apply to a partnership, S corporation, cooperative, estate, trust, or tax-exempt entity)

B Enter the employer identification number (EIN) used to report employment taxes for individuals included on line 1 below if different from the identifying number listed above

C Does a tax return you (or any predecessor) filed for a tax year beginning in 2014 or 2015 include a Form 8941 with line A checked "Yes" and line 12 showing a positive amount?

☐ **Yes.** Stop. Do not file Form 8941 (see instructions for an exception that may apply to a partnership, S corporation, cooperative, estate, trust, or tax-exempt entity) (also see instructions for information about the credit period limitation)

☐ **No.**

Caution: See the instructions and complete Worksheets 1 through 7 as needed.

1	Enter the number of individuals you employed during the tax year who are considered employees for purposes of this credit (total from Worksheet 1, column (a))	**1**		
2	Enter the number of full-time equivalent employees (FTEs) you had for the tax year (from Worksheet 2, line 3). If you entered 25 or more, skip lines 3 through 11 and enter -0- on line 12	**2**		
3	Average annual wages you paid for the tax year (from Worksheet 3, line 3). This amount must be a multiple of $1,000. If you entered $53,000 or more, skip lines 4 through 11 and enter -0- on line 12	**3**		
4	Premiums you paid during the tax year for employees included on line 1 for health insurance coverage under a qualifying arrangement (total from Worksheet 4, column (b))	**4**		
5	Premiums you would have entered on line 4 if the total premium for each employee equaled the average premium for the small group market in which the employee enrolls in health insurance coverage (total from Worksheet 4, column (c))	**5**	6,536	
6	Enter the **smaller** of line 4 or line 5	**6**	5,991	
7	Multiply line 6 by the applicable percentage: • Tax-exempt small employers, multiply line 6 by 35% (0.35) • All other small employers, multiply line 6 by 50% (0.50)	**7**	2,996	
8	If line 2 is 10 or less, enter the amount from line 7. Otherwise, enter the amount from Worksheet 5, line 6	**8**	2,891	
9	If line 3 is $26,000 or less, enter the amount from line 8. Otherwise, enter the amount from Worksheet 6, line 7	**9**	1,297	
10	Enter the total amount of any state premium subsidies paid and any state tax credits available to you for premiums included on line 4. See instructions	**10**	0	
11	Subtract line 10 from line 4. If zero or less, enter -0-	**11**	6,448	
12	Enter the **smaller** of line 9 or line 11	**12**	1,297	
13	If line 12 is zero, skip lines 13 and 14 and go to line 15. Otherwise, enter the number of employees included on line 1 for whom you paid premiums during the tax year for health insurance coverage under a qualifying arrangement (total from Worksheet 4, column (a))	**13**		
14	Enter the number of FTEs you would have entered on line 2 if you only included employees included on line 13 (from Worksheet 7, line 3)	**14**		
15	Credit for small employer health insurance premiums from partnerships, S corporations, cooperatives, estates, and trusts (see instructions)	**15**	0	
16	Add lines 12 and 15. Cooperatives, estates, and trusts, go to line 17. Tax-exempt small employers, skip lines 17 and 18 and go to line 19. Partnerships and S corporations, stop here and report this amount on Schedule K. All others, stop here and report this amount on Form 3800, Part III, line 4h	**16**	1,297	
17	Amount allocated to patrons of the cooperative or beneficiaries of the estate or trust (see instructions)	**17**		
18	Cooperatives, estates, and trusts, subtract line 17 from line 16. Stop here and report this amount on Form 3800, Part III, line 4h	**18**		
19	Enter the amount you paid in 2017 for taxes considered payroll taxes for purposes of this credit. See instructions	**19**		
20	Tax-exempt small employers, enter the **smaller** of line 16 or line 19 here and on Form 990-T, line 45f	**20**		

2017 Line Item Estimates—All figures are estimates based on samples.
Number of returns filed for selected lines

Form **8959**

Department of the Treasury
Internal Revenue Service

Additional Medicare Tax

► If any line does not apply to you, leave it blank. See separate instructions.
► Attach to Form 1040, 1040NR, 1040-PR, or 1040-SS.
► Go to *www.irs.gov/Form8959* for instructions and the latest information.

OMB No. 1545-0074

2017

Attachment Sequence No. **71**

Name(s) shown on return

Total Forms Filed = 4,649,074

Your social security number

Part I Additional Medicare Tax on Medicare Wages

1	Medicare wages and tips from Form W-2, box 5. If you have more than one Form W-2, enter the total of the amounts from box 5	1	4,431,800		
2	Unreported tips from Form 4137, line 6	2	*		
3	Wages from Form 8919, line 6	3	2,030		
4	Add lines 1 through 3	4	4,431,848		
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	4,627,142		
6	Subtract line 5 from line 4. If zero or less, enter -0-			6	3,494,557
7	Additional Medicare Tax on Medicare wages. Multiply line 6 by 0.9% (0.009). Enter here and go to Part II			7	3,494,149

Part II Additional Medicare Tax on Self-Employment Income

8	Self-employment income from Schedule SE (Form 1040), Section A, line 4, or Section B, line 6. If you had a loss, enter -0- (Form 1040-PR and Form 1040-SS filers, see instructions.)	8	1,210,105		
9	Enter the following amount for your filing status: Married filing jointly . . . $250,000 Married filing separately . . . $125,000 Single, Head of household, or Qualifying widow(er) $200,000	9	4,435,303		
10	Enter the amount from line 4	10			
11	Subtract line 10 from line 9. If zero or less, enter -0-	11	1,123,663		
12	Subtract line 11 from line 8. If zero or less, enter -0-			12	1,078,536
13	Additional Medicare Tax on self-employment income. Multiply line 12 by 0.9% (0.009). Enter here and go to Part III			13	1,078,826

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	3,628		
15	Enter the following amount for your filing status: Married filing jointly . . . $250,000 Married filing separately . . . $125,000 Single, Head of household, or Qualifying widow(er) $200,000	15	4,339,675		
16	Subtract line 15 from line 14. If zero or less, enter -0-			16	658
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	658

Part IV Total Additional Medicare Tax

18	Add lines 7, 13, and 17. Also include this amount on Form 1040, line 62, (Form 1040NR, 1040-PR, and 1040-SS filers, see instructions) and go to Part V	18	3,990,003

Part V Withholding Reconciliation

19	Medicare tax withheld from Form W-2, box 6. If you have more than one Form W-2, enter the total of the amounts from box 6	19	4,402,887		
20	Enter the amount from line 1	20			
21	Multiply line 20 by 1.45% (0.0145). This is your regular Medicare tax withholding on Medicare wages	21	4,431,337		
22	Subtract line 21 from line 19. If zero or less, enter -0-. This is your Additional Medicare Tax withholding on Medicare wages			22	3,364,453
23	Additional Medicare Tax withholding on railroad retirement (RRTA) compensation from Form W-2, box 14 (see instructions)			23	3,255
24	**Total Additional Medicare Tax withholding.** Add lines 22 and 23. Also include this amount with federal income tax withholding on Form 1040, line 64 (Form 1040NR, 1040-PR, and 1040-SS filers, see instructions)			24	3,366,485

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

2017 Line Item Estimates—All figures are estimates based on samples.
Amounts of selected lines filed (in thousands of dollars)

Form **8959**

Department of the Treasury
Internal Revenue Service

Additional Medicare Tax

► If any line does not apply to you, leave it blank. See separate instructions.
► Attach to Form 1040, 1040NR, 1040-PR, or 1040-SS.
► Go to *www.irs.gov/Form8959* for instructions and the latest information.

OMB No. 1545-0074

2017

Attachment Sequence No. **71**

Name(s) shown on return

Total Forms Filed = 4,649,074

Your social security number

Part I Additional Medicare Tax on Medicare Wages

1	Medicare wages and tips from Form W-2, box 5. If you have more than one Form W-2, enter the total of the amounts from box 5	1	1,780,085,803		
2	Unreported tips from Form 4137, line 6	2	*		
3	Wages from Form 8919, line 6	3	202,638		
4	Add lines 1 through 3	4	1,780,289,617		
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	1,101,612,093		
6	Subtract line 5 from line 4. If zero or less, enter -0-			6	802,463,265
7	Additional Medicare Tax on Medicare wages. Multiply line 6 by 0.9% (0.009). Enter here and go to Part II			7	7,222,151

Part II Additional Medicare Tax on Self-Employment Income

8	Self-employment income from Schedule SE (Form 1040), Section A, line 4, or Section B, line 6. If you had a loss, enter -0- (Form 1040-PR and Form 1040-SS filers, see instructions.)	8	272,798,781		
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	1,056,157,840		
10	Enter the amount from line 4	10			
11	Subtract line 10 from line 9. If zero or less, enter -0-	11	126,827,614		
12	Subtract line 11 from line 8. If zero or less, enter -0-			12	190,793,780
13	Additional Medicare Tax on self-employment income. Multiply line 12 by 0.9% (0.009). Enter here and go to Part III			13	1,717,140

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	945,770		
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	1,033,407,064		
16	Subtract line 15 from line 14. If zero or less, enter -0-			16	309,596
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	2,786

Part IV Total Additional Medicare Tax

18	Add lines 7, 13, and 17. Also include this amount on Form 1040, line 62, (Form 1040NR, 1040-PR, and 1040-SS filers, see instructions) and go to Part V	18	8,942,078

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	32,571,292		
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	25,811,241		
22	Subtract line 21 from line 19. If zero or less, enter -0-. This is your Additional Medicare Tax withholding on Medicare wages			22	6,895,738
23	Additional Medicare Tax withholding on railroad retirement (RRTA) compensation from Form W-2, box 14 (see instructions)			23	8,472
24	**Total Additional Medicare Tax withholding.** Add lines 22 and 23. Also include this amount with federal income tax withholding on Form 1040, line 64 (Form 1040NR, 1040-PR, and 1040-SS filers, see instructions)			24	6,904,210

For Paperwork Reduction Act Notice, see your tax return instructions. Cat. No. 59475X Form **8959** (2017)

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

2017 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

2017

Attachment Sequence No. **72**

Name(s) shown on your tax return

Total Forms Filed = 5,312,048

Your social security number or EIN

Part I Investment Income

☐ Section 6013(g) election (see instructions) **Boxes checked = 795**
☐ Section 6013(h) election (see instructions) **Boxes checked = ***
☐ Regulations section 1.1411-10(g) election (see instructions) **Boxes checked = 13,714**

1	Taxable interest (see instructions)				1	4,491,472
2	Ordinary dividends (see instructions)				2	3,822,036
3	Annuities (see instructions)				3	97,873
4a	Rental real estate, royalties, partnerships, S corporations, trusts, etc. (see instructions)	4a	2,577,065			
b	Adjustment for net income or loss derived in the ordinary course of a non-section 1411 trade or business (see instructions)	4b	1,690,937			
c	Combine lines 4a and 4b				4c	1,660,199
5a	Net gain or loss from disposition of property (see instructions)	5a	3,860,610			
b	Net gain or loss from disposition of property that is not subject to net investment income tax (see instructions)	5b	417,672			
c	Adjustment from disposition of partnership interest or S corporation stock (see instructions)	5c	17,214			
d	Combine lines 5a through 5c				5d	3,775,490
6	Adjustments to investment income for certain CFCs and PFICs (see instructions)				6	12,245
7	Other modifications to investment income (see instructions)				7	899,827
8	Total investment income. Combine lines 1, 2, 3, 4c, 5d, 6, and 7				8	5,007,928

Part II Investment Expenses Allocable to Investment Income and Modifications

9a	Investment interest expenses (see instructions)	9a	658,207			
b	State, local, and foreign income tax (see instructions)	9b	3,504,921			
c	Miscellaneous investment expenses (see instructions)	9c	701,649			
d	Add lines 9a, 9b, and 9c				9d	3,782,574
10	Additional modifications (see instructions)				10	256,830
11	Total deductions and modifications. Add lines 9d and 10				11	3,801,893

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	4,568,495
	Individuals:					
13	Modified adjusted gross income (see instructions)	13	5,309,485			
14	Threshold based on filing status (see instructions)	14	5,312,048			
15	Subtract line 14 from line 13. If zero or less, enter -0-	15	5,275,134			
16	Enter the smaller of line 12 or line 15				16	4,544,906
17	Net investment income tax for individuals. Multiply line 16 by 3.8% (.038). **Enter here and include on your tax return** (see instructions)				17	4,489,637
	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% (.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 it is based.**

2017 Line Item Estimates—All figures are estimates based on samples.
Amounts of selected lines filed (in thousands of dollars)

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

2017

Attachment Sequence No. **72**

Name(s) shown on your tax return

Total Forms Filed = 5,312,048

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	63,496,409
2	Ordinary dividends (see instructions)				2	173,243,595
3	Annuities (see instructions)				3	3,343,573
4a	Rental real estate, royalties, partnerships, S corporations, trusts, etc. (see instructions)	4a	672,073,270			
b	Adjustment for net income or loss derived in the ordinary course of a non-section 1411 trade or business (see instructions)	4b	-590,862,423			
c	Combine lines 4a and 4b				4c	81,210,847
5a	Net gain or loss from disposition of property (see instructions)	5a	722,274,354			
b	Net gain or loss from disposition of property that is not subject to net investment income tax (see instructions)	5b	-167,271,465			
c	Adjustment from disposition of partnership interest or S corporation stock (see instructions)	5c	-32,020,164			
d	Combine lines 5a through 5c				5d	522,982,724
6	Adjustments to investment income for certain CFCs and PFICs (see instructions)				6	1,455,547
7	Other modifications to investment income (see instructions)				7	5,828,481
8	Total investment income. Combine lines 1, 2, 3, 4c, 5d, 6, and 7				8	851,561,176

Part II Investment Expenses Allocable to Investment Income and Modifications

9a	Investment interest expenses (see instructions)	9a	14,887,064			
b	State, local, and foreign income tax (see instructions)	9b	48,422,446			
c	Miscellaneous investment expenses (see instructions)	9c	20,904,979			
d	Add lines 9a, 9b, and 9c				9d	84,214,489
10	Additional modifications (see instructions)				10	571,486
11	Total deductions and modifications. Add lines 9d and 10				11	84,785,975

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	778,820,025
	Individuals:					
13	Modified adjusted gross income (see instructions)	13	3,522,214,147			
14	Threshold based on filing status (see instructions)	14	1,254,901,557			
15	Subtract line 14 from line 13. If zero or less, enter -0-	15	2,273,682,136			
16	Enter the smaller of line 12 or line 15				16	666,411,815
17	Net investment income tax for individuals. Multiply line 16 by 3.8% (.038). **Enter here and include on your tax return** (see instructions)				17	25,323,648
	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% (.038). **Enter here and include on your tax return** (see instructions)				21	

2017 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, 1040A, or 1040NR.**
► **Go to *www.irs.gov/Form8962* for instructions and the latest information.**

OMB No. 1545-0074

2017

Attachment Sequence No. **73**

Name shown on your return

Total Forms Filed = 6,343,258

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 the number of exemptions from Form 1040 or Form 1040A, line 6d, or Form 1040NR, line 7d			1	**6,343,258**
2a	Modified AGI. Enter your modified AGI (see instructions)	2a	**6,319,148**		
b	Enter the total of your dependents' modified AGI (see instructions)	2b	72,773		
3	Household income. Add the amounts on lines 2a and 2b (see instructions)			3	**6,200,475**
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	**5,842,903**
8a	Annual contribution amount. Multiply line 3 by line 7. Round to nearest whole dollar amount	8a	**5,707,184**	b Monthly contribution amount. Divide line 8a by 12. Round to nearest whole dollar amount	8b 5,696,342

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	2,699,402	2,647,837	**2,693,094**	**2,498,189**	**2,498,189**	2,770,391

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					**1,824,675**	2,104,582
13 February					**2,000,442**	2,301,183
14 March					**2,177,473**	2,491,120
15 April					**2,129,622**	2,426,392
16 May					**2,030,921**	2,299,434
17 June					**1,989,998**	2,241,963
18 July					**1,924,651**	2,162,407
19 August					**1,895,437**	2,117,239
20 September					**1,858,077**	2,067,799
21 October					**1,805,164**	2,002,084
22 November					**1,762,887**	1,949,838
23 December					**1,689,080**	1,865,155

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	5,335,602
25	Advance payment of PTC. Enter the amount from line 11(f) or add lines 12(f) through 23(f) and enter the total here	25	6,058,538
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 Form 1040, line 69; Form 1040A, line 45; or Form 1040NR, line 65. If line 24 equals line 25, enter -0-. Stop here. If line 25 is greater than line 24, leave this line blank and continue to line 27	26	**2,471,815**

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	**3,419,814**
28	Repayment limitation (see instructions)	28	**2,995,900**
29	Excess advance premium tax credit repayment. Enter the smaller of line 27 or line 28 here and on Form 1040, line 46; Form 1040A, line 29; or Form 1040NR, line 44	29	**3,419,814**

2017 Line Item Estimates—All figures are estimates based on samples.
Amounts of selected lines filed (in thousands of dollars)

Form **8962**

Department of the Treasury
Internal Revenue Service

Premium Tax Credit (PTC)

► **Attach to Form 1040, 1040A, or 1040NR.**
► **Go to *www.irs.gov/Form8962* for instructions and the latest information.**

OMB No. 1545-0074

2017

Attachment Sequence No. **73**

Name shown on your return

Total Forms Filed = 6,343,258

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 the number of exemptions from Form 1040 or Form 1040A, line 6d, or Form 1040NR, line 7d			1	**12,814**
2a	Modified AGI. Enter your modified AGI (see instructions)	2a	**209,487,458**		
b	Enter the total of your dependents' modified AGI (see instructions)	2b	579,846		
3	Household income. Add the amounts on lines 2a and 2b (see instructions)			3	**221,603,739**
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	**3,216,374**
8a	Annual contribution amount. Multiply line 3 by line 7. Round to nearest whole dollar amount	8a	**12,121,229**	8b	1,010,371
	b Monthly contribution amount. Divide line 8a by 12. Round to nearest whole dollar amount				

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	22,224,581	21,977,060	**5,505,139**	**16,970,727**	**16,580,276**	18,096,756

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					**1,025,343**	1,172,458
13 February					**1,074,352**	1,229,749
14 March					**1,151,205**	1,303,410
15 April					**1,128,216**	1,273,906
16 May					**1,083,372**	1,214,099
17 June					**1,059,057**	1,182,080
18 July					**1,021,129**	1,139,863
19 August					**1,010,038**	1,123,688
20 September					**995,862**	1,107,558
21 October					**967,157**	1,077,140
22 November					**941,792**	1,045,574
23 December					**919,042**	1,024,940

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	28,756,374
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	31,961,038
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 Form 1040, line 69; Form 1040A, line 45; or Form 1040NR, line 65. If line 24 equals line 25, enter -0-. Stop here. If line 25 is greater than line 24, leave this line blank and continue to line 27	26	**1,898,795**

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	**5,104,461**
28	Repayment limitation (see instructions)	28	**3,179,748**
29	Excess advance premium tax credit repayment. Enter the smaller of line 27 or line 28 here and on Form 1040, line 46; Form 1040A, line 29; or Form 1040NR, line 44	29	**3,703,773**

2017 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

	(e) Premium Percentage	**(f)** SLCSP Percentage	**(g)** Advance Payment of the PTC Percentage
Allocation percentage applied to monthly amounts			

Allocation 2

31	**(a)** Policy Number (Form 1095-A, line 2)	**(b)** SSN of other taxpayer	**(c)** Allocation start month	**(d)** Allocation stop month

	(e) Premium Percentage	**(f)** SLCSP Percentage	**(g)** Advance Payment of the PTC Percentage
Allocation percentage applied to monthly amounts			

Allocation 3

32	**(a)** Policy Number (Form 1095-A, line 2)	**(b)** SSN of other taxpayer	**(c)** Allocation start month	**(d)** Allocation stop month

	(e) Premium Percentage	**(f)** SLCSP Percentage	**(g)** Advance Payment of the PTC Percentage
Allocation percentage applied to monthly amounts			

Allocation 4

33	**(a)** Policy Number (Form 1095-A, line 2)	**(b)** SSN of other taxpayer	**(c)** Allocation start month	**(d)** Allocation stop month

	(e) Premium Percentage	**(f)** SLCSP Percentage	**(g)** Advance Payment of the PTC Percentage
Allocation percentage applied to monthly amounts			

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

2017 Line Item Estimates—All figures are estimates based on samples.
Number of returns filed for selected lines

Form **8965**
Department of the Treasury
Internal Revenue Service

Health Coverage Exemptions

► **Attach to Form 1040, Form 1040A, or Form 1040EZ.**
► **Go to *www.irs.gov/Form8965* for instructions and the latest information.**

OMB No. 1545-0074
2017
Attachment Sequence No. **75**

Name as shown on return

Total Forms Filed = 12,861,580

Your social security number

Complete this form if you have a Marketplace-granted coverage exemption or you are claiming a coverage exemption on your return.

Part I **Marketplace-Granted Coverage Exemptions for Individuals.** If you and/or a member of your tax household have an exemption granted by the Marketplace, complete Part I.

	(a) Name of Individual	(b) SSN	(c) Exemption Certificate Number
1		176,310	
2		60,685	
3		38,861	
4		28,392	
5		18,779	
6		12,561	

Part II **Coverage Exemptions Claimed on Your Return for Your Household**

7 If you are claiming a coverage exemption because your household income or gross income is below the filing threshold, check here . . . . . ☐

Part III **Coverage Exemptions Claimed on Your Return for Individuals.** If you and/or a member of your tax household are claiming an exemption on your return, complete Part III.

	(a) Name of Individual	(b) SSN	(c) Exemption Type	(d) Full Year	(e) Jan	(f) Feb	(g) Mar	(h) Apr	(i) May	(j) June	(k) July	(l) Aug	(m) Sept	(n) Oct	(o) Nov	(p) Dec
8		9,802,702														
9		3,880,918														
10		1,868,406														
11		1,067,545														
12		463,203														
13		212,669														

Note: Individuals may receive multiple exemptions.