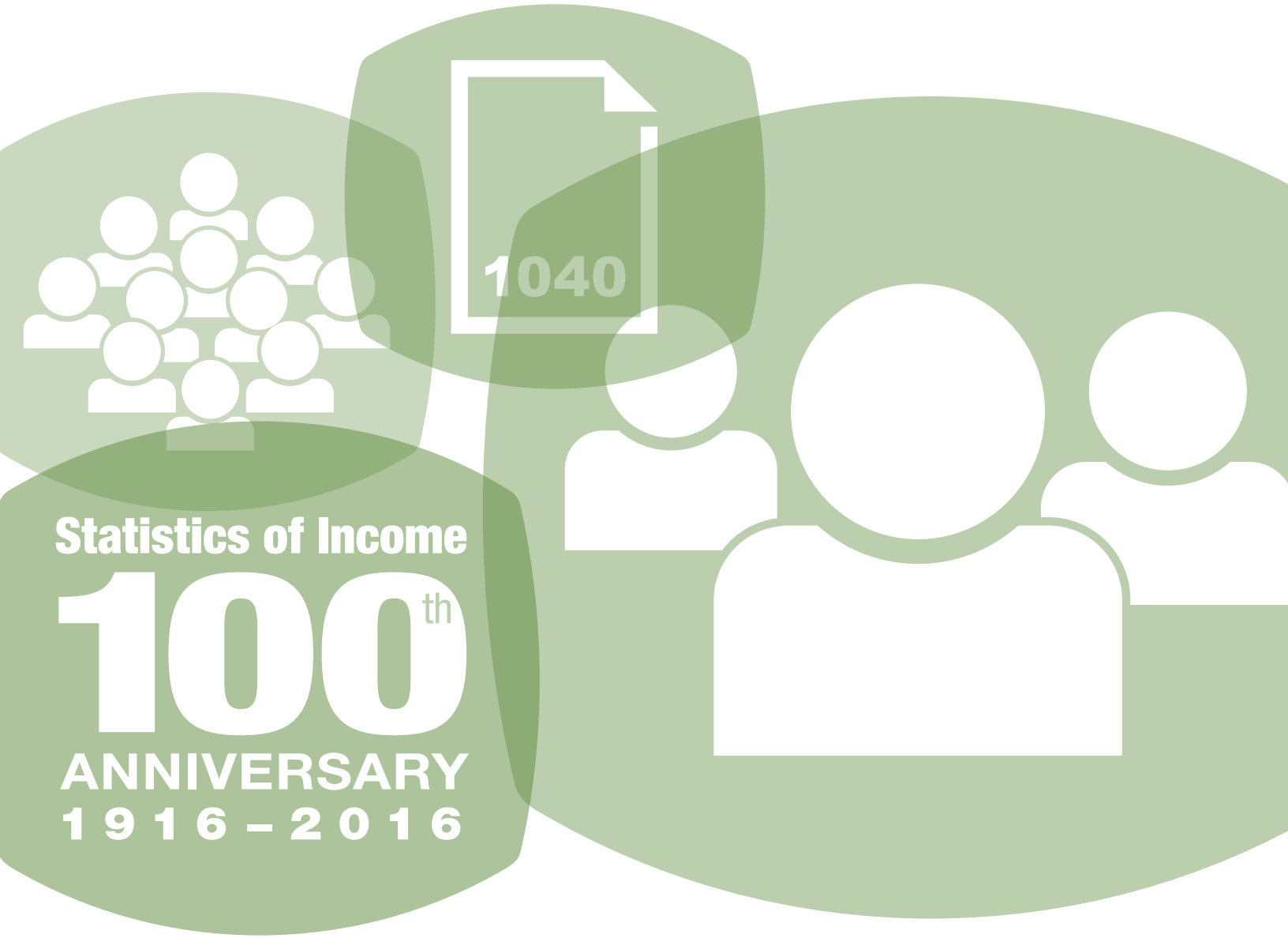
Statistics of Income

Individual Income Tax Returns
Line Item Estimates

2014



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Department
of the
Treasury
**Internal
Revenue
Service**

Individual Income Tax Returns Line Item Estimates, 2014

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This 2014 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 2014 Individual SOI Complete Report weighted file. The estimates presented here are based on returns filed in Processing Year 2015 that were sampled statistically and then weighted to estimate the entire 2014 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.

2014 Complete Report estimates:

148,606,579	Total, all individual returns filed
84,921,477	1040 returns
40,466,308	1040A returns
23,218,794	1040EZ returns

Estimates of returns filed electronically:

128,118,903	Total, all individual returns filed
70,440,578	1040 returns
37,206,180	1040A returns
20,472,145	1040EZ returns

Suggested Citation

Statistics of Income—2014
Individual Income Tax Returns
Line Item Estimates
Internal Revenue Service
Washington, D.C.

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

Totals for Forms and Schedules

Line Item Estimates Totals for Tax Year 2014

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 2014

	Total	Electronically Filed
All returns filed	148,606,578	128,118,903
Form 1040	84,921,477	70,440,578
Form 1040A	40,466,308	37,206,180
Form 1040EZ	23,218,794	20,472,145
Schedule A, Itemized Deductions	44,448,944	38,698,492
Schedule B, Interest and Ordinary Dividends	20,950,027	17,912,455
Schedule C, Profit or Loss From Business (Sole Proprietorship)	27,561,902	22,961,226
Schedule C-EZ, Net Profit From Business (Sole Proprietorship)	4,995,648	4,152,547
Schedule D, Capital Gains and Losses	20,745,341	17,913,276
Schedule E, Supplemental Income and Loss	19,703,333	17,005,579
Schedule EIC, Earned Income Credit	21,153,624	19,788,797
Schedule F, Profit or Loss From Farming	1,865,145	1,650,285
Schedule R, Credit for the Elderly or the Disabled	77,674	57,946
Schedule SE, Self-Employment Tax	20,674,561	17,233,146
Schedule 8812, Child Tax Credit	20,544,118	18,802,215
Form 982, Reduction of Tax Attributes Due To Discharge of Indebtedness and Section 1082 Basis Adjustment)	347,146	264,085
Form 2106, Employee Business Expenses	9,006,368	7,904,643
Form 2106-EZ, Unreimbursed Employee Business Expenses	4,438,086	3,909,893
Form 2439, Undistributed Long-Term Capital Gains	10,649	9,399
Form 2441, Child and Dependent Care Expenses	7,117,927	6,625,883
Form 3468, Investment Credit	13,760	10,915
Form 3800, General Business Credit	585,839	508,332
Form 3903, Moving Expenses	1,158,605	1,052,977
Form 4136, Credit for Federal Tax Paid on Fuels	353,397	316,988
Form 4562, Depreciation and Amortization	12,165,174	10,720,708
Form 4684, Casualties and Thefts	257,166	222,864
Form 4797, Sales of Business Property	3,452,543	3,032,570
Form 4835, Farm Rental Income and Expenses	532,809	467,106
Form 4952, Investment Interest Expense Deduction	1,970,856	1,701,212
Form 4972, Tax on Lump-Sum Distributions	11,296	9,917
Form 5329, Additional Taxes on Qualified Plans (including IRAs) and Other Tax-Favored Accounts	2,510,510	2,232,438
Form 5405, Repayment of the First-Time Homebuyer Credit	220,460	195,168
Form 5695, Residential Energy Credits	2,842,889	2,559,060
Form 5884, Work Opportunity Credit	27,403	20,696
Form 6251, Alternative Minimum Tax—Individuals	10,019,222	8,809,128
Form 6252, Installment Sale Income	606,385	533,722
Form 6781, Gains and Losses From Section 1256 Contracts and Straddles	499,436	423,246
Form 8283, Noncash Charitable Contributions	8,001,429	7,052,203
Form 8396, Mortgage Interest Credit	70,971	66,354

Totals for Forms and Schedules from Line Item Estimates for Tax Year 2014—Continued

Form 8582, Passive Activity Loss Limitations	7,398,225	6,455,290
Form 8586, Low-Income Housing Credit	17,775	15,675
Form 8606, Nondeductible IRAs	2,309,701	2,012,478
Form 8615, Tax for Certain Children Who Have Unearned Income	443,080	387,379
Form 8801, Credit for Prior Year Minimum Tax—Individuals, Estates, and Trusts	1,141,113	1,003,269
Form 8814, Parents' Election To Report Child's Interest and Dividends	157,579	133,372
Form 8824, Like-Kind Exchanges	249,366	222,077
Form 8829, Expenses for Business Use of Your Home	3,184,232	2,739,298
Form 8835, Renewable Electricity, Refined Coal, and Indian Coal Production Credit	894	800
Form 8839, Qualified Adoption Expenses	84,529	72,874
Form 8844, Empowerment Zone Employment Credit	15,494	13,985
Form 8846, Credit for Employer Social Security and Medicare Taxes Paid on Certain Employee Tips	20,731	15,207
Form 8853, Archer MSAs and Long-Term Care Insurance Contracts	161,856	132,018
Form 8863, Education Credits (American Opportunity & Lifetime Learning Credits)	12,633,194	11,650,452
Form 8864, Biodiesel and Renewable Diesel Fuels Credit	3,532	3,117
Form 8880, Credit for Qualified Retirement Savings Contributions	8,433,270	7,809,674
Form 8889, Health Savings Accounts (HSAs)	7,818,485	7,098,064
Form 8903, Domestic Production Activities Deduction	892,103	805,136
Form 8910, Alternative Motor Vehicle Credit	3,011	2,850
Form 8911, Alternative Fuel Vehicle Refueling Property Credit	7,888	5,789
Form 8917, Tuition and Fees Deduction	1,752,785	1,535,536
Form 8936, Qualified Plug-in Electric Drive Motor Vehicle Credit	49,618	41,214
Form 8941, Credit for Small Employer Health Insurance Premiums	6,217	4,947
Form 8959, Additional Medicare Tax	3,834,490	3,409,841
Form 8960, Net Investment Income Tax—Individuals, Estates, and Trusts	3,642,976	3,166,504
Form 8962, Premium Tax Credit (PTC)	3,620,042	3,206,357
Form 8965, Health Coverage Exemptions	13,348,371	12,006,001

Limitations and Guidelines for 2014 Line Item Estimates

Since SOI obtained the line counts used in this package from the Tax Year 2014 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 122,868,978 and 123,410,794.) These confidence intervals correspond to the estimates for all individual income tax returns filed for Tax Year 2014.

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

Item	Line number on 1040	95% confidence interval	
Salaries and wages	7	(122,868,978	123,410,794)
Taxable interest	8a	(43,039,656	43,629,002)
Tax-exempt interest	8b	(5,685,944	5,913,288)
Ordinary dividends	9a	(27,408,346	27,895,016)
State income tax refunds	10	(20,563,198	21,020,620)
Alimony received	11	(395,182	475,838)
Capital gain distributions	13 (margin write-in)	(3,960,220	4,195,094)
Total taxable IRA distributions	15b	(13,451,628	13,855,778)
Total pension and annuities	16a	(30,387,226	30,939,164)
Taxable pension and annuities	16b	(27,873,383	28,413,739)
Unemployment compensation	19	(7,288,938	7,613,818)
Social security benefits	20a	(27,138,444	27,664,552)
Taxable social security benefits	20b	(18,794,264	19,243,104)
Net operating loss	21 (margin write-in)	(1,150,989	1,251,911)
Educator expenses	23	(3,651,831	3,883,933)
Moving expenses	26	(1,064,423	1,192,145)
Deductible part of self-employment tax	27	(19,196,684	19,506,308)
Payments to a Keogh plan	28	(950,530	1,028,504)
Self-employed health insurance deduction	29	(4,086,399	4,283,939)
Penalty on early withdrawal of savings	30	(565,142	658,110)
Alimony paid	31a	(565,171	650,773)
IRA deduction	32	(2,611,800	2,803,502)
Student loan interest deduction	33	(11,877,813	12,288,643)
Tuition and fees deduction	34	(1,665,547	1,829,097)
Total adjustments	36	(38,110,371	38,663,141)
Adjusted gross income (amount in thousands)	37	(9,753,447,548	9,788,623,276)

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

Item	Line number on 1040	95% confidence interval	
Basic standard deduction	40	(102,307,454	102,881,984)
Additional standard deduction	40 (margin write in)	(14,590,775	15,029,149)
Total itemized deductions	40	(43,692,499	44,341,308)
Exemptions	42	(289,482,672	291,341,308)
Taxable income	43	(112,364,719	112,950,539)
Alternative minimum tax	45	(4,218,593	4,338,655)
Income tax before credits	47	(111,678,258	112,260,498)

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

Form 4972

Description of the Sample for the Line Item Estimates

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

Domain of Study

The statistics in this report are estimates from a probability sample of unaudited Individual Income Tax Returns, Forms 1040, 1040A, and 1040EZ (including electronic returns) filed by U.S. citizens and residents during Calendar Year 2015.

All returns processed during 2015 were subjected to sampling except tentative and amended returns. Tentative returns were not subjected to sampling because the revised returns may have been sampled later, while amended returns were excluded because the original returns had already been subjected to sampling. A small percentage of returns were not identified as tentative or amended until after sampling. These returns, along with those that contained no income information or frivolous 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 2014. While most of the returns processed during Calendar Year 2015 were for Tax Year 2014, the remaining returns were mostly for prior years, and a few for noncalendar years ending during 2013 and 2014.

Sample Design and Selection

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

1. Nontaxable (including no alternative minimum tax) with adjusted gross income or expanded income of $200,000 or more.
2. High business receipts of $50,000,000 or more.
3. Presence or absence of special forms or schedules (Form 2555; Form 1116; Form 1040, Schedule C; and Form 1040, Schedule F).
4. Indexed positive or negative income. Sixty variables are used to derive positive and negative incomes. These positive and negative income classes are deflated using the Chain-Type Price Index for the Gross Domestic Product to represent a base year of 1991.
5. Potential usefulness of the return for tax policy modeling. Thirty-two variables are used to determine how useful the return is for tax modeling purposes.

Tax data processed to the IRS Individual Master File at the Enterprise Computing Center at Martinsburg during Calendar Year 2015 were used to assign each taxpayer's record to the appropriate stratum and to determine whether or not the record should be included in the sample. Records are selected for the sample either if they possess certain combinations of the four ending digits of the Social Security number, or if their 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, SOI selected a small subsample of returns to independently review, analyze, and process for a quality evaluation.

The administrative data and controlling information for each record designated for this sample was loaded onto an online database at the Cincinnati Submission Processing Center. Computer data for the selected administrative records were then used to identify inconsistencies, questionable values, and missing values, as well as any additional variables that an editor needed to extract for each record.

After the processing center completed its review, SOI further validated, tested, and balanced the data. 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, SOI reviewed all statistics

and tables for accuracy and reasonableness in light of provisions of the tax law, taxpayer reporting variations and limitations, economic conditions, and comparability with other statistical series.

Some returns designated for the sample were not available for SOI processing because other areas of IRS needed the return at the same time. For Tax Year 2013, some 0.01 percent of the sample returns were unavailable.

Method of Estimation

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

Line Item Estimates, by Individual Income Tax Form and Schedule for Tax Year 2014

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 appear on the colored pages on the right.

2014 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) | 2014 | OMB No. 1545-0074 | IRS Use Only—Do not write or stapple in this space.

For the year Jan. 1–Dec. 31, 2014, or other tax year beginning , 2014, ending , 20 — See separate instructions.

Your first name and initial: Total of all returns filed = 148,606,578	Last name: Electronically Filed Returns = 128,118,903	Your social security number
If a joint return, spouse's first name and initial: 1040 = 84,921,477	Last name	Spouse's social security number
Home address (number and street). If you have a P.O. box, see instructions. 1040A = 40,466,308	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 = 23,218,794		Presidential Election Campaign: Y = * 3,488,816 Y = ** 5,838,671
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. (69,579,590)

1 ☐ Single (22,077,498) ☐ 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. ▶
2 ☐ Married filing jointly (even if only one had income) (53,924,864)
3 ☐ Married filing separately. Enter spouse's SSN above and full name here. ▶ (2,949,371) (75,256) ☐ Qualifying widow(er) with dependent child

Exemptions

6a ☐ **Yourself.** If someone can claim you as a dependent, **do not** check box 6a . (139,559,722)
b ☐ **Spouse** . (53,935,595)

Boxes checked on 6a and 6b: Ret. = 139,559,722 Exempt.= 193,495,318
No. of children on 6c who: • lived with you: Ret. = 47,237,726 Exempt.= 83,277,337 • did not live with you due to divorce or separation (see instructions): Ret. = 383,809 Exempt.= 457,622
Dependents on 6c not entered above
Add numbers on lines above ▶

c Dependents: (1) First name / Last name	(2) Dependent's social security number	Number of Returns	Number of Exempt.=	Child under age 17 for child tax credit (see instructions)
CHILDREN AT HOME		47,237,726	83,277,337	35,620,113
CHILDREN AWAY FROM HOME		383,809	457,622	22,675,183
PARENTS		2,819,947	3,374,566	8,358,392
OTHER DEPENDENTS		6,834,043	9,807,148	2,355,465

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

d Total number of exemptions claimed — Returns = See 6a — Exemptions = 290,411,990

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				7	123,139,886
8a	**Taxable** interest. Attach Schedule B if required				8a	43,334,329
b	**Tax-exempt** interest. **Do not** include on line 8a	8b	5,799,616			
9a	Ordinary dividends. Attach Schedule B if required				9a	27,651,681
b	Qualified dividends	9b	25,702,423			
10	Taxable refunds, credits, or offsets of state and local income taxes				10	20,791,909
11	Alimony received				11	435,510
12	Business income or (loss). Attach Schedule C or C-EZ 13 Cap. Gain Dist. = 4,077,657				12	24,073,449
13	Capital gain or (loss). Attach Schedule D if required. If not required, check here ▶ ☐				13	20,189,886
14	Other gains or (losses). Attach Form 4797				14	2,288,854
15a	IRA distributions	15a	14,381,491	b Taxable amount	15b	13,653,703
16a	Pensions and annuities	16a	30,663,195	b Taxable amount	16b	28,143,561
17	Rental real estate, royalties, partnerships, S corporations, trusts, etc. Attach Schedule E				17	17,519,383
18	Farm income or (loss). Attach Schedule F				18	1,784,483
19	Unemployment compensation				19	7,451,378
20a	Social security benefits	20a	27,401,498	b Taxable amount	20b	19,018,684
21	Other income. List type and amount				21	6,377,417
22	Combine the amounts in the far right column for lines 7 through 21. This is your **total income** ▶				22	148,100,814

Adjusted Gross Income

23	Educator expenses	23	3,767,882	
24	Certain business expenses of reservists, performing artists, and fee-basis government officials. Attach Form 2106 or 2106-EZ	24	152,356	
25	Health savings account deduction. Attach Form 8889	25	1,361,357	
26	Moving expenses. Attach Form 3903	26	1,128,284	
27	Deductible part of self-employment tax. Attach Schedule SE	27	19,351,496	
28	Self-employed SEP, SIMPLE, and qualified plans	28	989,517	
29	Self-employed health insurance deduction	29	4,185,169	
30	Penalty on early withdrawal of savings	30	611,626	
31a	Alimony paid b Recipient's SSN ▶	31a	607,972	
32	IRA deduction	32	2,707,651	
33	Student loan interest deduction	33	12,083,228	
34	Tuition and fees. Attach Form 8917	34	1,747,322	
35	Domestic production activities deduction. Attach Form 8903	35	698,915	
36	Add lines 23 through 35			36 38,386,756
37	Subtract line 36 from line 22. This is your **adjusted gross income** ▶			37 148,114,497

21. Net oper. loss= 1,201,450
21. Stock options= 3,081
21. Cancel. of debt= 740,343
21. For. earn. inc. ex= 453,226
21. Gambling inc.= 1,871,259
21. Taxable HSA = 298,878
36. Archer MSA Ded.= 5,355
36. Housing ded.= 3,922
36. Other adj.= 125,339

Total of all 1040 Returns

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

2014 Line Item Estimates—All figures are estimates based on samples.
Amounts of selected lines filed (in thousands of dollars)

Form **1040** Department of the Treasury—Internal Revenue Service (99) **U.S. Individual Income Tax Return** **2014** OMB No. 1545-0074 IRS Use Only—Do not write or staple in this space.

For the year Jan. 1–Dec. 31, 2014, or other tax year beginning , 2014, ending , 20 — See separate instructions.

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

Total of all returns filed = 148,606,578 — **Electronically Filed Returns = 128,118,903**

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

1040 = 84,921,477

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

1040A = 40,466,308

▲ 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 = 23,218,794

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

Total of all 1040 Returns

Filing Status

Check only one box.

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

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				7	6,784,947,852
8a	**Taxable** interest. Attach Schedule B if required				8a	93,894,280
b	**Tax-exempt** interest. **Do not** include on line 8a	8b	62,473,659			
9a	Ordinary dividends. Attach Schedule B if required				9a	254,702,232
b	Qualified dividends	9b	192,447,711			
10	Taxable refunds, credits, or offsets of state and local income taxes				10	30,088,465
11	Alimony received				11	10,052,345
12	Business income or (loss). Attach Schedule C or C-EZ **13 Cap. Gain Dist. = 11,260,842**				12	317,258,762
13	Capital gain or (loss). Attach Schedule D if required. If not required, check here ▶ ☐				13	687,387,778
14	Other gains or (losses). Attach Form 4797				14	8,972,556
15a	IRA distributions 15a 278,901,188			b Taxable amount	15b	235,005,032
16a	Pensions and annuities 16a 1,110,596,904			b Taxable amount	16b	663,223,262
17	Rental real estate, royalties, partnerships, S corporations, trusts, etc. Attach Schedule E				17	679,383,869
18	Farm income or (loss). Attach Schedule F				18	-8,276,215
19	Unemployment compensation				19	33,288,898
20a	Social security benefits 20a 575,126,918			b Taxable amount	20b	261,155,939
21	Other income. List type and amount				21	39,155,702
22	Combine the amounts in the far right column for lines 7 through 21. This is your **total income** ▶				22	9,916,219,526

Adjusted Gross Income

23	Educator expenses	23	959,210		
24	Certain business expenses of reservists, performing artists, and fee-basis government officials. Attach Form 2106 or 2106-EZ	24	537,293		
25	Health savings account deduction. Attach Form 8889	25	4,105,729		
26	Moving expenses. Attach Form 3903	26	3,444,883		
27	Deductible part of self-employment tax. Attach Schedule SE	27	29,287,458		
28	Self-employed SEP, SIMPLE, and qualified plans	28	23,214,590		
29	Self-employed health insurance deduction	29	28,112,970		
30	Penalty on early withdrawal of savings	30	140,135		
31a	Alimony paid b Recipient's SSN ▶	31a	11,808,353		
32	IRA deduction	32	13,229,272		
33	Student loan interest deduction	33	12,812,975		
34	Tuition and fees. Attach Form 8917	34	3,871,885		
35	Domestic production activities deduction. Attach Form 8903	35	11,975,861		
36	Add lines 23 through 35			36	145,184,115
37	Subtract line 36 from line 22. This is your **adjusted gross income** ▶			37	9,771,035,412

21. Net oper. loss= 196,186,760
21. Stock options= 317,149
21. Cancel. of debt= 9,228,543
21. For. earn. inc. ex= 28,173,396
21. Gambling inc.= 29,496,416
21. Taxable HSA = 353,121

36. Archer MSA Ded.= 7,597
36. Housing ded.= 93,810
36. Other adj.= 1,582,095

2014 Line Item Estimates—All figures are estimates based on samples.
Number of returns filed for selected lines

Form 1040 (2014) 39a A = 23,593,429 B = 9,722,908 C = 233,495 D = 81,941 Page 2

	38	Amount from line 37 (adjusted gross income)			38	
Tax and Credits	39a	Check if: A **You** were born before January 2, 1950, B **Spouse** was born before January 2, 1950, C Blind. D Blind. **Total boxes checked** ▶ 39a				Basic Stand. Ded. = 102,594,719 Add. Stand. Ded. = 14,809,962
	b	If your spouse itemizes on a separate return or you were a dual-status alien, check here ▶ 39b				Stand. = 102,594,719 Itmzed = 43,965,083
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, $6,200 Married filing jointly or Qualifying widow(er), $12,400 Head of household, $9,100	40	**Itemized deductions** (from Schedule A) **or** your **standard deduction** (see left margin)			40	
	41	Subtract line 40 from line 38			41	130,292,076
	42	**Exemptions.** If line 38 is $152,525 or less, multiply $3,950 by the number on line 6d. Otherwise, see instructions			42	137,886,805
	43	**Taxable income.** Subtract line 42 from line 41. If line 42 is more than line 41, enter -0-			43	112,657,629
	44	**Tax** (see instructions). Check if any from: a ☐ Form(s) 8814 b ☐ Form 4972 c ☐			44	111,650,725
	45	**Alternative minimum tax** (see instructions). Attach Form 6251			45	4,277,624
	46	Excess advance premium tax credit repayment. Attach Form 8962			46	1,803,176
	47	Add lines 44, 45, and 46 ▶			47	111,969,378
	48	Foreign tax credit. Attach Form 1116 if required	48	7,958,139		54a F3800= 348,214 54b F8801= 316,171 54c other= 3,554 54c AMV= 3,000 54c Sch R= 67,260 54c F8834= 294 54c F8911= 6,425 54c F8936= 46,593 54c F8396= 63,308 54c F8839= 73,951
	49	Credit for child and dependent care expenses. Attach Form 2441	49	6,340,882		
	50	Education credits from Form 8863, line 19	50	9,909,977		
	51	Retirement savings contributions credit. Attach Form 8880	51	7,917,829		
	52	Child tax credit. Attach Schedule 8812, if required	52	22,394,927		
	53	Residential energy credits. Attach Form 5695	53	2,663,702		
	54	Other credits from Form: a ☐ 3800 b ☐ 8801 c ☐	54			
	55	Add lines 48 through 54. These are your **total credits**			55	46,046,121
	56	Subtract line 55 from line 47. If line 55 is more than line 47, enter -0- ▶			56	100,184,005
Other Taxes	57	Self-employment tax. Attach Schedule SE			57	19,351,496
	58	Unreported social security and Medicare tax from Form: a ☐ 4137 b ☐ 8919			58	a= 100,916 b= 36,211
	59	Additional tax on IRAs, other qualified retirement plans, etc. Attach Form 5329 if required			59	5,725,795
	60a	Household employment taxes from Schedule H			60a	196,098
	b	First-time homebuyer credit repayment. Attach Form 5405 if required			60b	764,493
	61	Health care: individual responsibility (see instructions) Full-year coverage ☐			61	8,061,604
	62	Taxes from: a ☐ Form 8959 b ☐ Form 8960 c ☐ Instructions; enter code(s)			62	Other Taxes = 989,929
	63	Add lines 56 through 62. This is your **total tax** ▶ (3,116,486 / 3,591,314) Recapture Tax = 4,831			63	111,434,913
Payments	64	Federal income tax withheld from Forms W-2 and 1099	64	130,225,475		
If you have a qualifying child, attach Schedule EIC.	65	2014 estimated tax payments and amount applied from 2013 return	65	9,346,366		
	66a	**Earned income credit (EIC)**	66a	28,537,908		
	b	Nontaxable combat pay election 66b 10,024				
	67	Additional child tax credit. Attach Schedule 8812	67	20,225,421		
	68	American opportunity credit from Form 8863, line 8	68	10,190,997		
	69	Net premium tax credit. Attach Form 8962	69	1,499,446		
	70	Amount paid with request for extension to file	70	2,026,322		
	71	Excess social security and tier 1 RRTA tax withheld	71	1,458,542		73a F2439= 14,010
	72	Credit for federal tax on fuels. Attach Form 4136	72	353,397		73d Other Payments: 15,761
	73	Credits from Form: a ☐ 2439 b ☐ Reserved c ☐ Reserved d ☐	73			
	74	Add lines 64, 65, 66a, and 67 through 73. These are your **total payments** ▶			74	140,034,277
Refund	75	If line 74 is more than line 63, subtract line 63 from line 74. This is the amount you **overpaid**			75	114,884,430
	76a	Amount of line 75 you want **refunded to you.** If Form 8888 is attached, check here ▶ ☐			76a	112,004,413
Direct deposit? See instructions.	b	Routing number ▶ c Type: ☐ Checking ☐ Savings				
	d	Account number				
	77	Amount of line 75 you want **applied to your 2015 estimated tax** ▶	77	3,724,653		
Amount You Owe	78	**Amount you owe.** Subtract line 74 from line 63. For details on how to pay, see instructions ▶			78	28,675,288
	79	Estimated tax penalty (see instructions)	79	9,327,132		

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

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

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

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

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

Paid Preparer Use Only

Print/Type preparer's name	Preparer's signature	Date	Check ☐ if self-employed	PTIN
81,779,257				
Firm's name ▶			Firm's EIN ▶	
Firm's address ▶			Phone no.	

Total of all 1040 Returns

2014 Line Item Estimates—All figures are estimates based on samples.
Amounts of selected lines filed (in thousands of dollars)

	38	Amount from line 37 (adjusted gross income)			38	
Tax and Credits	39a	Check if: ☐ **You** were born before January 2, 1950, ☐ Blind. ☐ **Spouse** was born before January 2, 1950, ☐ Blind. } **Total boxes checked ▶ 39a**				Basic Stand. Ded. = 849,367,894 Add. Stand. Ded. = 26,869,072
	b	If your spouse itemizes on a separate return or you were a dual-status alien, check here ▶ **39b** ☐				Stand. = 876,239,898
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, $6,200 Married filing jointly or Qualifying widow(er), $12,400 Head of household, $9,100	40	**Itemized deductions** (from Schedule A) **or** your **standard deduction** (see left margin)			40	Itmzed = 1,206,705,085
	41	Subtract line 40 from line 38			41	7,949,698,605
	42	**Exemptions.** If line 38 is $152,525 or less, multiply $3,950 by the number on line 6d. Otherwise, see instructions			42	1,121,602,989
	43	**Taxable income.** Subtract line 42 from line 41. If line 42 is more than line 41, enter -0-			43	6,997,855,643
	44	**Tax** (see instructions). Check if any from: **a** ☐ Form(s) 8814 **b** ☐ Form 4972 **c** ☐			44	1,402,408,892
	45	**Alternative minimum tax** (see instructions). Attach Form 6251			45	28,645,905
	46	Excess advance premium tax credit repayment. Attach Form 8962			46	1,431,168
	47	Add lines 44, 45, and 46 ▶			47	1,432,797,923
	48	Foreign tax credit. Attach Form 1116 if required	48	21,648,047		54a F3800= 3,137,282 54b F8801= 963,909 54c other= 57,471 54c AMV= 8,801 54c Sch R= 7,704 54c F8834= 627 54c F8911= 4,723 54c F8936= 263,260 54c F8396= 87,280 54c F8839= 355,110
	49	Credit for child and dependent care expenses. Attach Form 2441	49	3,504,960		
	50	Education credits from Form 8863, line 19	50	10,445,440		
	51	Retirement savings contributions credit. Attach Form 8880	51	1,380,719		
	52	Child tax credit. Attach Schedule 8812 if required	52	27,201,568		
	53	Residential energy credits. Attach Form 5695	53	1,638,353		
	54	Other credits from Form: **a** ☐ 3800 **b** ☐ 8801 **c** ☐	54			
	55	Add lines 48 through 54. These are your **total credits**			55	70,705,253
	56	Subtract line 55 from line 47. If line 55 is more than line 47, enter -0- ▶			56	1,362,092,670
Other Taxes	57	Self-employment tax. Attach Schedule SE			57	58,467,503
	58	Unreported social security and Medicare tax from Form: **a** ☐ 4137 **b** ☐ 8919			58	a= 20,816 b= 16,557
	59	Additional tax on IRAs, other qualified retirement plans, etc. Attach Form 5329 if required			59	5,840,378
	60a	Household employment taxes from Schedule H			60a	1,082,019
	b	First-time homebuyer credit repayment. Attach Form 5405 if required			60b	417,495
	61	Health care: individual responsibility (see instructions) Full-year coverage ☐			61	1,694,088
	62	Taxes from: **a** ☐ Form 8959 **b** ☐ Form 8960 **c** ☐ Instructions; enter code(s)			62	Other Taxes 644,829
	63	Add lines 56 through 62. This is your **total tax** ▶ 7,260,966 22,480,136 Recapture Tax = 737			63	1,460,030,577
Payments	64	Federal income tax withheld from Forms W-2 and 1099	64	1,126,411,434		
If you have a qualifying child, attach Schedule EIC.	65	2014 estimated tax payments and amount applied from 2013 return	65	334,458,863		
	66a	**Earned income credit (EIC)**	66a	68,339,181		
	b	Nontaxable combat pay election **66b** 140,810				
	67	Additional child tax credit. Attach Schedule 8812	67	27,062,605		
	68	American opportunity credit from Form 8863, line 8	68	9,111,582		
	69	Net premium tax credit. Attach Form 8962	69	1,010,733		
	70	Amount paid with request for extension to file	70	125,325,287		
	71	Excess social security and tier 1 RRTA tax withheld	71	2,890,863		73a F2439= 44,117
	72	Credit for federal tax on fuels. Attach Form 4136	72	148,234		73d Other Payments: 55,592
	73	Credits from Form: **a** ☐ 2439 **b** ☐ Reserved **c** ☐ Reserved **d** ☐	73			
	74	Add lines 64, 65, 66a, and 67 through 73. These are your **total payments** ▶			74	1,694,889,272
Refund	75	If line 74 is more than line 63, subtract line 63 from line 74. This is the amount you **overpaid**			75	-389,859,873
	76a	Amount of line 75 you want **refunded to you.** If Form 8888 is attached, check here ▶ ☐			76a	319,643,133
Direct deposit? See instructions.	b	Routing number ▶ **c** Type: ☐ Checking ☐ Savings				
	d	Account number ▶				
	77	Amount of line 75 you want **applied to your 2015 estimated tax** ▶	77	70,216,740		
Amount You Owe	78	**Amount you owe.** Subtract line 74 from line 63. For details on how to pay, see instructions ▶			78	156,177,870
	79	Estimated tax penalty (see instructions)	79	1,176,691		

Third Party Designee

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

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

Sign Here

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

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

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

Paid Preparer Use Only

Print/Type preparer's name	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

2014 Line Item Estimates—All figures are estimates based on samples.
Number of returns filed for selected lines

Form **1040** Department of the Treasury—Internal Revenue Service (99) **U.S. Individual Income Tax Return** **2014** OMB No. 1545-0074 IRS Use Only—Do not write or staple in this space.

For the year Jan. 1–Dec. 31, 2014, or other tax year beginning , 2014, ending , 20 — See separate instructions.

Your first name and initial — Last name — **Your social security number**
Total 1040 ONLY returns filed = 84,921,477

If a joint return, spouse's first name and initial — Last name — **Spouse's social security number**
Electronically filed forms 1040 Only = 70,440,578

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 = * 2,416,828 Y = ** 5,134,719
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.

31,309,464 1 ☐ Single — 9,907,854 ☐ 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. ▶
41,673,151 2 ☐ Married filing jointly (even if only one had income)
3 ☐ Married filing separately. Enter spouse's SSN above and full name here. ▶ — 1,986,095 — 44,913
☐ Qualifying widow(er) with dependent child — Ret. = 83,208,538 Exempt.= 124,885,415

Exemptions

6a ☐ **Yourself.** If someone can claim you as a dependent, **do not** check box 6a . 83,208,538
b ☐ **Spouse** . 41,676,877

Boxes checked on 6a and 6b — Ret. = 29,739,978 Exempt.= 53,534,848

c **Dependents:** (1) First name Last name	(2) Depe social securi	Number of Returns	den to Number of Exempt.=	ld under age 17 r child tax credit structions)
CHILDREN AT HOME		29,739,978	53,534,848	20,512,364
CHILDREN AWAY FROM HOME		250,593	288,329	14,154,344
PARENTS		1,643,895	1,948,010	5,167,079
OTHER DEPENDENTS		2,859,973	3,789,040	1,436,047

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 di Ret. = 250,593 or separat Exempt.= 288,329 (see instructions)
Dependents on 6c not entered above
Add numbers on lines above ▶

d Total number of exemptions claimed . Returns = See 6a Exemptions = 184,445,643

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			7	64,782,910
8a	**Taxable** interest. Attach Schedule B if required			8a	35,646,931
b	**Tax-exempt** interest. **Do not** include on line 8a	8b	5,633,030		
9a	Ordinary dividends. Attach Schedule B if required			9a	24,909,346
b	Qualified dividends	9b	23,321,184		
10	Taxable refunds, credits, or offsets of state and local income taxes			10	20,791,909
11	Alimony received			11	435,510
12	Business income or (loss). Attach Schedule C or C-EZ 13 Cap. Gain Dist. = 3,179,961			12	24,073,449
13	Capital gain or (loss). Attach Schedule D if required. If not required, check here ▶ ☐			13	20,189,886
14	Other gains or (losses). Attach Form 4797			14	2,288,854
15a	IRA distributions 15a 11,948,307		b Taxable amount	15b	11,304,127
16a	Pensions and annuities 16a 23,807,423		b Taxable amount	16b	21,660,938
17	Rental real estate, royalties, partnerships, S corporations, trusts, etc. Attach Schedule E			17	17,519,383
18	Farm income or (loss). Attach Schedule F			18	1,784,483
19	Unemployment compensation			19	4,191,715
20a	Social security benefits 20a 19,222,835		b Taxable amount	20b	14,806,627
21	Other income. List type and amount			21	5,392,330
22	Combine the amounts in the far right column for lines 7 through 21. This is your **total income** ▶			22	84,711,975

Adjusted Gross Income

23	Educator expenses	23	2,955,484		
24	Certain business expenses of reservists, performing artists, and fee-basis government officials. Attach Form 2106 or 2106-EZ	24	152,356		
25	Health savings account deduction. Attach Form 8889	25	1,361,357		
26	Moving expenses. Attach Form 3903	26	1,128,284		
27	Deductible part of self-employment tax. Attach Schedule SE	27	19,351,496		
28	Self-employed SEP, SIMPLE, and qualified plans	28	989,517		
29	Self-employed health insurance deduction	29	4,185,169		
30	Penalty on early withdrawal of savings	30	611,626		
31a	Alimony paid b Recipient's SSN ▶	31a	607,972		
32	IRA deduction	32	2,260,139		
33	Student loan interest deduction	33	7,467,769		
34	Tuition and fees. Attach Form 8917	34	1,128,222		
35	Domestic production activities deduction. Attach Form 8903	35	698,915		
36	Add lines 23 through 35			36	32,394,617
37	Subtract line 36 from line 22. This is your **adjusted gross income** ▶			37	84,709,749

21. Net oper. loss= 1,201,450
21. Stock options= 3,081
21. Cancel. of debt= 740,343
21. For. earn. inc. ex= 453,226
21. Gambling inc.= 1,871,259
21. Taxable HSA = 298,878
36. Archer MSA Ded.= 5,355
36. Housing ded.= 3,922
36. Other adj.= 125,339

1040 Returns Only

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

2014 Line Item Estimates—All figures are estimates based on samples.
Amounts of selected lines filed (in thousands of dollars)

Form **1040** Department of the Treasury—Internal Revenue Service (99) **U.S. Individual Income Tax Return** 2014 OMB No. 1545-0074 IRS Use Only—Do not write or staple in this space.

For the year Jan. 1–Dec. 31, 2014, or other tax year beginning , 2014, ending , 20 — See separate instructions.

Your first name and initial | Last name **Total 1040 ONLY returns filed = 84,921,477** | **Your social security number**

If a joint return, spouse's first name and initial | Last name **Electronically filed forms 1040 Only = 70,440,578** | **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

1040 Returns Only

Filing Status

Check only one box.

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

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			7	5,261,795,703
8a	**Taxable** interest. Attach Schedule B if required			8a	90,673,438
b	**Tax-exempt** interest. **Do not** include on line 8a	8b	62,114,765		
9a	Ordinary dividends. Attach Schedule B if required			9a	251,553,203
b	Qualified dividends	9b	190,161,471		
10	Taxable refunds, credits, or offsets of state and local income taxes			10	30,088,465
11	Alimony received			11	10,052,345
12	Business income or (loss). Attach Schedule C or C-EZ .13 Cap. Gain Dist. = 9,491,100			12	317,258,762
13	Capital gain or (loss). Attach Schedule D if required. If not required, check here ▶ ☐			13	687,387,778
14	Other gains or (losses). Attach Form 4797			14	8,972,556
15a	IRA distributions 15a 254,278,178		b Taxable amount	15b	212,656,205
16a	Pensions and annuities 16a 964,041,469		b Taxable amount	16b	546,650,772
17	Rental real estate, royalties, partnerships, S corporations, trusts, etc. Attach Schedule E			17	679,383,869
18	Farm income or (loss). Attach Schedule F			18	-8,276,215
19	Unemployment compensation			19	20,662,557
20a	Social security benefits 20a 423,141,589		b Taxable amount	20b	222,701,517
21	Other income. List type and amount			21	35,987,882
22	Combine the amounts in the far right column for lines 7 through 21. This is your **total income** ▶			22	8,191,757,865

Adjusted Gross Income

23	Educator expenses	23	764,492	
24	Certain business expenses of reservists, performing artists, and fee-basis government officials. Attach Form 2106 or 2106-EZ	24	537,293	
25	Health savings account deduction. Attach Form 8889	25	4,105,729	
26	Moving expenses. Attach Form 3903	26	3,444,883	
27	Deductible part of self-employment tax. Attach Schedule SE	27	29,287,458	
28	Self-employed SEP, SIMPLE, and qualified plans	28	23,214,590	
29	Self-employed health insurance deduction	29	28,112,970	
30	Penalty on early withdrawal of savings	30	140,135	
31a	Alimony paid b Recipient's SSN ▶	31a	11,808,353	
32	IRA deduction	32	11,875,294	
33	Student loan interest deduction	33	7,890,595	
34	Tuition and fees. Attach Form 8917	34	2,300,686	
35	Domestic production activities deduction. Attach Form 8903	35	11,975,861	
36	Add lines 23 through 35			36 137,141,840
37	Subtract line 36 from line 22. This is your **adjusted gross income** ▶			37 8,054,616,026

21. Net oper. loss= 196,186,760
21. Stock options= 317,149
21. Cancel. of debt= 9,228,543
21. For. earn. inc. ex= 28,173,396
21. Gambling inc.= 29,496,416
21. Taxable HSA = 353,121

36. Archer MSA Ded.= 7,597
36. Housing ded.= 93,810
36. Other adj.= 1,582,095

For Disclosure, Privacy Act, and Paperwork Reduction Act Notice, see separate instructions. Cat. No. 11320B Form **1040** (2014)

2014 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, $6,200
Married filing jointly or Qualifying widow(er), $12,400
Head of household, $9,100

38	Amount from line 37 (adjusted gross income)			38	
39a	Check if: [A] **You** were born before January 2, 1950, [B] **Spouse** was born before January 2, 1950, [C] Blind. [D] Blind. **Total boxes checked** ▶ 39a				Basic Stand. Ded. = 39,255,671 Add. Stand. Ded. = 7,995,316
b	If your spouse itemizes on a separate return or you were a dual-status alien, check here ▶ 39b				Stand. = 39,255,671 Itmzed = 43,965,083
40	**Itemized deductions** (from Schedule A) **or** your **standard deduction** (see left margin)			40	
41	Subtract line 40 from line 38			41	77,140,390
42	**Exemptions.** If line 38 is $152,525 or less, multiply $3,950 by the number on line 6d. Otherwise, see instructions			42	81,533,632
43	**Taxable income.** Subtract line 42 from line 41. If line 42 is more than line 41, enter -0-			43	69,609,047
44	**Tax** (see instructions). Check if any from: **a** ☐ Form(s) 8814 **b** ☐ Form 4972 **c** ☐			44	68,766,637
45	**Alternative minimum tax** (see instructions). Attach Form 6251			45	4,276,627
46	Excess advance premium tax credit repayment. Attach Form 8962			46	1,091,793
47	Add lines 44, 45, and 46 ▶			47	68,973,625
48	Foreign tax credit. Attach Form 1116 if required	48	7,958,139		54a F3800= 348,214 54b F8801= 316,171 54c other= 3,554 54c AMV= 3,000 54c Sch R= 16,814 54c F8834= 294 54c F8911= 6,425 54c F8936= 46,593 54c F8396= 63,308 54c F8839= 73,951
49	Credit for child and dependent care expenses. Attach Form 2441	49	4,530,476		
50	Education credits from Form 8863, line 19	50	5,881,694		
51	Retirement savings contributions credit. Attach Form 8880	51	3,265,176		
52	Child tax credit. Attach Schedule 8812, if required	52	13,366,513		
53	Residential energy credits. Attach Form 5695	53	2,663,702		
54	Other credits from Form: **a** ☐ 3800 **b** ☐ 8801 **c** ☐	54			
55	Add lines 48 through 54. These are your **total credits**			55	30,178,236
56	Subtract line 55 from line 47. If line 55 is more than line 47, enter -0- ▶			56	64,218,624

Other Taxes

57	Self-employment tax. Attach Schedule SE			57	19,351,496
58	Unreported social security and Medicare tax from Form: **a** ☐ 4137 **b** ☐ 8919			58	a= 100,916 b= 36,211
59	Additional tax on IRAs, other qualified retirement plans, etc. Attach Form 5329 if required			59	5,725,795
60a	Household employment taxes from Schedule H			60a	196,098
b	First-time homebuyer credit repayment. Attach Form 5405 if required			60b	764,493
61	Health care: individual responsibility (see instructions) Full-year coverage ☐			61	3,454,412
62	Taxes from: **a** ☐ Form 8959 **b** ☐ Form 8960 **c** ☐ Instructions; enter code(s)			62	Other Taxes = 989,929
63	Add lines 56 through 62. This is your **total tax** (3,116,486 / 3,591,314)		Recapture Tax = 4,831 ▶	63	73,961,420

Payments

If you have a qualifying child, attach Schedule EIC.

64	Federal income tax withheld from Forms W-2 and 1099	64	70,478,796		
65	2014 estimated tax payments and amount applied from 2013 return	65	8,972,738		
66a	**Earned income credit (EIC)**	66a	11,125,589		
b	Nontaxable combat pay election	66b	2,070		
67	Additional child tax credit. Attach Schedule 8812	67	8,329,974		
68	American opportunity credit from Form 8863, line 8	68	5,726,724		
69	Net premium tax credit. Attach Form 8962	69	962,840		
70	Amount paid with request for extension to file	70	1,989,956		73a F2439= 14,010 73d Other Payments: 12,760
71	Excess social security and tier 1 RRTA tax withheld	71	1,450,256		
72	Credit for federal tax on fuels. Attach Form 4136	72	353,397		
73	Credits from Form: **a** ☐ 2439 **b** ☐ Reserved **c** ☒ Reserved **d** ☐	73			
74	Add lines 64, 65, 66a, and 67 through 73. These are your **total payments** ▶			74	78,427,608

Refund

75	If line 74 is more than line 63, subtract line 63 from line 74. This is the amount you **overpaid**			75	57,611,010
76a	Amount of line 75 you want **refunded to you.** If Form 8888 is attached, check here ▶ ☐			76a	54,817,612
b	Routing number ▶ c Type: ☐ Checking ☐ Savings				
d	Account number				
77	Amount of line 75 you want **applied to your 2015 estimated tax** ▶	77	3,614,619		

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	23,875,929
79	Estimated tax penalty (see instructions)	79	8,535,720		

Third Party Designee

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

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

Sign Here

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

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

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

Paid Preparer Use Only

Print/Type preparer's name	Preparer's signature	Date	Check ☐ if self-employed	PTIN
52,923,768				
Firm's name ▶			Firm's EIN ▶	
Firm's address ▶			Phone no.	

1040 Returns Only

2014 Line Item Estimates—All figures are estimates based on samples.
Amounts of selected lines filed (in thousands of dollars)

1040 Returns Only

Form 1040 (2014) Page **2**

Tax and Credits	38	Amount from line 37 (adjusted gross income)			38	
	39a	Check if: ☐ **You** were born before January 2, 1950, ☐ Blind. ☐ **Spouse** was born before January 2, 1950, ☐ Blind. **Total boxes checked ▶ 39a**				Basic Stand. Ded. = 358,167,274 Add. Stand. Ded. = 14,798,183
	b	If your spouse itemizes on a separate return or you were a dual-status alien, check here ▶ **39b** ☐				Stand. = 372,966,976 Itmzed = 1,206,705,085
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, $6,200 Married filing jointly or Qualifying widow(er), $12,400 Head of household, $9,100	40	**Itemized deductions** (from Schedule A) **or** your **standard deduction** (see left margin)			40	
	41	Subtract line 40 from line 38			41	6,713,444,842
	42	**Exemptions.** If line 38 is $152,525 or less, multiply $3,950 by the number on line 6d. Otherwise, see instructions			42	703,191,913
	43	**Taxable income.** Subtract line 42 from line 41. If line 42 is more than line 41, enter -0-			43	6,096,532,652
	44	**Tax** (see instructions). Check if any from: **a** ☐ Form(s) 8814 **b** ☐ Form 4972 **c** ☐			44	1,281,178,137
	45	**Alternative minimum tax** (see instructions). Attach Form 6251			45	28,644,939
	46	Excess advance premium tax credit repayment. Attach Form 8962			46	1,073,297
	47	Add lines 44, 45, and 46 ▶			47	1,311,208,332
	48	Foreign tax credit. Attach Form 1116 if required	48	21,648,047		54a F3800= 3,137,282 54b F8801= 963,909 54c other= 57,471 54c AMV= 8,801 54c Sch R= 1,697 54c F8834= 627 54c F8911= 4,723 54c F8936= 263,260 54c F8396= 87,280 54c F8839= 355,110
	49	Credit for child and dependent care expenses. Attach Form 2441	49	2,525,339		
	50	Education credits from Form 8863, line 19	50	6,975,692		
	51	Retirement savings contributions credit. Attach Form 8880	51	634,787		
	52	Child tax credit. Attach Schedule 8812 if required	52	17,863,356		
	53	Residential energy credits. Attach Form 5695	53	1,638,353		
	54	Other credits from Form: **a** ☐ 3800 **b** ☐ 8801 **c** ☐	54			
	55	Add lines 48 through 54. These are your **total credits**			55	56,165,735
	56	Subtract line 55 from line 47. If line 55 is more than line 47, enter -0- ▶			56	1,255,042,598
Other Taxes	57	Self-employment tax. Attach Schedule SE			57	58,467,503
	58	Unreported social security and Medicare tax from Form: **a** ☐ 4137 **b** ☐ 8919			58	a= 20,816 b= 16,557
	59	Additional tax on IRAs, other qualified retirement plans, etc. Attach Form 5329 if required			59	5,840,378
	60a	Household employment taxes from Schedule H			60a	1,082,019
	b	First-time homebuyer credit repayment. Attach Form 5405 if required			60b	417,495
	61	Health care: individual responsibility (see instructions) Full-year coverage ☐			61	944,123
	62	Taxes from: **a** ☐ Form 8959 **b** ☐ Form 8960 **c** ☐ Instructions; enter code(s)			62	Other Taxes: 644,829
	63	Add lines 56 through 62. This is your **total tax** ▶ 7,260,966 22,480,136 Recapture Tax = 737			63	1,352,230,540
Payments	64	Federal income tax withheld from Forms W-2 and 1099	64	957,036,456		
If you have a qualifying child, attach Schedule EIC.	65	2014 estimated tax payments and amount applied from 2013 return	65	333,511,946		
	66a	**Earned income credit (EIC)**	66a	27,937,888		
	b	Nontaxable combat pay election **66b** 30,257				
	67	Additional child tax credit. Attach Schedule 8812	67	11,422,191		
	68	American opportunity credit from Form 8863, line 8	68	5,346,000		
	69	Net premium tax credit. Attach Form 8962	69	792,065		
	70	Amount paid with request for extension to file	70	125,287,009		
	71	Excess social security and tier 1 RRTA tax withheld	71	2,886,485		73a F2439= 44,117
	72	Credit for federal tax on fuels. Attach Form 4136	72	148,234		73d Other Payments: 54,123
	73	Credits from Form: **a** ☐ 2439 **b** ☐ Reserved **c** ☐ Reserved **d** ☐	73			
	74	Add lines 64, 65, 66a, and 67 through 73. These are your **total payments** ▶			74	1,464,491,921
Refund	75	If line 74 is more than line 63, subtract line 63 from line 74. This is the amount you **overpaid**			75	-262,794,686
	76a	Amount of line 75 you want **refunded to you.** If Form 8888 is attached, check here ▶ ☐			76a	192,675,554
Direct deposit? See instructions.	▶ b	Routing number ▶ **c** Type: ☐ Checking ☐ Savings				
	▶ d	Account number				
	77	Amount of line 75 you want **applied to your 2015 estimated tax** ▶	77	70,119,132		
Amount You Owe	78	**Amount you owe.** Subtract line 74 from line 63. For details on how to pay, see instructions ▶			78	151,684,813
	79	Estimated tax penalty (see instructions)	79	1,151,509		

Third Party Designee

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

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

Sign Here

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

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

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

Paid Preparer Use Only

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

2014 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 2014

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, 2014, or other tax year beginning , 2014, ending , 20 — See separate instructions.

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

Electronically Filed Returns = 128,118,903

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

1040's E-filed = 70,440,578

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

1040A's E-filed = 37,206,180

▲ 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 = 20,472,145

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 = * 2,800,918 Y = ** 4,779,756

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

Filing Status

59,113,114

1 ☐ Single — 20,043,585

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. ▶

46,708,451 2 ☐ Married filing jointly (even if only one had income)

Check only one box. 2,187,900

3 ☐ Married filing separately. Enter spouse's SSN above and full name here. ▶ 65,853

5 ☐ Qualifying widow(er) with dependent child — Ret. = 120,501,787 Exempt.= 167,215,872

Exemptions

6a ☐ **Yourself.** If someone can claim you as a dependent, **do not** check box 6a . 120,501,787 — Boxes checked on 6a and 6b — Ret. = 42,480,598 Exempt.= 75,030,638

b ☐ **Spouse** . 46,714,085

c **Dependents:**

(1) First name Last name	(2) Dependent's social security number	Number of Returns	Number of Exempt.=	Number of children under age 17 for child tax credit (see instructions)
CHILDREN AT HOME		42,480,598	75,030,638	32,433,852
CHILDREN AWAY FROM HOME		325,283	388,450	20,623,390
PARENTS		2,447,178	2,932,410	7,525,008
OTHER DEPENDENTS		6,147,764	8,669,571	2,082,195

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) — Ret. = 325,283 Exempt.= 388,450

Dependents on 6c not entered above

Add numbers on lines above ▶

d Total number of exemptions claimed — Returns = See 6a — Exemptions = 254,236,941

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			7	108,028,792
8a	**Taxable** interest. Attach Schedule B if required			8a	36,694,235
b	**Tax-exempt** interest. **Do not** include on line 8a	8b	5,027,108		
9a	Ordinary dividends. Attach Schedule B if required			9a	23,621,207
b	Qualified dividends	9b	22,291,826		
10	Taxable refunds, credits, or offsets of state and local income taxes			10	18,487,840
11	Alimony received			11	367,743
12	Business income or (loss). Attach Schedule C or C-EZ — 13 Cap. Gain Dist. = 3,484,481			12	20,037,134
13	Capital gain or (loss). Attach Schedule D if required. If not required, check here ▶ ☐			13	17,430,729
14	Other gains or (losses). Attach Form 4797			14	2,014,155
15a	IRA distributions — 15a 11,997,720		b Taxable amount	15b	11,382,013
16a	Pensions and annuities — 16a 25,679,744		b Taxable amount	16b	23,435,717
17	Rental real estate, royalties, partnerships, S corporations, trusts, etc. Attach Schedule E			17	14,992,973
18	Farm income or (loss). Attach Schedule F			18	1,577,952
19	Unemployment compensation			19	6,424,220
20a	Social security benefits — 20a 22,530,031		b Taxable amount	20b	15,745,685
21	Other income. List type and amount			21	5,366,218
22	Combine the amounts in the far right column for lines 7 through 21. This is your **total income** ▶			22	127,911,507

Adjusted Gross Income

23	Educator expenses	23	3,371,388	
24	Certain business expenses of reservists, performing artists, and fee-basis government officials. Attach Form 2106 or 2106-EZ	24	137,712	
25	Health savings account deduction. Attach Form 8889	25	1,193,770	
26	Moving expenses. Attach Form 3903	26	1,019,279	
27	Deductible part of self-employment tax. Attach Schedule SE	27	16,107,670	
28	Self-employed SEP, SIMPLE, and qualified plans	28	846,559	
29	Self-employed health insurance deduction	29	3,601,636	
30	Penalty on early withdrawal of savings	30	540,059	
31a	Alimony paid b Recipient's SSN ▶	31a	518,193	
32	IRA deduction	32	2,305,840	
33	Student loan interest deduction	33	11,151,826	
34	Tuition and fees. Attach Form 8917	34	1,535,534	
35	Domestic production activities deduction. Attach Form 8903	35	629,665	
36	Add lines 23 through 35			36 33,328,017
37	Subtract line 36 from line 22. This is your **adjusted gross income** ▶			37 127,926,364

21. Net oper. loss= 1,026,563
21. Stock options= 3,033
21. Cancel. of debt= 612,084
21. For. earn. inc. ex 205,735
21. Gambling inc.= 1,602,881
21. Taxable HSA = 259,260

36. Archer MSA Ded.= 5,204
36. Housing ded.= 1,116
36. Other adj.= 102,068

Electronically Filed Returns

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

2014 Line Item Estimates—All figures are estimates based on samples.
Amounts of selected lines filed (in thousands of dollars)

Form **1040** Department of the Treasury—Internal Revenue Service (99) **U.S. Individual Income Tax Return** **2014** OMB No. 1545-0074 IRS Use Only—Do not write or staple in this space.

For the year Jan. 1–Dec. 31, 2014, or other tax year beginning , 2014, ending , 20 — See separate instructions.

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

Electronically Filed Returns = 128,118,903

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

1040's E-filed = 70,440,578

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

1040A's E-filed = 37,206,180

▲ 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 = 20,472,145

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

Electronically Filed Returns

Filing Status

Check only one box.

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

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				7	5,959,925,677
8a	**Taxable** interest. Attach Schedule B if required				8a	72,735,818
b	**Tax-exempt** interest. **Do not** include on line 8a	8b	52,553,090			
9a	Ordinary dividends. Attach Schedule B if required				9a	199,994,795
b	Qualified dividends	9b	149,714,047			
10	Taxable refunds, credits, or offsets of state and local income taxes				10	25,817,598
11	Alimony received				11	8,654,306
12	Business income or (loss). Attach Schedule C or C-EZ			13 Cap. Gain Dist. = 9,074,315	12	262,086,451
13	Capital gain or (loss). Attach Schedule D if required. If not required, check here ▶ ☐				13	552,103,587
14	Other gains or (losses). Attach Form 4797				14	6,115,424
15a	IRA distributions	15a	232,733,108	b Taxable amount	15b	196,962,107
16a	Pensions and annuities	16a	934,246,468	b Taxable amount	16b	543,826,021
17	Rental real estate, royalties, partnerships, S corporations, trusts, etc. Attach Schedule E				17	580,805,751
18	Farm income or (loss). Attach Schedule F				18	-6,869,919
19	Unemployment compensation				19	27,372,582
20a	Social security benefits	20a	474,910,468	b Taxable amount	20b	216,657,641
21	Other income. List type and amount				21	31,955,002
22	Combine the amounts in the far right column for lines 7 through 21. This is your **total income** ▶				22	8,551,083,061

Adjusted Gross Income

23	Educator expenses	23	855,854		
24	Certain business expenses of reservists, performing artists, and fee-basis government officials. Attach Form 2106 or 2106-EZ	24	485,732		
25	Health savings account deduction. Attach Form 8889	25	3,565,202		
26	Moving expenses. Attach Form 3903	26	3,069,604		
27	Deductible part of self-employment tax. Attach Schedule SE	27	24,277,796		
28	Self-employed SEP, SIMPLE, and qualified plans	28	19,671,844		
29	Self-employed health insurance deduction	29	24,430,042		
30	Penalty on early withdrawal of savings	30	116,635		
31a	Alimony paid b Recipient's SSN ▶	31a	10,207,026		
32	IRA deduction	32	11,200,577		
33	Student loan interest deduction	33	11,834,031		
34	Tuition and fees. Attach Form 8917	34	3,396,972		
35	Domestic production activities deduction. Attach Form 8903	35	10,341,342		
36	Add lines 23 through 35			36	124,881,032
37	Subtract line 36 from line 22. This is your **adjusted gross income** ▶			37	8,426,202,029

21. Net oper. loss= 152,535,542
21. Stock options= 292,118
21. Cancel. of debt= 6,890,237
21. For. earn. inc. ex= 14,063,244
21. Gambling inc.= 23,273,907
21. Taxable HSA = 300,545

36. Archer MSA Ded.= 6,890
36. Housing ded.= 36,972
36. Other adj.= 1,384,514

For Disclosure, Privacy Act, and Paperwork Reduction Act Notice, see separate instructions. Cat. No. 11320B Form **1040** (2014)

2014 Line Item Estimates—All figures are estimates based on samples.
Number of returns filed for selected lines

Form 1040 (2014) 39a A = 19,194,992 B = 7,943,938 C = 196,043 D = 77,442 Page 2

	38	Amount from line 37 (adjusted gross income)			38	
Tax and Credits	39a	Check if: A **You** were born before January 2, 1950, B **Spouse** was born before January 2, 1950, C Blind. D Blind. **Total boxes checked** ▶ 39a				Basic Stand. Ded. = 88,385,312 Add. Stand. Ded. = 11,989,808
	b	If your spouse itemizes on a separate return or you were a dual-status alien, check here ▶ 39b				Stand. = 88,385,312 Itmzed = 38,306,405
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, $6,200 Married filing jointly or Qualifying widow(er), $12,400 Head of household, $9,100	40	**Itemized deductions** (from Schedule A) **or** your **standard deduction** (see left margin)			40	
	41	Subtract line 40 from line 38			41	113,445,450
	42	**Exemptions.** If line 38 is $152,525 or less, multiply $3,950 by the number on line 6d. Otherwise, see instructions			42	119,056,687
	43	**Taxable income.** Subtract line 42 from line 41. If line 42 is more than line 41, enter -0-			43	97,891,064
	44	**Tax** (see instructions). Check if any from: a ☐ Form(s) 8814 b ☐ Form 4972 c ☐			44	97,027,053
	45	**Alternative minimum tax** (see instructions). Attach Form 6251			45	3,736,128
	46	Excess advance premium tax credit repayment. Attach Form 8962			46	1,591,815
	47	Add lines 44, 45, and 46 ▶			47	97,298,772
	48	Foreign tax credit. Attach Form 1116 if required	48	6,901,202		54a F3800= 301,126 54b F8801= 279,513 54c other= 2,193 54c AMV= 2,846 54c Sch R= 57,946 54c F8834= 293 54c F8911= 4,331 54c F8936= 38,231 54c F8396= 59,263 54c F8839= 62,627
	49	Credit for child and dependent care expenses. Attach Form 2441	49	5,906,437		
	50	Education credits from Form 8863, line 19	50	9,125,649		
	51	Retirement savings contributions credit. Attach Form 8880	51	7,354,659		
	52	Child tax credit. Attach Schedule 8812, if required	52	20,345,600		
	53	Residential energy credits. Attach Form 5695	53	2,395,689		
	54	Other credits from Form: a ☐ 3800 b ☐ 8801 c ☐	54			
	55	Add lines 48 through 54. These are your **total credits**			55	41,628,584
	56	Subtract line 55 from line 47. If line 55 is more than line 47, enter -0- ▶			56	86,557,488
Other Taxes	57	Self-employment tax. Attach Schedule SE			57	16,107,670
	58	Unreported social security and Medicare tax from Form: a ☐ 4137 b ☐ 8919			58	a= 93,813 b= 29,206
	59	Additional tax on IRAs, other qualified retirement plans, etc. Attach Form 5329 if required			59	5,108,739
	60a	Household employment taxes from Schedule H			60a	157,431
	b	First-time homebuyer credit repayment. Attach Form 5405 if required			60b	680,180
	61	Health care: individual responsibility (see instructions) Full-year coverage ☐			61	7,350,342
	62	Taxes from: a ☐ Form 8959 2,763,140 b ☐ Form 8960 3,147,021 c ☐ Instructions; enter code(s)			62	Other Taxes = 871,508
	63	Add lines 56 through 62. This is your **total tax** ▶ Recapture Tax = 3,805			63	96,143,247
Payments	64	Federal income tax withheld from Forms W-2 and 1099	64	114,039,529		
If you have a qualifying child, attach Schedule EIC.	65	2014 estimated tax payments and amount applied from 2013 return	65	7,818,456		
	66a	**Earned income credit (EIC)**	66a	26,082,309		
	b	Nontaxable combat pay election 66b 6,975				
	67	Additional child tax credit. Attach Schedule 8812	67	18,559,269		
	68	American opportunity credit from Form 8863, line 8	68	9,388,515		
	69	Net premium tax credit. Attach Form 8962	69	1,342,389		
	70	Amount paid with request for extension to file	70	1,577,742		
	71	Excess social security and tier 1 RRTA tax withheld	71	1,291,038		73a F2439= 10,180
	72	Credit for federal tax on fuels. Attach Form 4136	72	316,988		73d Other Payments = 9,721
	73	Credits from Form: a ☐ 2439 b ☐ Reserved c ☐ Reserved d ☐	73			
	74	Add lines 64, 65, 66a, and 67 through 73. These are your **total payments** ▶			74	122,064,643
Refund	75	If line 74 is more than line 63, subtract line 63 from line 74. This is the amount you **overpaid**			75	101,937,824
	76a	Amount of line 75 you want **refunded to you.** If Form 8888 is attached, check here ▶ ☐			76a	99,484,191
Direct deposit? See instructions.	b	Routing number ▶ c Type: ☐ Checking ☐ Savings				
	d	Account number				
	77	Amount of line 75 you want **applied to your 2015 estimated tax** ▶	77	3,127,448		
Amount You Owe	78	**Amount you owe.** Subtract line 74 from line 63. For details on how to pay, see instructions ▶			78	22,596,944
	79	Estimated tax penalty (see instructions)	79	7,665,556		

Third Party Designee Do you want to allow another person to discuss this return with the IRS (see instructions)? ☐ **Yes.** Complete below. ☐ **No**
Designee's name ▶ Phone no. ▶ Personal identification number (PIN) ▶

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

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

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

Paid Preparer Use Only

Print/Type preparer's name	Preparer's signature	Date	Check ☐ if self-employed	PTIN
74,903,328				
Firm's name ▶			Firm's EIN ▶	
Firm's address ▶			Phone no.	

Electronically Filed Returns

2014 Line Item Estimates—All figures are estimates based on samples.
Amounts of selected lines filed (in thousands of dollars)

Electronically Filed Returns

Form 1040 (2014) Page **2**

Tax and Credits	38	Amount from line 37 (adjusted gross income)			38	
	39a	Check if: ☐ **You** were born before January 2, 1950, ☐ Blind. ☐ **Spouse** was born before January 2, 1950, ☐ Blind. } **Total boxes checked** ▶ 39a				Basic Stand. Ded. = 735,274,410 Add. Stand. Ded. = 21,728,083
	b	If your spouse itemizes on a separate return or you were a dual-status alien, check here ▶ 39b ☐				Stand. = 757,002,492 Itmzed = 1,029,276,179
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, $6,200 Married filing jointly or Qualifying widow(er), $12,400 Head of household, $9,100	40	**Itemized deductions** (from Schedule A) **or** your **standard deduction** (see left margin)			40	
	41	Subtract line 40 from line 38			41	6,843,698,192
	42	**Exemptions.** If line 38 is $152,525 or less, multiply $3,950 by the number on line 6d. Otherwise, see instructions			42	982,605,244
	43	**Taxable income.** Subtract line 42 from line 41. If line 42 is more than line 41, enter -0-			43	6,005,756,448
	44	**Tax** (see instructions). Check if any from: **a** ☐ Form(s) 8814 **b** ☐ Form 4972 **c** ☐			44	1,195,757,950
	45	**Alternative minimum tax** (see instructions). Attach Form 6251			45	24,253,699
	46	Excess advance premium tax credit repayment. Attach Form 8962			46	1,264,835
	47	Add lines 44, 45, and 46 ▶			47	1,221,330,768
	48	Foreign tax credit. Attach Form 1116 if required	48	13,379,117		54a F3800= 2,612,964 54b F8801= 841,569 54c other= 11,423 54c AMV= 7,561 54c Sch R= 6,580 54c F8834= 621 54c F8911= 3,362 54c F8936= 222,362 54c F8396= 83,657 54c F8839= 296,134
	49	Credit for child and dependent care expenses. Attach Form 2441	49	3,263,601		
	50	Education credits from Form 8863, line 19	50	9,572,664		
	51	Retirement savings contributions credit. Attach Form 8880	51	1,281,145		
	52	Child tax credit. Attach Schedule 8812, if required	52	24,788,599		
	53	Residential energy credits. Attach Form 5695	53	1,469,766		
	54	Other credits from Form: **a** ☐ 3800 **b** ☐ 8801 **c** ☐	54			
	55	Add lines 48 through 54. These are your **total credits**			55	57,841,124
	56	Subtract line 55 from line 47. If line 55 is more than line 47, enter -0- ▶			56	1,163,489,644
Other Taxes	57	Self-employment tax. Attach Schedule SE			57	48,535,500
	58	Unreported social security and Medicare tax from Form: **a** ☐ 4137 **b** ☐ 8919			58	a= 17,634 b= 11,669
	59	Additional tax on IRAs, other qualified retirement plans, etc. Attach Form 5329 if required			59	4,964,590
	60a	Household employment taxes from Schedule H			60a	876,400
	b	First-time homebuyer credit repayment. Attach Form 5405 if required			60b	372,697
	61	Health care: individual responsibility (see instructions) Full-year coverage ☐			61	1,519,960
	62	Taxes from: **a** ☐ Form 8959 **b** ☐ Form 8960 **c** ☐ Instructions; enter code(s)			62	Other Taxes = 507,429
	63	Add lines 56 through 62. This is your **total tax** ▶ 6,212,352 17,355,162 Recapture Tax = 491			63	1,243,863,526
Payments	64	Federal income tax withheld from Forms W-2 and 1099	64	986,088,147		
If you have a qualifying child, attach Schedule EIC.	65	2014 estimated tax payments and amount applied from 2013 return	65	274,131,217		
	66a	**Earned income credit (EIC)**	66a	64,075,174		
	b	Nontaxable combat pay election 66b 114,949				
	67	Additional child tax credit. Attach Schedule 8812	67	24,694,196		
	68	American opportunity credit from Form 8863, line 8	68	8,382,731		
	69	Net premium tax credit. Attach Form 8962	69	895,647		
	70	Amount paid with request for extension to file	70	99,215,718		
	71	Excess social security and tier 1 RRTA tax withheld	71	2,556,775		73a F2439= 26,218
	72	Credit for federal tax on fuels. Attach Form 4136	72	136,290		73d Other Payments: 28,591
	73	Credits from Form: **a** ☐ 2439 **b** ☐ Reserved **c** ☐ Reserved **d** ☐	73			
	74	Add lines 64, 65, 66a, and 67 through 73. These are your **total payments** ▶			74	1,460,230,716
Refund	75	If line 74 is more than line 63, subtract line 63 from line 74. This is the amount you **overpaid**			75	-345,036,547
	76a	Amount of line 75 you want **refunded to you.** If Form 8888 is attached, check here ▶ ☐			76a	289,486,905
Direct deposit? See instructions.	b	Routing number ▶ c Type: ☐ Checking ☐ Savings				
	d	Account number ▶				
	77	Amount of line 75 you want **applied to your 2015 estimated tax** ▶	77	55,549,642		
Amount You Owe	78	**Amount you owe.** Subtract line 74 from line 63. For details on how to pay, see instructions ▶			78	129,611,117
	79	Estimated tax penalty (see instructions)	79	941,759		

Third Party Designee

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

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

Sign Here

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

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

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

Paid Preparer Use Only

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

2014 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) 2014

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 = 40,466,308**	**Your social security number**
If a joint return, spouse's first name and initial	Last name **Total Forms Filed Electronically = 37,206,180**	**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
Foreign country name **Single = 16,267,661**	Foreign province/state/county **Joint = 11,035,384**	Foreign postal code **Y = * 602,064 Y = ** 645,689**

Filing status

Check only one box. **16,267,661** **11,035,384** **963,276**

1 ☐ Single **12,169,645**

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

3 ☐ Married filing separately. Enter spouse's SSN above and full name here. ▶ **30,342**

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

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

Exemptions

6a ☐ **Yourself.** If someone can claim you as a dependent, **do not** check box 6a. **39,860,846**

b ☐ **Spouse** **11,043,384**

c **Dependents:**

If more than six dependents, see instructions.

(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)
CHILDREN AT HOME	17,497,747	29,742,488	15,107,749
CHILDREN AWAY FROM HOME	133,216	169,292	8,520,839
PARENTS	1,176,052	1,426,556	3,191,312
OTHER DEPENDENTS	3,974,070	6,018,108	919,418
TOTAL DEPENDENTS	20,662,875	37,356,444	☐
Total	Returns = See 6a	88,260,675	☐

Boxes checked on 6a and 6b Exem. = 50,904,231

No. of children on 6c who: Ret. = 17,497,747 Exem. = 29,742,488

- **lived with you**
- **did not live with you due to divorce or separation (see instructions)** Ret. = 133,216 Exem. = 169,292

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.					7	35,279,410
8a	**Taxable** interest. Attach Schedule B if required.					8a	6,284,828
b	**Tax-exempt** interest. **Do not** include on line 8a.	8b	166,586				
9a	Ordinary dividends. Attach Schedule B if required.					9a	2,742,335
b	Qualified dividends (see instructions).	9b	2,381,239				
10	Capital gain distributions (see instructions).					10	897,695
11a	IRA distributions.	11a	2,433,184	11b	Taxable amount (see instructions).	11b	2,349,576
12a	Pensions and annuities.	12a	6,855,772	12b	Taxable amount (see instructions).	12b	6,482,623
	Other Income = 709,775						
13	Unemployment compensation and Alaska Permanent Fund dividends.					13	2,299,696
14a	Social security benefits.	14a	8,178,663	14b	Taxable amount (see instructions).	14b	4,212,057
15	Add lines 7 through 14b (far right column). This is your **total income.** ▶					15	40,176,011

Adjusted gross income

16	Educator expenses (see instructions).	16	812,397		
17	IRA deduction (see instructions).	17	447,512		
18	Student loan interest deduction (see instructions).	18	4,615,460		
19	Tuition and fees. Attach Form 8917.	19	619,100		
20	Add lines 16 through 19. These are your **total adjustments.**			20	5,992,139
21	Subtract line 20 from line 15. This is your **adjusted gross income.** ▶			21	40,191,919

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

2014 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) 2014

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

OMB No. 1545-0074

Your first name and initial	Last name	Your social security number
	Total Forms Filed = 40,466,308	
If a joint return, spouse's first name and initial	Last name	Spouse's social security number
	Total Forms Filed Electronically = 37,206,180	

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).

Single = 16,267,661 Joint = 11,035,384

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) with dependent child (see instructions)

Exemptions

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

b ☐ **Spouse**

c **Dependents:**

If more than six dependents, see instructions.

(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.					7	1,055,088,585
8a	**Taxable** interest. Attach Schedule B if required.					8a	3,071,664
b	**Tax-exempt** interest. **Do not** include on line 8a.	8b	358,894				
9a	Ordinary dividends. Attach Schedule B if required.					9a	3,149,029
b	Qualified dividends (see instructions).	9b	2,286,240				
10	Capital gain distributions (see instructions).					10	1,769,742
11a	IRA distributions.	11a	24,623,009	11b	Taxable amount (see instructions).	11b	22,348,826
12a	Pensions and annuities.	12a	146,555,435	12b	Taxable amount (see instructions).	12b	116,572,489
					Other Income = 2,166,417		
13	Unemployment compensation and Alaska Permanent Fund dividends.					13	9,203,925
14a	Social security benefits.	14a	151,985,329	14b	Taxable amount (see instructions).	14b	38,454,422
15	Add lines 7 through 14b (far right column). This is your **total income.** ▶					15	1,251,825,101

Adjusted gross income

16	Educator expenses (see instructions).	16	194,718		
17	IRA deduction (see instructions).	17	1,353,979		
18	Student loan interest deduction (see instructions).	18	4,922,380		
19	Tuition and fees. Attach Form 8917.	19	1,571,198		
20	Add lines 16 through 19. These are your **total adjustments.**			20	8,042,275
21	Subtract line 20 from line 15. This is your **adjusted gross income.** ▶			21	1,243,782,826

2014 Line Item Estimates—All figures are estimates based on samples.
Number of returns filed for selected lines

Form 1040A (2014) Page **2**

Tax, credits, and payments

22	Enter the amount from line 21 (adjusted gross income).			22	
23a	Check if: [A] **You** were born before January 2, 1950, [C] Blind; [B] **Spouse** was born before January 2, 1950, [D] Blind. **Total boxes checked** ▶ 23a				A= 6,598,798 B= 2,363,067 C= 80,590 D= 41,443
b	If you are married filing separately and your spouse itemizes deductions, check here ▶ 23b				Boxes Checked= 2,004
24	Enter your **standard deduction**. Tot. Std. Ded.= 40,126,221			24	Add. Std. Ded= 6,814,646
25	Subtract line 24 from line 22. If line 24 is more than line 22, enter -0-.			25	35,875,327
26	**Exemptions.** Multiply $3,950 by the number on line 6d.			26	39,860,846
27	Subtract line 26 from line 25. If line 26 is more than line 25, enter -0-. This is your **taxable income.**			▶ 27	27,860,344
28	**Tax,** including any alternative minimum tax (see instructions).	28	27,697,839		
29	Excess advance premium tax credit repayment. Attach Form 8962.	29	711,382		
30	Add lines 28 and 29.			30	27,809,503
31	Credit for child and dependent care expenses. Attach Form 2441.	31	1,810,406		
32	Credit for the elderly or the disabled. Attach Schedule R.	32	50,447		
33	Education credits from Form 8863, line 19.	33	4,028,283		
34	Retirement savings contributions credit. Attach Form 8880.	34	4,652,653		
35	Child tax credit. Attach Schedule 8812, if required.	35	9,028,414		
36	Add lines 31 through 35. These are your **total credits.**			36	15,867,885
37	Subtract line 36 from line 30. If line 36 is more than line 30, enter -0-.			37	20,779,131
38	Health care: individual responsibility (see instructions). Full-year coverage ☐			38	2,827,540
39	Add line 37 and line 38. This is your **total tax.**			39	22,242,466
40	Federal income tax withheld from Forms W-2 and 1099.	40	37,220,804		
41	2014 estimated tax payments and amount applied from 2013 return.	41	373,628		
42a	**Earned income credit (EIC).**	42a	14,398,949		
b	Nontaxable combat pay election. 42b 5,966				
43	Additional child tax credit. Attach Schedule 8812.	43	11,895,447		
44	American opportunity credit from Form 8863, line 8.	44	4,464,273		
45	Net premium tax credit. Attach Form 8962.	45	536,605		
46	Add lines 40, 41, 42a, 43, 44, and 45. These are your **total payments.**			▶ 46	38,846,921

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, $6,200

Married filing jointly or Qualifying widow(er), $12,400

Head of household, $9,100

If you have a qualifying child, attach Schedule EIC.

Excess FICA withheld= 7,290
Extension Request= 29,369
Other Payments = 3,001

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	35,886,057
48a	Amount of line 47 you want **refunded to you.** If Form 8888 is attached, check here ▶ ☐	48a	35,799,439
▶ **b**	Routing number ☐☐☐☐☐☐☐☐☐ ▶ **c** Type: ☐ Checking ☐ Savings		
▶ **d**	Account number ☐☐☐☐☐☐☐☐☐☐☐☐☐☐☐☐		
49	Amount of line 47 you want **applied to your 2015 estimated tax.** 49 110,034		

Amount you owe

50	**Amount you owe.** Subtract line 46 from line 39. For details on how to pay, see instructions.	▶ 50	3,318,292
51	Estimated tax penalty (see instructions). 51 791,412		

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
19,645,828				
Firm's name ▶			Firm's EIN ▶	
Firm's address ▶			Phone no.	

2014 Line Item Estimates—All figures are estimates based on samples.
Amounts of selected lines filed (in thousands of dollars)

Form 1040A (2014) 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, $6,200

Married filing jointly or Qualifying widow(er), $12,400

Head of household, $9,100

22	Enter the amount from line 21 (adjusted gross income).				22	
23a	Check if: ☐ **You** were born before January 2, 1950, ☐ Blind ☐ **Spouse** was born before January 2, 1950, ☐ 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.= 362,886,374				24	Add. Std. Ded= 12,070,889
25	Subtract line 24 from line 22. If line 24 is more than line 22, enter -0-.				25	897,159,978
26	**Exemptions.** Multiply $3,950 by the number on line 6d.				26	348,518,359
27	Subtract line 26 from line 25. If line 26 is more than line 25, enter -0-. This is your **taxable income.**			▶	27	619,767,226
28	**Tax,** including any alternative minimum tax (see instructions).	28	82,170,219			
29	Excess advance premium tax credit repayment. Attach Form 8962.	29	357,870			
30	Add lines 28 and 29.				30	82,529,056
31	Credit for child and dependent care expenses. Attach Form 2441.	31	979,621			
32	Credit for the elderly or the disabled. Attach Schedule R.	32	6,006			
33	Education credits from Form 8863, line 19.	33	3,469,747			
34	Retirement savings contributions credit. Attach Form 8880.	34	745,931			
35	Child tax credit. Attach Schedule 8812, if required.	35	9,338,212			
36	Add lines 31 through 35. These are your **total credits.**				36	14,539,518
37	Subtract line 36 from line 30. If line 36 is more than line 30, enter -0-.				37	67,989,538
38	Health care: individual responsibility (see instructions). Full-year coverage ☐				38	490,404
39	Add line 37 and line 38. This is your **total tax.**				39	68,479,942
40	Federal income tax withheld from Forms W-2 and 1099.	40	115,099,743			
41	2014 estimated tax payments and amount applied from 2013 return.	41	946,918			
42a	**Earned income credit (EIC).**	42a	39,501,930			
b	Nontaxable combat pay election. 42b 108,375					
43	Additional child tax credit. Attach Schedule 8812.	43	15,640,414			
44	American opportunity credit from Form 8863, line 8.	44	3,765,582			
45	Net premium tax credit. Attach Form 8962.	45	218,668			
46	Add lines 40, 41, 42a, 43, 44, and 45. These are your **total payments.**			▶	46	175,219,068

If you have a qualifying child, attach Schedule EIC.

Excess FICA withheld= 4,288
Extension Request= 35,081
Other Payments = 1,469

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	-110,460,235
48a	Amount of line 47 you want **refunded to you.** If Form 8888 is attached, check here ▶ ☐			48a	110,362,627
▶ b	Routing number ▶ c Type: ☐ Checking ☐ Savings				
▶ d	Account number				
49	Amount of line 47 you want **applied to your 2015 estimated tax.**	49	97,608		

Amount you owe

50	**Amount you owe.** Subtract line 46 from line 39. For details on how to pay, see instructions.			▶ 50	3,746,291
51	Estimated tax penalty (see instructions).	51	25,182		

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.	

2014 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) **2014** OMB No. 1545-0074

Your first name and initial	Last name **Total Forms Filed = 23,218,794**	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 = 22,002,465** **Joint = 1,216,328**		Presidential Election Campaign Check here if you, or your spouse if filing jointly, want $3 to go to this fund. Checking
Foreign country name	Foreign province/state/county	Foreign postal code **Y = * 469,924** **Y = ** 58,263** ☐ You ☐ Spouse

Income

Attach Form(s) W-2 here.

Enclose, but do not attach, any payment.

1	Wages, salaries, and tips. This should be shown in box 1 of your Form(s) W-2. Attach your Form(s) W-2.	1	23,077,566
2	Taxable interest. If the total is over $1,500, you cannot use Form 1040EZ.	2	1,402,570
3	Unemployment compensation and Alaska Permanent Fund dividends (see instructions). **Other Net Income or Loss = 275,311**	3	959,967
4	Add lines 1, 2, and 3. This is your **adjusted gross income.**	4	23,212,828
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 = 7,433,722** If no one can claim you (or your spouse if a joint return), enter $10,150 if **single;** **Total Exemptions = 17,705,672** $20,300 if **married filing jointly.** See back for explanation.	5	23,212,828
6	Subtract line 5 from line 4. If line 5 is larger than line 4, enter -0-. This is your **taxable income.** ▶	6	15,188,238

Payments, Credits, and Tax

7	Federal income tax withheld from Form(s) W-2 and 1099.		7	22,525,874	
8a	**Earned income credit (EIC)** (see instructions)		8a	2,202,728	
b	Nontaxable combat pay election.	8b 1,989		**F4868 payment = 6.996**	**Excess FICA / RRTA =**
9	Add lines 7 and 8a. These are your **total payments and credits.** ▶		9	22,759,747	996
10	**Tax.** Use the amount on **line 6 above** to find your tax in the tax table in the instructions. Then, enter the tax from the table on this line.		10	15,186,249	
11	Health care: individual responsibility (see instructions) Full-year coverage ☐		11	1,779,652	
12	Add lines 10 and 11. This is your **total tax.**		12	15,231,028	

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	21,387,363
▶ 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	1,481,067

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 **9,209,661**	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 instructions. Cat. No. 11329W Form **1040EZ** (2014)

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

2014 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) **2014** OMB No. 1545-0074

Your first name and initial	Last name **Total Forms Filed = 23,218,794**	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 = 22,002,465** **Joint = 1,216,328**		**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.	1	468,063,564	
2	Taxable interest. If the total is over $1,500, you cannot use Form 1040EZ.	2	149,178	
3	Unemployment compensation and Alaska Permanent Fund dividends (see instructions). **Other Net Income or Loss = 1,001,402**	3	3,422,416	
4	Add lines 1, 2, and 3. This is your **adjusted gross income.**	4	472,636,560	
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 $10,150 if **single;** $20,300 if **married filing jointly.** See back for explanation.	5	140,386,548	
6	Subtract line 5 from line 4. If line 5 is larger than line 4, enter -0-. This is your **taxable income.** ▶	6	281,555,765	

Payments, Credits, and Tax

7	Federal income tax withheld from Form(s) W-2 and 1099.	7	54,275,235	
8a	**Earned income credit (EIC)** (see instructions)	8a	899,362	
b	Nontaxable combat pay election. 8b **2,178**	**F4868 payment = 3,197**		**Excess FICA / RRTA = 91**
9	Add lines 7 and 8a. These are your **total payments and credits.** ▶	9	55,178,283	
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	39,060,535	
11	Health care: individual responsibility (see instructions) Full-year coverage ☐	11	259,561	
12	Add lines 10 and 11. This is your **total tax.**	12	39,320,096	

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	16,604,952
▶ 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	746,765	

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 instructions. Cat. No. 11329W Form **1040EZ** (2014)

2014 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

► **Information about Schedule A and its separate instructions is at *www.irs.gov/schedulea*.**
► **Attach to Form 1040.**

OMB No. 1545-0074
2014
Attachment Sequence No. **07**

Name(s) shown on Form 1040

Total schedules filed = 44,448,944

Your social security number

Medical and Dental Expenses		**Caution.** Do not include expenses reimbursed or paid by others.			
	1	Medical and dental expenses (see instructions)	1	8,606,481	
	2	Enter amount from Form 1040, line 38	2		
	3	Multiply line 2 by 10% (.10). But if either you or your spouse was born before January 2, 1950, multiply line 2 by 7.5% (.075) instead	3	8,605,451	
	4	Subtract line 3 from line 1. If line 3 is more than line 1, enter -0-			4 8,606,481
Taxes You Paid	5	State and local **(check only one box):**			
		a ☐ Income taxes, **or** Income Taxes = 32,456,158	5	42,260,206	
		b ☐ General sales taxes General Sales Tax = 9,804,048			
	6	Real estate taxes (see instructions)	6	37,320,541	
	7	Personal property taxes	7	19,187,040	
	8	Other taxes. List type and amount ►	8	2,283,105	
	9	Add lines 5 through 8			9 43,612,560
Interest You Paid	10	Home mortgage interest and points reported to you on Form 1098	10	32,194,624	
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	1,151,782	
	12	Points not reported to you on Form 1098. See instructions for special rules	12	2,223,957	
	13	Mortgage insurance premiums (see instructions)	13	4,243,395	
	14	Investment interest. Attach Form 4952 if required. (See instructions.)	14	1,466,098	
	15	Add lines 10 through 14			15 33,332,176
Gifts to Charity	16	Gifts by cash or check. If you made any gift of $250 or more, see instructions	16	33,019,908	
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	22,163,193	
	18	Carryover from prior year	18	491,687	
	19	Add lines 16 through 18			19 36,221,029
Casualty and Theft Losses	20	Casualty or theft loss(es). Attach Form 4684. (See instructions.)			20 90,109
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	14,531,998	
	22	Tax preparation fees	22	20,802,143	
	23	Other expenses—investment, safe deposit box, etc. List type and amount ►	23	7,653,283	
	24	Add lines 21 through 23	24	27,661,982	
	25	Enter amount from Form 1040, line 38	25		
	26	Multiply line 25 by 2% (.02)	26	27,659,825	
	27	Subtract line 26 from line 24. If line 26 is more than line 24, enter -0-			27 12,331,555
Other Miscellaneous Deductions	28	Other—from list in instructions. List type and amount ►			
		Gambling Loss Deduction = 873,936 Other than gambling deduction = 300,458			
		Property income, casualty and theft deduction = 8,736			28 1,171,506
Total Itemized Deductions	29	Is Form 1040, line 38, over $152,525?			
		☐ **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 43,965,083
		☐ **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 ► ☐			

2014 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

▶ **Information about Schedule A and its separate instructions is at *www.irs.gov/schedulea*.**
▶ **Attach to Form 1040.**

OMB No. 1545-0074
2014
Attachment Sequence No. **07**

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

Total schedules filed = 44,448,944

Medical and Dental Expenses		**Caution.** Do not include expenses reimbursed or paid by others.				
	1	Medical and dental expenses (see instructions)	1	128,952,980		
	2	Enter amount from Form 1040, line 38 | 2 |				
	3	Multiply line 2 by 10% (.10). But if either you or your spouse was born before January 2, 1950, multiply line 2 by 7.5% (.075) instead	3	45,141,178		
	4	Subtract line 3 from line 1. If line 3 is more than line 1, enter -0-			4	83,811,803
Taxes You Paid	5	State and local **(check only one box):**				
		a ☐ Income taxes, **or** } Income Taxes = 311,222,355	5	328,303,527		
		b ☐ General sales taxes } General Sales Tax = 17,081,172				
	6	Real estate taxes (see instructions)	6	181,035,692		
	7	Personal property taxes	7	9,139,636		
	8	Other taxes. List type and amount ▶	8	1,969,695		
	9	Add lines 5 through 8			9	520,448,551
Interest You Paid	10	Home mortgage interest and points reported to you on Form 1098	10	280,319,142		
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	6,429,875		
	12	Points not reported to you on Form 1098. See instructions for special rules	12	1,075,635		
	13	Mortgage insurance premiums (see instructions)	13	5,951,842		
	14	Investment interest. Attach Form 4952 if required. (See instructions.)	14	14,185,892		
	15	Add lines 10 through 14			15	307,962,385
Gifts to Charity	16	Gifts by cash or check. If you made any gift of $250 or more, see instructions	16	155,455,053		
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	65,330,485		
	18	Carryover from prior year	18	32,936,757		
	19	Add lines 16 through 18			19	210,598,779
Casualty and Theft Losses	20	Casualty or theft loss(es). Attach Form 4684. (See instructions.)			20	2,204,349
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	90,653,325		
	22	Tax preparation fees	22	7,580,415		
	23	Other expenses—investment, safe deposit box, etc. List type and amount ▶	23	49,576,124		
	24	Add lines 21 through 23	24	147,809,864		
	25	Enter amount from Form 1040, line 38 | 25 |				
	26	Multiply line 25 by 2% (.02)	26	86,397,589		
	27	Subtract line 26 from line 24. If line 26 is more than line 24, enter -0-			27	104,902,010
Other Miscellaneous Deductions	28	Other—from list in instructions. List type and amount ▶ Gambling Loss Deduction = 18,826,289 Other than gambling deduction = 2,264,217 Property income, casualty and theft deduction = 385,706			28	21,476,213
Total Itemized Deductions	29	Is Form 1040, line 38, over $152,525? ☐ **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	1,206,705,085
	30	If you elect to itemize deductions even though they are less than your standard deduction, check here ▶ ☐				

2014 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.**
▶ **Information about Schedule B and its instructions is at *www.irs.gov/scheduleb*.**

OMB No. 1545-0074

2014

Attachment Sequence No. **08**

Name(s) shown on return

Total schedules filed = **20,950,027**

Your social security number

Part I Interest

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

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

			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 instructions on back and list this interest first. Also, show that buyer's social security number and address ▶ F1040: 18,983,677 F1040A: 1,966,350	1	
	The component parts of line 2 are as follows: F1040: 16,185,114 F1040A: 1,600,090		
2	Add the amounts on line 1	2	17,785,204
3	Excludable interest on series EE and I U.S. savings bonds issued after 1989. Attach Form 8815	3	10,814
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 on back and the instructions for Form 1040A, or Form 1040, line 9a.)

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

			Amount
5	List name of payer ▶	5	
	The component parts of line 6 are as follows: F1040: 14,526,547 F1040A: 891,180		
6	Add the amounts on line 5. Enter the total here and on Form 1040A, or Form 1040, line 9a ▶	6	15,417,727

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

Part III Foreign Accounts and Trusts

(See instructions on back.)

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

		Yes	No
7a	At any time during 2014, 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 2014, did you receive a distribution from, or were you the grantor of, or transferor to, a foreign trust? If "Yes," you may have to file Form 3520. See instructions on back		

2014 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.**
▶ **Information about Schedule B and its instructions is at *www.irs.gov/scheduleb*.**

OMB No. 1545-0074

2014

Attachment Sequence No. **08**

Name(s) shown on return

Total schedules filed = 20,950,027

Your social security number

Part I Interest

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

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

			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 instructions on back and list this interest first. Also, show that buyer's social security number and address ▶	1	
	The component parts of line 2 are as follows: F1040: 87,384,010 F1040A: 2,269,027		
2	Add the amounts on line 1	2	89,653,036
3	Excludable interest on series EE and I U.S. savings bonds issued after 1989. Attach Form 8815	3	24,313
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 on back and the instructions for Form 1040A, or Form 1040, line 9a.)

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

			Amount
5	List name of payer ▶	5	
	The component parts of line 6 are as follows: F1040: 247,304,602 F1040A: 2,658,004		
6	Add the amounts on line 5. Enter the total here and on Form 1040A, or Form 1040, line 9a ▶	6	249,962,606

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

Part III Foreign Accounts and Trusts

(See instructions on back.)

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

		Yes	No
7a	At any time during 2014, 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 2014, did you receive a distribution from, or were you the grantor of, or transferor to, a foreign trust? If "Yes," you may have to file Form 3520. See instructions on back		

2014 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)

▶ **Information about Schedule C and its separate instructions is at *www.irs.gov/schedulec.***

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

OMB No. 1545-0074

2014

Attachment Sequence No. **09**

Name of proprietor — **Total schedules filed = 27,561,902** **Includes 4,995,648 Schedule C-EZ's**

Social security number (SSN)

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

B **Enter code from instructions** ▶

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

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

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

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

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

G Did you "materially participate" in the operation of this business during 2014? If "No," see instructions for limit on losses . ☐ **Yes** ☐ **No**

H If you started or acquired this business during 2014, check here . . . . . ▶ ☐

I Did you make any payments in 2014 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	23,343,288
2	Returns and allowances	2	687,731
3	Subtract line 2 from line 1	3	23,350,983
4	Cost of goods sold (from line 42)	4	4,172,724
5	**Gross profit.** Subtract line 4 from line 3	5	23,373,628
6	Other income, including federal and state gasoline or fuel tax credit or refund (see instructions)	6	948,317
7	**Gross income.** Add lines 5 and 6 ▶	7	23,587,943

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

8	Advertising	8	6,178,640	18	Office expense (see instructions)	18	7,334,635
9	Car and truck expenses (see instructions)	9	12,047,405	19	Pension and profit-sharing plans	19	98,192
10	Commissions and fees	10	1,052,891	20	Rent or lease (see instructions):		
11	Contract labor (see instructions)	11	2,257,060	a	Vehicles, machinery, and equipment	20a	1,834,746
12	Depletion	12	68,561	b	Other business property	20b	3,238,369
13	Depreciation and section 179 expense deduction (not included in Part III) (see instructions)	13	5,461,541	21	Repairs and maintenance	21	4,564,031
14	Employee benefit programs (other than on line 19)	14	228,781	22	Supplies (not included in Part III)	22	9,941,700
15	Insurance (other than health)	15	5,662,382	23	Taxes and licenses	23	5,973,491
16	Interest:			24	Travel, meals, and entertainment:		
a	Mortgage (paid to banks, etc.)	16a	407,518	a	Travel	24a	4,702,693
b	Other	16b	1,410,075	b	Deductible meals and entertainment (see instructions)	24b	6,610,151
17	Legal and professional services	17	7,418,819	25	Utilities	25	11,872,754
				26	Wages (less employment credits)	26	1,069,515
				27a	Other expenses (from line 48)	27a	11,623,313
				b	**Reserved for future use**	27b	

28	**Total expenses** before expenses for business use of home. Add lines 8 through 27a ▶	28	21,180,592
29	Tentative profit or (loss). Subtract line 28 from line 7	29	24,397,702
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: 937.682 and (b) the part of your home used for business: 937,681. Use the Simplified Method Worksheet in the instructions to figure the amount to enter on line 30	30	3,411,590
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	24,073,449

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 (-)** 214,686

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

Total Boxes Checked = 5,648,546

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

2014 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)

▶ **Information about Schedule C and its separate instructions is at *www.irs.gov/schedulec.***

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

OMB No. 1545-0074

2014

Attachment Sequence No. **09**

Name of proprietor — **Total schedules filed = 27,561,902** **Includes 4,995,648 Schedule C-EZ's**

Social security number (SSN)

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

B Enter code from instructions ▶

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

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

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

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

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

G Did you "materially participate" in the operation of this business during 2014? If "No," see instructions for limit on losses . ☐ **Yes** ☐ **No**

H If you started or acquired this business during 2014, check here . . . . . ▶ ☐

I Did you make any payments in 2014 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	1,379,371,329
2	Returns and allowances	2	8,448,468
3	Subtract line 2 from line 1	3	1,370,922,861
4	Cost of goods sold (from line 42)	4	412,315,363
5	**Gross profit.** Subtract line 4 from line 3	5	958,607,498
6	Other income, including federal and state gasoline or fuel tax credit or refund (see instructions)	6	18,139,256
7	**Gross income.** Add lines 5 and 6 ▶	7	976,746,755

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

8	Advertising	8	15,114,669	18	Office expense (see instructions)	18	12,730,606
9	Car and truck expenses (see instructions)	9	92,509,001	19	Pension and profit-sharing plans	19	1,103,190
10	Commissions and fees	10	14,308,748	20	Rent or lease (see instructions):		
11	Contract labor (see instructions)	11	53,338,896	a	Vehicles, machinery, and equipment	20a	10,014,905
12	Depletion	12	915,641	b	Other business property	20b	36,992,405
13	Depreciation and section 179 expense deduction (not included in Part III) (see instructions)	13	36,407,643	21	Repairs and maintenance	21	18,450,239
				22	Supplies (not included in Part III)	22	36,690,257
				23	Taxes and licenses	23	19,400,325
				24	Travel, meals, and entertainment:		
14	Employee benefit programs (other than on line 19)	14	3,014,476	a	Travel	24a	15,329,057
15	Insurance (other than health)	15	18,616,852	b	Deductible meals and entertainment (see instructions)	24b	9,578,472
16	Interest:			25	Utilities	25	31,589,028
a	Mortgage (paid to banks, etc.)	16a	3,088,296	26	Wages (less employment credits)	26	86,532,165
b	Other	16b	5,565,911	27a	Other expenses (from line 48)	27a	113,696,038
17	Legal and professional services	17	12,110,512	b	**Reserved for future use**	27b	

28	**Total expenses** before expenses for business use of home. Add lines 8 through 27a ▶	28	651,660,521
29	Tentative profit or (loss). Subtract line 28 from line 7	29	325,086,234
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: 2,005,357 and (b) the part of your home used for business: 184,021. Use the Simplified Method Worksheet in the instructions to figure the amount to enter on line 30	30	9,480,108
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	317,258,762
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 (-)** • If you checked 32b, you **must** attach **Form 6198.** Your loss may be limited. 1,652,636	32a ☐ All investment is at risk. 32b ☐ Some investment is not at risk.	

2014 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**	1,225,382	
36	Purchases less cost of items withdrawn for personal use	**36**	2,360,084	
37	Cost of labor. Do not include any amounts paid to yourself	**37**	557,286	
38	Materials and supplies	**38**	1,762,696	
39	Other costs	**39**	952,556	
40	Add lines 35 through 39	**40**		
41	Inventory at end of year	**41**	1,297,442	
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 2014, 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	41,171,194
36	Purchases less cost of items withdrawn for personal use	36	252,869,775
37	Cost of labor. Do not include any amounts paid to yourself	37	33,010,827
38	Materials and supplies	38	55,472,324
39	Other costs	39	71,778,742
40	Add lines 35 through 39	40	
41	Inventory at end of year	41	41,987,499
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 2014, 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	

2014 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

2014

Attachment Sequence No. **09A**

Name of proprietor

Total schedules filed = 4,995,648 **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.
- Are not required to file **Form 4562,** Depreciation and Amortization, for this business. See the instructions for Schedule C, line 13, to find out if you must file.
- Do not deduct expenses for business use of your home.
- Do not have prior year unallowed passive activity losses from this business.

A Principal business or profession, including product or service

B Enter business code (see page 2) ►

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

D Enter your EIN (see page 2)

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

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

F Did you make any payments in 2014 that would require you to file Form(s) 1099? (see the Schedule C instructions) . . . . . ☐ **Yes** ☐ **No**

G If "Yes," did you or will you file 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 instructions)**.** (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 2014, 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**

2014 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

2014

Attachment Sequence No. **09A**

Name of proprietor

Total schedules filed = 4,995,648 **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.
- Are not required to file **Form 4562,** Depreciation and Amortization, for this business. See the instructions for Schedule C, line 13, to find out if you must file.
- Do not deduct expenses for business use of your home.
- Do not have prior year unallowed passive activity losses from this business.

A Principal business or profession, including product or service

B Enter business code (see page 2) ►

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

D Enter your EIN (see page 2)

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

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

F Did you make any payments in 2014 that would require you to file Form(s) 1099? (see the Schedule C instructions) . . . . . ☐ **Yes** ☐ **No**

G If "Yes," did you or will you file 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 instructions). (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 2014, 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**

2014 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.
► Information about Schedule D and its separate instructions is at *www.irs.gov/scheduled*.
► Use Form 8949 to list your transactions for lines 1b, 2, 3, 8b, 9, and 10.

OMB No. 1545-0074

2014

Attachment Sequence No. 12

Name(s) shown on return

Your social security number

Total schedules filed = 20,745,341 Total Sales Reported with Form 1099 = 15,923,321

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	1,948,824	1,912,765		1,859,189
1b Totals for all transactions reported on Form(s) 8949 with **Box A** checked	7,527,910	7,468,245	1,478,955	7,221,250
2 Totals for all transactions reported on Form(s) 8949 with **Box B** checked	2,676,799	2,279,777	186,528	2,446,793
3 Totals for all transactions reported on Form(s) 8949 with **Box C** checked	550,387	527,344	64,076	547,218

4	Short-term gain from Form 6252 and short-term gain or (loss) from Forms 4684, 6781, and 8824	**4**	509,657
5	Net short-term gain or (loss) from partnerships, S corporations, estates, and trusts from Schedule(s) K-1	**5**	1,131,982
6	Short-term capital loss carryover. Enter the amount, if any, from line 8 of your **Capital Loss Carryover Worksheet** in the instructions	**6**	(2,314,944)
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**	11,619,137

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	2,045,320	1,994,171		2,003,566
8b Totals for all transactions reported on Form(s) 8949 with **Box D** checked	6,977,305	6,894,621	835,920	6,835,304
9 Totals for all transactions reported on Form(s) 8949 with **Box E** checked	8,105,081	7,812,175	425,715	7,799,269
10 Totals for all transactions reported on Form(s) 8949 with **Box F** checked	1,732,685	1,621,226	581,142	1,379,320

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**	2,321,530
12	Net long-term gain or (loss) from partnerships, S corporations, estates, and trusts from Schedule(s) K-1	**12**	2,206,950
13	Capital gain distributions. See the instructions	**13**	9,587,186
14	Long-term capital loss carryover. Enter the amount, if any, from line 13 of your **Capital Loss Carryover Worksheet** in the instructions	**14**	(5,284,257)
15	**Net long-term capital gain or (loss).** Combine lines 8a through 14 in column (h). Then go to Part III on the back	**15**	18,260,253

2014 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.**
► **Information about Schedule D and its separate instructions is at *www.irs.gov/scheduled*.**
► **Use Form 8949 to list your transactions for lines 1b, 2, 3, 8b, 9, and 10.**

OMB No. 1545-0074

2014

Attachment Sequence No. **12**

Name(s) shown on return

Your social security number

Total schedules filed = 20,745,341 Total Sales Reported with Form 1099 = 4,750,769,842

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	271,858,917	272,247,895		-389,040
1b Totals for all transactions reported on Form(s) 8949 with **Box A** checked	2,321,087,309	2,386,309,231	60,117,643	-5,108,660
2 Totals for all transactions reported on Form(s) 8949 with **Box B** checked	383,747,031	381,775,373	-587,489	1,384,262
3 Totals for all transactions reported on Form(s) 8949 with **Box C** checked	96,330,398	98,002,484	-1,450,939	-3,183,360

4	Short-term gain from Form 6252 and short-term gain or (loss) from Forms 4684, 6781, and 8824	**4**	3,182,404
5	Net short-term gain or (loss) from partnerships, S corporations, estates, and trusts from Schedule(s) K-1	**5**	12,799,241
6	Short-term capital loss carryover. Enter the amount, if any, from line 8 of your **Capital Loss Carryover Worksheet** in the instructions	**6**	(181,520,772)
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**	**-172,838,857**

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	114,698,795	101,864,826		12,827,921
8b Totals for all transactions reported on Form(s) 8949 with **Box D** checked	472,840,643	426,584,985	7,539,103	53,799,492
9 Totals for all transactions reported on Form(s) 8949 with **Box E** checked	697,544,386	566,982,163	-2,194,624	128,547,681
10 Totals for all transactions reported on Form(s) 8949 with **Box F** checked	377,143,484	287,366,753	-36,968,317	52,812,245

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**	185,667,658
12	Net long-term gain or (loss) from partnerships, S corporations, estates, and trusts from Schedule(s) K-1	**12**	196,725,849
13	Capital gain distributions. See the instructions	**13**	67,798,357
14	Long-term capital loss carryover. Enter the amount, if any, from line 13 of your **Capital Loss Carryover Worksheet** in the instructions	**14**	(319,968,163)
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**	**378,268,051**

2014 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**	**20,189,886**
	• 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	Enter the amount, if any, from line 7 of the **28% Rate Gain Worksheet** in the instructions . . ▶	**18**	**452,440**
19	Enter the amount, if any, from line 18 of the **Unrecaptured Section 1250 Gain Worksheet** in the instructions . . . . . ▶	**19**	**1,394,633**
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). **Do not** complete lines 21 and 22 below. ☐ **No.** Complete the **Schedule D Tax Worksheet** in the instructions. **Do not** complete lines 21 and 22 below.		
21	If line 16 is a loss, enter here and on Form 1040, line 13, or Form 1040NR, line 14, the **smaller** of: • 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	205,429,193
	• 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	Enter the amount, if any, from line 7 of the **28% Rate Gain Worksheet** in the instructions . . ▶	18	4,980,299
19	Enter the amount, if any, from line 18 of the **Unrecaptured Section 1250 Gain Worksheet** in the instructions . . . . . ▶	19	22,677,825
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). **Do not** complete lines 21 and 22 below. ☐ **No.** Complete the **Schedule D Tax Worksheet** in the instructions. **Do not** complete lines 21 and 22 below.		
21	If line 16 is a loss, enter here and on Form 1040, line 13, or Form 1040NR, line 14, the **smaller** of: • 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.		

2014 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.**
▶ **Information about Schedule E and its separate instructions is at *www.irs.gov/schedulee.***

OMB No. 1545-0074
2014
Attachment Sequence No. **13**

Name(s) shown on return — **Total schedules filed = 19,703,333** — **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 2014 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 = 10,661,915**	**Total Number of Rental Properties = 17,890,599**
B	**Number of Returns with Royalties = 2,420,315**	**Total Number of Royalties = 3,679,174**
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**	**10,169,607**		
4	Royalties received	**4**		**2,406,490**	
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**	**5,612,606**		
13	Other interest	**13**			**632,601**
14	Repairs	**14**			
15	Supplies	**15**			
16	Taxes	**16**	**9,077,891**		
17	Utilities	**17**			
18	Depreciation expense or depletion	**18**	**8,347,449**	**849,630**	
19	Other (list) ▶	**19**			
20	Total expenses. Add lines 5 through 19	**20**	**10,208,178**	**1,430,855**	
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**	**10,521,617**	**2,411,340**	
22	Deductible rental real estate loss after limitation, if any, on **Form 8582** (see instructions)	**22**	**(5,474,491**	**nondeductible rental loss = 1,586,247** **suspended loss carryover = 872,722**)	

23a	Total of all amounts reported on line 3 for all rental properties	**23a**	**10,169,607**	
b	Total of all amounts reported on line 4 for all royalty properties	**23b**	**2,406,490**	
c	Total of all amounts reported on line 12 for all properties	**23c**	**5,612,606**	
d	Total of all amounts reported on line 18 for all properties	**23d**	**9,052,086**	
e	Total of all amounts reported on line 20 for all properties	**23e**	**11,323,931**	

24	**Income.** Add positive amounts shown on line 21. **Do not** include any losses	**24**	**7,665,688**
25	**Losses.** Add royalty losses from line 21 and rental real estate losses from line 22. Enter total losses here	**25**	**(5,763,596**)
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**	**11,271,913**

2014 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.**

▶ **Information about Schedule E and its separate instructions is at *www.irs.gov/schedulee.***

OMB No. 1545-0074

2014

Attachment Sequence No. **13**

Name(s) shown on return

Total schedules filed = 19,703

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 2014 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	314,530,667				
4	Royalties received	4			45,173,810		
Expenses:							
5	Advertising	5					
6	Auto and travel (see instructions)	6					
7	Cleaning and maintenance	7					
8	Commissions	8					
9	Insurance	9					
10	Legal and other professional fees	10					
11	Management fees	11					
12	Mortgage interest paid to banks, etc. (see instructions)	12	57,826,132				
13	Other interest	13					6,371,107
14	Repairs	14					
15	Supplies	15					
16	Taxes	16	45,374,629				
17	Utilities	17					
18	Depreciation expense or depletion	18	75.962.125		5.132.304		
19	Other (list) ▶	19					
20	Total expenses. Add lines 5 through 19	20	294,113,791		11,405,088		
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	20,416,876		33.768.722		
22	Deductible rental real estate loss after limitation, if any, on **Form 8582** (see instructions)	22	(48,866,235				

nondeductible rental loss = 18,719,465
suspended loss carryover = 12,134,724

23a	Total of all amounts reported on line 3 for all rental properties	23a	314,530,667		
b	Total of all amounts reported on line 4 for all royalty properties	23b	45,173,810		
c	Total of all amounts reported on line 12 for all properties	23c	57,826,132		
d	Total of all amounts reported on line 18 for all properties	23d	81.094.429		
e	Total of all amounts reported on line 20 for all properties	23e	305,518,880		
24	**Income.** Add positive amounts shown on line 21. **Do not** include any losses			24	121,134,002
25	**Losses.** Add royalty losses from line 21 and rental real estate losses from line 22. Enter total losses here			25	(60,363,664)
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	60,770,338

2014 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	6,525,542	21,801		9,919,006
B			☐		☐
C	Number of S-CORPS	4,944,002	☐		290,362
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	1,351,933	1,897,829	1,723,742	438,648	2,309,058
C	S-CORPS	S-CORPS	S-CORPS	S-CORPS	S-CORPS
D	182,782	545,451	1,337,359	1,208,137	3,157,553
29a Totals		2,312,808			5,097,275
b Totals	1,470,493		2,902,969	1,607,428	

30	Add columns (g) and (j) of line 29a	30	6,571,884
31	Add columns (f), (h), and (i) of line 29b	31	(5,121,733)
32	**Total partnership and S corporation income or (loss).** Combine lines 30 and 31. Enter the result here and include in the total on line 41 below	32	8,678,903

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		299,385		359,016
b Totals	60,787		39,914	

35	Add columns (d) and (f) of line 34a	35	593,268
36	Add columns (c) and (e) of line 34b	36	(96,739)
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	633,663

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
			471	9,767	

39	Combine columns (d) and (e) only. Enter the result here and include in the total on line 41 below	39	16,997

Part V Summary

40	Net farm rental income or (loss) from **Form 4835**. Also, complete line 42 below	40	494,675
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	17,519,383

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	696,804
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	392,089

2014 Line Item Estimates—All figures are estimates based on samples.
Amounts of selected lines filed (in thousands of dollars)

Schedule E (Form 1040) 2014 — Attachment Sequence No. **13** — Page **2**

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

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

Part II Income or Loss From Partnerships and S Corporations

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

27 Are you reporting any loss not allowed in a prior year due to the at-risk, 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	27,258,724	67,018,292	92,375,613	8,538,497	290,332,062
C	S-CORPS	S-CORPS	S-CORPS	S-CORPS	S-CORPS
D	4,674,260	38,233,198	62,861,575	34,839,347	418,755,959
29a Totals		105,251,490			709,088,022
b Totals	31,932,984		155,237,188	43,377,844	

30	Add columns (g) and (j) of line 29a	**30**	814,339,512
31	Add columns (f), (h), and (i) of line 29b	**31**	(230,548,016)
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**	583,791,496

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		13,463,882		20,644,912
b Totals	1,309,340		3,007,272	

35	Add columns (d) and (f) of line 34a	**35**	34,108,794
36	Add columns (c) and (e) of line 34b	**36**	(4,316,612)
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**	29,792,182

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
			477	1,453	

39	Combine columns (d) and (e) only. Enter the result here and include in the total on line 41 below	**39**	11,397

Part V Summary

40	Net farm rental income or (loss) from **Form 4835**. Also, complete line 42 below	**40**	5,018,457
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**	679,383,869
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**	125,138,865
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**	34,300,924

2014 Line Item Estimates—All figures are estimates based on samples.
Number of returns filed for selected lines

SCHEDULE EIC
(Form 1040A or 1040)

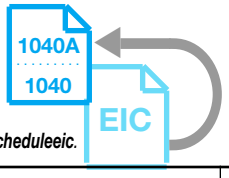
Department of the Treasury
Internal Revenue Service (99)

Earned Income Credit

Qualifying Child Information

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

▶ **Information about Schedule EIC (Form 1040A or 1040) and its instructions is at *www.irs.gov/scheduleeic*.**



OMB No. 1545-0074

2014

Attachment Sequence No. **43**

Name(s) shown on return

Total schedules filed = 21,153,624

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

- *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 2014. If your child was born and died in 2014 and did not have an SSN, enter "Died" on this line and attach a copy of the child's birth certificate, death certificate, or hospital medical records.	**21,151,564**	**10,662,611**	**3,449,364**
3 Child's year of birth	Year **21.153.624** *If born after 1995 **and** the child is younger than you (or your spouse, if filing jointly), skip lines 4a and 4b; go to line 5.*	Year **10.662.611** *If born after 1995 **and** the child is younger than you (or your spouse, if filing jointly), skip lines 4a and 4b; go to line 5.*	Year **3.449.364** *If born after 1995 **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 2014, a student, and younger than you (or your spouse, if filing jointly)?	☐ **Yes.** ☐ **No.** **1,507,785** *line 5.* *o line 4b.*	☐ **Yes.** ☐ **No.** **582,949** *line 5.* *.ine 4b.*	☐ **Yes.** ☐ **No.** **183,819** *line 5.* *.e 4b.*
b Was the child permanently and totally disabled during any part of 2014?	**593.833** ☐ **Yes.** ☐ **No.** *Go to line 5.* The child is not a qualifying child.	**185.223** ☐ **Yes.** ☐ **No.** *Go to line 5.* The child is not a qualifying child.	**41,691** ☐ **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, foster child, etc.)	**21,153,624**	**10,662,611**	**3,449,364**
6 Number of months child lived with you in the United States during 2014 • If the child lived with you for more than half of 2014 but less than 7 months, enter "7." • If the child was born or died in 2014 and your home was the child's home for more than half the time he or she was alive during 2014, enter "12."	**21,152,612** _____ months *Do not enter more than 12 months.*	**10,662,611** _____ months *Do not enter more than 12 months.*	**3,449,364** _____ months *Do not enter more than 12 months.*

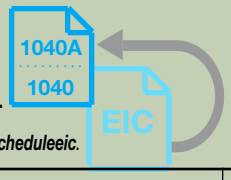
2014 Line Item Estimates—All figures are estimates based on samples.
Amounts of selected lines filed (in thousands of dollars)

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.**

▶ **Information about Schedule EIC (Form 1040A or 1040) and its instructions is at *www.irs.gov/scheduleeic*.**

OMB No. 1545-0074

2014

Attachment Sequence No. **43**

Name(s) shown on return

Total schedules filed = 21,153,624

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

- *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 2014. If your child was born and died in 2014 and did not have an SSN, enter "Died" on this line and attach a copy of the child's birth certificate, death certificate, or hospital medical records.			
3 Child's year of birth	Year ____ ____ ____ ____ *If born after 1995 **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 1995 **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 1995 **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 2014, 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 2014?	☐ **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, foster child, etc.)			
6 Number of months child lived with you in the United States during 2014 • If the child lived with you for more than half of 2014 but less than 7 months, enter "7." • If the child was born or died in 2014 and your home was the child's home for more than half the time he or she was alive during 2014, 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.*

2014 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.**
▶ **Information about Schedule F and its separate instructions is at *www.irs.gov/schedulef*.**

OMB No. 1545-0074
2014
Attachment Sequence No. **14**

Name of proprietor **Total schedules filed = 1,865,145** | **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 2014? If "No," see instructions for limit on passive losses ☐ Yes ☐ No
F Did you make any payments in 2014 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	340,008				
b	Cost or other basis of livestock or other items reported on line 1a	1b	214,522				
c	Subtract line 1b from line 1a					1c	352,318
2	Sales of livestock, produce, grains, and other products you raised					2	1,067,371
3a	Cooperative distributions (Form(s) 1099-PATR)	3a	** 465,684	3b	Taxable amount	3b	** 457,447
4a	Agricultural program payments (see instructions)	4a	** 408,543	4b	Taxable amount	4b	** 402,371
5a	Commodity Credit Corporation (CCC) loans reported under election					5a	** 7,723
b	CCC loans forfeited	5b	** 3,266	5c	Taxable amount	5c	** 2,965
6	Crop insurance proceeds and federal crop disaster payments (see instructions)						
a	Amount received in 2014	6a	176,786	6b	Taxable amount	6b	** 165,033
c	If election to defer to 2015 is attached, check here ▶ ☐			6d	Amount deferred from 2013	6d	19,430
7	Custom hire (machine work) income					7	** 173,329
8	Other income, including federal and state gasoline or fuel tax credit or refund (see instructions)					8	** 546,975
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	1,569,919

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	553,564	23	Pension and profit-sharing plans	23	3,856
11	Chemicals	11	509,269	24	Rent or lease (see instructions):		
12	Conservation expenses (see instructions)	12	30,237	a	Vehicles, machinery, equipment	24a	
13	Custom hire (machine work)	13	481,743	b	Other (land, animals, etc.)	24b	
14	Depreciation and section 179 expense (see instructions)	14	1,380,016	25	Repairs and maintenance	25	1,278,619
15	Employee benefit programs other than on line 23	15	31,064	26	Seeds and plants	26	636,448
16	Feed	16	960,968	27	Storage and warehousing	27	
17	Fertilizers and lime	17	710,156	28	Supplies	28	1,141,700
18	Freight and trucking	18		29	Taxes	29	1,058,279
19	Gasoline, fuel, and oil	19	1,163,427	30	Utilities	30	
20	Insurance (other than health)	20	995,844	31	Veterinary, breeding, and medicine	31	
21	Interest:			32	Other expenses (specify):		
a	Mortgage (paid to banks, etc.)	21a	351,611	a		32a	
b	Other	21b	462,114	b		32b	
22	Labor hired (less employment credits)	22	326,799	c		32c	
				d		32d	
				e		32e	
				f		32f	

33	**Total expenses.** Add lines 10 through 32f. If line 32f is negative, see instructions ▶	33	1,782,498
34	**Net farm profit or (loss).** Subtract line 33 from line 9 **Total of all unmarked expenses 1,554,129**	34	1,784,483
	If a profit, stop here and see instructions for where to report. If a loss, complete lines 35 and 36. **Nondeductible Loss (+) / Suspended Carryover (-) 23,391**		
35	Did you receive an applicable subsidy in 2014? (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**

2014 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.**
▶ **Information about Schedule F and its separate instructions is at *www.irs.gov/schedulef*.**

OMB No. 1545-0074
2014
Attachment Sequence No. **14**

Name of proprietor — **Total schedules filed = 1,865,145** | **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 2014? If "No," see instructions for limit on passive losses ☐ Yes ☐ No
F Did you make any payments in 2014 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	39,586,314				
b	Cost or other basis of livestock or other items reported on line 1a	1b	21,799,433				
c	Subtract line 1b from line 1a					1c	17,786,881
2	Sales of livestock, produce, grains, and other products you raised					2	118,574,734
3a	Cooperative distributions (Form(s) 1099-PATR)	3a	** 22,877,904	3b	Taxable amount	3b	** 17,160,128
4a	Agricultural program payments (see instructions)	4a	** 5,518,221	4b	Taxable amount	4b	** 5,434,900
5a	Commodity Credit Corporation (CCC) loans reported under election					5a	** 428,461
b	CCC loans forfeited	5b	** 42,308	5c	Taxable amount	5c	** 40,407
6	Crop insurance proceeds and federal crop disaster payments (see instructions)						
a	Amount received in 2014	6a	6,923,642	6b	Taxable amount	6b	** 6,092,746
c	If election to defer to 2015 is attached, check here ▶ ☐			6d	Amount deferred from 2013	6d	1,468,165
7	Custom hire (machine work) income					7	** 5,368,350
8	Other income, including federal and state gasoline or fuel tax credit or refund (see instructions)					8	**10,117,369
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	173,712,087

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	2,082,994	23	Pension and profit-sharing plans	23	14,086
11	Chemicals	11	7,521,423	24	Rent or lease (see instructions):		
12	Conservation expenses (see instructions)	12	116,750	a	Vehicles, machinery, equipment	24a	
13	Custom hire (machine work)	13	5,325,113	b	Other (land, animals, etc.)	24b	
14	Depreciation and section 179 expense (see instructions)	14	33,848,549	25	Repairs and maintenance	25	10,778,645
15	Employee benefit programs other than on line 23	15	395,416	26	Seeds and plants	26	10,999,954
16	Feed	16	20,725,692	27	Storage and warehousing	27	
17	Fertilizers and lime	17	15,961,441	28	Supplies	28	5,135,784
18	Freight and trucking	18		29	Taxes	29	3,695,798
19	Gasoline, fuel, and oil	19	8,981,478	30	Utilities	30	
20	Insurance (other than health)	20	5,975,552	31	Veterinary, breeding, and medicine	31	
21	Interest:			32	Other expenses (specify):		
a	Mortgage (paid to banks, etc.)	21a	3,724,161	a		32a	
b	Other	21b	3,644,375	b		32b	
22	Labor hired (less employment credits)	22	6,989,050	c		32c	
				d		32d	
				e		32e	
				f		32f	

33	**Total expenses.** Add lines 10 through 32f. If line 32f is negative, see instructions ▶	33	184,293,625
34	**Net farm profit or (loss).** Subtract line 33 from line 9 **Total of all unmarked expenses** 38,377,365	34	-8,276,215
	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 2014? (see instructions) 77,807 ☐ 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**

2014 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	1,067,371	
38a	Cooperative distributions (Form(s) 1099-PATR)	38a	** 465,684		38b Taxable amount	38b	** 457,447	
39a	Agricultural program payments	39a	** 408,543		39b Taxable amount	39b	** 402,371	
40	Commodity Credit Corporation (CCC) loans:							
a	CCC loans reported under election					40a	** 7,723	
b	CCC loans forfeited	40b	** 3,266		40c Taxable amount	40c	** 2,965	
41	Crop insurance proceeds					41	** 165,033	
42	Custom hire (machine work) income					42	** 173,329	
43	Other income (see instructions)					43	** 546,975	
44	Add amounts in the right column for lines 37 through 43 (lines 37, 38b, 39b, 40a, 40c, 41, 42, and 43)					44	10,959	
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	10,959	

*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	118,574,734
38a	Cooperative distributions (Form(s) 1099-PATR)	38a	** 22,877,904	38b	Taxable amount	38b	** 17,160,128
39a	Agricultural program payments	39a	** 5,518,221	39b	Taxable amount	39b	** 5,434,900
40	Commodity Credit Corporation (CCC) loans:						
a	CCC loans reported under election					40a	** 428,461
b	CCC loans forfeited	40b	** 42,308	40c	Taxable amount	40c	** 40,407
41	Crop insurance proceeds					41	** 6,092,746
42	Custom hire (machine work) income					42	** 5,368,350
43	Other income (see instructions)					43	** 10,117,369
44	Add amounts in the right column for lines 37 through 43 (lines 37, 38b, 39b, 40a, 40c, 41, 42, and 43)					44	8,760,054
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	2,227,516

*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

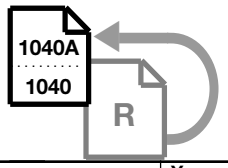
2014 Line Item Estimates—All figures are estimates based on samples.
Number of returns filed for selected lines

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.
▶ **Information about Schedule R and its separate instructions is at *www.irs.gov/scheduler.***



OMB No. 1545-0074

2014

Attachment Sequence No. **16**

Name(s) shown on Form 1040A or 1040

Total schedules filed = 77,674

Your social security number

You may be able to take this credit and reduce your tax if by the end of 2014:

- 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 2014:		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 2014	**8**	☐
	9 You were under 65, you retired on permanent and total disability, and you lived apart from your spouse for all of 2014	**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 2014, check this box ▶ ☐

- If you checked this box, you do not have to get another statement for 2014.
- If you **did not** check this box, have your physician complete the statement in the instructions. You **must** keep the statement for your records.

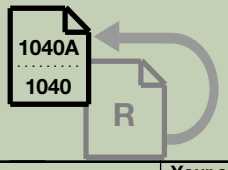
2014 Line Item Estimates—All figures are estimates based on samples.
Amounts of selected lines filed (in thousands of dollars)

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.
▶ **Information about Schedule R and its separate instructions is at *www.irs.gov/scheduler.***



OMB No. 1545-0074

2014

Attachment Sequence No. **16**

Name(s) shown on Form 1040A or 1040

Your social security number

Total schedules filed = 77,674

You may be able to take this credit and reduce your tax if by the end of 2014:

- 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 2014:	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 2014	8 ☐
	9 You were under 65, you retired on permanent and total disability, and you lived apart from your spouse for all of 2014	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 2014, check this box ▶ ☐

- If you checked this box, you do not have to get another statement for 2014.
- If you **did not** check this box, have your physician complete the statement in the instructions. You **must** keep the statement for your records.

2014 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.

10			10	
11			11	*
12	If you completed line 11, enter the **smaller** of line 10 or line 11. **All others,** enter the amount from line 10		12	77,674
13	Enter the following pensions, annuities, or disability income that you (and your spouse if filing jointly) received in 2014.			
a	Nontaxable part of social security benefits and nontaxable part of railroad retirement benefits treated as social security (see instructions)	13a	3,078	
b	Nontaxable veterans' pensions and any other pension, annuity, or disability benefit that is excluded from income under any other provision of law (see instructions)	13b	*	
c	Add lines 13a and 13b. (Even though these income items are not taxable, they **must** be included here to figure your credit.) If you did not receive any of the types of nontaxable income listed on line 13a or 13b, enter -0- on line 13c	13c	3,083	
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	72,119	
17	Enter one-half of line 16	17	72,119	
18	Add lines 13c and 17		18	73,181
19	Subtract line 18 from line 12. If zero or less, **stop;** you **cannot** take the credit. Otherwise, go to line 20		19	73,627
20	Multiply line 19 by 15% (.15).		20	
21	Tax liability limit. Enter the amount from the Credit Limit Worksheet in the instructions		21	
22	**Credit for the elderly or the disabled.** Enter the **smaller** of line 20 or line 21. Also enter this amount on Form 1040A, line 32, or include on Form 1040, line 54 (check box **c** and enter "Sch R" on the line next to that box)		22	67,260

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

Part III Figure Your Credit

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

Did you check box 2, 4, 5, 6, or 9 in Part I?
Yes → You **must** complete line 11.
No → Enter the amount from line 10 on line 12 and go to line 13.

11 **If you checked (in Part I):**
- Box 6, add $5,000 to the taxable disability income of the spouse who was under age 65. Enter the total.
- Box 2, 4, or 9, enter your taxable disability income.
- Box 5, add your taxable disability income to your spouse's taxable disability income. Enter the total.

11 *

TIP For more details on what to include on line 11, see *Figure Your Credit* in the instructions.

12 If you completed line 11, enter the **smaller** of line 10 or line 11. **All others,** enter the amount from line 10 . . . . . 12 403,647

13 Enter the following pensions, annuities, or disability income that you (and your spouse if filing jointly) received in 2014.

a Nontaxable part of social security benefits and nontaxable part of railroad retirement benefits treated as social security (see instructions). 13a 16,958

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

c Add lines 13a and 13b. (Even though these income items are not taxable, they **must** be included here to figure your credit.) If you did not receive any of the types of nontaxable income listed on line 13a or 13b, enter -0- on line 13c 13c 16,962

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- 16 659,781

17 Enter one-half of line 16 . . . . . 17 329,907

18 Add lines 13c and 17 . . . . . 18 346,869

19 Subtract line 18 from line 12. If zero or less, **stop;** you **cannot** take the credit. Otherwise, go to line 20 . . . . . 19 131,811

20 Multiply line 19 by 15% (.15). 20

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

22 **Credit for the elderly or the disabled.** Enter the **smaller** of line 20 or line 21. Also enter this amount on Form 1040A, line 32, or include on Form 1040, line 54 (check box **c** and enter "Sch R" on the line next to that box) 22 7,704

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

2014 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

▶ **Information about Schedule SE and its separate instructions is at *www.irs.gov/schedulese.***

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

OMB No. 1545-0074

2014

Attachment Sequence No. **17**

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

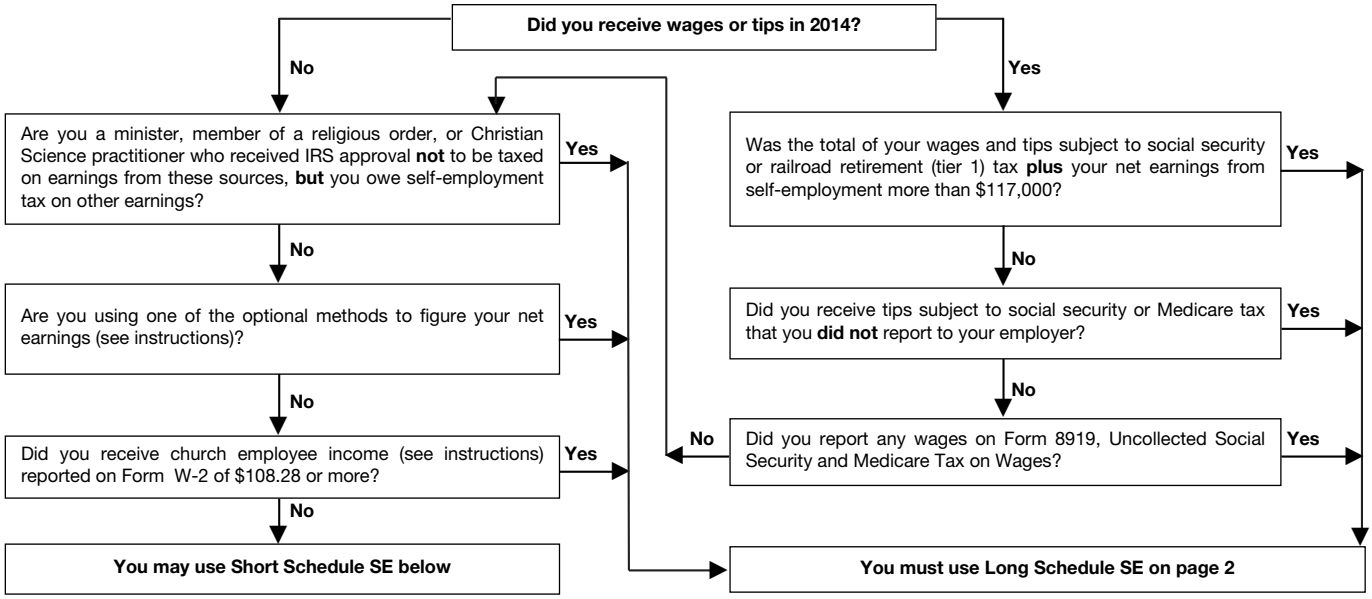
Total schedules filed = 20,674,561

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	701,980	
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	(21,666	)
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	18,996,691	
3	Combine lines 1a, 1b, and 2	3		
4	Multiply line 3 by 92.35% (.9235). If less than $400, you do not owe self-employment tax; **do not** file this schedule unless you have an amount on line 1b ▶	4	19,442,303	
	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: • $117,000 or less, multiply line 4 by 15.3% (.153). Enter the result here and on **Form 1040, line 57,** or **Form 1040NR, line 55** • More than $117,000, multiply line 4 by 2.9% (.029). Then, add $14,508 to the result. Enter the total here and on **Form 1040, line 57,** or **Form 1040NR, line 55**	5	19,351,496	
6	**Deduction for one-half of self-employment tax.** Multiply line 5 by 50% (.50). Enter the result here and on **Form 1040, line 27,** or **Form 1040NR, line 27**	6		

SCHEDULE SE (Form 1040)

Department of the Treasury
Internal Revenue Service (99)

Self-Employment Tax

► **Information about Schedule SE and its separate instructions is at *www.irs.gov/schedulese.***

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

OMB No. 1545-0074

2014

Attachment Sequence No. **17**

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

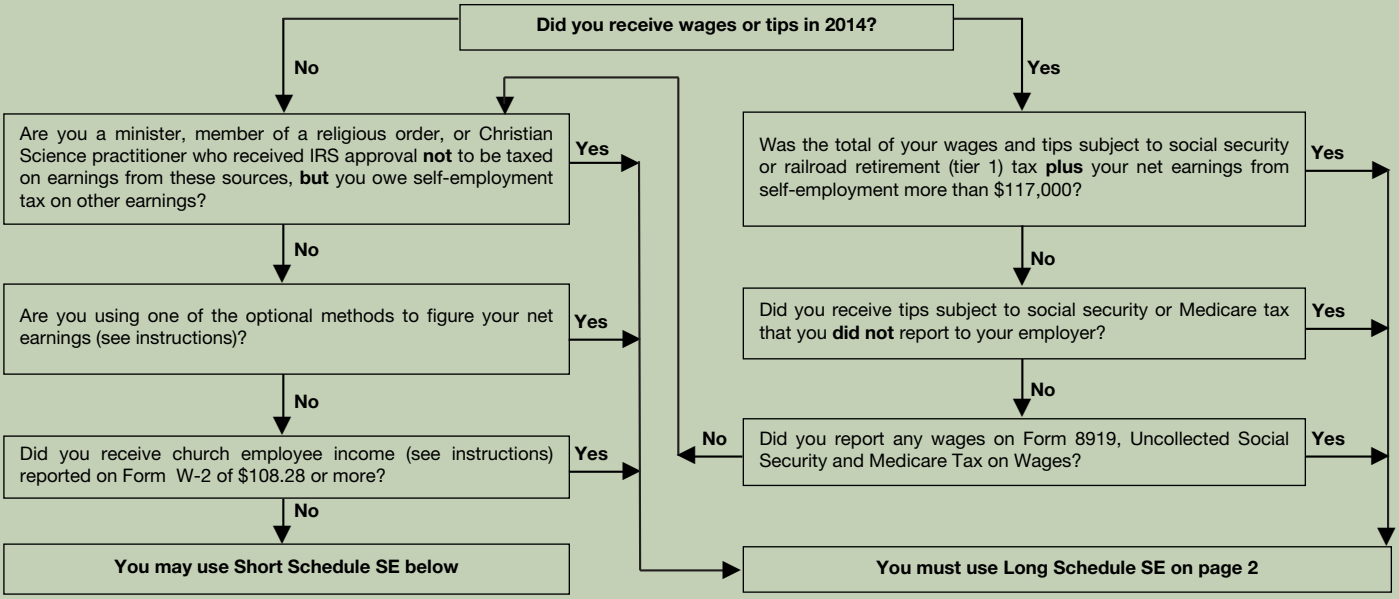
Total schedules filed = 20,674,561

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	17,160,913	
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	(157,689	)
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	577,174,918	
3	Combine lines 1a, 1b, and 2	3		
4	Multiply line 3 by 92.35% (.9235). If less than $400, you do not owe self-employment tax; **do not** file this schedule unless you have an amount on line 1b ►	4	548,580,642	
	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: • $117,000 or less, multiply line 4 by 15.3% (.153). Enter the result here and on **Form 1040, line 57,** or **Form 1040NR, line 55** • More than $117,000, multiply line 4 by 2.9% (.029). Then, add $14,508 to the result. Enter the total here and on **Form 1040, line 57,** or **Form 1040NR, line 55**	5	58,467,503	
6	**Deduction for one-half of self-employment tax.** Multiply line 5 by 50% (.50). Enter the result here and on **Form 1040, line 27,** or **Form 1040NR, line 27**	6		

2014 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**	701,980
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**	(21,666)
2	Net profit or (loss) from Schedule C, line 31; Schedule C-EZ, line 3; Schedule K-1 (Form 1065), box 14, code A (other than farming); and Schedule K-1 (Form 1065-B), box 9, code J1. Ministers and members of religious orders, see instructions for types of income to report on this line. See instructions for other income to report. **Note.** Skip this line if you use the nonfarm optional method (see instructions)		**2**	18,996,691
3	Combine lines 1a, 1b, and 2		**3**	
4a	If line 3 is more than zero, multiply line 3 by 92.35% (.9235). Otherwise, enter amount from line 3		**4a**	19,442,303
	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 do not owe self-employment tax. **Exception.** If less than $400 and you had **church employee income,** enter -0- and continue ▶		**4c**	19,332,123
5a	Enter your **church employee income** from Form W-2. See instructions for definition of church employee income	**5a** 44,050		
b	Multiply line 5a by 92.35% (.9235). If less than $100, enter -0-		**5b**	
6	Add lines 4c and 5b		**6**	19,351,496
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 2014		**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 $117,000 or more, skip lines 8b through 10, and go to line 11	**8a** 1,951,702		
b	Unreported tips subject to social security tax (from Form 4137, line 10)	**8b** 8,396		
c	Wages subject to social security tax (from Form 8919, line 10)	**8c** 3,323		
d	Add lines 8a, 8b, and 8c		**8d**	1,953,838
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% (.124)		**10**	18,680,773
11	Multiply line 6 by 2.9% (.029)		**11**	19,351,496
12	**Self-employment tax.** Add lines 10 and 11. Enter here and on **Form 1040, line 57,** or **Form 1040NR, line 55**		**12**	19,351,496
13	**Deduction for one-half of self-employment tax.** Multiply line 12 by 50% (.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] was not more than $7,200, **or (b)** your net farm profits[2] were less than $5,198.

14	Maximum income for optional methods		**14**	
15	Enter the **smaller** of: two-thirds (2/3) of gross farm income[1] (not less than zero) **or** $4,800. Also include this amount on line 4b above		**15**	15,329

Nonfarm Optional Method. You may use this method **only** if **(a)** your net nonfarm profits[3] were less than $5,198 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**	24,187

[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.

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**	17,160,913
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**	(157,689)
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**	577,174,918
3	Combine lines 1a, 1b, and 2		**3**	
4a	If line 3 is more than zero, multiply line 3 by 92.35% (.9235). Otherwise, enter amount from line 3		**4a**	548,580,642
	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 do not owe self-employment tax. **Exception.** If less than $400 and you had **church employee income,** enter -0- and continue ▶		**4c**	550,458,595
5a	Enter your **church employee income** from Form W-2. See instructions for definition of church employee income . . .	**5a** 1,115,419		
b	Multiply line 5a by 92.35% (.9235). If less than $100, enter -0-		**5b**	
6	Add lines 4c and 5b		**6**	551,488,597
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 2014		**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 $117,000 or more, skip lines 8b through 10, and go to line 11	**8a** 134,201,393		
b	Unreported tips subject to social security tax (from Form 4137, line 10)	**8b** 20,291		
c	Wages subject to social security tax (from Form 8919, line 10)	**8c** 18,058		
d	Add lines 8a, 8b, and 8c		**8d**	134,239,742
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% (.124)		**10**	42,473,477
11	Multiply line 6 by 2.9% (.029)		**11**	15,992,958
12	**Self-employment tax.** Add lines 10 and 11. Enter here and on **Form 1040, line 57,** or **Form 1040NR, line 55**		**12**	58,467,503
13	**Deduction for one-half of self-employment tax.** Multiply line 12 by 50% (.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] was not more than $7,200, **or (b)** your net farm profits[2] were less than $5,198.

14	Maximum income for optional methods	**14**	
15	Enter the **smaller** of: two-thirds (2/3) of gross farm income[1] (not less than zero) **or** $4,800. Also include this amount on line 4b above	**15**	74,093

Nonfarm Optional Method. You may use this method **only** if **(a)** your net nonfarm profits[3] were less than $5,198 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**	81,180

[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.

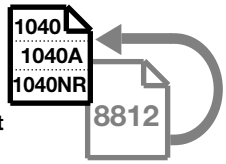
2014 Line Item Estimates—All figures are estimates based on samples.
Number of returns filed for selected lines

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.**
▶ **Information about Schedule 8812 and its separate instructions is at *www.irs.gov/schedule8812*.**



OMB No. 1545-0074

2014

Attachment Sequence No. 47

Name(s) shown on return

Total schedules filed = 20,544,118

Your social security number

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

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 ITIN (Individual Taxpayer Identification Number) 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 the instructions and check here . . . . . ▶ ☐

Part II Additional Child Tax Credit Filers

1	**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). If you used Pub. 972, enter the amount from line 8 of the Child Tax Credit Worksheet in the publication.				1	20,534,404
2	Enter the amount from Form 1040, line 52; Form 1040A, line 35; or Form 1040NR, line 49				2	7,543,624
3	Subtract line 2 from line 1. If zero, **stop;** you cannot take this credit				3	20,319,657
4a	Earned income (see separate instructions)			4a	20,382,366	
b	Nontaxable combat pay (see separate instructions)	4b	98,820			
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	20,327,730	
6	Multiply the amount on line 5 by 15% (.15) and enter the result				6	20,326,708

Next. Do you have three or more qualifying children?

☐ **No.** If line 6 is zero, stop; you cannot take this credit. Otherwise, skip Part III and enter the **smaller** of line 3 or line 6 on line 13.

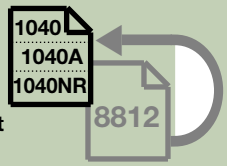
☐ **Yes.** If line 6 is equal to or more than line 3, skip Part III and enter the amount from line 3 on line 13. Otherwise, go to line 7.

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.
▶ Information about Schedule 8812 and its separate instructions is at *www.irs.gov/schedule8812*.



OMB No. 1545-0074

2014

Attachment Sequence No. 47

Name(s) shown on return

Total schedules filed = 20,544,118

Your social security number

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

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 ITIN (Individual Taxpayer Identification Number) 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 the instructions and check here . . . . . ▶ ☐

Part II Additional Child Tax Credit Filers

1	**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). If you used Pub. 972, enter the amount from line 8 of the Child Tax Credit Worksheet in the publication.			1	37,528,799
2	Enter the amount from Form 1040, line 52; Form 1040A, line 35; or Form 1040NR, line 49			2	5,986,736
3	Subtract line 2 from line 1. If zero, **stop;** you cannot take this credit			3	31,542,064
4a	Earned income (see separate instructions)	4a	484,831,594		
b	Nontaxable combat pay (see separate instructions)	4b	1,986,514		
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	423,734,293		
6	Multiply the amount on line 5 by 15% (.15) and enter the result			6	63,560,639

Next. Do you have three or more qualifying children?

☐ **No.** If line 6 is zero, stop; you cannot take 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.

2014 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	1,394,173		
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	549,479		
9	Add lines 7 and 8		9	1,703,674		
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	1,385,643		
11	Subtract line 10 from line 9. If zero or less, enter -0-				11	358,045
12	Enter the **larger** of line 6 or line 11				12	1,745,961
	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	20,225,421

1040 / 1040A / 1040NR

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

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	1,735,342			
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	520,841			
9	Add lines 7 and 8		9	2,256,183			
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	7,279,526			
11	Subtract line 10 from line 9. If zero or less, enter -0-				11	592,620	
12	Enter the **larger** of line 6 or line 11 **Next,** enter the **smaller** of line 3 or line 12 on line 13.				12	3,720,774	

Part IV Additional Child Tax Credit

13	**This is your additional child tax credit**				13	27,062,605	

1040 / 1040A / 1040NR

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

2014 Line Item Estimates—All figures are estimates based on samples.
Number of returns filed for selected lines

Form **982**
(Rev. July 2013)
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 = 347,146

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	347,146
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	18,696
5	That you elect under section 108(b)(5) to apply first to reduce the basis (under section 1017) of depreciable property	5	4,508
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	477
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	1,611
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	19,394
b	Applied to reduce the basis of your principal residence. *Enter amount here ONLY if line 1e is checked*	10b	53,728
11	For a discharge of qualified farm indebtedness applied to reduce the basis of:		
a	Depreciable property used or held for use in a trade or business or for the production of income if not reduced on line 5	11a	*
b	Land used or held for use in a trade or business of farming	11b	0
c	Other property used or held for use in a trade or business or for the production of income	11c	*
12	Applied to reduce any passive activity loss and credit carryovers from the tax year of the discharge	12	96
13	Applied to reduce any foreign tax credit carryover to or from the tax year of the discharge	13	*

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

Under section 1081(b), the corporation named above has excluded $ _____ from its gross income for the tax year beginning _____ and ending _____.
Under that section, the corporation consents to have the basis of its property adjusted in accordance with the regulations prescribed under section 1082(a)(2) in effect at the time of filing its income tax return for that year. The corporation is organized under the laws of _____.
(State of incorporation)

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

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

Form **982**
(Rev. July 2013)
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

Identifying number

Total Forms Filed = 347,146

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	25,094,724
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	2,291,812
5	That you elect under section 108(b)(5) to apply first to reduce the basis (under section 1017) of depreciable property	5	140,426
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	531,287
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	203,809
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	899,940
b	Applied to reduce the basis of your principal residence. *Enter amount here ONLY if line 1e is checked*	10b	5,061,729
11	For a discharge of qualified farm indebtedness applied to reduce the basis of:		
a	Depreciable property used or held for use in a trade or business or for the production of income if not reduced on line 5	11a	*
b	Land used or held for use in a trade or business of farming	11b	0
c	Other property used or held for use in a trade or business or for the production of income	11c	*
12	Applied to reduce any passive activity loss and credit carryovers from the tax year of the discharge	12	4,487
13	Applied to reduce any foreign tax credit carryover to or from the tax year of the discharge	13	*

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

Under section 1081(b), the corporation named above has excluded $ _____ from its gross income for the tax year beginning _____ and ending _____.
Under that section, the corporation consents to have the basis of its property adjusted in accordance with the regulations prescribed under section 1082(a)(2) in effect at the time of filing its income tax return for that year. The corporation is organized under the laws of _____.
(State of incorporation)

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

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

2014 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.**

▶ **Information about Form 2106 and its separate instructions is available at *www.irs.gov/form2106*.**

OMB No. 1545-0074

2014

Attachment Sequence No. **129**

Your name **Total Forms Filed = 9,006,368** | 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.)	4,839,820	
2	Parking fees, tolls, and transportation, including train, bus, etc., that **did not** involve overnight travel or commuting to and from work	2,049,302	
3	Travel expense while away from home overnight, including lodging, airplane, car rental, etc. **Do not** include meals and entertainment	1,900,877	
4	Business expenses not included on lines 1 through 3. **Do not** include meals and entertainment	5,744,986	
5	Meals and entertainment expenses (see instructions)		3,011,499
6	**Total expenses.** In Column A, add lines 1 through 4 and enter the result. In Column B, enter the amount from line 5	8,009,561	

Note. *If you were not reimbursed for any expenses in Step 1, skip line 7 and enter the amount from line 6 on line 8.*

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

7	Enter reimbursements received from your employer that were **not** reported to you in box 1 of Form W-2. Include any reimbursements reported under code "L" in box 12 of your Form W-2 (see instructions)	380,410	200,006

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)	7,989,170	2,994,916
	Note. *If **both columns** of line 8 are zero, you cannot deduct employee business expenses. Stop here and attach Form 2106 to your return.*		
9	In Column A, enter the amount from line 8. In Column B, multiply line 8 by 50% (.50). (Employees subject to Department of Transportation (DOT) hours of service limits: Multiply meal expenses incurred while away from home on business by 80% (.80) instead of 50%. For details, see instructions.)		2,994,916
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.) ▶		8,126,570

2014 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.**

▶ **Information about Form 2106 and its separate instructions is available at *www.irs.gov/form2106*.**

OMB No. 1545-0074

2014

Attachment Sequence No. **129**

Your name **Total Forms Filed = 9,006,368** | 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.)	35,504,262	
2	Parking fees, tolls, and transportation, including train, bus, etc., that **did not** involve overnight travel or commuting to and from work	2,131,765	
3	Travel expense while away from home overnight, including lodging, airplane, car rental, etc. **Do not** include meals and entertainment	5,906,848	
4	Business expenses not included on lines 1 through 3. **Do not** include meals and entertainment	20,085,098	
5	Meals and entertainment expenses (see instructions)		10,879,373
6	**Total expenses.** In Column A, add lines 1 through 4 and enter the result. In Column B, enter the amount from line 5	63,627,973	

Note. *If you were not reimbursed for any expenses in Step 1, skip line 7 and enter the amount from line 6 on line 8.*

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

7	Enter reimbursements received from your employer that were **not** reported to you in box 1 of Form W-2. Include any reimbursements reported under code "L" in box 12 of your Form W-2 (see instructions)	2,215,910	881,363

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)	61,470,438	10,097,944
	Note. *If **both columns** of line 8 are zero, you cannot deduct employee business expenses. Stop here and attach Form 2106 to your return.*		
9	In Column A, enter the amount from line 8. In Column B, multiply line 8 by 50% (.50). (Employees subject to Department of Transportation (DOT) hours of service limits: Multiply meal expenses incurred while away from home on business by 80% (.80) instead of 50%. For details, see instructions.)		5,967,337
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.) ▶	67,437,775	

2014 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 2014	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 56¢ (.56). Enter the result here and on line 1	22	3,777,474

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	473,060	

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

Part II Vehicle Expenses

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

			(a) Vehicle 1	(b) Vehicle 2
11	Enter the date the vehicle was placed in service	11	/ /	/ /
12	Total miles the vehicle was driven during 2014	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 56¢ (.56). Enter the result here and on line 1	22	26,885,618

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	3,271,076	

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 (see instructions)	31		
32	Multiply line 30 by line 14 (see instructions if you claimed the section 179 deduction)	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		

2014 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.**

▶ **Information about Form 2106 and its separate instructions is available at *www.irs.gov/form2106*.**

OMB No. 1545-0074

2014

Attachment Sequence No. **129A**

Your name	Occupation in which you incurred expenses	**Social security number**
Total Forms Filed = 4,438,086		

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

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

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

• If you are claiming vehicle expense, you are using the standard mileage rate for 2014.

Caution: *You can use the standard mileage rate for 2014* ***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 56¢ (.56). Enter the result here	1	4,839,820	
2	Parking fees, tolls, and transportation, including train, bus, etc., that **did not** involve overnight travel or commuting to and from work	2	2,049,302	
3	Travel expense while away from home overnight, including lodging, airplane, car rental, etc. **Do not** include meals and entertainment	3	1,900,877	
4	Business expenses not included on lines 1 through 3. **Do not** include meals and entertainment	4	5,744,986	
5	Meals and entertainment expenses: $ 3,011,499 × 50% (.50). (Employees subject to Department of Transportation (DOT) hours of service limits: Multiply meal expenses incurred while away from home on business by 80% (.80) instead of 50%. For details, see instructions.)	5	2,994,916	
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	8,126,570	

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 2014, 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**

Form **2106-EZ**

Department of the Treasury
Internal Revenue Service (99)

Unreimbursed Employee Business Expenses

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

▶ **Information about Form 2106 and its separate instructions is available at *www.irs.gov/form2106*.**

OMB No. 1545-0074

2014

Attachment Sequence No. **129A**

Your name	Occupation in which you incurred expenses	**Social security number**
Total Forms Filed = 4,438,086		

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

- You are an employee deducting ordinary and necessary expenses attributable to your job. An ordinary expense is one that is common and accepted in your field of trade, business, or profession. A necessary expense is one that is helpful and appropriate for your business. An expense does not have to be required to be considered necessary.
- You **do not** get reimbursed by your employer for any expenses (amounts your employer included in box 1 of your Form W-2 are not considered reimbursements for this purpose).
- If you are claiming vehicle expense, you are using the standard mileage rate for 2014.

Caution: *You can use the standard mileage rate for 2014* ***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 56¢ (.56). Enter the result here	1	35,504,262	
2	Parking fees, tolls, and transportation, including train, bus, etc., that **did not** involve overnight travel or commuting to and from work	2	2,131,765	
3	Travel expense while away from home overnight, including lodging, airplane, car rental, etc. **Do not** include meals and entertainment	3	5,906,848	
4	Business expenses not included on lines 1 through 3. **Do not** include meals and entertainment	4	20,085,098	
5	Meals and entertainment expenses: $ 10,879,373 × 50% (.50). (Employees subject to Department of Transportation (DOT) hours of service limits: Multiply meal expenses incurred while away from home on business by 80% (.80) instead of 50%. For details, see instructions.)	5	5,967,337	
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	67,437,775	

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 2014, 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**

2014 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 2014 Form **2439**	**Notice to Shareholder of Undistributed Long-Term Capital Gains** For calendar year 2014, or other tax year of the regulated investment company (RIC) or the real estate investment trust (REIT) beginning _____, 2014, and ending _____, 20 _____
Total Forms Filed = 10,649		

Identification number of RIC or REIT	**1a** Total undistributed long-term capital gains **10,647**	**Copy A** Attach to Form 1120-RIC or Form 1120-REIT
Shareholder's identifying number	**1b** Unrecaptured section 1250 gain *	
Shareholder's name, address, and ZIP code	**1c** Section 1202 gain **0** **1d** Collectibles (28%) gain **997**	**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 **10.629**	

Form **2439** Cat. No. 11858E www.irs.gov/form2439 Department of the Treasury - Internal Revenue Service

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

2014 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 2014 Form **2439**	**Notice to Shareholder of Undistributed Long-Term Capital Gains** For calendar year 2014, or other tax year of the regulated investment company (RIC) or the real estate investment trust (REIT) beginning _____, 2014, and ending _____, 20 _____
Total Forms Filed = 10,649		

Identification number of RIC or REIT	**1a** Total undistributed long-term capital gains **94,512**		**Copy A** Attach to Form 1120-RIC or Form 1120-REIT
Shareholder's identifying number	**1b** Unrecaptured section 1250 gain *		
Shareholder's name, address, and ZIP code	**1c** Section 1202 gain **0**	**1d** Collectibles (28%) gain **1,255**	**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 **23,018**		

Form **2439** Cat. No. 11858E www.irs.gov/form2439 Department of the Treasury - Internal Revenue Service

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

2014 Line Item Estimates—All figures are estimates based on samples.
Number of returns filed for selected lines

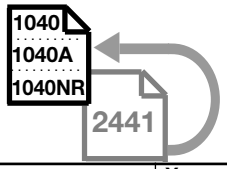
Form **2441**

Department of the Treasury
Internal Revenue Service (99)

Child and Dependent Care Expenses

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

► **Information about Form 2441 and its separate instructions is at *www.irs.gov/form2441*.**



OMB No. 1545-0074

2014

Attachment Sequence No. **21**

Name(s) shown on return

Total Forms Filed = 7,117,927

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)
			7,048,447

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 cannot 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 2014 for the person listed in column (a)
			6,801,352
			2,383,292

3 Add the amounts in column (c) of line 2. **Do not** enter more than $3,000 for one qualifying person or $6,000 for two or more persons. If you completed Part III, enter the amount from line 31 . . . . . 3 **6,553,041**

4 Enter your **earned income.** See instructions 4 **7,080,603**

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 **4,372,309**

6 Enter the **smallest** of line 3, 4, or 5 . . . . . 6 **6,527,313**

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 **6,993,869** X .

9 Multiply line 6 by the decimal amount on line 8. If you paid 2013 expenses in 2014, see the instructions 9 **6,524,941**

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 **6,340,882**

2014 Line Item Estimates—All figures are estimates based on samples.
Amounts of selected lines filed (in thousands of dollars)

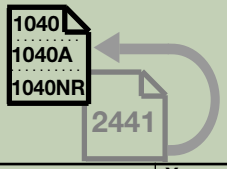
Form **2441**

Department of the Treasury
Internal Revenue Service (99)

Child and Dependent Care Expenses

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

► **Information about Form 2441 and its separate instructions is at *www.irs.gov/form2441*.**



OMB No. 1545-0074

2014

Attachment Sequence No. **21**

Name(s) shown on return

Your social security number

Total Forms Filed = 7,117,927

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)
			35,450,272

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 cannot 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 2014 for the person listed in column (a)
			23,793,029
			8,200,420

3 Add the amounts in column (c) of line 2. **Do not** enter more than $3,000 for one qualifying person or $6,000 for two or more persons. If you completed Part III, enter the amount from line 31 . . . . . 3 **17,997,402**

4 Enter your **earned income.** See instructions 4 **479,762,278**

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 **238,826,927**

6 Enter the **smallest** of line 3, 4, or 5 . . . . . 6 **17,752,945**

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 X .

9 Multiply line 6 by the decimal amount on line 8. If you paid 2013 expenses in 2014, see the instructions 9 **3,865,628**

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 **3,504,960**

2014 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 2014. Amounts you received as an employee should be shown in box 10 of your Form(s) W-2. **Do not** include amounts reported as wages in box 1 of Form(s) W-2. If you were self-employed or a partner, include amounts you received under a dependent care assistance program from your sole proprietorship or partnership			12	1,312,973
13	Enter the amount, if any, you carried over from 2013 and used in 2014 during the grace period. See instructions			13	11,934
14	Enter the amount, if any, you forfeited or carried forward to 2015. See instructions			14	(78,132)
15	Combine lines 12 through 14. See instructions			15	
16	Enter the total amount of **qualified expenses** incurred in 2014 for the care of the **qualifying person(s)**	16	1,264,402		
17	Enter the **smaller** of line 15 or 16	17			
18	Enter your **earned income.** See instructions	18	7,080,603		
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	4,372,309		
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	2,290
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	1,143,548
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	237,989

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	1,145,790
29	Subtract line 28 from line 27. If zero or less, **stop.** You cannot take the credit. **Exception.** If you paid 2013 expenses in 2014, see the instructions for line 9	29	
30	Complete line 2 on the front of this form. **Do not** include in column (c) any benefits shown on line 28 above. Then, add the amounts in column (c) and enter the total here.	30	
31	Enter the **smaller** of line 29 or 30. Also, enter this amount on line 3 on the front of this form and complete lines 4 through 11	31	6,553,041

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

Form 2441 (2014) Page **2**

Part III Dependent Care Benefits

12	Enter the total amount of **dependent care benefits** you received in 2014. Amounts you received as an employee should be shown in box 10 of your Form(s) W-2. **Do not** include amounts reported as wages in box 1 of Form(s) W-2. If you were self-employed or a partner, include amounts you received under a dependent care assistance program from your sole proprietorship or partnership			**12**	4,502,152
13	Enter the amount, if any, you carried over from 2013 and used in 2014 during the grace period. See instructions			**13**	12,732
14	Enter the amount, if any, you forfeited or carried forward to 2015. See instructions			**14**	(63,427)
15	Combine lines 12 through 14. See instructions			**15**	
16	Enter the total amount of **qualified expenses** incurred in 2014 for the care of the **qualifying person(s)**	**16**	10,246,504		
17	Enter the **smaller** of line 15 or 16	**17**			
18	Enter your **earned income.** See instructions	**18**	479,762,278		
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**	238,826,927		
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**	15,793
23	Subtract line 22 from line 15	**23**			
24	**Deductible benefits.** Enter the **smallest** of line 20, 21, or 22. Also, include this amount on the appropriate line(s) of your return. See instructions			**24**	*
25	**Excluded benefits. Form 1040 and 1040NR filers:** If you checked "No" on line 22, enter the smaller of line 20 or 21. Otherwise, subtract line 24 from the smaller of line 20 or line 21. If zero or less, enter -0-. **Form 1040A filers:** Enter the **smaller** of line 20 or line 21			**25**	3,959,746
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**	475,918

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

27	Enter $3,000 ($6,000 if two or more qualifying persons)	**27**	
28	**Form 1040 and 1040NR filers:** Add lines 24 and 25. **Form 1040A filers:** Enter the amount from line 25	**28**	3,966,229
29	Subtract line 28 from line 27. If zero or less, **stop.** You cannot take the credit. **Exception.** If you paid 2013 expenses in 2014, see the instructions for line 9	**29**	
30	Complete line 2 on the front of this form. **Do not** include in column (c) any benefits shown on line 28 above. Then, add the amounts in column (c) and enter the total here.	**30**	
31	Enter the **smaller** of line 29 or 30. Also, enter this amount on line 3 on the front of this form and complete lines 4 through 11	**31**	17,997,402

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

2014 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.**
▶ **Information about Form 3468 and its separate instructions is at *www.irs.gov/form3468*.**

OMB No. 1545-0155

2014

Attachment Sequence No. **174**

Name(s) shown on return

Total Forms Filed = 13,760

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% (.20)	5a			
b	Qualified investment in advanced coal-based generation technology property placed in service during the tax year for projects described in section 48A(d)(3)(B)(ii) . . . . . $ × 15% (.15)	5b			
c	Qualified investment in advanced coal-based generation technology property placed in service during the tax year for projects described in section 48A(d)(3)(B)(iii) . . . . . $ × 30% (.30)	5c			
d	Total. Add lines 5a, 5b, and 5c			5d	2,275
6	Qualifying gasification project credit (see instructions):				
a	Qualified investment in qualified gasification property placed in service during the tax year for which credits were allocated or reallocated after October 3, 2008, and that includes equipment that separates and sequesters at least 75% of the project's carbon dioxide emissions . . . . . $ × 30% (.30)	6a			
b	Qualified investment in property other than in **a** above placed in service during the tax year . . . . . $ × 20% (.20)	6b			
c	Total. Add lines 6a and 6b			6c	1,881
7	Qualifying advanced energy project credit (see instructions): Qualified investment in advanced energy project property placed in service during the tax year . . . . . $ × 30% (.30)			7	1,437
8	Reserved			8	
9	Enter the applicable unused investment credit from cooperatives (see instructions)			9	*
10	Add lines 5d, 6c, 7, and 9. Report this amount on Form 3800, line 1a			10	2,387

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

Form **3468**

Department of the Treasury
Internal Revenue Service (99)

Investment Credit

▶ **Attach to your tax return.**

▶ **Information about Form 3468 and its separate instructions is at *www.irs.gov/form3468*.**

OMB No. 1545-0155

2014

Attachment Sequence No. **174**

Name(s) shown on return

Total Forms Filed = 13,760

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% (.20)	5a			
b	Qualified investment in advanced coal-based generation technology property placed in service during the tax year for projects described in section 48A(d)(3)(B)(ii) . . . . . $	× 15% (.15)	5b			
c	Qualified investment in advanced coal-based generation technology property placed in service during the tax year for projects described in section 48A(d)(3)(B)(iii) . . . . . $	× 30% (.30)	5c			
d	Total. Add lines 5a, 5b, and 5c				5d	10,698
6	Qualifying gasification project credit (see instructions):					
a	Qualified investment in qualified gasification property placed in service during the tax year for which credits were allocated or reallocated after October 3, 2008, and that includes equipment that separates and sequesters at least 75% of the project's carbon dioxide emissions . . . . . $	× 30% (.30)	6a			
b	Qualified investment in property other than in **a** above placed in service during the tax year . . . . . $	× 20% (.20)	6b			
c	Total. Add lines 6a and 6b				6c	1,789
7	Qualifying advanced energy project credit (see instructions): Qualified investment in advanced energy project property placed in service during the tax year . . . . . $	× 30% (.30)			7	5,794
8	Reserved				8	
9	Enter the applicable unused investment credit from cooperatives (see instructions)				9	*
10	Add lines 5d, 6c, 7, and 9. Report this amount on Form 3800, line 1a				10	18,317

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

2014 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 located in the Gulf Opportunity Zone (only enter amounts paid or incurred before 2012) . . . $ _____ × 13% (.13)	**11e**	**0**
f	Pre-1936 buildings affected by a Midwestern disaster (only enter amounts paid or incurred before 2012) . . . . . $ _____ × 13% (.13)	**11f**	*
g	Other pre-1936 buildings . . . . . $ _____ × 10% (.10)	**11g**	**619**
h	Certified historic structures located in the Gulf Opportunity Zone (only enter amounts paid or incurred before 2012) . . . . . $ _____ × 26% (.26)	**11h**	*
i	Certified historic structures affected by a Midwestern disaster (only enter amounts paid or incurred before 2012) . . . . $ _____ × 26% (.26)	**11i**	*
j	Other certified historic structures . . . . . $ _____ × 20% (.20)	**11j**	**2,669**
	For properties identified on lines 11h, 11i, or 11j, complete lines 11k and 11l.		
k	Enter the assigned NPS project number or the pass-through entity's employer identification number (see instructions)		
l	Enter the date that the NPS approved the Request for Certification of Completed Work (see instructions)		
m	Rehabilitation credit from an electing large partnership (Schedule K-1 (Form 1065-B), box 9) . .	**11m**	*
12	Energy credit:		
a	Basis of property using geothermal energy or solar energy (acquired before January 1, 2006, and the basis attributable to construction, reconstruction, or erection by the taxpayer before January 1, 2006) placed in service during the tax year (see instructions) $ _____ × 10% (.10)	**12a**	**507**
b	Basis of property using solar illumination or solar energy placed in service during the tax year that was acquired after December 31, 2005, and the basis attributable to construction, reconstruction, or erection by the taxpayer after December 31, 2005 (see instructions) $ _____ × 30% (.30)	**12b**	**7,818**
	Qualified fuel cell property (see instructions):		
c	Basis of property placed in service during the tax year that was acquired after December 31, 2005, and before October 4, 2008, and the basis attributable to construction, reconstruction, or erection by the taxpayer after December 31, 2005, and before October 4, 2008 $ _____ × 30% (.30)	**12c**	
d	Applicable kilowatt capacity of property on line 12c (see instructions) ▶ _____ × $1,000	**12d**	
e	Enter the lesser of line 12c or line 12d	**12e**	**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% (.30)	**12f**	
g	Applicable kilowatt capacity of property on line 12f (see instructions) ▶ _____ × $3,000	**12g**	
h	Enter the lesser of line 12f or line 12g	**12h**	*
	Qualified microturbine property (see instructions):		
i	Basis of property placed in service during the tax year that was acquired after December 31, 2005, and the basis attributable to construction, reconstruction, or erection by the taxpayer after December 31, 2005 . . . . . $ _____ × 10% (.10)	**12i**	
j	Kilowatt capacity of property on line 12i . . . . . ▶ _____ × $200	**12j**	
k	Enter the lesser of line 12i or line 12j	**12k**	**22**

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

Part III Rehabilitation Credit and Energy Credit

11	Rehabilitation credit (see instructions for requirements that must be met):		
a	Check this box if you are electing under section 47(d)(5) to take your qualified rehabilitation expenditures into account for the tax year in which paid (or, for self-rehabilitated property, when capitalized). See instructions. **Note.** This election applies to the current tax year and to all later tax years. You may not revoke this election without IRS consent . . . . . ▶ ☐		
b	Enter the dates on which the 24- or 60-month measuring period begins _____ and ends _____		
c	Enter the adjusted basis of the building as of the beginning date above (or the first day of your holding period, if later) . . . . . $ _____		
d	Enter the amount of the qualified rehabilitation expenditures incurred, or treated as incurred, during the period on line 11b above . . . . . $ _____		
	Enter the amount of qualified rehabilitation expenditures and multiply by the percentage shown:		
e	Pre-1936 buildings located in the Gulf Opportunity Zone (only enter amounts paid or incurred before 2012) . . . $ _____ × 13% (.13)	**11e**	**0**
f	Pre-1936 buildings affected by a Midwestern disaster (only enter amounts paid or incurred before 2012) . . . . . $ _____ × 13% (.13)	**11f**	*
g	Other pre-1936 buildings . . . . . $ _____ × 10% (.10)	**11g**	**15,139**
h	Certified historic structures located in the Gulf Opportunity Zone (only enter amounts paid or incurred before 2012) . . . . . $ _____ × 26% (.26)	**11h**	*
i	Certified historic structures affected by a Midwestern disaster (only enter amounts paid or incurred before 2012) . . . . $ _____ × 26% (.26)	**11i**	*
j	Other certified historic structures . . . . . $ _____ × 20% (.20)	**11j**	**164,134**
	For properties identified on lines 11h, 11i, or 11j, complete lines 11k and 11l.		
k	Enter the assigned NPS project number or the pass-through entity's employer identification number (see instructions)		
l	Enter the date that the NPS approved the Request for Certification of Completed Work (see instructions)		
m	Rehabilitation credit from an electing large partnership (Schedule K-1 (Form 1065-B), box 9) . .	**11m**	*
12	Energy credit:		
a	Basis of property using geothermal energy or solar energy (acquired before January 1, 2006, and the basis attributable to construction, reconstruction, or erection by the taxpayer before January 1, 2006) placed in service during the tax year (see instructions) $ _____ × 10% (.10)	**12a**	**982**
b	Basis of property using solar illumination or solar energy placed in service during the tax year that was acquired after December 31, 2005, and the basis attributable to construction, reconstruction, or erection by the taxpayer after December 31, 2005 (see instructions) $ _____ × 30% (.30)	**12b**	**332,815**
	Qualified fuel cell property (see instructions):		
c	Basis of property placed in service during the tax year that was acquired after December 31, 2005, and before October 4, 2008, and the basis attributable to construction, reconstruction, or erection by the taxpayer after December 31, 2005, and before October 4, 2008 $ _____ × 30% (.30)	**12c**	
d	Applicable kilowatt capacity of property on line 12c (see instructions) ▶ _____ × $1,000	**12d**	
e	Enter the lesser of line 12c or line 12d	**12e**	**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% (.30)	**12f**	
g	Applicable kilowatt capacity of property on line 12f (see instructions) ▶ _____ × $3,000	**12g**	
h	Enter the lesser of line 12f or line 12g	**12h**	*
	Qualified microturbine property (see instructions):		
i	Basis of property placed in service during the tax year that was acquired after December 31, 2005, and the basis attributable to construction, reconstruction, or erection by the taxpayer after December 31, 2005 . . . . . $ _____ × 10% (.10)	**12i**	
j	Kilowatt capacity of property on line 12i . . . . . ▶ _____ × $200	**12j**	
k	Enter the lesser of line 12i or line 12j	**12k**	**171**

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

2014 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% (.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	37	
	Qualified small wind energy property (see instructions):			
o	Basis of property placed in service during the tax year that was acquired after October 3, 2008, and before January 1, 2009, and the basis attributable to the construction, reconstruction, or erection by the taxpayer after October 3, 2008, and before January 1, 2009 . . . . . $ _____ × 30% (.30)	12o		
p	Enter the smaller of line 12o or $4,000	12p	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% (.30)	12q	*	
	Geothermal heat pump systems (see instructions):			
r	Basis of property placed in service during the tax year that was acquired after October 3, 2008, and the basis attributable to construction, reconstruction, or erection by the taxpayer after October 3, 2008 . . . . . $ _____ × 10% (.10)	12r	99	
	Qualified investment credit facility property (see instructions):			
s	Basis of property placed in service during the tax year . . . $ _____ × 30% (.30)	12s	82	
13	Enter the applicable unused investment credit from cooperatives (see instructions)	13	*	
14	Add lines 11e through 11j, 11m, 12a, 12b, 12e, 12h, 12k, 12n, 12p, 12q, 12r, 12s, and 13. Report this amount on Form 3800, line 4a	14	11,692	

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

Part III Rehabilitation Credit and Energy Credit (continued)

	Combined heat and power system property (see instructions): **Caution.** You cannot claim this credit if the electrical capacity of the property is more than 50 megawatts or 67,000 horsepower.			
l	Basis of property placed in service during the tax year that was acquired after October 3, 2008, and the basis attributable to construction, reconstruction, or erection by the taxpayer after October 3, 2008 . . . . . $ _____ × 10% (.10)	12l		
m	If the electrical capacity of the property is measured in: • Megawatts, divide 15 by the megawatt capacity. Enter 1.0 if the capacity is 15 megawatts or less. • Horsepower, divide 20,000 by the horsepower. Enter 1.0 if the capacity is 20,000 horsepower or less	12m		.
n	Multiply line 12l by line 12m	12n	2,488	
	Qualified small wind energy property (see instructions):			
o	Basis of property placed in service during the tax year that was acquired after October 3, 2008, and before January 1, 2009, and the basis attributable to the construction, reconstruction, or erection by the taxpayer after October 3, 2008, and before January 1, 2009 . . . . . $ _____ × 30% (.30)	12o		
p	Enter the smaller of line 12o or $4,000	12p	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% (.30)	12q	*	
	Geothermal heat pump systems (see instructions):			
r	Basis of property placed in service during the tax year that was acquired after October 3, 2008, and the basis attributable to construction, reconstruction, or erection by the taxpayer after October 3, 2008 . . . . . $ _____ × 10% (.10)	12r	1,001	
	Qualified investment credit facility property (see instructions):			
s	Basis of property placed in service during the tax year . . . $ _____ × 30% (.30)	12s	35,053	
13	Enter the applicable unused investment credit from cooperatives (see instructions)	13	*	
14	Add lines 11e through 11j, 11m, 12a, 12b, 12e, 12h, 12k, 12n, 12p, 12q, 12r, 12s, and 13. Report this amount on Form 3800, line 4a	14	557,933	

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

2014 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

► **Information about Form 3800 and its separate instructions is at *www.irs.gov/form3800.***
► **You must attach all pages of Form 3800, pages 1, 2, and 3, to your tax return.**

OMB No. 1545-0895

2014

Attachment Sequence No. **22**

Name(s) shown on return

Total Forms Filed = 585,839

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	111,677
2	Passive activity credits from line 2 of all Parts III with box B checked	2	75,282		
3	Enter the applicable passive activity credits allowed for 2014 (see instructions)			3	62,050
4	Carryforward of general business credit to 2014. Enter the amount from line 2 of Part III with box C checked. See instructions for statement to attach			4	157,306
5	Carryback of general business credit from 2015. 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	281,116

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	172,162
9	Add lines 7 and 8			9	
10a	Foreign tax credit	10a			
b	Certain allowable credits (see instructions)	10b	104,676		
c	Add lines 10a and 10b			10c	305,735
11	**Net income tax.** Subtract line 10c from line 9. If zero, skip lines 12 through 15 and enter -0- on line 16			11	524,562
12	**Net regular tax.** Subtract line 10c from line 7. If zero or less, enter -0-	12	521,977		
13	Enter 25% (.25) of the excess, if any, of line 12 over $25,000 (see instructions)	13	306,559		
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	434,166		
15	Enter the greater of line 13 or line 14			15	435,994
16	Subtract line 15 from line 11. If zero or less, enter -0-			16	347,964
17	Enter the **smaller** of line 6 or line 16			17	143,787
	C corporations: See the line 17 instructions if there has been an ownership change, acquisition, or reorganization.				

2014 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

► **Information about Form 3800 and its separate instructions is at *www.irs.gov/form3800.***
► **You must attach all pages of Form 3800, pages 1, 2, and 3, to your tax return.**

OMB No. 1545-0895

2014

Attachment Sequence No. **22**

Name(s) shown on return

Total Forms Filed = 585,839

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	1,125,158
2	Passive activity credits from line 2 of all Parts III with box B checked	2	167,011		
3	Enter the applicable passive activity credits allowed for 2014 (see instructions)			3	213,909
4	Carryforward of general business credit to 2014. Enter the amount from line 2 of Part III with box C checked. See instructions for statement to attach			4	3,274,936
5	Carryback of general business credit from 2015. Enter the amount from line 2 of Part III with box D checked (see instructions)			5	
6	Add lines 1, 3, 4, and 5			6	4,614,003

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	4,833,166
9	Add lines 7 and 8			9	
10a	Foreign tax credit	10a			
b	Certain allowable credits (see instructions)	10b	199,174		
c	Add lines 10a and 10b			10c	4,627,437
11	**Net income tax.** Subtract line 10c from line 9. If zero, skip lines 12 through 15 and enter -0- on line 16			11	136,957,258
12	**Net regular tax.** Subtract line 10c from line 7. If zero or less, enter -0-	12	132,126,016		
13	Enter 25% (.25) of the excess, if any, of line 12 over $25,000 (see instructions)	13	30,597,512		
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	119,039,862		
15	Enter the greater of line 13 or line 14			15	119,099,878
16	Subtract line 15 from line 11. If zero or less, enter -0-			16	17,938,522
17	Enter the **smaller** of line 6 or line 16			17	1,114,653
	C corporations: See the line 17 instructions if there has been an ownership change, acquisition, or reorganization.				

2014 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% (.75) (see instructions)			**18**	**37,276**
19	Enter the greater of line 13 or line 18			**19**	**37,303**
20	Subtract line 19 from line 11. If zero or less, enter -0-			**20**	**40,700**
21	Subtract line 17 from line 20. If zero or less, enter -0-			**21**	**40,677**
22	Combine the amounts from line 3 of all Parts III with box A, C, or D checked			**22**	**21,458**
23	Passive activity credit from line 3 of all Parts III with box B checked	**23**	**5,895**		
24	Enter the applicable passive activity credit allowed for 2014 (see instructions)			**24**	**3,907**
25	Add lines 22 and 24			**25**	**25,017**
26	Empowerment zone and renewal community employment credit allowed. Enter the smaller of line 21 or line 25			**26**	**22,540**
27	Subtract line 13 from line 11. If zero or less, enter -0-			**27**	**524,561**
28	Add lines 17 and 26			**28**	**159,812**
29	Subtract line 28 from line 27. If zero or less, enter -0-			**29**	**517,482**
30	Enter the general business credit from line 5 of all Parts III with box A checked			**30**	**147,558**
31	Reserved			**31**	*
32	Passive activity credits from line 5 of all Parts III with box B checked	**32**	**85,701**		
33	Enter the applicable passive activity credits allowed for 2014 (see instructions)			**33**	**69,808**
34	Carryforward of business credit to 2014. 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**	**57,150**
35	Carryback of business credit from 2015. 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**	**248,683**
37	Enter the **smaller** of line 29 or line 36			**37**	**213,701**
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**	**348,214**

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

Part II Allowable Credit *(Continued)*

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

18	Multiply line 14 by 75% (.75) (see instructions)		18	12,445,136
19	Enter the greater of line 13 or line 18		19	12,444,173
20	Subtract line 19 from line 11. If zero or less, enter -0-		20	6,452,522
21	Subtract line 17 from line 20. If zero or less, enter -0-		21	6,403,289
22	Combine the amounts from line 3 of all Parts III with box A, C, or D checked		22	90,901
23	Passive activity credit from line 3 of all Parts III with box B checked	23 4,812		
24	Enter the applicable passive activity credit allowed for 2014 (see instructions)		24	5,810
25	Add lines 22 and 24		25	96,710
26	Empowerment zone and renewal community employment credit allowed. Enter the smaller of line 21 or line 25		26	50,411
27	Subtract line 13 from line 11. If zero or less, enter -0-		27	106,357,662
28	Add lines 17 and 26		28	1,165,064
29	Subtract line 28 from line 27. If zero or less, enter -0-		29	105,192,598
30	Enter the general business credit from line 5 of all Parts III with box A checked		30	1,905,276
31	Reserved		31	*
32	Passive activity credits from line 5 of all Parts III with box B checked	32 391,823		
33	Enter the applicable passive activity credits allowed for 2014 (see instructions)		33	323,766
34	Carryforward of business credit to 2014. 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	1,322,343
35	Carryback of business credit from 2015. 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	3,551,385
37	Enter the **smaller** of line 29 or line 36		37	1,972,218
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	3,137,282

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

2014 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 . . . . . 85,989 . . . ▶ ☐

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	19,970	
b	Reserved	1b		
c	Increasing research activities (Form 6765)	1c	118,421	
d	Low-income housing (Form 8586, Part I only)	1d	40,385	
e	Disabled access (Form 8826) (see instructions for limitation)	1e	13,245	
f	Renewable electricity, refined coal, and Indian coal production (Form 8835)	1f	3,659	
g	Indian employment (Form 8845)	1g	10,837	
h	Orphan drug (Form 8820)	1h	1,068	
i	New markets (Form 8874)	1i	898	
j	Small employer pension plan startup costs (Form 8881) (see instructions for limitation)	1j	7,854	
k	Employer-provided child care facilities and services (Form 8882) (see instructions for limitation)	1k	16,149	
l	Biodiesel and renewable diesel fuels (attach Form 8864)	1l	4,615	
m	Low sulfur diesel fuel production (Form 8896)	1m	366	
n	Distilled spirits (Form 8906)	1n	198	
o	Nonconventional source fuel (Form 8907)	1o	13,514	
p	Energy efficient home (Form 8908)	1p	7,368	
q	Energy efficient appliance (Form 8909)	1q	888	
r	Alternative motor vehicle (Form 8910)	1r	4,434	
s	Alternative fuel vehicle refueling property (Form 8911)	1s	4,073	
t	Reserved	1t		
u	Mine rescue team training (Form 8923)	1u	25	
v	Agricultural chemicals security (Form 8931) (see instructions for limitation)	1v	90	
w	Employer differential wage payments (Form 8932)	1w	742	
x	Carbon dioxide sequestration (Form 8933)	1x	*	
y	Qualified plug-in electric drive motor vehicle (Form 8936)	1y	4,321	
z	Qualified plug-in electric vehicle (carryforward only)	1z	408	
aa	New hire retention (carryforward only)	1aa	25,084	
bb	General credits from an electing large partnership (Schedule K-1 (Form 1065-B))	1bb	3,098	
zz	Other	1zz	22,873	
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	27,408	
4a	Investment (Form 3468, Part III) (attach Form 3468)	4a	14,820	
b	Work opportunity (Form 5884)	4b	57,537	
c	Biofuel producer (Form 6478)	4c	1,430	
d	Low-income housing (Form 8586, Part II)	4d	8,575	
e	Renewable electricity, refined coal, and Indian coal production (Form 8835)	4e	1,599	
f	Employer social security and Medicare taxes paid on certain employee tips (Form 8846)	4f	137,501	
g	Qualified railroad track maintenance (Form 8900)	4g	116	
h	Small employer health insurance premiums (Form 8941)	4h	52,875	
i	Reserved	4i		
j	Reserved	4j		
z	Other	4z	2,827	
5	Add lines 4a through 4z and enter here and on the applicable line of Part II	5		
6	Add lines 2, 3, and 5 and enter here and on the applicable line of Part II	6		

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

2014 Line Item Estimates—All figures are estimates based on samples.
Amounts of selected lines filed (in thousands of dollars)

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

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

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

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

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

	(a) Description of credit		(b) If claiming the credit from a pass-through entity, enter the EIN	(c) Enter the appropriate amount
1a	Investment (Form 3468, Part II only) (attach Form 3468)	1a	412,148	
b	Reserved	1b		
c	Increasing research activities (Form 6765)	1c	1,988,157	
d	Low-income housing (Form 8586, Part I only)	1d	408,399	
e	Disabled access (Form 8826) (see instructions for limitation)	1e	49,184	
f	Renewable electricity, refined coal, and Indian coal production (Form 8835)	1f	50,635	
g	Indian employment (Form 8845)	1g	86,130	
h	Orphan drug (Form 8820)	1h	31,995	
i	New markets (Form 8874)	1i	13,597	
j	Small employer pension plan startup costs (Form 8881) (see instructions for limitation)	1j	2,784	
k	Employer-provided child care facilities and services (Form 8882) (see instructions for limitation)	1k	11,795	
l	Biodiesel and renewable diesel fuels (attach Form 8864)	1l	39,853	
m	Low sulfur diesel fuel production (Form 8896)	1m	8,619	
n	Distilled spirits (Form 8906)	1n	6,428	
o	Nonconventional source fuel (Form 8907)	1o	42,563	
p	Energy efficient home (Form 8908)	1p	166,697	
q	Energy efficient appliance (Form 8909)	1q	1,827	
r	Alternative motor vehicle (Form 8910)	1r	26,275	
s	Alternative fuel vehicle refueling property (Form 8911)	1s	23,266	
t	Reserved	1t		
u	Mine rescue team training (Form 8923)	1u	98	
v	Agricultural chemicals security (Form 8931) (see instructions for limitation)	1v	8,375	
w	Employer differential wage payments (Form 8932)	1w	2,593	
x	Carbon dioxide sequestration (Form 8933)	1x	*	
y	Qualified plug-in electric drive motor vehicle (Form 8936)	1y	24,024	
z	Qualified plug-in electric vehicle (carryforward only)	1z	1,279	
aa	New hire retention (carryforward only)	1aa	38,868	
bb	General credits from an electing large partnership (Schedule K-1 (Form 1065-B))	1bb	9,799	
zz	Other	1zz	620,811	
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	111,158	
4a	Investment (Form 3468, Part III) (attach Form 3468)	4a	869,469	
b	Work opportunity (Form 5884)	4b	642,248	
c	Biofuel producer (Form 6478)	4c	15,818	
d	Low-income housing (Form 8586, Part II)	4d	89,247	
e	Renewable electricity, refined coal, and Indian coal production (Form 8835)	4e	166,710	
f	Employer social security and Medicare taxes paid on certain employee tips (Form 8846)	4f	1,312,129	
g	Qualified railroad track maintenance (Form 8900)	4g	62,305	
h	Small employer health insurance premiums (Form 8941)	4h	154,565	
i	Reserved	4i		
j	Reserved	4j		
z	Other	4z	103,338	
5	Add lines 4a through 4z and enter here and on the applicable line of Part II	5		
6	Add lines 2, 3, and 5 and enter here and on the applicable line of Part II	6		

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

2014 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

► **Information about Form 3903 and its instructions is available at *www.irs.gov/form3903.***
► **Attach to Form 1040 or Form 1040NR.**

OMB No. 1545-0074

2014

Attachment Sequence No. **170**

Name(s) shown on return

Total Forms Filed = 1,158,605

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**	**993,498**	
2	Travel (including lodging) from your old home to your new home (see instructions). **Do not** include the cost of meals	**2**	**916,840**	
3	Add lines 1 and 2	**3**	**1,135,813**	
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**	**132,112**	
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**	**1,121,024**	

2014 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

► **Information about Form 3903 and its instructions is available at *www.irs.gov/form3903.***
► **Attach to Form 1040 or Form 1040NR.**

OMB No. 1545-0074

2014

Attachment Sequence No. **170**

Name(s) shown on return

Total Forms Filed = 1,158,605

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**	**2,625,973**	
2	Travel (including lodging) from your old home to your new home (see instructions). **Do not** include the cost of meals	**2**	**1,010,065**	
3	Add lines 1 and 2	**3**	**3,636,038**	
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**	**246,183**	
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**	**3,414,877**	

For Paperwork Reduction Act Notice, see your tax return instructions. Cat. No. 12490K Form **3903** (2014)

2014 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

▶ **Information about Form 4136 and its separate instructions is at *www.irs.gov/form4136*.**

OMB No. 1545-0162

2014

Attachment Sequence No. **23**

Name (as shown on your income tax return)

Total Forms Filed = 353,397

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 and 14), 3d, 4c, and 5, claimant has not waived the right to make the claim. For claims on lines 1c and 2b (type of use 13 and 14), claimant certifies that a certificate has not been provided to the credit card issuer.*

1 Nontaxable Use of Gasoline

Note. CRN is credit reference number.

		(a) Type of use	(b) Rate	(c) Gallons	(d) Amount of credit		(e) CRN
a	Off-highway business use						
b	Use on a farm for farming purposes						
c	Other nontaxable use (see **Caution** above line 1)				$ 320,499		
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)				$ 2,393		
b	Other nontaxable use (see **Caution** above line 1)				1,677		
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				$ 48,152		
c	Use in trains				*		
d	Use in certain intercity and local buses (see **Caution** above line 1)				*		
e	Exported				*		

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

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

		(a) Type of use	(b) Rate	(c) Gallons	(d) Amount of credit		(e) CRN
a	Nontaxable use taxed at $.244						
b	Use on a farm for farming purposes				$ 9,267		
c	Use in certain intercity and local buses (see **Caution** above line 1)				0		
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 they are based.**

2014 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

▶ **Information about Form 4136 and its separate instructions is at *www.irs.gov/form4136*.**

OMB No. 1545-0162

2014

Attachment Sequence No. **23**

Name (as shown on your income tax return)

Total Forms Filed = 353,397

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 and 14), 3d, 4c, and 5, claimant has not waived the right to make the claim. For claims on lines 1c and 2b (type of use 13 and 14), claimant certifies that a certificate has not been provided to the credit card issuer.*

1 Nontaxable Use of Gasoline

Note. CRN is credit reference number.

		(a) Type of use	(b) Rate	(c) Gallons	(d) Amount of credit		(e) CRN
a	Off-highway business use						
b	Use on a farm for farming purposes						
c	Other nontaxable use (see **Caution** above line 1)				$ 117,958		
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)				$ 890		
b	Other nontaxable use (see **Caution** above line 1)				699		
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				$ 17,691		
c	Use in trains				*		
d	Use in certain intercity and local buses (see **Caution** above line 1)				*		
e	Exported				*		

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

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

		(a) Type of use	(b) Rate	(c) Gallons	(d) Amount of credit		(e) CRN
a	Nontaxable use taxed at $.244						
b	Use on a farm for farming purposes				$ 3,101		
c	Use in certain intercity and local buses (see **Caution** above line 1)				0		
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 they are based.**

2014 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				$ 36		
b	Kerosene used in commercial aviation (other than foreign trade) taxed at $.219				23		
c	Nontaxable use (other than use by state or local government) taxed at $.244				9,267		
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			$ 48,152		
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			$ 9,267		
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				$ 23		
b	Use in commercial aviation (other than foreign trade) taxed at $.244				36		
c	Nonexempt use in noncommercial aviation				0		
d	Other nontaxable uses taxed at $.244				9,267		
e	Other nontaxable uses taxed at $.219				*		
f	LUST tax on aviation fuels used in foreign trade				0		

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

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				$ 338		
b	Kerosene used in commercial aviation (other than foreign trade) taxed at $.219				126		
c	Nontaxable use (other than use by state or local government) taxed at $.244				3,101		
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			$ 17,691		
b	Use in certain intercity and local buses			*		

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

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

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

		(b) Rate	(c) Gallons	(d) Amount of credit		(e) CRN
a	Use by a state or local government					
b	Sales from a blocked pump			$ 3,101		
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				$ 126		
b	Use in commercial aviation (other than foreign trade) taxed at $.244				338		
c	Nonexempt use in noncommercial aviation				0		
d	Other nontaxable uses taxed at $.244				3,101		
e	Other nontaxable uses taxed at $.219				*		
f	LUST tax on aviation fuels used in foreign trade				0		

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

2014 Line Item Estimates—All figures are estimates based on samples.
Number of returns filed for selected lines

9 Reserved **Registration No. ▶**

		(b) Rate	(c) Gallons of alcohol	(d) Amount of credit		(e) CRN
a	Reserved					
b	Reserved					

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

Biodiesel mixtures. Claimant produced a mixture by mixing biodiesel with diesel fuel. The biodiesel used to produce the mixture met ASTM D6751and 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 gallon equivalents (GGE)	(d) Amount of credit		(e) CRN
a	Liquefied petroleum gas (LPG)				$ 1,351		
b	"P Series" fuels				0		
c	Compressed natural gas (CNG) (GGE = 126.67 cu. ft.)				1,029		
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)				*		
h	Liquefied gas derived from biomass				*		

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

		(b) Rate	(c) Gallons or gasoline gallon equivalents (GGE)	(d) Amount of credit		(e) CRN
a	Liquefied petroleum gas (LPG)			$ 3,553		
b	“P Series” fuels			16		
c	Compressed natural gas (CNG) (GGE = 121 cu. ft.)			*		
d	Liquefied hydrogen			0		
e	Fischer-Tropsch process liquid fuel from coal (including peat)			0		
f	Liquid fuel derived form biomass			*		
g	Liquefied natural gas (LNG)			*		
h	Liquefied gas derived from biomass			*		
i	Compressed gas derived from biomass (GGE = 121 cu. ft.)			0		

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

9 Reserved Registration No. ▶

		(b) Rate	(c) Gallons of alcohol	(d) Amount of credit		(e) CRN
a	Reserved					
b	Reserved					

10 Biodiesel or Renewable Diesel Mixture Credit Registration No. ▶

Biodiesel mixtures. Claimant produced a mixture by mixing biodiesel with diesel fuel. The biodiesel used to produce the mixture met ASTM D6751and 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 gallon equivalents (GGE)	(d) Amount of credit		(e) CRN
a	Liquefied petroleum gas (LPG)				$ 501		
b	"P Series" fuels				0		
c	Compressed natural gas (CNG) (GGE = 126.67 cu. ft.)				208		
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)				*		
h	Liquefied gas derived from biomass				*		

12 Alternative Fuel Credit Registration No. ▶

		(b) Rate	(c) Gallons or gasoline gallon equivalents (GGE)	(d) Amount of credit		(e) CRN
a	Liquefied petroleum gas (LPG)			$ 3,372		
b	“P Series” fuels			19		
c	Compressed natural gas (CNG) (GGE = 121 cu. ft.)			*		
d	Liquefied hydrogen			0		
e	Fischer-Tropsch process liquid fuel from coal (including peat)			0		
f	Liquid fuel derived form biomass			*		
g	Liquefied natural gas (LNG)			*		
h	Liquefied gas derived from biomass			*		
i	Compressed gas derived from biomass (GGE = 121 cu. ft.)			0		

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

2014 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			$ 48,152	
b	Kerosene sold for the exclusive use of a state or local government			9,267	
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				$ *	
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			$ *	
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**	$ 353,397	

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

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

		(b) Rate	(c) Gallons	(d) Amount of credit		(e) CRN
a	Diesel fuel sold for the exclusive use of a state or local government			$ 17,691		
b	Kerosene sold for the exclusive use of a state or local government			3,101		
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				$ *		
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			$ *		
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**	$ 148,234		

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

2014 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.**

▶ **Information about Form 4562 and its separate instructions is at *www.irs.gov/form4562.***

OMB No. 1545-0172

2014

Attachment Sequence No. **179**

Name(s) shown on return

Total Forms Filed = 12,165,174

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	2,827,643
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	4,674,304

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

7	Listed property. Enter the amount from line 29	7	289,716	
8	Total elected cost of section 179 property. Add amounts in column (c), lines 6 and 7			8 4,447,226
9	Tentative deduction. Enter the **smaller** of line 5 or line 8			9 4,447,163
10	Carryover of disallowed deduction from line 13 of your 2013 Form 4562			10 213,397
11	Business income limitation. Enter the smaller of business income (not less than zero) or line 5 (see instructions)			11 4,479,882
12	Section 179 expense deduction. Add lines 9 and 10, but do not enter more than line 11			12 4,402,982
13	Carryover of disallowed deduction to 2015. Add lines 9 and 10, less line 12 ▶	13		

Note: *Do not use Part II or Part III below for listed property. Instead, use Part V.*

Part II Special Depreciation Allowance and Other Depreciation (Do not include listed property.) (See instructions.)

14	Special depreciation allowance for qualified property (other than listed property) placed in service during the tax year (see instructions)	14	1,551,723
15	Property subject to section 168(f)(1) election	15	123
16	Other depreciation (including ACRS)	16	999,945

Part III MACRS Depreciation (Do not include listed property.) (See instructions.)

Section A

17	MACRS deductions for assets placed in service in tax years beginning before 2014	17	6,167,829
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 **Boxes Checked = 6,446** ▶ ☐		

Section B—Assets Placed in Service During 2014 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		136,525				135,040
b	5-year property		1,527,421				1,523,416
c	7-year property		1,342,307				1,338,515
d	10-year property		158,181				157,158
e	15-year property		320,114				319,772
f	20-year property		76,007				75,987
g	25-year property		5,176				5,181
h	Residential rental property **undetermined type**		1,165,821				1,162,068
			*				*
i	Nonresidential real property **Total GDS cost**		501,195				493,267
			4,061,610				4,048,933

Section C—Assets Placed in Service During 2014 Tax Year Using the Alternative Depreciation System

20a	Class life		21,353				21,353
b	12-year		813				810
c	40-year		10,384				10,383

Part IV Summary (See instructions.)

Total ADS Costs = 31,603 **Total ADS Deduction = 31,598**

21	Listed property. Enter amount from line 28	21	2,160,851
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	11,903,188
23	For assets shown above and placed in service during the current year, enter the portion of the basis attributable to section 263A costs	23	

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

2014 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.**

▶ **Information about Form 4562 and its separate instructions is at *www.irs.gov/form4562.***

OMB No. 1545-0172

2014

Attachment Sequence No. **179**

Name(s) shown on return	Business or activity to which this form relates	**Identifying number**
Total Forms Filed = 12,165,174		

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	53,786,852
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	2,320,026,611

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

7	Listed property. Enter the amount from line 29	7	1,982,952	
8	Total elected cost of section 179 property. Add amounts in column (c), lines 6 and 7			8 74,105,207
9	Tentative deduction. Enter the **smaller** of line 5 or line 8			9 73,998,450
10	Carryover of disallowed deduction from line 13 of your 2013 Form 4562			10 2,686,714
11	Business income limitation. Enter the smaller of business income (not less than zero) or line 5 (see instructions)			11 706,932,512
12	Section 179 expense deduction. Add lines 9 and 10, but do not enter more than line 11			12 73,579,046
13	Carryover of disallowed deduction to 2015. Add lines 9 and 10, less line 12 ▶	13		

Note: *Do not use Part II or Part III below for listed property. Instead, use Part V.*

Part II Special Depreciation Allowance and Other Depreciation (Do not include listed property.) (See instructions.)

14	Special depreciation allowance for qualified property (other than listed property) placed in service during the tax year (see instructions)	14	10,703,644
15	Property subject to section 168(f)(1) election	15	24,267
16	Other depreciation (including ACRS)	16	5,654,821

Part III MACRS Depreciation (Do not include listed property.) (See instructions.)

Section A

17	MACRS deductions for assets placed in service in tax years beginning before 2014	17	46,626,530
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 2014 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		1,758,606				453,659
b	5-year property		15,070,954				2,318,999
c	7-year property		19,724,415				2,041,483
d	10-year property		2,810,555				168,436
e	15-year property		5,331,124				218,527
f	20-year property		2,083,893				55,633
g	25-year property		211,893				5,791
h	Residential rental property		158,678,642				3,526,214
	undetermined type		*				*
i	Nonresidential real property		60,660,979				865,371
	Total GDS cost		266,335,844				9,658,898

Section C—Assets Placed in Service During 2014 Tax Year Using the Alternative Depreciation System

20a	Class life		1,305,263				57,198
b	12-year		130,642				2,061
c	40-year		3,230,779				57,095

Part IV Summary (See instructions.)

Total ADS Costs = 4,666,685 **Total ADS Deductions = 116,354**

21	Listed property. Enter amount from line 28	21	6,200,269
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	152,563,828
23	For assets shown above and placed in service during the current year, enter the portion of the basis attributable to section 263A costs	23	

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

2014 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**	**208,149**	
26 Property used more than 50% in a qualified business use:								
		%		**1,807,635**			**1,627,599**	
		%						
		%						
27 Property used 50% or less in a qualified business use:								
		%		**623,332**		S/L –	**576,742**	
		%		**total 26e + 27e**		S/L –		
		%		**2,320,112**		S/L –		
28 Add amounts in column (h), lines 25 through 27. Enter here and on line 21, page 1 .						**28**	**2,160,851**	
29 Add amounts in column (i), line 26. Enter here and on line 7, page 1							**29**	**289,716**

Section B—Information on Use of Vehicles

Complete this section for vehicles used by a sole proprietor, partner, or other "more than 5% owner," or related person. If you provided vehicles to your employees, first answer the questions in Section C to see if you meet an exception to completing this section for those vehicles.

	(a) Vehicle 1		(b) Vehicle 2		(c) Vehicle 3		(d) Vehicle 4		(e) Vehicle 5		(f) Vehicle 6	
30 Total business/investment miles driven during the year (**do not** include commuting miles) .												
31 Total commuting miles driven during the year												
32 Total other personal (noncommuting) miles driven												
33 Total miles driven during the year. Add lines 30 through 32												
	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 **are not** 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," do not complete Section B for the covered vehicles.*		

Part VI Amortization

(a) Description of costs	(b) Date amortization begins	(c) Amortizable amount	(d) Code section	(e) Amortization period or percentage	(f) Amortization for this year
42 Amortization of costs that begins during your 2014 tax year (see instructions):					
		288,623			
43 Amortization of costs that began before your 2014 tax year				**43**	**634,666**
44 Total. Add amounts in column (f). See the instructions for where to report				**44**	**822,525**

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**	1,595,257	
26 Property used more than 50% in a qualified business use:								
		%		39,453,638			4,282,029	
		%						
		%						
27 Property used 50% or less in a qualified business use:								
		%		4,174,046		S/L –	322,982	
		%		total 26e + 27e		S/L –		
		%		43,627,684		S/L –		
28 Add amounts in column (h), lines 25 through 27. Enter here and on line 21, page 1 .						**28**	6,200,269	
29 Add amounts in column (i), line 26. Enter here and on line 7, page 1							**29**	1,982,952

Section B—Information on Use of Vehicles

Complete this section for vehicles used by a sole proprietor, partner, or other "more than 5% owner," or related person. If you provided vehicles to your employees, first answer the questions in Section C to see if you meet an exception to completing this section for those vehicles.

	(a) Vehicle 1		(b) Vehicle 2		(c) Vehicle 3		(d) Vehicle 4		(e) Vehicle 5		(f) Vehicle 6	
30 Total business/investment miles driven during the year (**do not** include commuting miles) .												
31 Total commuting miles driven during the year												
32 Total other personal (noncommuting) miles driven												
33 Total miles driven during the year. Add lines 30 through 32												
	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 **are not** 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," do not complete Section B for the covered vehicles.*		

Part VI Amortization

(a) Description of costs	(b) Date amortization begins	(c) Amortizable amount	(d) Code section	(e) Amortization period or percentage	(f) Amortization for this year
42 Amortization of costs that begins during your 2014 tax year (see instructions):					
		6,375,196			
43 Amortization of costs that began before your 2014 tax year				**43**	2,026,737
44 Total. Add amounts in column (f). See the instructions for where to report				**44**	2,613,623

2014 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

► **Information about Form 4684 and its separate instructions is at *www.irs.gov/form4684.***
► **Attach to your tax return.**
► **Use a separate Form 4684 for each casualty or theft.**

OMB No. 1545-0177

2014

Attachment Sequence No. **26**

Name(s) shown on tax return

Total Forms Filed = 257,166

Identifying number

SECTION A—Personal Use Property (Use this section to report casualties and thefts of property **not** used in a trade or business or for income-producing purposes.)

1 Description of properties (show type, location, and date acquired for each property). Use a separate line for each property lost or damaged from the same casualty or theft.

Property **A**
Property **B**
Property **C**
Property **D**

		Properties			
		A	**B**	**C**	**D**
2	Cost or other basis of each property	**2**			
3	Insurance or other reimbursement (whether or not you filed a claim) (see instructions)	**3**			
	Note: *If line 2 is **more** than line 3, skip line 4.*				
4	Gain from casualty or theft. If line 3 is **more** than line 2, enter the difference here and skip lines 5 through 9 for that column. See instructions if line 3 includes insurance or other reimbursement you did not claim, or you received payment for your loss in a later tax year	**4**			
5	Fair market value **before** casualty or theft	**5**			
6	Fair market value **after** casualty or theft	**6**			
7	Subtract line 6 from line 5	**7**			
8	Enter the **smaller** of line 2 or line 7	**8**			
9	Subtract line 3 from line 8. If zero or less, enter -0-	**9**			

10	Casualty or theft loss. Add the amounts on line 9 in columns A through D	**10**	
11	Enter the **smaller** of line 10 or $100	**11**	
12	Subtract line 11 from line 10	**12**	
	Caution: *Use only one Form 4684 for lines 13 through 18.*		
13	Add the amounts on line 12 of all Forms 4684	**13**	201,322
14	Add the amounts on line 4 of all Forms 4684.	**14**	5,243
15	• If line 14 is **more** than line 13, enter the difference here and on Schedule D. **Do not** complete the rest of this section (see instructions). • If line 14 is **less** than line 13, enter -0- here and go to line 16. • If line 14 is **equal** to line 13, enter -0- here. **Do not** complete the rest of this section.	**15**	5,201
16	If line 14 is **less** than line 13, enter the difference	**16**	201,322
17	Enter 10% of your adjusted gross income from Form 1040, line 38, or Form 1040NR, line 37. Estates and trusts, see instructions	**17**	253,817
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**	89,502

Form **4684**

Department of the Treasury
Internal Revenue Service

Casualties and Thefts

► **Information about Form 4684 and its separate instructions is at *www.irs.gov/form4684.***
► **Attach to your tax return.**
► **Use a separate Form 4684 for each casualty or theft.**

OMB No. 1545-0177

2014

Attachment Sequence No. **26**

Name(s) shown on tax return

Total Forms Filed = 257,166

Identifying number

SECTION A—Personal Use Property (Use this section to report casualties and thefts of property **not** used in a trade or business or for income-producing purposes.)

1 Description of properties (show type, location, and date acquired for each property). Use a separate line for each property lost or damaged from the same casualty or theft.

Property **A**
Property **B**
Property **C**
Property **D**

		Properties			
		A	**B**	**C**	**D**
2	Cost or other basis of each property	**2**				
3	Insurance or other reimbursement (whether or not you filed a claim) (see instructions)	**3**				
	Note: *If line 2 is **more** than line 3, skip line 4.*					
4	Gain from casualty or theft. If line 3 is **more** than line 2, enter the difference here and skip lines 5 through 9 for that column. See instructions if line 3 includes insurance or other reimbursement you did not claim, or you received payment for your loss in a later tax year	**4**				
5	Fair market value **before** casualty or theft	**5**				
6	Fair market value **after** casualty or theft	**6**				
7	Subtract line 6 from line 5	**7**				
8	Enter the **smaller** of line 2 or line 7	**8**				
9	Subtract line 3 from line 8. If zero or less, enter -0-	**9**				

10	Casualty or theft loss. Add the amounts on line 9 in columns A through D	**10**	
11	Enter the **smaller** of line 10 or $100	**11**	
12	Subtract line 11 from line 10	**12**	
	Caution: *Use only one Form 4684 for lines 13 through 18.*		
13	Add the amounts on line 12 of all Forms 4684	**13**	3,199,385
14	Add the amounts on line 4 of all Forms 4684.	**14**	27,388
15	• If line 14 is **more** than line 13, enter the difference here and on Schedule D. **Do not** complete the rest of this section (see instructions). • If line 14 is **less** than line 13, enter -0- here and go to line 16. • If line 14 is **equal** to line 13, enter -0- here. **Do not** complete the rest of this section.	**15**	27,198
16	If line 14 is **less** than line 13, enter the difference	**16**	3,199,195
17	Enter 10% of your adjusted gross income from Form 1040, line 38, or Form 1040NR, line 37. Estates and trusts, see instructions	**17**	6,109,478
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**	2,210,951

2014 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**			14,507
32	Enter the amount from line 30, column (b)(ii) here. Individuals, enter the amount from income-producing property on Schedule A (Form 1040), line 28, or Form 1040NR, Schedule A, line 14, and enter the amount from property used as an employee on Schedule A (Form 1040), line 23, or Form 1040NR, Schedule A, line 9. Estates and trusts, partnerships, and S corporations, see instructions — **32**			
	Casualty or Theft of Property Held More Than One Year			
33	Casualty or theft gains from Form 4797, line 32 — **33**			2,179
34		( )	( )	
		( )	( )	
35	Total losses. Add amounts on line 34, columns (b)(i) and (b)(ii) — **35**	(25,282)	(8,394)	
36	Total gains. Add lines 33 and 34, column (c) — **36**			7,882
37	Add amounts on line 35, columns (b)(i) and (b)(ii) — **37**			33,325
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**			25,179
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**			8,355
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**			7,801

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.

2014 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) 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			-43,164
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			17,969
34		( )	( )	
		( )	( )	
35	Total losses. Add amounts on line 34, columns (b)(i) and (b)(ii) — 35	(683,287)	(811,785)	
36	Total gains. Add lines 33 and 34, column (c) — 36			93,408
37	Add amounts on line 35, columns (b)(i) and (b)(ii) — 37			1,495,072
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			-683,151
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			810,263
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			90,744

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.

2014 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 .95 (95%) if you have no potential third-party recovery. Enter .75 (75%) if you have potential third-party recovery	**46**	.			
47	Multiply line 46 by line 45	**47**				
48	Actual recovery	**48**				
49	Potential insurance/Securities Investor Protection Corporation (SIPC) recovery	**49**				
50	Add lines 48 and 49. This is your total recovery	**50**				
51	Subtract line 50 from line 47. This is your deductible theft loss. Include this amount on line 28 of Section B, Part I. Do not complete lines 19-27 for this loss. Then complete Section B, Part II	**51**			1,510	

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 .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 .95 (95%) if you have no potential third-party recovery. Enter .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	107,298

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 .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:

2014 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.**
▶ **Information about Form 4797 and its separate instructions is at *www.irs.gov/form4797.***

OMB No. 1545-0184

2014

Attachment Sequence No. **27**

Name(s) shown on return

Total Forms Filed = 3,452,543

Identifying number

1	Enter the gross proceeds from sales or exchanges reported to you for 2014 on Form(s) 1099-B or 1099-S (or substitute statement) that you are including on line 2, 10, or 20 (see instructions)	1	294,760

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)
						2,481,354

3	Gain, if any, from Form 4684, line 39	3	7,738
4	Section 1231 gain from installment sales from Form 6252, line 26 or 37	4	210,244
5	Section 1231 gain or (loss) from like-kind exchanges from Form 8824	5	7,558
6	Gain, if any, from line 32, from other than casualty or theft.	6	568,138
7	Combine lines 2 through 6. Enter the gain or (loss) here and on the appropriate line as follows:	7	3,030,319
	Partnerships (except electing large partnerships) and S corporations. Report the gain or (loss) following the instructions for Form 1065, Schedule K, line 10, or Form 1120S, Schedule K, line 9. Skip lines 8, 9, 11, and 12 below.		
	Individuals, partners, S corporation shareholders, and all others. If line 7 is zero or a loss, enter the amount from line 7 on line 11 below and skip lines 8 and 9. If line 7 is a gain and you did not have any prior year section 1231 losses, or they were recaptured in an earlier year, enter the gain from line 7 as a long-term capital gain on the Schedule D filed with your return and skip lines 8, 9, 11, and 12 below.		
8	Nonrecaptured net section 1231 losses from prior years (see instructions)	8	284,819
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	148,960

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):

						573,342

11	Loss, if any, from line 7	11	(1,232,929)
12	Gain, if any, from line 7 or amount from line 8, if applicable	12	284,819
13	Gain, if any, from line 31	13	512,184
14	Net gain or (loss) from Form 4684, lines 31 and 38a	14	12,845
15	Ordinary gain from installment sales from Form 6252, line 25 or 36	15	2,924
16	Ordinary gain or (loss) from like-kind exchanges from Form 8824.	16	1,572
17	Combine lines 10 through 16	17	2,260,101
18	For all except individual returns, enter the amount from line 17 on the appropriate line of your return and skip lines a and b below. For individual returns, complete lines a and b below:		
a	If the loss on line 11 includes a loss from Form 4684, line 35, column (b)(ii), enter that part of the loss here. Enter the part of the loss from income-producing property on Schedule A (Form 1040), line 28, and the part of the loss from property used as an employee on Schedule A (Form 1040), line 23. Identify as from "Form 4797, line 18a." See instructions	18a	*
b	Redetermine the gain or (loss) on line 17 excluding the loss, if any, on line 18a. Enter here and on Form 1040, line 14	18b	2,259,659

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

2014 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.**
▶ **Information about Form 4797 and its separate instructions is at *www.irs.gov/form4797.***

OMB No. 1545-0184

2014

Attachment Sequence No. **27**

Name(s) shown on return

Total Forms Filed = 3,452,543

Identifying number

1	Enter the gross proceeds from sales or exchanges reported to you for 2014 on Form(s) 1099-B or 1099-S (or substitute statement) that you are including on line 2, 10, or 20 (see instructions)	1	75,270,041

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)
						91,340,596

3	Gain, if any, from Form 4684, line 39	3	90,561
4	Section 1231 gain from installment sales from Form 6252, line 26 or 37	4	9,405,914
5	Section 1231 gain or (loss) from like-kind exchanges from Form 8824	5	1,336,254
6	Gain, if any, from line 32, from other than casualty or theft.	6	36,528,068
7	Combine lines 2 through 6. Enter the gain or (loss) here and on the appropriate line as follows:	7	138,701,393
	Partnerships (except electing large partnerships) and S corporations. Report the gain or (loss) following the instructions for Form 1065, Schedule K, line 10, or Form 1120S, Schedule K, line 9. Skip lines 8, 9, 11, and 12 below.		
	Individuals, partners, S corporation shareholders, and all others. If line 7 is zero or a loss, enter the amount from line 7 on line 11 below and skip lines 8 and 9. If line 7 is a gain and you did not have any prior year section 1231 losses, or they were recaptured in an earlier year, enter the gain from line 7 as a long-term capital gain on the Schedule D filed with your return and skip lines 8, 9, 11, and 12 below.		
8	Nonrecaptured net section 1231 losses from prior years (see instructions)	8	15,816,236
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	36,413,145

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):

						15,284,008

11	Loss, if any, from line 7	11	(19,179,181)
12	Gain, if any, from line 7 or amount from line 8, if applicable	12	4,008,703
13	Gain, if any, from line 31	13	8,886,538
14	Net gain or (loss) from Form 4684, lines 31 and 38a	14	-121,609
15	Ordinary gain from installment sales from Form 6252, line 25 or 36	15	1,126,955
16	Ordinary gain or (loss) from like-kind exchanges from Form 8824.	16	49,679
17	Combine lines 10 through 16	17	10,055,093
18	For all except individual returns, enter the amount from line 17 on the appropriate line of your return and skip lines a and b below. For individual returns, complete lines a and b below:		
a	If the loss on line 11 includes a loss from Form 4684, line 35, column (b)(ii), enter that part of the loss here. Enter the part of the loss from income-producing property on Schedule A (Form 1040), line 28, and the part of the loss from property used as an employee on Schedule A (Form 1040), line 23. Identify as from "Form 4797, line 18a." See instructions	18a	*
b	Redetermine the gain or (loss) on line 17 excluding the loss, if any, on line 18a. Enter here and on Form 1040, line 14	18b	10,090,185

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

2014 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	523,095			
26	**If section 1250 property:** If straight line depreciation was used, enter -0- on line 26g, except for a corporation subject to section 291.					
a	Additional depreciation after 1975 (see instructions)	26a				
b	Applicable percentage multiplied by the **smaller** of line 24 or line 26a (see instructions)	26b				
c	Subtract line 26a from line 24. If residential rental property **or** line 24 is not more than line 26a, skip lines 26d and 26e	26c				
d	Additional depreciation after 1969 and before 1976	26d				
e	Enter the **smaller** of line 26c or 26d	26e				
f	Section 291 amount (corporations only)	26f				
g	Add lines 26b, 26e, and 26f	26g	12,615			
27	**If section 1252 property:** Skip this section if you did not dispose of farmland or if this form is being completed for a partnership (other than an electing large partnership).					
a	Soil, water, and land clearing expenses	27a				
b	Line 27a multiplied by applicable percentage (see instructions)	27b				
c	Enter the **smaller** of line 24 or 27b	27c	*			
28	**If section 1254 property:**					
a	Intangible drilling and development costs, expenditures for development of mines and other natural deposits, mining exploration costs, and depletion (see instructions)	28a				
b	Enter the **smaller** of line 24 or 28a	28b	1,231			
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	0			

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	865,554
31	Add property columns A through D, lines 25b, 26g, 27c, 28b, and 29b. Enter here and on line 13	31	512,216
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	569,938

Part IV Recapture Amounts Under Sections 179 and 280F(b)(2) When Business Use Drops to 50% or Less (see instructions)

			(a) Section 179	(b) Section 280F(b)(2)
33	Section 179 expense deduction or depreciation allowable in prior years	33		
34	Recomputed depreciation (see instructions)	34		
35	Recapture amount. Subtract line 34 from line 33. See the instructions for where to report	35		

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

Part III **Gain From Disposition of Property Under Sections 1245, 1250, 1252, 1254, and 1255** (see instructions)

19 (a) Description of section 1245, 1250, 1252, 1254, or 1255 property:	(b) Date acquired (mo., day, yr.)	(c) Date sold (mo., day, yr.)
A		
B		
C		
D		

These columns relate to the properties on lines 19A through 19D. ▶		Property A	Property B	Property C	Property D
20 Gross sales price (**Note:** *See line 1 before completing.*)	20				
21 Cost or other basis plus expense of sale	21				
22 Depreciation (or depletion) allowed or allowable	22				
23 Adjusted basis. Subtract line 22 from line 21	23				
24 Total gain. Subtract line 23 from line 20	24				
25 **If section 1245 property:**					
a Depreciation allowed or allowable from line 22	25a				
b Enter the **smaller** of line 24 or 25a	25b	7,831,361			
26 **If section 1250 property:** If straight line depreciation was used, enter -0- on line 26g, except for a corporation subject to section 291.					
a Additional depreciation after 1975 (see instructions)	26a				
b Applicable percentage multiplied by the **smaller** of line 24 or line 26a (see instructions)	26b				
c Subtract line 26a from line 24. If residential rental property **or** line 24 is not more than line 26a, skip lines 26d and 26e	26c				
d Additional depreciation after 1969 and before 1976	26d				
e Enter the **smaller** of line 26c or 26d	26e				
f Section 291 amount (corporations only)	26f				
g Add lines 26b, 26e, and 26f	26g	180,243			
27 **If section 1252 property:** Skip this section if you did not dispose of farmland or if this form is being completed for a partnership (other than an electing large partnership).					
a Soil, water, and land clearing expenses	27a				
b Line 27a multiplied by applicable percentage (see instructions)	27b				
c Enter the **smaller** of line 24 or 27b	27c	*			
28 **If section 1254 property:**					
a Intangible drilling and development costs, expenditures for development of mines and other natural deposits, mining exploration costs, and depletion (see instructions)	28a				
b Enter the **smaller** of line 24 or 28a	28b	1,301,639			
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	0			

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	45,433,402
31 Add property columns A through D, lines 25b, 26g, 27c, 28b, and 29b. Enter here and on line 13	31	8,886,538
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	36,546,864

Part IV **Recapture Amounts Under Sections 179 and 280F(b)(2) When Business Use Drops to 50% or Less** (see instructions)

		(a) Section 179	(b) Section 280F(b)(2)
33 Section 179 expense deduction or depreciation allowable in prior years	33		
34 Recomputed depreciation (see instructions)	34		
35 Recapture amount. Subtract line 34 from line 33. See the instructions for where to report	35		

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

2014 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.
▶ Information about Form 4835 and its instructions is at *www.irs.gov/form4835.*

OMB No. 1545-0074

2014

Attachment Sequence No. **37**

Name(s) shown on tax return

Your social security number

Total Forms Filed = 532,809

Employer ID number (EIN), if any

A Did you actively participate in the operation of this farm during 2014 (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	258,504	
2a	Cooperative distributions (Form(s) 1099-PATR)	2a	98,353	2b Taxable amount	2b		
3a	Agricultural program payments (see instructions)	3a	126,265	3b Taxable amount	3b	122,540	
4	Commodity Credit Corporation (CCC) loans (see instructions):						
a	CCC loans reported under election				4a	*	
b	CCC loans forfeited	4b	0	4c Taxable amount	4c		
5	Crop insurance proceeds and federal crop disaster payments (see instructions):						
a	Amount received in 2014	5a	32,803	5b Taxable amount	5b	32,799	
c	If election to defer to 2015 is attached, check here ▶ ☐			5d Amount deferred from 2013	5d		
6	Other income, including federal and state gasoline or fuel tax credit or refund (see instructions)				6	233,303	
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	495,879	

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	48,120	21	Pension and profit-sharing plans	21	*
9	Chemicals	9	66,278	22	Rent or lease:		
10	Conservation expenses (see instructions)	10	6,159	a	Vehicles, machinery, and equipment (see instructions)	22a	
11	Custom hire (machine work)	11	47,829	b	Other (land, animals, etc.)	22b	
12	Depreciation and section 179 expense deduction not claimed elsewhere	12	162,770	23	Repairs and maintenance	23	126,128
				24	Seeds and plants	24	61,017
13	Employee benefit programs other than on line 21 (see Schedule F (Form 1040) instructions)	13	*	25	Storage and warehousing	25	
				26	Supplies	26	91,754
				27	Taxes	27	361,372
				28	Utilities	28	
14	Feed	14	17,594	29	Veterinary, breeding, and medicine	29	
15	Fertilizers and lime	15	97,872				
16	Freight and trucking	16		30	Other expenses (specify):		
17	Gasoline, fuel, and oil	17	85,939				
18	Insurance (other than health)	18	239,510	a		30a	
19	Interest:			b		30b	
a	Mortgage (paid to banks, etc.)	19a	39,501	c		30c	
b	Other	19b	27,137	d		30d	
20	Labor hired (less employment credits) (see Schedule F (Form 1040) instructions)	20	16,213	e		30e	
				f		30f	
				g		30g	
31	**Total expenses.** Add lines 8 through 30g (see instructions) ▶					31	439,379
32	**Net farm rental income or (loss).** Subtract line 31 from line 7. If the result is income, enter it here and on Schedule E (Form 1040), line 40. If the result is a loss, you **must** go to lines 33 and 34					32	506,873
33	Did you receive an applicable subsidy in 2014? (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 (see instructions). If you checked box 34b, you **must** complete **Form 6198** before going to Form 8582. In either case, enter the **deductible loss** here and on Schedule E (Form 1040), line 40 . . . **Nondeductible loss (+) / suspnded loss carryover (-) = 26,136**					34c	98,655

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

2014 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.**
▶ **Information about Form 4835 and its instructions is at *www.irs.gov/form4835.***

OMB No. 1545-0074

2014

Attachment Sequence No. **37**

Name(s) shown on tax return

Total Forms Filed = 532,809

Your social security number

Employer ID number (EIN), if any

A Did you actively participate in the operation of this farm during 2014 (see instructions)? . . . . . ☐ Yes ☐ No

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

1	Income from production of livestock, produce, grains, and other crops				1	6,344,604	
2a	Cooperative distributions (Form(s) 1099-PATR)	2a	691,422	**2b** Taxable amount	2b		
3a	Agricultural program payments (see instructions)	3a	527,626	**3b** Taxable amount	3b	487,833	
4	Commodity Credit Corporation (CCC) loans (see instructions):						
a	CCC loans reported under election				4a	*	
b	CCC loans forfeited	4b	0	**4c** Taxable amount	4c		
5	Crop insurance proceeds and federal crop disaster payments (see instructions):						
a	Amount received in 2014	5a	161,619	**5b** Taxable amount	5b	153,582	
c	If election to defer to 2015 is attached, check here ▶ ☐			**5d** Amount deferred from 2013	5d		
6	Other income, including federal and state gasoline or fuel tax credit or refund (see instructions)				6	3,242,547	
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	10,870,228	

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	72,885	21	Pension and profit-sharing plans	21	*	
9	Chemicals	9	303,243	22	Rent or lease:			
10	Conservation expenses (see instructions)	10	13,902	a	Vehicles, machinery, and equipment (see instructions)	22a		
11	Custom hire (machine work)	11	146,492	b	Other (land, animals, etc.)	22b		
12	Depreciation and section 179 expense deduction not claimed elsewhere	12	990,856	23	Repairs and maintenance	23	284,932	
				24	Seeds and plants	24	340,807	
				25	Storage and warehousing	25		
13	Employee benefit programs other than on line 21 (see Schedule F (Form 1040) instructions)	13	*	26	Supplies	26	285,122	
				27	Taxes	27	894,147	
				28	Utilities	28		
14	Feed	14	39,255	29	Veterinary, breeding, and medicine	29		
15	Fertilizers and lime	15	604,078					
16	Freight and trucking	16		30	Other expenses (specify):			
17	Gasoline, fuel, and oil	17	138,019					
18	Insurance (other than health)	18	321,702	a		30a		
19	Interest:			b		30b		
a	Mortgage (paid to banks, etc.)	19a	227,240	c		30c		
b	Other	19b	238,437	d		30d		
20	Labor hired (less employment credits) (see Schedule F (Form 1040) instructions)	20	59,173	e		30e		
				f		30f		
				g		30g		
31	**Total expenses.** Add lines 8 through 30g (see instructions) ▶					31	6,057,809	
32	**Net farm rental income or (loss).** Subtract line 31 from line 7. If the result is income, enter it here and on Schedule E (Form 1040), line 40. If the result is a loss, you **must** go to lines 33 and 34					32	4,812,419	
33	Did you receive an applicable subsidy in 2014? (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 (see instructions). If you checked box 34b, you **must** complete **Form 6198** before going to Form 8582. In either case, enter the **deductible loss** here and on Schedule E (Form 1040), line 40 · Nondeductible loss (+) / suspended loss carryover (-) = 206,038					34c	602,923	

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

2014 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

► Information about Form 4952 and its instructions is at *www.irs.gov/form4952.*
► Attach to your tax return.

OMB No. 1545-0191

2014

Attachment Sequence No. **51**

Name(s) shown on return

Total Forms Filed = 1,970,856

Identifying number

Part I Total Investment Interest Expense

1	Investment interest expense paid or accrued in 2014 (see instructions)	1	1,439,183
2	Disallowed investment interest expense from 2013 Form 4952, line 7	2	914,053
3	**Total investment interest expense.** Add lines 1 and 2	3	1,949,772

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	1,792,206		
b	Qualified dividends included on line 4a	4b	1,500,331		
c	Subtract line 4b from line 4a			4c	1,710,132
d	Net gain from the disposition of property held for investment	4d	881,290		
e	Enter the **smaller** of line 4d or your net capital gain from the disposition of property held for investment (see instructions)	4e	830.755		
f	Subtract line 4e from line 4d			4f	381,861
g	Enter the amount from lines 4b and 4e that you elect to include in investment income (see instructions)			4g	202,626
h	Investment income. Add lines 4c, 4f, and 4g			4h	1,749,861
5	Investment expenses (see instructions)			5	784,927
6	**Net investment income.** Subtract line 5 from line 4h. If zero or less, enter -0-			6	1,548,397

Part III Investment Interest Expense Deduction

7	Disallowed investment interest expense to be carried forward to 2015. Subtract line 6 from line 3. If zero or less, enter -0-	7	977,994
8	**Investment interest expense deduction.** Enter the **smaller** of line 3 or 6. See instructions	8	1,527,314

2014 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

► **Information about Form 4952 and its instructions is at *www.irs.gov/form4952.***
► **Attach to your tax return.**

OMB No. 1545-0191

2014

Attachment Sequence No. **51**

Name(s) shown on return

Total Forms Filed = 1,970,856

Identifying number

Part I Total Investment Interest Expense

1	Investment interest expense paid or accrued in 2014 (see instructions)	1	19,726,875
2	Disallowed investment interest expense from 2013 Form 4952, line 7	2	32,239,983
3	**Total investment interest expense.** Add lines 1 and 2	3	51,966,858

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	158,967,127		
b	Qualified dividends included on line 4a	4b	78,452,234		
c	Subtract line 4b from line 4a			4c	80,514,893
d	Net gain from the disposition of property held for investment	4d	291,122,983		
e	Enter the **smaller** of line 4d or your net capital gain from the disposition of property held for investment (see instructions)	4e	263,534,006		
f	Subtract line 4e from line 4d			4f	27,588,978
g	Enter the amount from lines 4b and 4e that you elect to include in investment income (see instructions)			4g	4,033,633
h	Investment income. Add lines 4c, 4f, and 4g			4h	112,137,504
5	Investment expenses (see instructions)			5	20,580,966
6	**Net investment income.** Subtract line 5 from line 4h. If zero or less, enter -0-			6	94,279,482

Part III Investment Interest Expense Deduction

7	Disallowed investment interest expense to be carried forward to 2015. Subtract line 6 from line 3. If zero or less, enter -0-	7	33,213,524
8	**Investment interest expense deduction.** Enter the **smaller** of line 3 or 6. See instructions	8	18,753,334

2014 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)

▶ **Information about Form 4972 and its instructions is available at *www.irs.gov/form4972.***

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

OMB No. 1545-0193

2014

Attachment Sequence No. **28**

Name of recipient of distribution

Total Forms Filed = 11,296

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," **do not** use this form	1		
2	Did you roll over any part of the distribution? If "Yes," **do not** use this form	2		
3	Was this distribution paid to you as a beneficiary of a plan participant who was born before January 2, 1936?	3		
4	Were you **(a)** a plan participant who received this distribution, **(b)** born before January 2, 1936, **and (c)** a participant in the plan for at least 5 years before the year of the distribution? If you answered "No" to both questions 3 **and** 4, **do not** use this form.	4		
5a	Did you use Form 4972 after 1986 for a previous distribution from your own plan? If "Yes," **do not** use this form for a 2014 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," **do not** 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% (.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 did not complete Part II, enter the amount from box 2a. Multiple recipients (and recipients who elect to include NUA in taxable income) see instructions			8	11,295
9	Death benefit exclusion for a beneficiary of a plan participant who died before August 21, 1996			9	*
10	Total taxable amount. Subtract line 9 from line 8			10	11,002
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	11,002
13	Multiply line 12 by 50% (.50), but **do not** enter more than $10,000	13			
14	Subtract $20,000 from line 12. If line 12 is $20,000 or less, enter -0-	14			
15	Multiply line 14 by 20% (.20)	15			
16	Minimum distribution allowance. Subtract line 15 from line 13			16	9,013
17	Subtract line 16 from line 12			17	
18	Federal estate tax attributable to lump-sum distribution			18	0
19	Subtract line 18 from line 17. If line 11 is zero, **skip** lines 20 through 22 and go to line 23			19	
20	Divide line 11 by line 12 and enter the result as a decimal (rounded to at least three places)	20	.		
21	Multiply line 16 by the decimal on line 20	21			
22	Subtract line 21 from line 11	22			
23	Multiply line 19 by 10% (.10)			23	
24	Tax on amount on line 23. Use the Tax Rate Schedule in the instructions			24	11,002
25	Multiply line 24 by ten (10). If line 11 is zero, **skip** lines 26 through 28, enter this amount on line 29, and go to line 30			25	
26	Multiply line 22 by 10% (.10)	26			
27	Tax on amount on line 26. Use the Tax Rate Schedule in the instructions	27	0		
28	Multiply line 27 by ten (10)			28	
29	Subtract line 28 from line 25. Multiple recipients see instructions ▶			29	11,002
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	11,003

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

2014 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)

▶ **Information about Form 4972 and its instructions is available at *www.irs.gov/form4972.***

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

OMB No. 1545-0193

2014

Attachment Sequence No. **28**

Name of recipient of distribution

Total Forms Filed = 11,296

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," **do not** use this form	1		
2	Did you roll over any part of the distribution? If "Yes," **do not** use this form	2		
3	Was this distribution paid to you as a beneficiary of a plan participant who was born before January 2, 1936?	3		
4	Were you **(a)** a plan participant who received this distribution, **(b)** born before January 2, 1936, **and (c)** a participant in the plan for at least 5 years before the year of the distribution?	4		
	If you answered "No" to both questions 3 **and** 4, **do not** use this form.			
5a	Did you use Form 4972 after 1986 for a previous distribution from your own plan? If "Yes," **do not** use this form for a 2014 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," **do not** 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% (.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 did not complete Part II, enter the amount from box 2a. Multiple recipients (and recipients who elect to include NUA in taxable income) see instructions			8	268,763
9	Death benefit exclusion for a beneficiary of a plan participant who died before August 21, 1996			9	*
10	Total taxable amount. Subtract line 9 from line 8			10	268,176
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	268,176
13	Multiply line 12 by 50% (.50), but **do not** enter more than $10,000	13			
14	Subtract $20,000 from line 12. If line 12 is $20,000 or less, enter -0-	14			
15	Multiply line 14 by 20% (.20)	15			
16	Minimum distribution allowance. Subtract line 15 from line 13			16	26,523
17	Subtract line 16 from line 12			17	
18	Federal estate tax attributable to lump-sum distribution			18	0
19	Subtract line 18 from line 17. If line 11 is zero, **skip** lines 20 through 22 and go to line 23			19	
20	Divide line 11 by line 12 and enter the result as a decimal (rounded to at least three places)	20	.		
21	Multiply line 16 by the decimal on line 20	21			
22	Subtract line 21 from line 11	22			
23	Multiply line 19 by 10% (.10)			23	
24	Tax on amount on line 23. Use the Tax Rate Schedule in the instructions			24	3,436
25	Multiply line 24 by ten (10). If line 11 is zero, **skip** lines 26 through 28, enter this amount on line 29, and go to line 30			25	
26	Multiply line 22 by 10% (.10)	26			
27	Tax on amount on line 26. Use the Tax Rate Schedule in the instructions	27	0		
28	Multiply line 27 by ten (10)			28	
29	Subtract line 28 from line 25. Multiple recipients see instructions ▶			29	34,358
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	34,012

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

2014 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.**
► **Information about Form 5329 and its separate instructions is at *www.irs.gov/form5329*.**

OMB No. 1545-0074

2014

Attachment Sequence No. **29**

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

Total Forms Filed = 2,510,510

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 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	1,837,199
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	816,942
3	Amount subject to additional tax. Subtract line 2 from line 1	3	1,328,005
4	**Additional tax.** Enter 10% (.10) of line 3. Include this amount on Form 1040, line 59, or Form 1040NR, line 57	4	1,313,958
	Caution: *If any part of the amount on line 3 was a distribution from a SIMPLE IRA, you may have to include 25% of that amount on line 4 instead of 10% (see instructions).*		

Part II Additional Tax on Certain Distributions From Education Accounts

Complete this part if you included an amount in income, on Form 1040 or Form 1040NR, line 21, from a Coverdell education savings account (ESA) or a qualified tuition program (QTP).

5	Distributions included in income from Coverdell ESAs and QTPs	5	196,905
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	129,650
8	**Additional tax.** Enter 10% (.10) of line 7. Include this amount on Form 1040, line 59, or Form 1040NR, line 57	8	121,513

Part III Additional Tax on Excess Contributions to Traditional IRAs

Complete this part if you contributed more to your traditional IRAs for 2014 than is allowable or you had an amount on line 17 of your 2013 Form 5329.

9	Enter your excess contributions from line 16 of your 2013 Form 5329 (see instructions). If zero, go to line 15			9	
10	If your traditional IRA contributions for 2014 are less than your maximum allowable contribution, see instructions. Otherwise, enter -0-	10			
11	2014 traditional IRA distributions included in income (see instructions)	11			
12	2014 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 2014 (see instructions)			15	
16	Total excess contributions. Add lines 14 and 15			16	33,067
17	**Additional tax.** Enter 6% (.06) of the **smaller** of line 16 **or** the value of your traditional IRAs on December 31, 2014 (including 2014 contributions made in 2015). Include this amount on Form 1040, line 59, or Form 1040NR, line 57			17	32,196

Part IV Additional Tax on Excess Contributions to Roth IRAs

Complete this part if you contributed more to your Roth IRAs for 2014 than is allowable or you had an amount on line 25 of your 2013 Form 5329.

18	Enter your excess contributions from line 24 of your 2013 Form 5329 (see instructions). If zero, go to line 23			18	35,295
19	If your Roth IRA contributions for 2014 are less than your maximum allowable contribution, see instructions. Otherwise, enter -0-	19			
20	2014 distributions from your Roth IRAs (see instructions)	20	5,306		
21	Add lines 19 and 20			21	
22	Prior year excess contributions. Subtract line 21 from line 18. If zero or less, enter -0-			22	
23	Excess contributions for 2014 (see instructions)			23	24,946
24	Total excess contributions. Add lines 22 and 23			24	49,195
25	**Additional tax.** Enter 6% (.06) of the **smaller** of line 24 **or** the value of your Roth IRAs on December 31, 2014 (including 2014 contributions made in 2015). Include this amount on Form 1040, line 59, or Form 1040NR, line 57			25	42,190

2014 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.**
► **Information about Form 5329 and its separate instructions is at *www.irs.gov/form5329*.**

OMB No. 1545-0074

2014

Attachment Sequence No. **29**

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

Total Forms Filed = 2,510,510

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 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	24,875,706
2	Early distributions included on line 1 that are not subject to the additional tax (see instructions). Enter the appropriate exception number from the instructions: _____	2	9,010,883
3	Amount subject to additional tax. Subtract line 2 from line 1	3	15,864,822
4	**Additional tax.** Enter 10% (.10) of line 3. Include this amount on Form 1040, line 59, or Form 1040NR, line 57	4	1,594,639
	Caution: *If any part of the amount on line 3 was a distribution from a SIMPLE IRA, you may have to include 25% of that amount on line 4 instead of 10% (see instructions).*		

Part II Additional Tax on Certain Distributions From Education Accounts

Complete this part if you included an amount in income, on Form 1040 or Form 1040NR, line 21, from a Coverdell education savings account (ESA) or a qualified tuition program (QTP).

5	Distributions included in income from Coverdell ESAs and QTPs	5	417,558
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	291,756
8	**Additional tax.** Enter 10% (.10) of line 7. Include this amount on Form 1040, line 59, or Form 1040NR, line 57	8	29,175

Part III Additional Tax on Excess Contributions to Traditional IRAs

Complete this part if you contributed more to your traditional IRAs for 2014 than is allowable or you had an amount on line 17 of your 2013 Form 5329.

9	Enter your excess contributions from line 16 of your 2013 Form 5329 (see instructions). If zero, go to line 15			9	
10	If your traditional IRA contributions for 2014 are less than your maximum allowable contribution, see instructions. Otherwise, enter -0-	10			
11	2014 traditional IRA distributions included in income (see instructions)	11			
12	2014 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 2014 (see instructions)			15	
16	Total excess contributions. Add lines 14 and 15			16	162,217
17	**Additional tax.** Enter 6% (.06) of the **smaller** of line 16 **or** the value of your traditional IRAs on December 31, 2014 (including 2014 contributions made in 2015). Include this amount on Form 1040, line 59, or Form 1040NR, line 57			17	7,392

Part IV Additional Tax on Excess Contributions to Roth IRAs

Complete this part if you contributed more to your Roth IRAs for 2014 than is allowable or you had an amount on line 25 of your 2013 Form 5329.

18	Enter your excess contributions from line 24 of your 2013 Form 5329 (see instructions). If zero, go to line 23			18	198,227
19	If your Roth IRA contributions for 2014 are less than your maximum allowable contribution, see instructions. Otherwise, enter -0-	19			
20	2014 distributions from your Roth IRAs (see instructions)	20	42,378		
21	Add lines 19 and 20			21	
22	Prior year excess contributions. Subtract line 21 from line 18. If zero or less, enter -0-			22	
23	Excess contributions for 2014 (see instructions)			23	92,636
24	Total excess contributions. Add lines 22 and 23			24	242,081
25	**Additional tax.** Enter 6% (.06) of the **smaller** of line 24 **or** the value of your Roth IRAs on December 31, 2014 (including 2014 contributions made in 2015). Include this amount on Form 1040, line 59, or Form 1040NR, line 57			25	9,538

2014 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 2014 were more than is allowable or you had an amount on line 33 of your 2013 Form 5329.

26	Enter the excess contributions from line 32 of your 2013 Form 5329 (see instructions). If zero, go to line 31			26	
27	If the contributions to your Coverdell ESAs for 2014 were less than the maximum allowable contribution, see instructions. Otherwise, enter -0-	27			
28	2014 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 2014 (see instructions)			31	
32	Total excess contributions. Add lines 30 and 31			32	*
33	**Additional tax.** Enter 6% (.06) of the **smaller** of line 32 **or** the value of your Coverdell ESAs on December 31, 2014 (including 2014 contributions made in 2015). 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 2014 than is allowable or you had an amount on line 41 of your 2013 Form 5329.

34	Enter the excess contributions from line 40 of your 2013 Form 5329 (see instructions). If zero, go to line 39			34	
35	If the contributions to your Archer MSAs for 2014 are less than the maximum allowable contribution, see instructions. Otherwise, enter -0-	35			
36	2014 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 2014 (see instructions)			39	
40	Total excess contributions. Add lines 38 and 39			40	10,974
41	**Additional tax.** Enter 6% (.06) of the **smaller** of line 40 **or** the value of your Archer MSAs on December 31, 2014 (including 2014 contributions made in 2015). Include this amount on Form 1040, line 59, or Form 1040NR, line 57			41	8,354

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 2014 than is allowable or you had an amount on line 49 of your 2013 Form 5329.

42	Enter the excess contributions from line 48 of your 2013 Form 5329. If zero, go to line 47			42	
43	If the contributions to your HSAs for 2014 are less than the maximum allowable contribution, see instructions. Otherwise, enter -0-	43			
44	2014 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 2014 (see instructions)			47	
48	Total excess contributions. Add lines 46 and 47			48	325,236
49	**Additional tax.** Enter 6% (.06) of the **smaller** of line 48 **or** the value of your HSAs on December 31, 2014 (including 2014 contributions made in 2015). Include this amount on Form 1040, line 59, or Form 1040NR, line 57			49	223,762

Part VIII Additional Tax on Excess Accumulation in Qualified Retirement Plans (Including IRAs)

Complete this part if you did not receive the minimum required distribution from your qualified retirement plan.

50	Minimum required distribution for 2014 (see instructions)			50	
51	Amount actually distributed to you in 2014			51	
52	Subtract line 51 from line 50. If zero or less, enter -0-			52	11,902
53	**Additional tax.** Enter 50% (.50) of line 52. Include this amount on Form 1040, line 59, or Form 1040NR, line 57			53	14,476

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

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

▶ Your signature ▶ Date

Paid Preparer Use Only

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

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

Part V Additional Tax on Excess Contributions to Coverdell ESAs

Complete this part if the contributions to your Coverdell ESAs for 2014 were more than is allowable or you had an amount on line 33 of your 2013 Form 5329.

26	Enter the excess contributions from line 32 of your 2013 Form 5329 (see instructions). If zero, go to line 31		26	
27	If the contributions to your Coverdell ESAs for 2014 were less than the maximum allowable contribution, see instructions. Otherwise, enter -0-	27		
28	2014 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 2014 (see instructions)		31	
32	Total excess contributions. Add lines 30 and 31		32	*
33	**Additional tax.** Enter 6% (.06) of the **smaller** of line 32 **or** the value of your Coverdell ESAs on December 31, 2014 (including 2014 contributions made in 2015). 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 2014 than is allowable or you had an amount on line 41 of your 2013 Form 5329.

34	Enter the excess contributions from line 40 of your 2013 Form 5329 (see instructions). If zero, go to line 39		34	
35	If the contributions to your Archer MSAs for 2014 are less than the maximum allowable contribution, see instructions. Otherwise, enter -0-	35		
36	2014 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 2014 (see instructions)		39	
40	Total excess contributions. Add lines 38 and 39		40	16,816
41	**Additional tax.** Enter 6% (.06) of the **smaller** of line 40 **or** the value of your Archer MSAs on December 31, 2014 (including 2014 contributions made in 2015). Include this amount on Form 1040, line 59, or Form 1040NR, line 57		41	562

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 2014 than is allowable or you had an amount on line 49 of your 2013 Form 5329.

42	Enter the excess contributions from line 48 of your 2013 Form 5329. If zero, go to line 47		42	
43	If the contributions to your HSAs for 2014 are less than the maximum allowable contribution, see instructions. Otherwise, enter -0-	43		
44	2014 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 2014 (see instructions)		47	
48	Total excess contributions. Add lines 46 and 47		48	616,631
49	**Additional tax.** Enter 6% (.06) of the **smaller** of line 48 **or** the value of your HSAs on December 31, 2014 (including 2014 contributions made in 2015). Include this amount on Form 1040, line 59, or Form 1040NR, line 57		49	17,393

Part VIII Additional Tax on Excess Accumulation in Qualified Retirement Plans (Including IRAs)

Complete this part if you did not receive the minimum required distribution from your qualified retirement plan.

50	Minimum required distribution for 2014 (see instructions)		50	
51	Amount actually distributed to you in 2014		51	
52	Subtract line 51 from line 50. If zero or less, enter -0-		52	68,201
53	**Additional tax.** Enter 50% (.50) of line 52. Include this amount on Form 1040, line 59, or Form 1040NR, line 57		53	35,963

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

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

▶ Your signature ▶ Date

Paid Preparer Use Only

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

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

2014 Line Item Estimates—All figures are estimates based on samples.
Number of returns filed for selected lines

Form **5405**
(Rev. December 2014)
Department of the Treasury
Internal Revenue Service

Repayment of the First-Time Homebuyer Credit

► **Attach to Form 1040, Form 1040NR, or Form 1040X.**
► **Information about Form 5405 and its separate instructions is at *www.irs.gov/form5405*.**

OMB No. 1545-0074

Attachment Sequence No. **58**

Name(s) shown on return

Your social security number

Total Forms Filed = 220,460

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 is not 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 is not related to me and did not 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 did not have a gain (see instructions).

h ☐ The taxpayer who claimed the credit died in 2014. No repayment of the credit is required of the deceased taxpayer. If you are filing a joint return for 2014 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 a prior year. See instructions if you filed a joint return for the year you claimed the credit or you checked the box on line 3f or 3g	4	138,563
5	If you purchased the home in 2008, enter the amount of the credit you repaid with your 2010, 2011, 2012, and 2013 returns. Otherwise, enter -0-	5	135,452
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	135,248
7	Enter the gain on the disposition of your main home (from line 15 below)	7	14,892
8	**Amount of the credit to be repaid.** See instructions	8	162,444

Next: Enter the amount from line 8 on your 2014 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 is not related to you (including a sale through condemnation or under threat of condemnation). See Pub. 523, Selling Your Home, for information on what to enter on lines 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	36,585
10	Selling expenses (including commissions, advertising and legal fees, and seller-paid loan charges) or expenses in getting the condemnation award	10	28,104
11	Subtract line 10 from line 9. This is the amount realized on the sale of the home	11	35,589
12	Adjusted basis of home sold (see instructions)	12	34,606
13	Enter the first-time homebuyer credit claimed on Form 5405 **minus** the amount of the credit you repaid with your 2010, 2011, 2012, and 2013 tax returns	13	31,095
14	Subtract line 13 from line 12. This is the adjusted basis for purposes of repaying the credit	14	35,602
15	Subtract line 14 from line 11	15	36,304

• 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 you purchased the home in 2008 or you purchased the home after 2008 and the event occurred in 2012.

• If line 15 is -0- or less, check the box on line 3b of Form 5405. However, if your home was destroyed or you sold the home through condemnation or under threat of condemnation, check the box on line 3g instead. You do not have to repay the credit.

2014 Line Item Estimates—All figures are estimates based on samples.
Amounts of selected lines filed (in thousands of dollars)

Form **5405**
(Rev. December 2014)
Department of the Treasury
Internal Revenue Service

Repayment of the First-Time Homebuyer Credit

► **Attach to Form 1040, Form 1040NR, or Form 1040X.**
► **Information about Form 5405 and its separate instructions is at *www.irs.gov/form5405*.**

OMB No. 1545-0074

Attachment Sequence No. **58**

Name(s) shown on return

Your social security number

Total Forms Filed = 220,460

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 is not 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 is not related to me and did not 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 did not have a gain (see instructions).

h ☐ The taxpayer who claimed the credit died in 2014. No repayment of the credit is required of the deceased taxpayer. If you are filing a joint return for 2014 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 a prior year. See instructions if you filed a joint return for the year you claimed the credit or you checked the box on line 3f or 3g	4	914,162	
5	If you purchased the home in 2008, enter the amount of the credit you repaid with your 2010, 2011, 2012, and 2013 returns. Otherwise, enter -0-	5	248,560	
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	665,601	
7	Enter the gain on the disposition of your main home (from line 15 below)	7	412,038	
8	**Amount of the credit to be repaid.** See instructions	8	133,377	

Next: Enter the amount from line 8 on your 2014 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 is not related to you (including a sale through condemnation or under threat of condemnation). See Pub. 523, Selling Your Home, for information on what to enter on lines 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	7,528,783	
10	Selling expenses (including commissions, advertising and legal fees, and seller-paid loan charges) or expenses in getting the condemnation award	10	679,394	
11	Subtract line 10 from line 9. This is the amount realized on the sale of the home	11	6,849,389	
12	Adjusted basis of home sold (see instructions)	12	7,026,905	
13	Enter the first-time homebuyer credit claimed on Form 5405 **minus** the amount of the credit you repaid with your 2010, 2011, 2012, and 2013 tax returns	13	137,010	
14	Subtract line 13 from line 12. This is the adjusted basis for purposes of repaying the credit	14	6,889,896	
15	Subtract line 14 from line 11	15	-40,507	

• 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 you purchased the home in 2008 or you purchased the home after 2008 and the event occurred in 2012.

• If line 15 is -0- or less, check the box on line 3b of Form 5405. However, if your home was destroyed or you sold the home through condemnation or under threat of condemnation, check the box on line 3g instead. You do not have to repay the credit.

2014 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

► **Information about Form 5695 and its separate instructions is at *www.irs.gov/form5695*.**
► **Attach to Form 1040 or Form 1040NR.**

OMB No. 1545-0074

2014

Attachment Sequence No. **158**

Name(s) shown on return

Total Forms Filed = 2,842,889

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 2013.***

1	Qualified solar electric property costs	1	197,209
2	Qualified solar water heating property costs	2	76,879
3	Qualified small wind energy property costs	3	19,132
4	Qualified geothermal heat pump property costs	4	60,954
5	Add lines 1 through 4	5	303,745
6	Multiply line 5 by 30% (.30)	6	303,744
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	2,071		
9	Multiply line 8 by 30% (.30)	9	2,071		
10	Kilowatt capacity of property on line 8 above ► ___ . ___ x $1,000	10	2,077		
11	Enter the smaller of line 9 or line 10			11	2,068
12	Credit carryforward from 2013. Enter the amount, if any, from your 2013 Form 5695, line 16			12	153,865
13	Add lines 6, 11, and 12			13	447,587
14	Limitation based on tax liability. Enter the amount from the Residential Energy Efficient Property Credit Limit Worksheet (see instructions)			14	633,925
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	401,923
16	Credit carryforward to 2015. If line 15 is less than line 13, subtract line 15 from line 13	16	140,636		

Form **5695**

Department of the Treasury
Internal Revenue Service

Residential Energy Credits

▶ **Information about Form 5695 and its separate instructions is at *www.irs.gov/form5695*.**
▶ **Attach to Form 1040 or Form 1040NR.**

OMB No. 1545-0074

2014

Attachment Sequence No. **158**

Name(s) shown on return

Total Forms Filed = 2,842,889

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 2013.***

1	Qualified solar electric property costs	1	2,465,732	
2	Qualified solar water heating property costs	2	276,235	
3	Qualified small wind energy property costs	3	39,618	
4	Qualified geothermal heat pump property costs	4	806,261	
5	Add lines 1 through 4	5	3,587,847	
6	Multiply line 5 by 30% (.30)	6	1,076,367	
7a	Qualified fuel cell property. Was qualified fuel cell property installed on or in connection with your main home located in the United States? (See instructions) ▶	7a	☐ Yes ☐ No	

Caution: *If you checked the "No" box, you cannot take a credit for qualified fuel cell property. Skip lines 7b through 11.*

b Print the complete address of the main home where you installed the fuel cell property.

Number and street — Unit No.

City, State, and ZIP code

8	Qualified fuel cell property costs			8	15,193	
9	Multiply line 8 by 30% (.30)			9	4,558	
10	Kilowatt capacity of property on line 8 above ▶	.	x $1,000	10	379,747	
11	Enter the smaller of line 9 or line 10			11	4,357	
12	Credit carryforward from 2013. Enter the amount, if any, from your 2013 Form 5695, line 16			12	507,950	
13	Add lines 6, 11, and 12			13	1,588,674	
14	Limitation based on tax liability. Enter the amount from the Residential Energy Efficient Property Credit Limit Worksheet (see instructions)			14	12,121,390	
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	1,119,803	
16	Credit carryforward to 2015. If line 15 is less than line 13, subtract line 15 from line 13			16	468,871	

2014 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	542,651
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	643,908
b	Exterior doors that meet or exceed the Energy Star program requirements		19b	605,726
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	208,043
d	Exterior windows and skylights that meet or exceed the Energy Star program requirements	19d 726,903		
e	Maximum amount of cost on which the credit can be figured	19e		
f	If you claimed window expenses on your Form 5695 for 2006, 2007, 2009, 2010, 2011, 2012, or 2013, enter the amount from the Window Expense Worksheet (see instructions); otherwise enter -0-	19f 210,811		
g	Subtract line 19f from line 19e. If zero or less, enter -0-	19g 2,620,987		
h	Enter the smaller of line 19d or line 19g		19h	704,961
20	Add lines 19a, 19b, 19c, and 19h		20	1,635,734
21	Multiply line 20 by 10% (.10)		21	1,635,734
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	425,855
b	Qualified natural gas, propane, or oil furnace or hot water boiler. Do not enter more than **$150**		22b	594,303
c	Advanced main air circulating fan used in a natural gas, propane, or oil furnace. Do not enter more than **$50**		22c	115,928
23	Add lines 22a through 22c		23	993,606
24	Add lines 21 and 23		24	2,358,779
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	2,489,276
28	Enter the smaller of line 24 or line 27		28	2,352,336
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	2,325,878

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	157,414
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	1,272,157
b	Exterior doors that meet or exceed the Energy Star program requirements		19b	884,001
c	Metal or asphalt roof that meets or exceeds the Energy Star program requirements and has appropriate pigmented coatings or cooling granules which are specifically and primarily designed to reduce the heat gain of your home		19c	1,115,447
d	Exterior windows and skylights that meet or exceed the Energy Star program requirements	19d 3,089,807		
e	Maximum amount of cost on which the credit can be figured	19e		
f	If you claimed window expenses on your Form 5695 for 2006, 2007, 2009, 2010, 2011, 2012, or 2013, enter the amount from the Window Expense Worksheet (see instructions); otherwise enter -0-	19f 715,188		
g	Subtract line 19f from line 19e. If zero or less, enter -0-	19g 5,167,870		
h	Enter the smaller of line 19d or line 19g		19h	1,074,385
20	Add lines 19a, 19b, 19c, and 19h		20	4,345,990
21	Multiply line 20 by 10% (.10)		21	434,671
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	125,731
b	Qualified natural gas, propane, or oil furnace or hot water boiler. Do not enter more than **$150**		22b	88,763
c	Advanced main air circulating fan used in a natural gas, propane, or oil furnace. Do not enter more than **$50**		22c	5,751
23	Add lines 22a through 22c		23	220,244
24	Add lines 21 and 23		24	654,916
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	1,145,079
28	Enter the smaller of line 24 or line 27		28	531,826
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	518,375

2014 Line Item Estimates—All figures are estimates based on samples.
Number of returns filed for selected lines

Form **5884**

Department of the Treasury
Internal Revenue Service

Work Opportunity Credit

▶ **Attach to your tax return.**
▶ **Information about Form 5884 and its instructions is at *www.irs.gov/form5884.***

OMB No. 1545-0219

2014

Attachment Sequence No. **77**

Name(s) shown on return

Total Forms Filed = 27,403

Identifying number

1	Enter on the applicable line below the total qualified first- or second-year wages paid or incurred during the tax year, and multiply by the percentage shown, for services of employees who are certified as members of a targeted group.			
a	Qualified first-year wages of employees who worked for you at least 120 hours but fewer than 400 hours . $ _____ × 25% (.25)	**1a**	**1,240**	
b	Qualified first-year wages of employees who worked for you at least 400 hours . . . . . $ _____ × 40% (.40)	**1b**	**301**	
c	Qualified second-year wages of employees certified as long-term family assistance recipients . . . . . $ _____ × 50% (.50)	**1c**	**29**	
2	Add lines 1a, 1b, and 1c. See instructions for the adjustment you must make to salaries and wages	**2**	**1,306**	
3	Work opportunity credit from partnerships, S corporations, cooperatives, estates, and trusts (see instructions)	**3**	**26,143**	
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**	**27,403**	
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**		

General Instructions

Section references are to the Internal Revenue Code unless otherwise noted.

Future Developments

For the latest information about developments related to Form 5884 and its instructions, such as legislation enacted after they were published, go to *www.irs.gov/form5884*.

What's New

• The work opportunity credit has been extended to cover employees who began work in 2014. Do not report wages paid or incurred to employees who begin work after 2014 on Form 5884 unless the credit is extended.

• Empowerment zone designations have been extended to cover 2014. Wages paid or incurred for services performed after 2014 by a designated community resident or summer youth employee who lives in an empowerment zone may no longer qualify for the work opportunity credit unless the designation is extended. See *Qualified Wages* for details.

Purpose of Form

Use Form 5884 to claim the work opportunity credit for qualified first- and/or second-year wages you paid to or incurred for targeted group employees during the tax year. Your business does not have to be located in an empowerment zone or rural renewal county to qualify for this credit.

You can claim or elect not to claim the work opportunity credit any time within 3 years from the due date of your return on either your original return or an amended return.

Partnerships, S corporations, cooperatives, estates, and trusts must file this form to claim the credit. All other taxpayers are not required to complete or file this form if their only source for this credit is a partnership, S corporation, cooperative, estate, or trust. Instead, they can report this credit directly on Form 3800, General Business Credit.

How To Claim the Credit

You must request and be issued a certification for each employee from the state employment security agency (SESA). The certification proves that the employee is a member of a targeted group. You must either:

Form **5884**

Department of the Treasury
Internal Revenue Service

Work Opportunity Credit

▶ Attach to your tax return.
▶ Information about Form 5884 and its instructions is at *www.irs.gov/form5884.*

OMB No. 1545-0219

2014

Attachment Sequence No. **77**

Name(s) shown on return

Total Forms Filed = 27,403

Identifying number

1	Enter on the applicable line below the total qualified first- or second-year wages paid or incurred during the tax year, and multiply by the percentage shown, for services of employees who are certified as members of a targeted group.			
a	Qualified first-year wages of employees who worked for you at least 120 hours but fewer than 400 hours . $ _____ × 25% (.25)	**1a**	1,635	
b	Qualified first-year wages of employees who worked for you at least 400 hours . . . . . $ _____ × 40% (.40)	**1b**	5,117	
c	Qualified second-year wages of employees certified as long-term family assistance recipients . . . . . $ _____ × 50% (.50)	**1c**	148	
2	Add lines 1a, 1b, and 1c. See instructions for the adjustment you must make to salaries and wages	**2**	6,900	
3	Work opportunity credit from partnerships, S corporations, cooperatives, estates, and trusts (see instructions)	**3**	210,017	
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**	216,917	
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**		

General Instructions

Section references are to the Internal Revenue Code unless otherwise noted.

Future Developments

For the latest information about developments related to Form 5884 and its instructions, such as legislation enacted after they were published, go to *www.irs.gov/form5884*.

What's New

- The work opportunity credit has been extended to cover employees who began work in 2014. Do not report wages paid or incurred to employees who begin work after 2014 on Form 5884 unless the credit is extended.
- Empowerment zone designations have been extended to cover 2014. Wages paid or incurred for services performed after 2014 by a designated community resident or summer youth employee who lives in an empowerment zone may no longer qualify for the work opportunity credit unless the designation is extended. See *Qualified Wages* for details.

Purpose of Form

Use Form 5884 to claim the work opportunity credit for qualified first- and/or second-year wages you paid to or incurred for targeted group employees during the tax year. Your business does not have to be located in an empowerment zone or rural renewal county to qualify for this credit.

You can claim or elect not to claim the work opportunity credit any time within 3 years from the due date of your return on either your original return or an amended return.

Partnerships, S corporations, cooperatives, estates, and trusts must file this form to claim the credit. All other taxpayers are not required to complete or file this form if their only source for this credit is a partnership, S corporation, cooperative, estate, or trust. Instead, they can report this credit directly on Form 3800, General Business Credit.

How To Claim the Credit

You must request and be issued a certification for each employee from the state employment security agency (SESA). The certification proves that the employee is a member of a targeted group. You must either:

2014 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

▶ **Information about Form 6251 and its separate instructions is at *www.irs.gov/form6251.***
▶ **Attach to Form 1040 or Form 1040NR.**

OMB No. 1545-0074

2014

Attachment Sequence No. **32**

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

Total Forms Filed = 10,019,222

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	10,015,764	
2	Medical and dental. If you or your spouse was 65 or older, enter the **smaller** of Schedule A (Form 1040), line 4, **or** 2.5% (.025) of Form 1040, line 38. If zero or less, enter -0-	2	521,445	
3	Taxes from Schedule A (Form 1040), line 9	3	7,292,348	
4	Enter the home mortgage interest adjustment, if any, from line 6 of the worksheet in the instructions for this line	4	72,174	
5	Miscellaneous deductions from Schedule A (Form 1040), line 27	5	2,050,326	
6	If Form 1040, line 38, is $152,525 or less, enter -0-. Otherwise, see instructions	6	(2,268,901)	
7	Tax refund from Form 1040, line 10 or line 21	7	(2,918,473)	
8	Investment interest expense (difference between regular tax and AMT)	8	204,128	
9	Depletion (difference between regular tax and AMT)	9	46,988	
10	Net operating loss deduction from Form 1040, line 21. Enter as a positive amount	10	247,042	
11	Alternative tax net operating loss deduction	11	(141,644)	
12	Interest from specified private activity bonds exempt from the regular tax	12	1,114,956	
13	Qualified small business stock (7% of gain excluded under section 1202)	13	15,794	
14	Exercise of incentive stock options (excess of AMT income over regular tax income)	14	16,129	
15	Estates and trusts (amount from Schedule K-1 (Form 1041), box 12, code A)	15	209,695	
16	Electing large partnerships (amount from Schedule K-1 (Form 1065-B), box 6)	16	329	
17	Disposition of property (difference between AMT and regular tax gain or loss)	17	559,312	
18	Depreciation on assets placed in service after 1986 (difference between regular tax and AMT)	18	1,581,705	
19	Passive activities (difference between AMT and regular tax income or loss)	19	1,474,384	
20	Loss limitations (difference between AMT and regular tax income or loss)	20	377,882	
21	Circulation costs (difference between regular tax and AMT)	21	1,405	
22	Long-term contracts (difference between AMT and regular tax income)	22	6,723	
23	Mining costs (difference between regular tax and AMT)	23	12,997	
24	Research and experimental costs (difference between regular tax and AMT)	24	41,929	
25	Income from certain installment sales before January 1, 1987	25	(*)	
26	Intangible drilling costs preference	26	4,020	
27	Other adjustments, including income-based related adjustments	27	190,961	
28	**Alternative minimum taxable income.** Combine lines 1 through 27. (If married filing separately and line 28 is more than $242,450, see instructions.)	28	10,011,321	

Part II Alternative Minimum Tax (AMT)

29	Exemption. (If you were under age 24 at the end of 2014, see instructions.) **IF your filing status is . . .** / **AND line 28 is not over . . .** / **THEN enter on line 29 . . .** Single or head of household — $117,300 — $52,800 Married filing jointly or qualifying widow(er) — 156,500 — 82,100 — **72,828** Married filing separately — 78,250 — 41,050 If line 28 is **over** the amount shown above for your filing status, see instructions.	29	9,096,994	
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	7,164,465	
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 $182,500 or less ($91,250 or less if married filing separately), multiply line 30 by 26% (.26). Otherwise, multiply line 30 by 28% (.28) and subtract $3,650 ($1,825 if married filing separately) from the result.	31	7,015,963	
32	Alternative minimum tax foreign tax credit (see instructions)	32	2,509,086	
33	Tentative minimum tax. Subtract line 32 from line 31	33	6,958,970	
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	8,944,919	
35	**AMT.** Subtract line 34 from line 33. If zero or less, enter -0-. Enter here and on Form 1040, line 45	35	4,276,627	

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

2014 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

▶ **Information about Form 6251 and its separate instructions is at *www.irs.gov/form6251.***
▶ **Attach to Form 1040 or Form 1040NR.**

OMB No. 1545-0074

2014

Attachment Sequence No. **32**

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

Total Forms Filed = 10,019,222

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	2,370,992,604	
2	Medical and dental. If you or your spouse was 65 or older, enter the **smaller** of Schedule A (Form 1040), line 4, **or** 2.5% (.025) of Form 1040, line 38. If zero or less, enter -0-	2	1,223,642	
3	Taxes from Schedule A (Form 1040), line 9	3	224,468,419	
4	Enter the home mortgage interest adjustment, if any, from line 6 of the worksheet in the instructions for this line	4	403,470	
5	Miscellaneous deductions from Schedule A (Form 1040), line 27	5	36,149,581	
6	If Form 1040, line 38, is $152,525 or less, enter -0-. Otherwise, see instructions	6	(32,997,042)	
7	Tax refund from Form 1040, line 10 or line 21	7	(11,404,784)	
8	Investment interest expense (difference between regular tax and AMT)	8	-418,445	
9	Depletion (difference between regular tax and AMT)	9	361,903	
10	Net operating loss deduction from Form 1040, line 21. Enter as a positive amount	10	91,964,371	
11	Alternative tax net operating loss deduction	11	(19,574,997)	
12	Interest from specified private activity bonds exempt from the regular tax	12	979,802	
13	Qualified small business stock (7% of gain excluded under section 1202)	13	215,263	
14	Exercise of incentive stock options (excess of AMT income over regular tax income)	14	2,488,495	
15	Estates and trusts (amount from Schedule K-1 (Form 1041), box 12, code A)	15	2,041,065	
16	Electing large partnerships (amount from Schedule K-1 (Form 1065-B), box 6)	16	-30,578	
17	Disposition of property (difference between AMT and regular tax gain or loss)	17	-3,037,633	
18	Depreciation on assets placed in service after 1986 (difference between regular tax and AMT)	18	335,955	
19	Passive activities (difference between AMT and regular tax income or loss)	19	2,195,233	
20	Loss limitations (difference between AMT and regular tax income or loss)	20	-174,285	
21	Circulation costs (difference between regular tax and AMT)	21	22,487	
22	Long-term contracts (difference between AMT and regular tax income)	22	-157,579	
23	Mining costs (difference between regular tax and AMT)	23	162,667	
24	Research and experimental costs (difference between regular tax and AMT)	24	-221,759	
25	Income from certain installment sales before January 1, 1987	25	(*)	
26	Intangible drilling costs preference	26	430,295	
27	Other adjustments, including income-based related adjustments	27	185,326	
28	**Alternative minimum taxable income.** Combine lines 1 through 27. (If married filing separately and line 28 is more than $242,450, see instructions.)	28	2,667,435,414	

Part II Alternative Minimum Tax (AMT)

29	Exemption. (If you were under age 24 at the end of 2014, see instructions.) **IF your filing status is . . .** — **AND line 28 is not over . . .** — **THEN enter on line 29 . . .** Single or head of household — $117,300 — $52,800 Married filing jointly or qualifying widow(er) — 156,500 — 82,100 Married filing separately — 78,250 — 41,050 If line 28 is **over** the amount shown above for your filing status, see instructions.	29	523,113,330	
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	2,264,468,881	
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 $182,500 or less ($91,250 or less if married filing separately), multiply line 30 by 26% (.26). Otherwise, multiply line 30 by 28% (.28) and subtract $3,650 ($1,825 if married filing separately) from the result.	31	560,985,024	
32	Alternative minimum tax foreign tax credit (see instructions)	32	18,073,057	
33	Tentative minimum tax. Subtract line 32 from line 31	33	542,957,127	
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	570,101,834	
35	**AMT.** Subtract line 34 from line 33. If zero or less, enter -0-. Enter here and on Form 1040, line 45	35	28,644,939	

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

2014 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	4,788,945	
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	481,598	
39	If you did not complete a Schedule D Tax Worksheet for the regular tax or the AMT, enter the amount from line 37. Otherwise, add lines 37 and 38, and enter the **smaller** of that result or the amount from line 10 of the Schedule D Tax Worksheet (as refigured for the AMT, if necessary). If you are filing Form 2555 or 2555-EZ, see instructions for the amount to enter	39	4,787,894	
40	Enter the **smaller** of line 36 or line 39	40		
41	Subtract line 40 from line 36	41		
42	If line 41 is $182,500 or less ($91,250 or less if married filing separately), multiply line 41 by 26% (.26). Otherwise, multiply line 41 by 28% (.28) and subtract $3,650 ($1,825 if married filing separately) from the result ▶	42	4,225,681	
43	Enter: • $73,800 if married filing jointly or qualifying widow(er), • $36,900 if single or married filing separately, or • $49,400 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: • $406,750 if single • $228,800 if married filing separately • $457,600 if married filing jointly or qualifying widow(er) • $432,200 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% (.15) ▶	55	3,783,869	
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% (.20) ▶	58	691,042	
	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% (.25) ▶	61	375,995	
62	Add lines 42, 55, 58, and 61	62		
63	If line 36 is $182,500 or less ($91,250 or less if married filing separately), multiply line 36 by 26% (.26). Otherwise, multiply line 36 by 28% (.28) and subtract $3,650 ($1,825 if married filing separately) from the result	63	4,571,992	
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	613,596,495	
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	16,991,444	
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	630,897,111	
40	Enter the **smaller** of line 36 or line 39	40		
41	Subtract line 40 from line 36	41		
42	If line 41 is $182,500 or less ($91,250 or less if married filing separately), multiply line 41 by 26% (.26). Otherwise, multiply line 41 by 28% (.28) and subtract $3,650 ($1,825 if married filing separately) from the result ▶	42	349,800,314	
43	Enter: • $73,800 if married filing jointly or qualifying widow(er), • $36,900 if single or married filing separately, or • $49,400 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: • $406,750 if single • $228,800 if married filing separately • $457,600 if married filing jointly or qualifying widow(er) • $432,200 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% (.15) ▶	55	23,339,127	
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% (.20) ▶	58	80,122,625	
	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% (.25) ▶	61	3,059,069	
62	Add lines 42, 55, 58, and 61	62		
63	If line 36 is $182,500 or less ($91,250 or less if married filing separately), multiply line 36 by 26% (.26). Otherwise, multiply line 36 by 28% (.28) and subtract $3,650 ($1,825 if married filing separately) from the result	63	511,618,426	
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		

2014 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.**
▶ **Information about Form 6252 and its instructions is at *www.irs.gov/form6252.***

OMB No. 1545-0228

2014

Attachment Sequence No. **79**

Name(s) shown on return

Total Forms Filed = 606,385

Identifying number

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

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

5	Selling price including mortgages and other debts. **Do not** include interest, whether stated or unstated			5	116,193
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	106,863
14	Subtract line 13 from line 5. If zero or less, **do not** complete the rest of this form (see instructions)			14	112,869
15	If the property described on line 1 above was your main home, enter the amount of your excluded gain (see instructions). Otherwise, enter -0-			15	*
16	**Gross profit.** Subtract line 15 from line 14			16	112,713
17	Subtract line 13 from line 6. If zero or less, enter -0-			17	1,450
18	**Contract price.** Add line 7 and line 17			18	113,288

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

19	Gross profit percentage (expressed as a decimal amount). Divide line 16 by line 18. For years after the year of sale, see instructions			19	
20	If this is the year of sale, enter the amount from line 17. Otherwise, enter -0-			20	
21	Payments received during year (see instructions). **Do not** include interest, whether stated or unstated			21	554,186
22	Add lines 20 and 21			22	554,225
23	Payments received in prior years (see instructions). **Do not** include interest, whether stated or unstated	23	502,720		
24	**Installment sale income.** Multiply line 22 by line 19			24	541,440
25	Enter the part of line 24 that is ordinary income under the recapture rules (see instructions)			25	4,009
26	Subtract line 25 from line 24. Enter here and on Schedule D or Form 4797 (see instructions)			26	539,195

Part III Related Party Installment Sale Income. Do not complete if you received the final payment this tax year.

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

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

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

a ☐ The second disposition was more than 2 years after the first disposition (other than dispositions of marketable securities). If this box is checked, enter the date of disposition (mm/dd/yyyy) ▶

b ☐ The first disposition was a sale or exchange of stock to the issuing corporation.

c ☐ The second disposition was an involuntary conversion and the threat of conversion occurred after the first disposition.

d ☐ The second disposition occurred after the death of the original seller or buyer.

e ☐ It can be established to the satisfaction of the IRS that tax avoidance was not a principal purpose for either of the dispositions. If this box is checked, attach an explanation (see instructions).

30	Selling price of property sold by related party (see instructions)	30	*
31	Enter contract price from line 18 for year of first sale	31	*
32	Enter the **smaller** of line 30 or line 31	32	*
33	Total payments received by the end of your 2014 tax year (see instructions)	33	*
34	Subtract line 33 from line 32. If zero or less, enter -0-	34	*
35	Multiply line 34 by the gross profit percentage on line 19 for year of first sale	35	*
36	Enter the part of line 35 that is ordinary income under the recapture rules (see instructions)	36	0
37	Subtract line 36 from line 35. Enter here and on Schedule D or Form 4797 (see instructions)	37	*

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

Form **6252**

Department of the Treasury
Internal Revenue Service

Installment Sale Income

▶ Attach to your tax return.
▶ Use a separate form for each sale or other disposition of property on the installment method.
▶ Information about Form 6252 and its instructions is at *www.irs.gov/form6252.*

OMB No. 1545-0228

2014

Attachment Sequence No. **79**

Name(s) shown on return

Total Forms Filed = 606,385

Identifying number

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

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

5	Selling price including mortgages and other debts. **Do not** include interest, whether stated or unstated			5	68,578,055
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	18,909,609
14	Subtract line 13 from line 5. If zero or less, **do not** complete the rest of this form (see instructions)			14	49,668,446
15	If the property described on line 1 above was your main home, enter the amount of your excluded gain (see instructions). Otherwise, enter -0-			15	*
16	**Gross profit.** Subtract line 15 from line 14			16	49,150,183
17	Subtract line 13 from line 6. If zero or less, enter -0-			17	97,507
18	**Contract price.** Add line 7 and line 17			18	67,694,546

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

19	Gross profit percentage (expressed as a decimal amount). Divide line 16 by line 18. For years after the year of sale, see instructions			19	
20	If this is the year of sale, enter the amount from line 17. Otherwise, enter -0-			20	
21	Payments received during year (see instructions). **Do not** include interest, whether stated or unstated			21	65,197,132
22	Add lines 20 and 21			22	65,294,638
23	Payments received in prior years (see instructions). **Do not** include interest, whether stated or unstated	23	116,844,396		
24	**Installment sale income.** Multiply line 22 by line 19			24	39,930,857
25	Enter the part of line 24 that is ordinary income under the recapture rules (see instructions)			25	1,199,118
26	Subtract line 25 from line 24. Enter here and on Schedule D or Form 4797 (see instructions)			26	38,731,738

Part III Related Party Installment Sale Income. **Do not** complete if you received the final payment this tax year.

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

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

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

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

30	Selling price of property sold by related party (see instructions)	30	*
31	Enter contract price from line 18 for year of first sale	31	*
32	Enter the **smaller** of line 30 or line 31	32	*
33	Total payments received by the end of your 2014 tax year (see instructions)	33	*
34	Subtract line 33 from line 32. If zero or less, enter -0-	34	*
35	Multiply line 34 by the gross profit percentage on line 19 for year of first sale	35	*
36	Enter the part of line 35 that is ordinary income under the recapture rules (see instructions)	36	0
37	Subtract line 36 from line 35. Enter here and on Schedule D or Form 4797 (see instructions)	37	*

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

2014 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

▶ **Information about Form 6781 and its instructions is at *www.irs.gov/form6781.***
▶ **Attach to your tax return.**

OMB No. 1545-0644

2014

Attachment Sequence No. **82**

Name(s) shown on tax return

Total Forms Filed = 499,436

Identifying number

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

Part I Section 1256 Contracts Marked to Market

	(a) Identification of account	(b) (Loss)	(c) Gain
1			
2	Add the amounts on line 1 in columns (b) and (c)	( )	
3	Net gain or (loss). Combine line 2, columns (b) and (c)		497,438
4	Form 1099-B adjustments. See instructions and attach statement		1,860
5	Combine lines 3 and 4		496,802
	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 did not check box D, enter -0-		1,972
7	Combine lines 5 and 6		496,420
8	**Short-term capital gain or (loss).** Multiply line 7 by 40% (.40). Enter here and include on line 4 of Schedule D or on Form 8949 (see instructions)		472,346
9	**Long-term capital gain or (loss).** Multiply line 7 by 60% (.60). Enter here and include on line 11 of Schedule D or on Form 8949 (see instructions)		495,319

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)							(379)
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)							(52)

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)					683
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)					1,270

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					

2014 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

▶ **Information about Form 6781 and its instructions is at *www.irs.gov/form6781.***
▶ **Attach to your tax return.**

OMB No. 1545-0644

2014

Attachment Sequence No. **82**

Name(s) shown on tax return

Total Forms Filed = 499,436

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 **5,922,263**
4	Form 1099-B adjustments. See instructions and attach statement		4 **23,586**
5	Combine lines 3 and 4		5 **5,945,849**
	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 did not check box D, enter -0-		6 **151,616**
7	Combine lines 5 and 6		7 **6,097,465**
8	**Short-term capital gain or (loss).** Multiply line 7 by 40% (.40). Enter here and include on line 4 of Schedule D or on Form 8949 (see instructions)		8 **2,438,989**
9	**Long-term capital gain or (loss).** Multiply line 7 by 60% (.60). Enter here and include on line 11 of Schedule D or on Form 8949 (see instructions)		9 **3,658,475**

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	(**33,959**)
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	(**17,284**)

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	**524,882**
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	**335,881**

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					

2014 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 | **Identifying number**

Total Forms Filed = 8,001,429

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				4,744,043	7,924,862	
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?		

2014 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 | **Identifying number**

Total Forms Filed = 8,001,429

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				41,840,984	49,197,632	
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?		

2014 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			129,318
B			
C			
D			

	(d) Date acquired by donor (mo., yr.)	**(e)** How acquired by donor	**(f)** Donor's cost or adjusted basis	**(g)** For bargain sales, enter amount received	**See instructions** **(h)** Amount claimed as a deduction	**See instructions** **(i)** Date of contribution
A			110,636	2,076	100,093	
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

2014 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			30,482,667
B			
C			
D			

	(d) Date acquired by donor (mo., yr.)	**(e)** How acquired by donor	**(f)** Donor's cost or adjusted basis	**(g)** For bargain sales, enter amount received	**See instructions** **(h)** Amount claimed as a deduction	**See instructions** **(i)** Date of contribution
A			7,124,038	1,157,057	6,243,291	
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

2014 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)

▶ **Information about Form 8396 and its instructions is at *www.irs.gov/form8396*.**

▶ **Attach to Form 1040 or 1040NR.**

OMB No. 1545-0074

2014

Attachment Sequence No. **138**

Name(s) shown on your tax return

Total Forms Filed = 70,971

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	66,914	
4	Enter any 2011 credit carryforward from line 16 of your 2013 Form 8396	4	*	
5	Enter any 2012 credit carryforward from line 14 of your 2013 Form 8396	5	*	
6	Enter any 2013 credit carryforward from line 17 of your 2013 Form 8396	6	15,136	
7	Add lines 3 through 6	7	70,971	
8	Limitation based on tax liability. Enter the amount from the Credit Limit Worksheet (see instructions)	8	63,308	
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	63,308	

Part II Mortgage Interest Credit Carryforward to 2015. (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	**2013 credit carryforward to 2015.** Enter the **smaller** of line 6 or line 13	14		
15	Subtract line 14 from line 13	15		
16	**2012 credit carryforward to 2015.** Enter the **smaller** of line 5 or line 15	16		
17	**2014 credit carryforward to 2015.** Subtract line 9 from line 3. If zero or less, enter -0-	17		

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

2014 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)

▶ **Information about Form 8396 and its instructions is at *www.irs.gov/form8396*.**

▶ **Attach to Form 1040 or 1040NR.**

OMB No. 1545-0074

2014

Attachment Sequence No. **138**

Name(s) shown on your tax return

Total Forms Filed = 70,971

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	105,362
4	Enter any 2011 credit carryforward from line 16 of your 2013 Form 8396	4	*
5	Enter any 2012 credit carryforward from line 14 of your 2013 Form 8396	5	*
6	Enter any 2013 credit carryforward from line 17 of your 2013 Form 8396	6	87,939
7	Add lines 3 through 6	7	235,607
8	Limitation based on tax liability. Enter the amount from the Credit Limit Worksheet (see instructions)	8	353,204
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	87,280

Part II Mortgage Interest Credit Carryforward to 2015. (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	**2013 credit carryforward to 2015.** Enter the **smaller** of line 6 or line 13	14	
15	Subtract line 14 from line 13	15	
16	**2012 credit carryforward to 2015.** Enter the **smaller** of line 5 or line 15	16	
17	**2014 credit carryforward to 2015.** Subtract line 9 from line 3. If zero or less, enter -0-	17	

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

2014 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.
► Information about Form 8582 and its instructions is available at *www.irs.gov/form8582*.

OMB No. 1545-1008

2014

Attachment Sequence No. **88**

Name(s) shown on return

Total Forms Filed = 7,398,225

Identifying number

Part I 2014 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	2,184,473		
b	Activities with net loss (enter the amount from Worksheet 1, column (b))	1b	(3,401,743)		
c	Prior years unallowed losses (enter the amount from Worksheet 1, column (c))	1c	(1,597,224)		
d	Combine lines 1a, 1b, and 1c			1d	4,616,052

Commercial Revitalization Deductions From Rental Real Estate Activities

2a	Commercial revitalization deductions from Worksheet 2, column (a)	2a	(95)		
b	Prior year unallowed commercial revitalization deductions from Worksheet 2, column (b)	2b	(*)		
c	Add lines 2a and 2b			2c	(148)

All Other Passive Activities

3a	Activities with net income (enter the amount from Worksheet 3, column (a))	3a	2,474,284		
b	Activities with net loss (enter the amount from Worksheet 3, column (b))	3b	(1,885,963)		
c	Prior years unallowed losses (enter the amount from Worksheet 3, column (c))	3c	(1,422,994)		
d	Combine lines 3a, 3b, and 3c			3d	3,737,434

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	7,389,606

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	2,934,591
6	Enter $150,000. If married filing separately, see instructions	6	2,917,035		
7	Enter modified adjusted gross income, but not less than zero (see instructions)	7	3,075,125		
	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	1,693,391		
9	Multiply line 8 by 50% (.5). **Do not** enter more than $25,000. If married filing separately, see instructions			9	1,693,391
10	Enter the **smaller** of line 5 or line 9			10	1,692,196

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	69
12	Enter the loss from line 4	12	
13	Reduce line 12 by the amount on line 10	13	76
14	Enter the **smallest** of line 2c (treated as a positive amount), line 11, or line 13	14	69

Part IV Total Losses Allowed

15	Add the income, if any, on lines 1a and 3a and enter the total	15	1,203,751
16	**Total losses allowed from all passive activities for 2014.** Add lines 10, 14, and 15. See instructions to find out how to report the losses on your tax return	16	3,839,123

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

Form **8582**

Department of the Treasury
Internal Revenue Service (99)

Passive Activity Loss Limitations

▶ See separate instructions.
▶ Attach to Form 1040 or Form 1041.
▶ Information about Form 8582 and its instructions is available at *www.irs.gov/form8582*.

OMB No. 1545-1008

2014

Attachment Sequence No. 88

Name(s) shown on return

Total Forms Filed = 7,398,225

Identifying number

Part I 2014 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	66,971,366		
b	Activities with net loss (enter the amount from Worksheet 1, column (b))	1b	(43,003,360)		
c	Prior years unallowed losses (enter the amount from Worksheet 1, column (c))	1c	(80,545,702)		
d	Combine lines 1a, 1b, and 1c			1d	-56,577,696

Commercial Revitalization Deductions From Rental Real Estate Activities

2a	Commercial revitalization deductions from Worksheet 2, column (a)	2a	(1,449)		
b	Prior year unallowed commercial revitalization deductions from Worksheet 2, column (b)	2b	(*)		
c	Add lines 2a and 2b			2c	(13,296)

All Other Passive Activities

3a	Activities with net income (enter the amount from Worksheet 3, column (a))	3a	144,837,061		
b	Activities with net loss (enter the amount from Worksheet 3, column (b))	3b	(44,111,919)		
c	Prior years unallowed losses (enter the amount from Worksheet 3, column (c))	3c	(83,834,027)		
d	Combine lines 3a, 3b, and 3c			3d	16,891,114

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	-39,699,878

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	104,976,673
6	Enter $150,000. If married filing separately, see instructions	6	436,664,414		
7	Enter modified adjusted gross income, but not less than zero (see instructions)	7	731,478,878		
	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	102,891,815		
9	Multiply line 8 by 50% (.5). **Do not** enter more than $25,000. If married filing separately, see instructions			9	31,769,258
10	Enter the **smaller** of line 5 or line 9			10	14,726,266

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	1,718
12	Enter the loss from line 4	12	
13	Reduce line 12 by the amount on line 10	13	43,406
14	Enter the **smallest** of line 2c (treated as a positive amount), line 11, or line 13	14	869

Part IV Total Losses Allowed

15	Add the income, if any, on lines 1a and 3a and enter the total	15	24,857,465
16	**Total losses allowed from all passive activities for 2014.** Add lines 10, 14, and 15. See instructions to find out how to report the losses on your tax return	16	67,255,940

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

2014 Line Item Estimates—All figures are estimates based on samples.
Number of returns filed for selected lines

Form **8586**
(Rev. August 2014)
Department of the Treasury
Internal Revenue Service (99)

Low-Income Housing Credit

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

OMB No. 1545-0984

Attachment Sequence No. **36a**

Name(s) shown on return

Total Forms Filed = 17,775

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	536
4	Low-income housing credit for buildings placed in service before 2008 from partnerships, S corporations, estates, and trusts	4	11,629
5	Add lines 3 and 4. Estates and trusts, go to line 6. Partnerships and S corporations, stop here and report this amount on Schedule K. All others, stop here and report this amount on Form 3800, Part III, line 1d, column (c)	5	12,162
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	0
11	Low-income housing credit for buildings placed in service after 2007 from partnerships, S corporations, estates, and trusts	11	847
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	847
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	

2014 Line Item Estimates—All figures are estimates based on samples.
Amounts of selected lines filed (in thousands of dollars)

Form **8586**
(Rev. August 2014)
Department of the Treasury
Internal Revenue Service (99)

Low-Income Housing Credit

► **Attach to your tax return.**
► **Information about Form 8586 is available at *www.irs.gov/form8586*.**

OMB No. 1545-0984

Attachment Sequence No. **36a**

Name(s) shown on return

Total Forms Filed = 17,775

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	1,636	
4	Low-income housing credit for buildings placed in service before 2008 from partnerships, S corporations, estates, and trusts	4	29,516	
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	31,152	
6	Amount allocated to beneficiaries of the estate or trust (see instructions)	6		
7	Estates and trusts, subtract line 6 from line 5. Report this amount on Form 3800, Part III, line 1d, column (c)	7		

Part II Buildings Placed in Service After 2007

8	Number of Forms 8609-A attached for buildings placed in service after 2007 ►			
9	Has there been a decrease in the qualified basis of any buildings accounted for on line 8 since the close of the preceding tax year? ☐ **Yes** ☐ **No** If "Yes," enter the building identification numbers (BINs) of the buildings that had a decreased basis. If you need more space, attach a schedule. **(i)** _____ **(ii)** _____ **(iii)** _____ **(iv)** _____			
10	Current year credit from attached Form(s) 8609-A for buildings placed in service after 2007 (see instructions)	10	0	
11	Low-income housing credit for buildings placed in service after 2007 from partnerships, S corporations, estates, and trusts	11	4,080	
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	4,080	
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		

2014 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

▶ **Information about Form 8606 and its separate instructions is at *www.irs.gov/form8606.***

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

OMB No. 1545-0074

2014

Attachment Sequence No. **48**

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

Total Forms Filed = 2,309,701

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.

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 2014.
- You took distributions from a traditional, SEP, or SIMPLE IRA in 2014 **and** you made nondeductible contributions to a traditional IRA in 2014 or an earlier year. For this purpose, a distribution does not include a rollover, 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 2014 (excluding any portion you recharacterized) **and** you made nondeductible contributions to a traditional IRA in 2014 or an earlier year.

1	Enter your nondeductible contributions to traditional IRAs for 2014, including those made for 2014 from January 1, 2015, through April 15, 2015 (see instructions)				1	695,991
2	Enter your total basis in traditional IRAs (see instructions)				2	946,004
3	Add lines 1 and 2				3	1,347,492
	In 2014, 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, 2015, through April 15, 2015				4	14,775
5	Subtract line 4 from line 3				5	1,343,299
6	Enter the value of **all** your traditional, SEP, and SIMPLE IRAs as of December 31, 2014, plus any outstanding rollovers (see instructions)		6	344,285		
7	Enter your distributions from traditional, SEP, and SIMPLE IRAs in 2014. **Do not** include rollovers, 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	397,697		
8	Enter the net amount you converted from traditional, SEP, and SIMPLE IRAs to Roth IRAs in 2014. **Do not** include amounts converted that you later recharacterized (see instructions). Also enter this amount on line 16		8	45,916		
9	Add lines 6, 7, and 8	9	444,334			
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	38,919		
12	Multiply line 7 by line 10. This is the nontaxable portion of your distributions that you did not convert to a Roth IRA		12	372,137		
13	Add lines 11 and 12. This is the nontaxable portion of all your distributions				13	470,646
14	Subtract line 13 from line 3. This is **your total basis in traditional IRAs for 2014 and earlier years**				14	1,260,579
15	**Taxable amount.** Subtract line 12 from line 7. If more than zero, also include this amount on Form 1040, line 15b; Form 1040A, line 11b; or Form 1040NR, line 16b				15	388,674
	Note. You may be subject to an additional 10% tax on the amount on line 15 if you were under age 59½ at the time of the distribution (see instructions).					

2014 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

▶ **Information about Form 8606 and its separate instructions is at *www.irs.gov/form8606.***

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

OMB No. 1545-0074

2014

Attachment Sequence No. **48**

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

Total Forms Filed = 2,309,701

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.

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 2014.
- You took distributions from a traditional, SEP, or SIMPLE IRA in 2014 **and** you made nondeductible contributions to a traditional IRA in 2014 or an earlier year. For this purpose, a distribution does not include a rollover, 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 2014 (excluding any portion you recharacterized) **and** you made nondeductible contributions to a traditional IRA in 2014 or an earlier year.

1	Enter your nondeductible contributions to traditional IRAs for 2014, including those made for 2014 from January 1, 2015, through April 15, 2015 (see instructions)			1	4,104,596
2	Enter your total basis in traditional IRAs (see instructions)			2	26,720,108
3	Add lines 1 and 2			3	30,824,704
	In 2014, 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, 2015, through April 15, 2015			4	94,154
5	Subtract line 4 from line 3			5	30,730,550
6	Enter the value of **all** your traditional, SEP, and SIMPLE IRAs as of December 31, 2014, plus any outstanding rollovers (see instructions)	6	157,309,723		
7	Enter your distributions from traditional, SEP, and SIMPLE IRAs in 2014. **Do not** include rollovers, 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	9,947,350		
8	Enter the net amount you converted from traditional, SEP, and SIMPLE IRAs to Roth IRAs in 2014. **Do not** include amounts converted that you later recharacterized (see instructions). Also enter this amount on line 16	8	885,728		
9	Add lines 6, 7, and 8	9	168,142,800		
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	301,536		
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	920,339		
13	Add lines 11 and 12. This is the nontaxable portion of all your distributions			13	1,794,841
14	Subtract line 13 from line 3. This is **your total basis in traditional IRAs for 2014 and earlier years**			14	29,029,863
15	**Taxable amount.** Subtract line 12 from line 7. If more than zero, also include this amount on Form 1040, line 15b; Form 1040A, line 11b; or Form 1040NR, line 16b			15	9,350,525
	Note. You may be subject to an additional 10% tax on the amount on line 15 if you were under age 59½ at the time of the distribution (see instructions).				

2014 Line Item Estimates—All figures are estimates based on samples.
Number of returns filed for selected lines

Part II 2014 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 2014 (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 2014. **Do not** include amounts you later recharacterized back to traditional, SEP, or SIMPLE IRAs in 2014 or 2015 (see instructions)	16	197,590	
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	117,227	
18	**Taxable amount.** Subtract line 17 from line 16. If more than zero, also include this amount on Form 1040, line 15b; Form 1040A, line 11b; or Form 1040NR, line 16b	18	122,419	

Part III Distributions From Roth IRAs

Complete this part only if you took a distribution from a Roth IRA in 2014. For this purpose, a distribution does not include a rollover, 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 2014, including any qualified first-time homebuyer distributions (see instructions)	19	390,511	
20	Qualified first-time homebuyer expenses (see instructions). **Do not** enter more than $10,000	20	10,242	
21	Subtract line 20 from line 19. If zero or less, enter -0-	21	382,270	
22	Enter your basis in Roth IRA contributions (see instructions). If line 21 is zero, **stop here**	22	231,820	
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	221,954	
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	16,561	
25	**Taxable amount.** Subtract line 24 from line 23. If more than zero, also include this amount on Form 1040, line 15b; Form 1040A, line 11b; or Form 1040NR, line 16b	25	209,967	

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.	

Part II 2014 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 2014 (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 2014. **Do not** include amounts you later recharacterized back to traditional, SEP, or SIMPLE IRAs in 2014 or 2015 (see instructions)	16	4,044,558	
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	1,139,503	
18	**Taxable amount.** Subtract line 17 from line 16. If more than zero, also include this amount on Form 1040, line 15b; Form 1040A, line 11b; or Form 1040NR, line 16b	18	2,905,054	

Part III Distributions From Roth IRAs

Complete this part only if you took a distribution from a Roth IRA in 2014. For this purpose, a distribution does not include a rollover, 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 2014, including any qualified first-time homebuyer distributions (see instructions)	19	3,109,867	
20	Qualified first-time homebuyer expenses (see instructions). **Do not** enter more than $10,000	20	71,991	
21	Subtract line 20 from line 19. If zero or less, enter -0-	21	3,041,939	
22	Enter your basis in Roth IRA contributions (see instructions). If line 21 is zero, **stop here**	22	3,653,901	
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	1,259,242	
24	Enter your basis in conversions from traditional, SEP, and SIMPLE IRAs and rollovers from qualified retirement plans to a Roth IRA (see instructions)	24	1,238,886	
25	**Taxable amount.** Subtract line 24 from line 23. If more than zero, also include this amount on Form 1040, line 15b; Form 1040A, line 11b; or Form 1040NR, line 16b	25	962,953	

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.	

2014 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.**
▶ **Information about Form 8615 and its separate instructions is at *www.irs.gov/form8615*.**

OMB No. 1545-0074

2014

Attachment Sequence No. **33**

Child's name shown on return

Total Forms Filed = 443,080

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	443,080
2	If the child **did not** itemize deductions on **Schedule A** (Form 1040 or Form 1040NR), enter $2,000. Otherwise, see instructions	2	443,080
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	438,732
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	419,434
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	419,434

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	376,348
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	150,029
8	Add lines 5, 6, and 7 (see instructions)	8	419,434
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	405,220
10	Enter the parent's tax from Form 1040, line 44; Form 1040A, line 28, minus any alternative minimum tax; Form 1040EZ, line 10; Form 1040NR, line 42; or Form 1040NR-EZ, line 15. **Do not** include any tax from **Form 4972** or **8814** or any tax from recapture of an education credit. If the parent files Form 2555 or 2555-EZ, see the instructions. If the Qualified Dividends and Capital Gain Tax Worksheet, Schedule D Tax Worksheet, or Schedule J (Form 1040) was used to figure the tax, check here ▶ ☐	10	366,213
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	385,066
12a	Add lines 5 and 7 — 12a: 419,434		
b	Divide line 5 by line 12a. Enter the result as a decimal (rounded to at least three places)	12b	438,732 × .
13	Multiply line 11 by line 12b	13	385,066

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	389,929		
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	162,840
16	Add lines 13 and 15			16	393,206
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	245,072
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	396,354

2014 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.**
▶ **Information about Form 8615 and its separate instructions is at *www.irs.gov/form8615*.**

OMB No. 1545-0074

2014

Attachment Sequence No. **33**

Child's name shown on return **Total Forms Filed = 443,080**

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	6,159,699
2	If the child **did not** itemize deductions on **Schedule A** (Form 1040 or Form 1040NR), enter $2,000. Otherwise, see instructions	2	949,027
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	5,215,059
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	5.668.744
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	4,845,708

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	394,218,976
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	5,028,817
8	Add lines 5, 6, and 7 (see instructions)	8	404,093,501
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	100,268,112
10	Enter the parent's tax from Form 1040, line 44; Form 1040A, line 28, minus any alternative minimum tax; Form 1040EZ, line 10; Form 1040NR, line 42; or Form 1040NR-EZ, line 15. **Do not** include any tax from **Form 4972** or **8814** or any tax from recapture of an education credit. If the parent files Form 2555 or 2555-EZ, see the instructions. If the Qualified Dividends and Capital Gain Tax Worksheet, Schedule D Tax Worksheet, or Schedule J (Form 1040) was used to figure the tax, check here ▶ ☐	10	97,957,872
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	2,310,240
12a	Add lines 5 and 7 — 12a: 9,874,525		
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	1,064,000

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: 823,035		
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	46,715
16	Add lines 13 and 15	16	1,110,714
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	636,316
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	1,116,460

2014 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

▶ **Information about Form 8801 and its separate instructions is at *www.irs.gov/form8801*.**
▶ **Attach to Form 1040, 1040NR, or 1041.**

OMB No. 1545-1073

2014

Attachment Sequence No. **74**

Name(s) shown on return

Total Forms Filed = 1,141,113

Identifying number

Part I Net Minimum Tax on Exclusion Items

1	Combine lines 1, 6, and 10 of your 2013 Form 6251. Estates and trusts, see instructions	1	1,031,898	
2	Enter adjustments and preferences treated as exclusion items (see instructions)	2	1,036,376	
3	Minimum tax credit net operating loss deduction (see instructions)	3	(13,676)	
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 $238,550 and you were married filing separately for 2013, see instructions	4	1,076,353	
5	Enter: $80,800 if married filing jointly or qualifying widow(er) for 2013; $51,900 if single or head of household for 2013; or $40,400 if married filing separately for 2013. Estates and trusts, enter $23,100	5	1,141,113	
6	Enter: $153,900 if married filing jointly or qualifying widow(er) for 2013; $115,400 if single or head of household for 2013; or $76,950 if married filing separately for 2013. Estates and trusts, enter $76,950	6	1,141,113	
7	Subtract line 6 from line 4. If zero or less, enter -0- here and on line 8 and go to line 9	7	855,355	
8	Multiply line 7 by 25% (.25)	8	855,355	
9	Subtract line 8 from line 5. If zero or less, enter -0-. If under age 24 at the end of 2013, see instructions	9	959,231	
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	936,517	
11	• If **for 2013** you filed Form 2555 or 2555-EZ, see instructions for the amount to enter. • If **for 2013** 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 $179,500 or less ($89,750 or less if married filing separately for 2013), multiply line 10 by 26% (.26). Otherwise, multiply line 10 by 28% (.28) and subtract $3,590 ($1,795 if married filing separately for 2013) from the result. Form 1040NR filers, see instructions.	11	922,030	
12	Minimum tax foreign tax credit on exclusion items (see instructions)	12	291,625	
13	Tentative minimum tax on exclusion items. Subtract line 12 from line 11	13	919,633	
14	Enter the amount from your 2013 Form 6251, line 34, or 2013 Form 1041, Schedule I, line 55	14	981,324	
15	**Net minimum tax on exclusion items.** Subtract line 14 from line 13. If zero or less, enter -0-	15	762,892	

Form **8801**

Department of the Treasury
Internal Revenue Service (99)

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

▶ **Information about Form 8801 and its separate instructions is at *www.irs.gov/form8801*.**
▶ **Attach to Form 1040, 1040NR, or 1041.**

OMB No. 1545-1073

2014

Attachment Sequence No. **74**

Name(s) shown on return

Total Forms Filed = 1,141,113

Identifying number

Part I Net Minimum Tax on Exclusion Items

1	Combine lines 1, 6, and 10 of your 2013 Form 6251. Estates and trusts, see instructions	1	347,720,021	
2	Enter adjustments and preferences treated as exclusion items (see instructions)	2	58,410,446	
3	Minimum tax credit net operating loss deduction (see instructions)	3	(2,940,017	)
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 $238,550 and you were married filing separately for 2013, see instructions	4	409,287,175	
5	Enter: $80,800 if married filing jointly or qualifying widow(er) for 2013; $51,900 if single or head of household for 2013; or $40,400 if married filing separately for 2013. Estates and trusts, enter $23,100	5	83,925,536	
6	Enter: $153,900 if married filing jointly or qualifying widow(er) for 2013; $115,400 if single or head of household for 2013; or $76,950 if married filing separately for 2013. Estates and trusts, enter $76,950	6	163,819,189	
7	Subtract line 6 from line 4. If zero or less, enter -0- here and on line 8 and go to line 9	7	272,453,333	
8	Multiply line 7 by 25% (.25)	8	68,113,442	
9	Subtract line 8 from line 5. If zero or less, enter -0-. If under age 24 at the end of 2013, see instructions	9	48,621,019	
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	370,989,971	
11	• If **for 2013** you filed Form 2555 or 2555-EZ, see instructions for the amount to enter. • If **for 2013** 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 $179,500 or less ($89,750 or less if married filing separately for 2013), multiply line 10 by 26% (.26). Otherwise, multiply line 10 by 28% (.28) and subtract $3,590 ($1,795 if married filing separately for 2013) from the result. Form 1040NR filers, see instructions.	11	88,762,390	
12	Minimum tax foreign tax credit on exclusion items (see instructions)	12	1,780,970	
13	Tentative minimum tax on exclusion items. Subtract line 12 from line 11	13	87,049,138	
14	Enter the amount from your 2013 Form 6251, line 34, or 2013 Form 1041, Schedule I, line 55	14	82,865,793	
15	**Net minimum tax on exclusion items.** Subtract line 14 from line 13. If zero or less, enter -0-	15	8,783,925	

2014 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 2015

16	Enter the amount from your 2013 Form 6251, line 35, or 2013 Form 1041, Schedule I, line 56	16	928,148	
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	745,850	
19	**2013 credit carryforward.** Enter the amount from your 2013 Form 8801, line 26	19	724,737	
20	Enter your 2013 unallowed qualified electric vehicle credit (see instructions)	20	212	
21	Combine lines 18 through 20. If zero or less, stop here and see the instructions	21	1,084,976	
22	Enter your 2014 regular income tax liability minus allowable credits (see instructions)	22	1,006,715	
23	Enter the amount from your 2014 Form 6251, line 33, or 2014 Form 1041, Schedule I, line 54	23	979,797	
24	Subtract line 23 from line 22. If zero or less, enter -0-	24	316,170	
25	**Minimum tax credit.** Enter the **smaller** of line 21 or line 24. Also enter this amount on your 2014 Form 1040, line 54 (check box **b**); Form 1040NR, line 51 (check box **b**); or Form 1041, Schedule G, line 2c	25	316,170	
26	**Credit carryforward to 2015.** Subtract line 25 from line 21. Keep a record of this amount because you may use it in future years	26	876,059	

Part II Minimum Tax Credit and Carryforward to 2015

16	Enter the amount from your 2013 Form 6251, line 35, or 2013 Form 1041, Schedule I, line 56	16	10,302,883	
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	1,518,957	
19	**2013 credit carryforward.** Enter the amount from your 2013 Form 8801, line 26	19	8,976,735	
20	Enter your 2013 unallowed qualified electric vehicle credit (see instructions)	20	74	
21	Combine lines 18 through 20. If zero or less, stop here and see the instructions	21	10,811,786	
22	Enter your 2014 regular income tax liability minus allowable credits (see instructions)	22	98,981,892	
23	Enter the amount from your 2014 Form 6251, line 33, or 2014 Form 1041, Schedule I, line 54	23	103,404,647	
24	Subtract line 23 from line 22. If zero or less, enter -0-	24	4,028,759	
25	**Minimum tax credit.** Enter the **smaller** of line 21 or line 24. Also enter this amount on your 2014 Form 1040, line 54 (check box **b**); Form 1040NR, line 51 (check box **b**); or Form 1041, Schedule G, line 2c	25	963,887	
26	**Credit carryforward to 2015.** Subtract line 25 from line 21. Keep a record of this amount because you may use it in future years	26	9,847,473	

2014 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 did not complete the 2013 Qualified Dividends and Capital Gain Tax Worksheet, the 2013 Schedule D Tax Worksheet, or Part V of the 2013 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 2013, enter the amount from line 3 of the Foreign Earned Income Tax Worksheet in the instructions **27**

Caution. If **for 2013** 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 2013 Qualified Dividends and Capital Gain Tax Worksheet, the amount from line 13 of your 2013 Schedule D Tax Worksheet, or the amount from line 26 of the 2013 Schedule D (Form 1041), whichever applies* **28**

If you figured your 2013 tax using the 2013 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 2013 Schedule D (Form 1040), or line 18b, column (2), of the 2013 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 2013 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 $179,500 or less ($89,750 or less if married filing separately for 2013), multiply line 32 by 26% (.26). Otherwise, multiply line 32 by 28% (.28) and subtract $3,590 ($1,795 if married filing separately for 2013) from the result. Form 1040NR filers, see instructions . . . . . ▶ **33**

34 Enter:
- $72,500 if married filing jointly or qualifying widow(er) for 2013,
- $36,250 if single or married filing separately for 2013,
- $48,600 if head of household for 2013, or
- $2,450 for an estate or trust.

Form 1040NR filers, see instructions. **34**

35 Enter the amount from line 7 of your 2013 Qualified Dividends and Capital Gain Tax Worksheet, the amount from line 14 of your 2013 Schedule D Tax Worksheet, or the amount from line 27 of the 2013 Schedule D (Form 1041), whichever applies. If you did not complete either worksheet or Part V of the 2013 Schedule D (Form 1041), enter the amount from your 2013 Form 1040, line 43, or 2013 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:
- $400,000 if single for 2013,
- $225,000 if married filing separately for 2013,
- $450,000 if married filing jointly or qualifying widow(er) for 2013,
- $425,000 if head of household for 2013, or
- $11,950 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 2013 Qualified Dividends and Capital Gain Tax Worksheet or the amount from line 19 of your 2013 Schedule D Tax Worksheet, whichever applies. If you did not complete either worksheet, see instructions. Form 1041 filers, enter the amount from line 27 of your 2013 Schedule D (Form 1041) or line 18 of your 2013 Schedule D Tax Worksheet, whichever applies. If you did not complete either the worksheet or Part V of the 2013 Schedule D (Form 1041), enter the amount from your 2013 Form 1041, line 22; if zero or less, enter -0-. Form 1040NR filers, see instructions **42**

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 did not complete the 2013 Qualified Dividends and Capital Gain Tax Worksheet, the 2013 Schedule D Tax Worksheet, or Part V of the 2013 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 2013, enter the amount from line 3 of the Foreign Earned Income Tax Worksheet in the instructions **27**

Caution. If **for 2013** 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 2013 Qualified Dividends and Capital Gain Tax Worksheet, the amount from line 13 of your 2013 Schedule D Tax Worksheet, or the amount from line 26 of the 2013 Schedule D (Form 1041), whichever applies* **28**

If you figured your 2013 tax using the 2013 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 2013 Schedule D (Form 1040), or line 18b, column (2), of the 2013 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 2013 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 $179,500 or less ($89,750 or less if married filing separately for 2013), multiply line 32 by 26% (.26). Otherwise, multiply line 32 by 28% (.28) and subtract $3,590 ($1,795 if married filing separately for 2013) from the result. Form 1040NR filers, see instructions . . . . . ▶ **33**

34 Enter:
- $72,500 if married filing jointly or qualifying widow(er) for 2013,
- $36,250 if single or married filing separately for 2013,
- $48,600 if head of household for 2013, or
- $2,450 for an estate or trust.

Form 1040NR filers, see instructions. **34**

35 Enter the amount from line 7 of your 2013 Qualified Dividends and Capital Gain Tax Worksheet, the amount from line 14 of your 2013 Schedule D Tax Worksheet, or the amount from line 27 of the 2013 Schedule D (Form 1041), whichever applies. If you did not complete either worksheet or Part V of the 2013 Schedule D (Form 1041), enter the amount from your 2013 Form 1040, line 43, or 2013 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:
- $400,000 if single for 2013,
- $225,000 if married filing separately for 2013,
- $450,000 if married filing jointly or qualifying widow(er) for 2013,
- $425,000 if head of household for 2013, or
- $11,950 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 2013 Qualified Dividends and Capital Gain Tax Worksheet or the amount from line 19 of your 2013 Schedule D Tax Worksheet, whichever applies. If you did not complete either worksheet, see instructions. Form 1041 filers, enter the amount from line 27 of your 2013 Schedule D (Form 1041) or line 18 of your 2013 Schedule D Tax Worksheet, whichever applies. If you did not complete either the worksheet or Part V of the 2013 Schedule D (Form 1041), enter the amount from your 2013 Form 1041, line 22; if zero or less, enter -0-. Form 1040NR filers, see instructions **42**

2014 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

► **Information about Form 8814 and its instructions is at *www.irs.gov/form8814.***
► **Attach to parents' Form 1040 or Form 1040NR.**

OMB No. 1545-0074

2014

Attachment Sequence No. **40**

Name(s) shown on your return

Total Forms Filed = 157,579

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**	24,342
b	Enter your child's **tax-exempt** interest. **Do not** include this amount on line 1a	**1b**	2,251		
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**	88,759
b	Enter your child's qualified dividends included on line 2a. See the instructions	**2b**	48,938		
3	Enter your child's capital gain distributions. If your child received any capital gain distributions as a nominee, see the instructions			**3**	39,312
4	Add lines 1a, 2a, and 3. If the total is $2,000 or less, skip lines 5 through 12 and go to line 13. If the total is $10,000 or more, **do not** file this form. Your child **must** file his or her own return to report the income			**4**	97,945
5	Base amount			**5**	
6	Subtract line 5 from line 4			**6**	31,735
	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**	26,712		
10	Multiply line 6 by line 8. Enter the result here. See the instructions for where to report this amount on your return	**10**	23,161		
11	Add lines 9 and 10			**11**	27,627
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**	24,789

Part II Tax on the First $2,000 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**	96,171
15	**Tax.** Is the amount on line 14 less than $1,000? ☐ **No.** Enter $100 here and see the **Note** below. ☐ **Yes.** Multiply line 14 by 10% (.10). Enter the result here and see the **Note** below.	**15**	96,171

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.

2014 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

▶ **Information about Form 8814 and its instructions is at *www.irs.gov/form8814.***
▶ **Attach to parents' Form 1040 or Form 1040NR.**

OMB No. 1545-0074

2014

Attachment Sequence No. **40**

Name(s) shown on your return

Total Forms Filed = 157,579

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	24,614
b	Enter your child's **tax-exempt** interest. **Do not** include this amount on line 1a	1b	2,136		
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	211,252
b	Enter your child's qualified dividends included on line 2a. See the instructions	2b	60,488		
3	Enter your child's capital gain distributions. If your child received any capital gain distributions as a nominee, see the instructions			3	105,661
4	Add lines 1a, 2a, and 3. If the total is $2,000 or less, skip lines 5 through 12 and go to line 13. If the total is $10,000 or more, **do not** file this form. Your child **must** file his or her own return to report the income			4	341,528
5	Base amount			5	
6	Subtract line 5 from line 4			6	67,140
	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	17,700		
10	Multiply line 6 by line 8. Enter the result here. See the instructions for where to report this amount on your return	10	37,470		
11	Add lines 9 and 10			11	55,170
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	12,167

Part II Tax on the First $2,000 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	126,653
15	**Tax.** Is the amount on line 14 less than $1,000? ☐ **No.** Enter $100 here and see the **Note** below. ☐ **Yes.** Multiply line 14 by 10% (.10). Enter the result here and see the **Note** below.	15	12,642

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.

2014 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.**

▶ **Information about Form 8824 and its separate instructions is at *www.irs.gov/form8824*.**

OMB No. 1545-1190

2014

Attachment Sequence No. **109**

Name(s) shown on tax return

Total Forms Filed = 249,366

Identifying number

Part I Information on the Like-Kind Exchange

Note: *If the property described on line 1 or line 2 is real or personal property located outside the United States, indicate the country.*

1 Description of like-kind property given up:

2 Description of like-kind property received:

3	Date like-kind property given up was originally acquired (month, day, year)	3	MM/DD/YYYY
4	Date you actually transferred your property to other party (month, day, year)	4	MM/DD/YYYY
5	Date like-kind property you received was identified by written notice to another party (month, day, year). See instructions for 45-day written identification requirement	5	MM/DD/YYYY
6	Date you actually received the like-kind property from other party (month, day, year). See instructions	6	MM/DD/YYYY

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

Part II Related Party Exchange Information

8

Name of related party	Relationship to you	Related party's identifying number

Address (no., street, and apt., room, or suite no., city or town, state, and ZIP code)

9 During this tax year (and before the date that is 2 years after the last transfer of property that was part of the exchange), did the related party sell or dispose of any part of the like-kind property received from you (or an intermediary) in the exchange or transfer property into the exchange, directly or indirectly (such as through an intermediary), that became your replacement property? . . . . . ☐ **Yes** ☐ **No**

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

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

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

a ☐ The disposition was after the death of either of the related parties.

b ☐ The disposition was an involuntary conversion, and the threat of conversion occurred after the exchange.

c ☐ You can establish to the satisfaction of the IRS that neither the exchange nor the disposition had tax avoidance as one of its principal purposes. If this box is checked, attach an explanation (see instructions).

2014 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.**

► **Information about Form 8824 and its separate instructions is at *www.irs.gov/form8824*.**

OMB No. 1545-1190

2014

Attachment Sequence No. **109**

Name(s) shown on tax return

Total Forms Filed = 249,366

Identifying number

Part I Information on the Like-Kind Exchange

Note: *If the property described on line 1 or line 2 is real or personal property located outside the United States, indicate the country.*

1 Description of like-kind property given up:

2 Description of like-kind property received:

3	Date like-kind property given up was originally acquired (month, day, year)	3	MM/DD/YYYY
4	Date you actually transferred your property to other party (month, day, year)	4	MM/DD/YYYY
5	Date like-kind property you received was identified by written notice to another party (month, day, year). See instructions for 45-day written identification requirement	5	MM/DD/YYYY
6	Date you actually received the like-kind property from other party (month, day, year). See instructions	6	MM/DD/YYYY

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

Part II Related Party Exchange Information

8	Name of related party	Relationship to you	Related party's identifying number

Address (no., street, and apt., room, or suite no., city or town, state, and ZIP code)

9 During this tax year (and before the date that is 2 years after the last transfer of property that was part of the exchange), did the related party sell or dispose of any part of the like-kind property received from you (or an intermediary) in the exchange or transfer property into the exchange, directly or indirectly (such as through an intermediary), that became your replacement property? . . . . . ☐ **Yes** ☐ **No**

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

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

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

a ☐ The disposition was after the death of either of the related parties.

b ☐ The disposition was an involuntary conversion, and the threat of conversion occurred after the exchange.

c ☐ You can establish to the satisfaction of the IRS that neither the exchange nor the disposition had tax avoidance as one of its principal purposes. If this box is checked, attach an explanation (see instructions).

2014 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	6.944		
13	Adjusted basis of other property given up	13	2.184		
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	5.817
	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	15.855
16	FMV of like-kind property you received			16	212.840
17	Add lines 15 and 16			17	214.789
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	247.073
19	**Realized gain or (loss).** Subtract line 18 from line 17			19	233.510
20	Enter the smaller of line 15 or line 19, but not less than zero			20	11.007
21	Ordinary income under recapture rules. Enter here and on Form 4797, line 16 (see instructions)			21	1.444
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	9.883
23	**Recognized gain.** Add lines 21 and 22			23	11.031
24	Deferred gain or (loss). Subtract line 23 from line 19. If a related party exchange, see instructions			24	231.910
25	**Basis of like-kind property received.** Subtract line 15 from the sum of lines 18 and 23			25	246.643

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	

2014 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 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	821.958		
13	Adjusted basis of other property given up	13	229.960		
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	591.998
	Caution: *If the property given up was used previously or partly as a home, see* **Property used as home** *in the instructions.*				
15	Cash received, FMV of other property received, plus net liabilities assumed by other party, reduced (but not below zero) by any exchange expenses you incurred (see instructions)			15	2.735.521
16	FMV of like-kind property you received			16	44.669.730
17	Add lines 15 and 16			17	47.405.250
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	29.110.611
19	**Realized gain or (loss).** Subtract line 18 from line 17			19	18.294.639
20	Enter the smaller of line 15 or line 19, but not less than zero			20	2.207.030
21	Ordinary income under recapture rules. Enter here and on Form 4797, line 16 (see instructions)			21	44.069
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	2.164.920
23	**Recognized gain.** Add lines 21 and 22			23	2,208,989
24	Deferred gain or (loss). Subtract line 23 from line 19. If a related party exchange, see instructions			24	16.085.703
25	**Basis of like-kind property received.** Subtract line 15 from the sum of lines 18 and 23			25	28.584.079

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	

2014 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.

► Information about Form 8829 and its separate instructions is at *www.irs.gov/form8829*.

OMB No. 1545-0074

2014

Attachment Sequence No. 176

Name(s) of proprietor(s)

Total Forms Filed = 3,184,232

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	2,988,672
2	Total area of home	2	2,993,963
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	3,023,542
	See instructions for columns (a) and (b) before completing lines 9–21.		(a) Direct expenses		(b) Indirect expenses		
9	Casualty losses (see instructions)	9	*		13,723		
10	Deductible mortgage interest (see instructions)	10	49,650		1,703,222		
11	Real estate taxes (see instructions)	11	56,638		1,920,121		
12	Add lines 9, 10, and 11	12	67,529		2,035,971		
13	Multiply line 12, column (b) by line 7			13	2,030,430		
14	Add line 12, column (a) and line 13					14	2,075,791
15	Subtract line 14 from line 8. If zero or less, enter -0-					15	2,138,052
16	Excess mortgage interest (see instructions)	16	*		21,921		
17	Insurance	17	86,117		1,956,686		
18	Rent	18	52,380		597,172		
19	Repairs and maintenance	19	124,687		1,016,506		
20	Utilities	20	168,547		2,443,393		
21	Other expenses (see instructions)	21	78,240		776,697		
22	Add lines 16 through 21	22	280,688		2,608,207		
23	Multiply line 22, column (b) by line 7			23	2,600,964		
24	Carryover of prior year operating expenses (see instructions)			24	709,211		
25	Add line 22, column (a), line 23, and line 24					25	2,870,613
26	Allowable operating expenses. Enter the **smaller** of line 15 or line 25					26	2,021,789
27	Limit on excess casualty losses and depreciation. Subtract line 26 from line 15					27	1,981,130
28	Excess casualty losses (see instructions)			28	*		
29	Depreciation of your home from line 41 below			29	1,394,733		
30	Carryover of prior year excess casualty losses and depreciation (see instructions)			30	411,340		
31	Add lines 28 through 30					31	1,419,381
32	Allowable excess casualty losses and depreciation. Enter the **smaller** of line 27 or line 31					32	925,068
33	Add lines 14, 26, and 32					33	2,693,447
34	Casualty loss portion, if any, from lines 14 and 32. Carry amount to **Form 4684** (see instructions)					34	14,119
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	2,691,071

Part III Depreciation of Your Home

36	Enter the **smaller** of your home's adjusted basis or its fair market value (see instructions)	36	1,356,405
37	Value of land included on line 36	37	804,010
38	Basis of building. Subtract line 37 from line 36	38	1,348,539
39	Business basis of building. Multiply line 38 by line 7	39	1,342,251
40	Depreciation percentage (see instructions)	40	%
41	Depreciation allowable (see instructions). Multiply line 39 by line 40. Enter here and on line 29 above	41	1,394,733

Part IV Carryover of Unallowed Expenses to 2015

42	Operating expenses. Subtract line 26 from line 25. If less than zero, enter -0-	42	1,037,529
43	Excess casualty losses and depreciation. Subtract line 32 from line 31. If less than zero, enter -0-	43	556,306

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

2014 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.**

▶ **Information about Form 8829 and its separate instructions is at *www.irs.gov/form8829*.**

OMB No. 1545-0074

2014

Attachment Sequence No. **176**

Name(s) of proprietor(s)

Total Forms Filed = 3,184,232

Your social security number

Part I Part of Your Home Used for Business

1	Area used regularly and exclusively for business, regularly for daycare, or for storage of inventory or product samples (see instructions)	1	1,182,407
2	Total area of home	2	6,577,603
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	67,125,623
	See instructions for columns (a) and (b) before completing lines 9–21.		**(a)** Direct expenses		**(b)** Indirect expenses		
9	Casualty losses (see instructions)	9	*		26,728		
10	Deductible mortgage interest (see instructions)	10	183,795		15,042,682		
11	Real estate taxes (see instructions)	11	73,530		7,919,056		
12	Add lines 9, 10, and 11	12	258,371		22,988,466		
13	Multiply line 12, column (b) by line 7			13	3,441,214		
14	Add line 12, column (a) and line 13					14	3,699,585
15	Subtract line 14 from line 8. If zero or less, enter -0-					15	74,932,654
16	Excess mortgage interest (see instructions)	16	*		113,107		
17	Insurance	17	64,220		2,630,474		
18	Rent	18	349,181		8,431,830		
19	Repairs and maintenance	19	193,204		3,219,383		
20	Utilities	20	308,545		9,141,459		
21	Other expenses (see instructions)	21	98,370		1,607,697		
22	Add lines 16 through 21	22	1,016,886		25,143,949		
23	Multiply line 22, column (b) by line 7			23	4,382,271		
24	Carryover of prior year operating expenses (see instructions)			24	2,623,753		
25	Add line 22, column (a), line 23, and line 24					25	8,022,910
26	Allowable operating expenses. Enter the **smaller** of line 15 or line 25					26	4,128,784
27	Limit on excess casualty losses and depreciation. Subtract line 26 from line 15					27	70,803,870
28	Excess casualty losses (see instructions)			28	*		
29	Depreciation of your home from line 41 below			29	1,234,135		
30	Carryover of prior year excess casualty losses and depreciation (see instructions)			30	1,244,200		
31	Add lines 28 through 30					31	2,478,518
32	Allowable excess casualty losses and depreciation. Enter the **smaller** of line 27 or line 31					32	910,722
33	Add lines 14, 26, and 32					33	8,739,091
34	Casualty loss portion, if any, from lines 14 and 32. Carry amount to **Form 4684** (see instructions)					34	5,419
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	8,733,672

Part III Depreciation of Your Home

36	Enter the **smaller** of your home's adjusted basis or its fair market value (see instructions)	36	375,919,089	
37	Value of land included on line 36	37	63,286,946	
38	Basis of building. Subtract line 37 from line 36	38	312,632,142	
39	Business basis of building. Multiply line 38 by line 7	39	44,281,688	
40	Depreciation percentage (see instructions)	40		%
41	Depreciation allowable (see instructions). Multiply line 39 by line 40. Enter here and on line 29 above	41	1,234,135	

Part IV Carryover of Unallowed Expenses to 2015

42	Operating expenses. Subtract line 26 from line 25. If less than zero, enter -0-	42	3,894,126	
43	Excess casualty losses and depreciation. Subtract line 32 from line 31. If less than zero, enter -0-	43	1,567,796	

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

2014 Line Item Estimates—All figures are estimates based on samples.
Number of returns filed for selected lines

Form **8835**

Department of the Treasury
Internal Revenue Service

Renewable Electricity, Refined Coal, and Indian Coal Production Credit

► Attach to your tax return.

► Information about Form 8835 and its separate instructions is at *www.irs.gov/form8835.*

OMB No. 1545-1362

2014

Attachment Sequence No. **95**

Name(s) shown on return

Total Forms Filed = 894

Identifying number

Part I Electricity Produced at Qualified Facilities Placed in Service Before October 23, 2004

1	Kilowatt-hours produced and sold (see instructions)	× 0.023	1	*
2	Phaseout adjustment (see instructions)	$ ×	2	0
3	Credit before reduction. Subtract line 2 from line 1		3	*
	Reduction for government grants, subsidized financing, and other credits:			
4	Total of government grants, proceeds of tax-exempt government obligations, subsidized energy financing, and any federal tax credits allowed for the project for this and all prior tax years (see instructions)		4	0
5	Total of additions to the capital account for the project for this and all prior tax years		5	0
6	Divide line 4 by line 5. Show as a decimal carried to at least 4 places		6	.
7	Multiply line 3 by line 6		7	0
8	Subtract line 7 from line 3		8	*
9	Part I renewable electricity production credit from partnerships, S corporations, cooperatives, estates, and trusts (see instructions)		9	102
10	Add lines 8 and 9. Cooperatives, estates, and trusts, go to line 11. Partnerships and S corporations, stop here and report this amount on Schedule K. All others, stop here and report this amount on Form 3800, Part III, line 1f (see instructions)		10	116
11	Amount allocated to patrons of the cooperative or beneficiaries of the estate or trust (see instructions)		11	
12	Cooperatives, estates, and trusts, subtract line 11 from line 10. Report this amount on Form 3800, Part III, line 1f		12	

Part II Electricity and Refined Coal Produced at Qualified Facilities Placed in Service After October 22, 2004 (After October 2, 2008, for Electricity Produced From Marine and Hydrokinetic Renewables), and Indian Coal Produced at Facilities Placed in Service After August 8, 2005

			(a) Kilowatt-hours produced and sold (see instructions)	(b) Rate	(c) Column (a) × Column (b)		
13	Electricity produced at qualified facilities using:						
a	Wind	13a			*	13e	*
b	Closed-loop biomass	13b			0		
c	Geothermal	13c			0		
d	Solar	13d			0		

			(a) Kilowatt-hours produced and sold (see instructions)	(b) Rate	(c) Column (a) × Column (b)		
14	Electricity produced at qualified facilities using:						
a	Open-loop biomass	14a			0	14g	0
b	Small irrigation power	14b			0		
c	Landfill gas	14c			0		
d	Trash	14d			0		
e	Hydropower	14e			0		
f	Marine and hydrokinetic renewables	14f			0		

15	Add lines 13e and 14g	15	*
16	Phaseout adjustment (see instructions) $ ×	16	0
17	Subtract line 16 from line 15	17	*
	Refined coal produced at a qualified refined coal production facility		
18	Tons produced and sold (see instructions) × $6.601	18	*
19	Phaseout adjustment (see instructions) $ ×	19	0
20	Subtract line 19 from line 18	20	*
21	Reserved	21	
	Indian coal produced at a qualified Indian coal production facility		
22	Tons produced and sold (see instructions) × $2.317	22	0
23	Credit before reduction. Add lines 17, 20, and 22	23	*

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

2014 Line Item Estimates—All figures are estimates based on samples.
Amounts of selected lines filed (in thousands of dollars)

Form **8835**

Department of the Treasury
Internal Revenue Service

Renewable Electricity, Refined Coal, and Indian Coal Production Credit

► Attach to your tax return.

► Information about Form 8835 and its separate instructions is at *www.irs.gov/form8835.*

OMB No. 1545-1362

2014

Attachment Sequence No. **95**

Name(s) shown on return

Total Forms Filed = 894

Identifying number

Part I Electricity Produced at Qualified Facilities Placed in Service Before October 23, 2004

1	Kilowatt-hours produced and sold (see instructions)	× 0.023	1	*
2	Phaseout adjustment (see instructions)	$ ×	2	0
3	Credit before reduction. Subtract line 2 from line 1		3	*
	Reduction for government grants, subsidized financing, and other credits:			
4	Total of government grants, proceeds of tax-exempt government obligations, subsidized energy financing, and any federal tax credits allowed for the project for this and all prior tax years (see instructions)		4	0
5	Total of additions to the capital account for the project for this and all prior tax years		5	0
6	Divide line 4 by line 5. Show as a decimal carried to at least 4 places		6	.
7	Multiply line 3 by line 6		7	0
8	Subtract line 7 from line 3		8	*
9	Part I renewable electricity production credit from partnerships, S corporations, cooperatives, estates, and trusts (see instructions)		9	21
10	Add lines 8 and 9. Cooperatives, estates, and trusts, go to line 11. Partnerships and S corporations, stop here and report this amount on Schedule K. All others, stop here and report this amount on Form 3800, Part III, line 1f (see instructions)		10	812
11	Amount allocated to patrons of the cooperative or beneficiaries of the estate or trust (see instructions)		11	
12	Cooperatives, estates, and trusts, subtract line 11 from line 10. Report this amount on Form 3800, Part III, line 1f		12	

Part II Electricity and Refined Coal Produced at Qualified Facilities Placed in Service After October 22, 2004 (After October 2, 2008, for Electricity Produced From Marine and Hydrokinetic Renewables), and Indian Coal Produced at Facilities Placed in Service After August 8, 2005

			(a) Kilowatt-hours produced and sold (see instructions)	(b) Rate	(c) Column (a) × Column (b)		
13	Electricity produced at qualified facilities using:						
a	Wind	13a			*	13e	*
b	Closed-loop biomass	13b			0		
c	Geothermal	13c			0		
d	Solar	13d			0		

			(a) Kilowatt-hours produced and sold (see instructions)	(b) Rate	(c) Column (a) × Column (b)		
14	Electricity produced at qualified facilities using:						
a	Open-loop biomass	14a			0	14g	0
b	Small irrigation power	14b			0		
c	Landfill gas	14c			0		
d	Trash	14d			0		
e	Hydropower	14e			0		
f	Marine and hydrokinetic renewables	14f			0		

15	Add lines 13e and 14g	15	*
16	Phaseout adjustment (see instructions) $ ×	16	0
17	Subtract line 16 from line 15	17	*
	Refined coal produced at a qualified refined coal production facility		
18	Tons produced and sold (see instructions) × $6.601	18	*
19	Phaseout adjustment (see instructions) $ ×	19	0
20	Subtract line 19 from line 18	20	*
21	Reserved	21	
	Indian coal produced at a qualified Indian coal production facility		
22	Tons produced and sold (see instructions) × $2.317	22	0
23	Credit before reduction. Add lines 17, 20, and 22	23	*

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

2014 Line Item Estimates—All figures are estimates based on samples.
Number of returns filed for selected lines

Part II **Electricity and Refined Coal Produced at Qualified Facilities Placed in Service After October 22, 2004 (After October 2, 2008, for Electricity Produced From Marine and Hydrokinetic Renewables), and Indian Coal Produced at Facilities Placed in Service After August 8, 2005** *(continued)*

	Reduction for government grants, subsidized financing, and other credits:		
24	Total of government grants, proceeds of tax-exempt government obligations, subsidized energy financing, and any federal tax credits allowed for the project for this and all prior tax years (see instructions)	**24**	**0**
25	Total of additions to the capital account for the project for this and all prior tax years	**25**	**0**
26	Divide line 24 by line 25. Show as a decimal carried to at least 4 places	**26**	.
27	Multiply line 23 by the smaller of 1/2 or line 26	**27**	**0**
28	Subtract line 27 from line 23	**28**	*
29	Part II renewable electricity, refined coal, and Indian coal production credit from partnerships, S corporations, cooperatives, estates, and trusts (see instructions)	**29**	**856**
30	Add lines 28 and 29. Cooperatives, estates, and trusts, go to line 31. Partnerships and S corporations, stop here and report this amount on Schedule K. All others: For electricity, refined coal, or Indian coal produced during the 4-year period beginning on the date the facility was placed in service, stop here and report the applicable part of this amount on Form 3800, Part III, line 4e. For all other production of electricity, refined coal, or Indian coal, stop here and report the applicable part of this amount on Form 3800, Part III, line 1f (see instructions)	**30**	**864**
31	Amount allocated to patrons of the cooperative or beneficiaries of the estate or trust (see instructions)	**31**	
32	Cooperatives, estates, and trusts, subtract line 31 from line 30. For electricity, refined coal, or Indian coal produced during the 4-year period beginning on the date the facility was placed in service, report the applicable part of this amount on Form 3800, Part III, line 4e. For all other production of electricity, refined coal, or Indian coal, report the applicable part of this amount on Form 3800, Part III, line 1f	**32**	

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

Part II **Electricity and Refined Coal Produced at Qualified Facilities Placed in Service After October 22, 2004 (After October 2, 2008, for Electricity Produced From Marine and Hydrokinetic Renewables), and Indian Coal Produced at Facilities Placed in Service After August 8, 2005** *(continued)*

	Reduction for government grants, subsidized financing, and other credits:		
24	Total of government grants, proceeds of tax-exempt government obligations, subsidized energy financing, and any federal tax credits allowed for the project for this and all prior tax years (see instructions)	24	0
25	Total of additions to the capital account for the project for this and all prior tax years	25	0
26	Divide line 24 by line 25. Show as a decimal carried to at least 4 places	26	.
27	Multiply line 23 by the smaller of 1/2 or line 26	27	0
28	Subtract line 27 from line 23	28	*
29	Part II renewable electricity, refined coal, and Indian coal production credit from partnerships, S corporations, cooperatives, estates, and trusts (see instructions)	29	104,595
30	Add lines 28 and 29. Cooperatives, estates, and trusts, go to line 31. Partnerships and S corporations, stop here and report this amount on Schedule K. All others: For electricity, refined coal, or Indian coal produced during the 4-year period beginning on the date the facility was placed in service, stop here and report the applicable part of this amount on Form 3800, Part III, line 4e. For all other production of electricity, refined coal, or Indian coal, stop here and report the applicable part of this amount on Form 3800, Part III, line 1f (see instructions)	30	106,550
31	Amount allocated to patrons of the cooperative or beneficiaries of the estate or trust (see instructions)	31	
32	Cooperatives, estates, and trusts, subtract line 31 from line 30. For electricity, refined coal, or Indian coal produced during the 4-year period beginning on the date the facility was placed in service, report the applicable part of this amount on Form 3800, Part III, line 4e. For all other production of electricity, refined coal, or Indian coal, report the applicable part of this amount on Form 3800, Part III, line 1f	32	

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

2014 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.**
► **For information about Form 8839 and its separate instructions, see *www.irs.gov/form8839*.**

OMB No. 1545-0074

2014

Attachment Sequence No. **38**

Name(s) shown on return

Total Forms Filed = 84,529

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 1997** and disabled	(d) a child with special needs	(e) a foreign child	(f) Child's identifying number	(g) Check if adoption became final in 2014 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	21,641		*		*			
4	Subtract line 3 from line 2	4								
5	**Qualified adoption expenses** (see instructions)	5	50,317		12,723		4,049			
	Caution. Your qualified adoption expenses may not be equal to the adoption expenses you paid in 2014.									
6	Enter the **smaller** of line 4 or line 5	6	50,317		12,723		4,049			
7	Enter modified adjusted gross income (see instructions)	7								
8	Is line 7 more than $197,880? ☐ **No.** Skip lines 8 and 9, and enter -0- on line 10. ☐ **Yes.** Subtract $197,880 from line 7	8								
9	Divide line 8 by $40,000. Enter the result as a decimal (rounded to at least three places). Do not enter more than 1.000	9							×	.
10	Multiply each amount on line 6 by line 9	10								
11	Subtract line 10 from line 6	11	47,666		12,419		4,049			
12	Add the amounts on line 11	12							47,666	
13	Credit carryforward, if any, from prior years. See your Adoption Credit Carryforward Worksheet in the 2013 Form 8839 instructions	13							37,654	
14	Add lines 12 and 13	14							80,339	
15	Enter the amount from line 5 of the Credit Limit Worksheet in the instructions	15							73,951	
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							73,951	

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

2014 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.**
► **For information about Form 8839 and its separate instructions, see *www.irs.gov/form8839*.**

OMB No. 1545-0074

2014

Attachment Sequence No. **38**

Name(s) shown on return

Total Forms Filed = 84,529

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 1997** and disabled	(d) a child with special needs	(e) a foreign child	(f) Child's identifying number	(g) Check if adoption became final in 2014 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	197,979	*	*
4	Subtract line 3 from line 2	4			
5	**Qualified adoption expenses** (see instructions)	5	571,686	150,533	52,559
	Caution. Your qualified adoption expenses may not be equal to the adoption expenses you paid in 2014.				
6	Enter the **smaller** of line 4 or line 5	6	443,577	137,892	52,552
7	Enter modified adjusted gross income (see instructions)	7			
8	Is line 7 more than $197,880? ☐ **No.** Skip lines 8 and 9, and enter -0- on line 10. ☐ **Yes.** Subtract $197,880 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	426,975	133,848	52,528
12	Add the amounts on line 11	12	613,351		
13	Credit carryforward, if any, from prior years. See your Adoption Credit Carryforward Worksheet in the 2013 Form 8839 instructions	13	374,887		
14	Add lines 12 and 13	14	988,238		
15	Enter the amount from line 5 of the Credit Limit Worksheet in the instructions	15	355,107		
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	355,110		

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

2014 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 2014. This amount should be shown in box 12 of your 2014 Form(s) W-2 with code **T**	20					
21	Add the amounts on line 20					21	4,912
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 2014, 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 $197,880? ☐ **No.** Skip lines 24 and 25, and enter -0- on line 26. ☐ **Yes.** Subtract $197,880 from line 23	24					
25	Divide line 24 by $40,000. Enter the result as a decimal (rounded to at least three places). Do not enter more than 1.000	25	× .				
26	Multiply each amount on line 22 by line 25	26					
27	**Excluded benefits.** Subtract line 26 from line 22	27	*	0	*		
28	Add the amounts on line 27					28	*
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 2013, those expenses were not fully reimbursed by your employer or otherwise, and the adoption was not final by the end of 2013.
- The total adoption expenses you paid in 2014 were not fully reimbursed by your employer or otherwise, and the adoption became final in 2014 or earlier.
- You adopted a child with special needs and the adoption became final in 2014.

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

Part III Employer-Provided Adoption Benefits

			Child 1	Child 2	Child 3		
17	Maximum exclusion per child	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 2014. This amount should be shown in box 12 of your 2014 Form(s) W-2 with code **T**	20					
21	Add the amounts on line 20					21	23,251
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 2014, 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 $197,880? ☐ **No.** Skip lines 24 and 25, and enter -0- on line 26. ☐ **Yes.** Subtract $197,880 from line 23	24					
25	Divide line 24 by $40,000. Enter the result as a decimal (rounded to at least three places). Do not enter more than 1.000	25	× .				
26	Multiply each amount on line 22 by line 25	26					
27	**Excluded benefits.** Subtract line 26 from line 22	27	*	0	*		
28	Add the amounts on line 27					28	*
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 2013, those expenses were not fully reimbursed by your employer or otherwise, and the adoption was not final by the end of 2013.
- The total adoption expenses you paid in 2014 were not fully reimbursed by your employer or otherwise, and the adoption became final in 2014 or earlier.
- You adopted a child with special needs and the adoption became final in 2014.

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

2014 Line Item Estimates—All figures are estimates based on samples.
Number of returns filed for selected lines

Form **8844**

Department of the Treasury
Internal Revenue Service

Empowerment Zone Employment Credit

▶ **Attach to your tax return.**

▶ **Information about Form 8844 and its separate instructions is at *www.irs.gov/form8844.***

OMB No. 1545-1444

2014

Attachment Sequence No. **99**

Name(s) shown on return

Total Forms Filed = 15,494

Identifying number

1	Enter the total qualified wages paid or incurred during **calendar year** 2014 only (see instructions)			
a	Qualified empowerment zone wages . . . . . $ _____ × 20% (.20)	**1a**	72	
b	Reserved	**1b**		
2	Enter the amount from line 1a. See instructions for the adjustment you must make to salaries and wages	**2**		
3	Empowerment zone employment credit from partnerships, S corporations, cooperatives, estates, and trusts	**3**		
4	Add lines 2 and 3. Cooperatives, estates, and trusts, go to line 5. Partnerships and S corporations, stop here and report this amount on Schedule K. All others, stop here and report this amount on Form 3800, Part III, line 3	**4**	15,486	
5	Amount allocated to patrons of the cooperative or beneficiaries of the estate or trust (see instructions)	**5**		
6	Cooperatives, estates, and trusts, subtract line 5 from line 4. Report this amount on Form 3800, Part III, line 3	**6**		

2014 Line Item Estimates—All figures are estimates based on samples.
Amounts of selected lines filed (in thousands of dollars)

Form **8844**

Department of the Treasury
Internal Revenue Service

Empowerment Zone Employment Credit

► **Attach to your tax return.**

► **Information about Form 8844 and its separate instructions is at *www.irs.gov/form8844.***

OMB No. 1545-1444

2014

Attachment Sequence No. **99**

Name(s) shown on return

Total Forms Filed = **15,494**

Identifying number

1	Enter the total qualified wages paid or incurred during **calendar year** 2014 only (see instructions)			
a	Qualified empowerment zone wages . . . . . $ _____ × 20% (.20)	**1a**	4,421	
b	Reserved	**1b**		
2	Enter the amount from line 1a. See instructions for the adjustment you must make to salaries and wages	**2**		
3	Empowerment zone employment credit from partnerships, S corporations, cooperatives, estates, and trusts	**3**		
4	Add lines 2 and 3. Cooperatives, estates, and trusts, go to line 5. Partnerships and S corporations, stop here and report this amount on Schedule K. All others, stop here and report this amount on Form 3800, Part III, line 3	**4**	25,801	
5	Amount allocated to patrons of the cooperative or beneficiaries of the estate or trust (see instructions)	**5**		
6	Cooperatives, estates, and trusts, subtract line 5 from line 4. Report this amount on Form 3800, Part III, line 3	**6**		

For Paperwork Reduction Act Notice, see separate instructions. Cat. No. 16145S Form **8844** (2014)

2014 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.**
▶ **Information about Form 8846 and its instructions is at *www.irs.gov/form8846*.**

OMB No. 1545-1414

2014

Attachment Sequence No. **98**

Name(s) shown on return

Total Forms Filed = 20,731

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**	**6,390**
2	Tips not subject to the credit provisions (see instructions)	**2**	**1,477**
3	Creditable tips. Subtract line 2 from line 1	**3**	**6,390**
4	Multiply line 3 by 7.65% (.0765). If you had any tipped employees whose wages (including tips) exceeded $117,000, see instructions and check here . . . . . ▶ ☐	**4**	**6,390**
5	Credit for employer social security and Medicare taxes paid on certain employee tips from partnerships and S corporations	**5**	**15,309**
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**	**20,731**

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.**

► **Information about Form 8846 and its instructions is at *www.irs.gov/form8846*.**

OMB No. 1545-1414

2014

Attachment Sequence No. **98**

Name(s) shown on return

Total Forms Filed = **20,731**

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**	**597,070**
2	Tips not subject to the credit provisions (see instructions)	**2**	**38,941**
3	Creditable tips. Subtract line 2 from line 1	**3**	**558,130**
4	Multiply line 3 by 7.65% (.0765). If you had any tipped employees whose wages (including tips) exceeded $117,000, see instructions and check here . . . . . ► ☐	**4**	**42,612**
5	Credit for employer social security and Medicare taxes paid on certain employee tips from partnerships and S corporations	**5**	**119,336**
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**	**161,948**

2014 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

▶ **Information about Form 8853 and its separate instructions is available at *www.irs.gov/form8853.***
▶ **Attach to Form 1040 or Form 1040NR.**

OMB No. 1545-0074

2014

Attachment Sequence No. **39**

Name(s) shown on return

Total Forms Filed = 161,856

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 2014	1	7,447		
2	Archer MSA contributions you made for 2014, including those made from January 1, 2015, through April 15, 2015, that were for 2014. Do not include rollovers (see instructions)			2	10,880
3	Limitation from the Line 3 Limitation Chart and Worksheet in the instructions			3	7,249
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	9,143
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	5,355

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 2014 from all Archer MSAs (see instructions)	6a	19,393
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	18,389
7	Unreimbursed qualified medical expenses (see instructions)	7	17,087
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	*
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% (.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. On the dotted line next to Form 1040, line 62, or Form 1040NR, line 60, enter "MSA" and the amount	9b	*

Section B. Medicare Advantage MSA Distributions. If you are filing jointly and both you and your spouse received distributions in 2014 from a Medicare Advantage MSA, complete a separate Section B for each spouse (see instructions).

10	Total distributions you received in 2014 from all Medicare Advantage MSAs (see instructions)	10	10,542
11	Unreimbursed qualified medical expenses (see instructions)	11	7,828
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** (see instructions). Enter 50% (.50) of the distributions included on line 12 that are subject to the additional 50% tax. Also include this amount in the total on Form 1040, line 62, or Form 1040NR, line 60. On the dotted line next to Form 1040, line 62, or Form 1040NR, line 60, enter "Med MSA" and the amount	13b	*

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

Form **8853**

Department of the Treasury
Internal Revenue Service (99)

Archer MSAs and Long-Term Care Insurance Contracts

▶ **Information about Form 8853 and its separate instructions is available at *www.irs.gov/form8853.***

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

OMB No. 1545-0074

2014

Attachment Sequence No. **39**

Name(s) shown on return

Total Forms Filed = 161,856

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 2014	1	10,284	
2	Archer MSA contributions you made for 2014, including those made from January 1, 2015, through April 15, 2015, that were for 2014. Do not include rollovers (see instructions)	2	18,814	
3	Limitation from the Line 3 Limitation Chart and Worksheet in the instructions	3	19,209	
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	587,190	
5	**Archer MSA deduction.** Enter the **smallest** of line 2, 3, or 4 here. Also include this amount on Form 1040, line 36, or Form 1040NR, line 35. On the dotted line next to Form 1040, line 36, or Form 1040NR, line 35, enter "MSA" and the amount	5	7,597	

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 2014 from all Archer MSAs (see instructions)	6a	45,964	
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	43,334	
7	Unreimbursed qualified medical expenses (see instructions)	7	40,069	
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	*	
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% (.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. On the dotted line next to Form 1040, line 62, or Form 1040NR, line 60, enter "MSA" and the amount	9b	*	

Section B. Medicare Advantage MSA Distributions. If you are filing jointly and both you and your spouse received distributions in 2014 from a Medicare Advantage MSA, complete a separate Section B for each spouse (see instructions).

10	Total distributions you received in 2014 from all Medicare Advantage MSAs (see instructions)	10	28,802	
11	Unreimbursed qualified medical expenses (see instructions)	11	23,977	
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** (see instructions). Enter 50% (.50) of the distributions included on line 12 that are subject to the additional 50% tax. Also include this amount in the total on Form 1040, line 62, or Form 1040NR, line 60. On the dotted line next to Form 1040, line 62, or Form 1040NR, line 60, enter "Med MSA" and the amount	13b	*	

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

2014 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 2014, 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 2014 were accelerated death benefits that were paid to you because the insured was terminally ill, skip lines 17 through 25 and enter -0- on line 26.*

17	Gross LTC payments received on a per diem or other periodic basis. Enter the total of the amounts from box 1 of all Forms 1099-LTC you received with respect to the insured on which the "Per diem" box in box 3 is checked		**17**	74,706
	Caution: ***Do not*** *use lines 18 through 26 to figure the taxable amount of benefits paid under an LTC insurance contract that is not a **qualified** LTC insurance contract. Instead, if the benefits are not excludable from your income (for example, if the benefits are not paid for personal injuries or sickness through accident or health insurance), report the amount not excludable as income on Form 1040, line 21.*			
18	Enter the part of the amount on line 17 that is from **qualified** LTC insurance contracts		**18**	59,181
19	Accelerated death benefits received on a per diem or other periodic basis. Do not include any amounts you received because the insured was terminally ill (see instructions)		**19**	*
20	Add lines 18 and 19		**20**	60,339
	Note: *If you checked "Yes" on line 15 above, see **Multiple Payees** in the instructions before completing lines 21 through 25.*			
21	Multiply $330 by the number of days in the LTC period	**21** 75,136		
22	Costs incurred for qualified LTC services provided for the insured during the LTC period (see instructions)	**22** 79,879		
23	Enter the **larger** of line 21 or line 22	**23** 101,578		
24	Reimbursements for qualified LTC services provided for the insured during the LTC period	**24** 53,907		
	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**	90,654
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**	4,323

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

2014 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 2014, 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 2014 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**	2,415,172
	Caution: ***Do not*** *use lines 18 through 26 to figure the taxable amount of benefits paid under an LTC insurance contract that is not a **qualified** LTC insurance contract. Instead, if the benefits are not excludable from your income (for example, if the benefits are not paid for personal injuries or sickness through accident or health insurance), report the amount not excludable as income on Form 1040, line 21.*			
18	Enter the part of the amount on line 17 that is from **qualified** LTC insurance contracts		**18**	2,104,550
19	Accelerated death benefits received on a per diem or other periodic basis. Do not include any amounts you received because the insured was terminally ill (see instructions)		**19**	*
20	Add lines 18 and 19		**20**	2,170,625
	Note: *If you checked "Yes" on line 15 above, see **Multiple Payees** in the instructions before completing lines 21 through 25.*			
21	Multiply $330 by the number of days in the LTC period	**21** 7,371,524		
22	Costs incurred for qualified LTC services provided for the insured during the LTC period (see instructions)	**22** 3,603,933		
23	Enter the **larger** of line 21 or line 22	**23** 8,437,673		
24	Reimbursements for qualified LTC services provided for the insured during the LTC period	**24** 1,289,791		
	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**	7,162,247
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**	30,226

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

2014 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.**
▶ **Information about Form 8863 and its separate instructions is at *www.irs.gov/form8863.***

OMB No. 1545-0074

2014

Attachment Sequence No. **50**

Name(s) shown on return

Total Forms Filed = 12,633,194

Your social security number

CAUTION

Complete a separate Part III on page 2 for each student for whom you are 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	10,254,530
2	Enter: $180,000 if married filing jointly; $90,000 if single, head of household, or qualifying widow(er)	2	10,254,530		
3	Enter the amount from Form 1040, line 38, or Form 1040A, line 22. If you are filing Form 2555, 2555-EZ, or 4563, or you are excluding income from Puerto Rico, see Pub. 970 for the amount to enter	3	10,145,980		
4	Subtract line 3 from line 2. If zero or less, **stop**; you cannot take any education credit	4	10,250,296		
5	Enter: $20,000 if married filing jointly; $10,000 if single, head of household, or qualifying widow(er)	5	10,250,296		
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	10,250,296
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 **cannot** take the refundable American opportunity credit; skip line 8, enter the amount from line 7 on line 9, and check this box ▶ ☐			7	10,250,296
8	**Refundable American opportunity credit.** Multiply line 7 by 40% (.40). Enter the amount here and on Form 1040, line 68, or Form 1040A, line 44. Then go to line 9 below.			8	10,190,997

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	10,250,296
10	After completing Part III for each student, enter the total of all amounts from all Parts III, line 31. If zero, skip lines 11 through 17, enter -0- on line 18, and go to line 19			10	2,571,451
11	Enter the smaller of line 10 or $10,000			11	2,571,451
12	Multiply line 11 by 20% (.20)			12	2,571,451
13	Enter: $128,000 if married filing jointly; $64,000 if single, head of household, or qualifying widow(er)	13	2,572,435		
14	Enter the amount from Form 1040, line 38, or Form 1040A, line 22. If you are filing Form 2555, 2555-EZ, or 4563, or you are excluding income from Puerto Rico, see Pub. 970 for the amount to enter	14	2,571,441		
15	Subtract line 14 from line 13. If zero or less, skip lines 16 and 17, enter -0- on line 18, and go to line 19	15	2,556,689		
16	Enter: $20,000 if married filing jointly; $10,000 if single, head of household, or qualifying widow(er)	16	2,556,689		
17	If line 15 is: • Equal to or more than line 16, enter 1.000 on line 17 and go to line 18 • Less than line 16, divide line 15 by line 16. Enter the result as a decimal (rounded to at least three places)			17	2,556,689
18	Multiply line 12 by line 17. Enter here and on line 1 of the Credit Limit Worksheet (see instructions) ▶			18	2,556,689
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	9,909,977

2014 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.
► Information about Form 8863 and its separate instructions is at *www.irs.gov/form8863.*

OMB No. 1545-0074

2014

Attachment Sequence No. **50**

Name(s) shown on return

Total Forms Filed = 161,856

Your social security number

CAUTION

Complete a separate Part III on page 2 for each student for whom you are 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	23,292,831
2	Enter: $180,000 if married filing jointly; $90,000 if single, head of household, or qualifying widow(er)	2	1,314,450,886		
3	Enter the amount from Form 1040, line 38, or Form 1040A, line 22. If you are filing Form 2555, 2555-EZ, or 4563, or you are excluding income from Puerto Rico, see Pub. 970 for the amount to enter	3	498,500,117		
4	Subtract line 3 from line 2. If zero or less, **stop**; you cannot take any education credit	4	816,477,934		
5	Enter: $20,000 if married filing jointly; $10,000 if single, head of household, or qualifying widow(er)	5	145,985,208		
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	10,106,579
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 **cannot** take the refundable American opportunity credit; skip line 8, enter the amount from line 7 on line 9, and check this box ► ☐			7	22,882,151
8	**Refundable American opportunity credit.** Multiply line 7 by 40% (.40). Enter the amount here and on Form 1040, line 68, or Form 1040A, line 44. Then go to line 9 below.			8	9,111,582

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	13,770,570
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	16,793,102
11	Enter the smaller of line 10 or $10,000			11	11,901,594
12	Multiply line 11 by 20% (.20)			12	2,380,328
13	Enter: $128,000 if married filing jointly; $64,000 if single, head of household, or qualifying widow(er)	13	241,369,797		
14	Enter the amount from Form 1040, line 38, or Form 1040A, line 22. If you are filing Form 2555, 2555-EZ, or 4563, or you are excluding income from Puerto Rico, see Pub. 970 for the amount to enter	14	130,438,217		
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	111,378,769		
16	Enter: $20,000 if married filing jointly; $10,000 if single, head of household, or qualifying widow(er)	16	37,444,816		
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	25,074,596
18	Multiply line 12 by line 17. Enter here and on line 1 of the Credit Limit Worksheet (see instructions) ►			18	2,311,954
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	10,445,440

2014 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 are 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 2014? ☐ Yes ☐ No	**(2)** Did the student receive Form 1098-T from this institution for 2014? ☐ Yes ☐ No	
(3) Did the student receive Form 1098-T from this institution for 2013 with Box 2 filled in and Box 7 checked? ☐ Yes ☐ No	**(3)** Did the student receive Form 1098-T from this institution for 2013 with Box 2 filled in and Box 7 checked? ☐ Yes ☐ No	
If you checked "No" in **both (2) and (3)**, skip **(4)**.	If you checked "No" in **both (2) and (3)**, skip **(4)**.	
(4) If you checked "Yes" in **(2) or (3)**, enter the institution's federal identification number (from Form 1098-T). ___ ___ – ___ ___ ___ ___ ___ ___ ___	**(4)** If you checked "Yes" in **(2) or (3)**, enter the institution's federal identification number (from Form 1098-T). ___ ___ – ___ ___ ___ ___ ___ ___ ___	
23 Has the Hope Scholarship Credit or American opportunity credit been claimed for this student for any 4 tax years before 2014?	☐ 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 2014 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 post-secondary education before 2014?	☐ Yes — **Stop!** Go to line 31 for this student.	☐ No — Go to line 26.
26 Was the student convicted, before the end of 2014, 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 **cannot** 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, do not complete line 31.*

		Student 1	Student 3	Student 2	Student 4
American Opportunity Credit					
27	Adjusted qualified education expenses (see instructions). **Do not enter more than $4,000**	**27**	10,253,254		55,354
28	Subtract $2,000 from line 27. If zero or less, enter -0-	**28**	814,970		3,636
29	Multiply line 28 by 25% (.25)	**29**			
30	If line 28 is zero, enter the amount from line 27. Otherwise, add $2,000 to the amount on line 29 and enter the result. Skip line 31. Include the total of all amounts from all Parts III, line 30 on Part I, line 1	**30**	10,253,254 814,970		55,354 3,636
Lifetime Learning Credit					
31	Adjusted qualified education expenses (see instructions). Include the total of all amounts from all Parts III, line 31, on Part II, line 10	**31**	2,571,444 45,446		* 0

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

2014 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 are 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 2014? ☐ Yes ☐ No	**(2)** Did the student receive Form 1098-T from this institution for 2014? ☐ Yes ☐ No
(3) Did the student receive Form 1098-T from this institution for 2013 with Box 2 filled in and Box 7 checked? ☐ Yes ☐ No	**(3)** Did the student receive Form 1098-T from this institution for 2013 with Box 2 filled in and Box 7 checked? ☐ Yes ☐ No
If you checked "No" in **both (2) and (3)**, skip **(4)**.	If you checked "No" in **both (2) and (3)**, skip **(4)**.
(4) If you checked "Yes" in **(2) or (3)**, enter the institution's federal identification number (from Form 1098-T). ___ ___ – ___ ___ ___ ___ ___ ___ ___	**(4)** If you checked "Yes" in **(2) or (3)**, enter the institution's federal identification number (from Form 1098-T). ___ ___ – ___ ___ ___ ___ ___ ___ ___

23	Has the Hope Scholarship Credit or American opportunity credit been claimed for this student for any 4 tax years before 2014?	☐ 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 2014 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 post-secondary education before 2014?	☐ Yes — **Stop!** Go to line 31 for this student.	☐ No — Go to line 26.
26	Was the student convicted, before the end of 2014, 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 **cannot** 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, do not complete line 31.*

Student 1 **Student 3**
Student 2 **Student 4**

American Opportunity Credit

27	Adjusted qualified education expenses (see instructions). **Do not enter more than $4,000**	**27**	31,300,484	168,434
28	Subtract $2,000 from line 27. If zero or less, enter -0-	**28**	2,529,004	14,417
29	Multiply line 28 by 25% (.25)	**29**		
30	If line 28 is zero, enter the amount from line 27. Otherwise, add $2,000 to the amount on line 29 and enter the result. Skip line 31. Include the total of all amounts from all Parts III, line 30 on Part I, line 1	**30**	21,459,089 1,712,145	112,585 9,011

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**	16,620,808 161,657	* 0

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

2014 Line Item Estimates—All figures are estimates based on samples.
Number of returns filed for selected lines

Form **8864**

Department of the Treasury
Internal Revenue Service

Biodiesel and Renewable Diesel Fuels Credit

► **Attach to your tax return.**

► **Information about Form 8864 and its separate instructions is at *www.irs.gov/form8864.***

OMB No. 1545-1924

2014

Attachment Sequence No. **141**

Name(s) shown on return

Total Forms Filed = 3,532

Identifying number

Caution. You cannot claim any amounts on Form 8864 that you claimed (or will claim) on Form 720 (Schedule C), Form 8849, or Form 4136.

Claimant has a certificate from the producer or importer of biodiesel or renewable diesel reported on lines 1 through 6 below and, if applicable, claimant also has a statement from the reseller. Claimant has no reason to believe that the information in the certificate or statement is false. Claimant may need to attach a copy of the certificate and statement. See *Certification* in the instructions.

	Type of Fuel		(a) Number of Gallons Sold or Used	(b) Rate	(c) Column (a) x Column (b)
1	Biodiesel (other than agri-biodiesel)	1			*
2	Agri-biodiesel	2			*
3	Renewable diesel	3			0
4	Biodiesel (other than agri-biodiesel) included in a biodiesel mixture	4			*
5	Agri-biodiesel included in a biodiesel mixture	5			0
6	Renewable diesel included in a renewable diesel mixture	6			0
7	Qualified agri-biodiesel production	7			*
8	Add lines 1 through 7. Include this amount in your income for 2014 (see instructions)	8			*
9	Biodiesel and renewable diesel fuels credit from partnerships, S corporations, cooperatives, estates, and trusts (see instructions)	9			3,050
10	Add lines 8 and 9. Cooperatives, estates, and trusts, go to line 11. Partnerships and S corporations, stop here and report this amount on Schedule K. All others, stop here and report this amount on Form 3800, Part III, line 1l	10			3,532
11	Amount allocated to patrons of the cooperative or beneficiaries of the estate or trust (see instructions)	11			
12	Cooperatives, estates, and trusts, subtract line 11 from line 10. Report this amount on Form 3800, Part III, line 1l	12			

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

Form **8864**

Department of the Treasury
Internal Revenue Service

Biodiesel and Renewable Diesel Fuels Credit

► **Attach to your tax return.**

► **Information about Form 8864 and its separate instructions is at *www.irs.gov/form8864.***

OMB No. 1545-1924

2014

Attachment Sequence No. **141**

Name(s) shown on return

Total Forms Filed = 3,532

Identifying number

Caution. You cannot claim any amounts on Form 8864 that you claimed (or will claim) on Form 720 (Schedule C), Form 8849, or Form 4136.

Claimant has a certificate from the producer or importer of biodiesel or renewable diesel reported on lines 1 through 6 below and, if applicable, claimant also has a statement from the reseller. Claimant has no reason to believe that the information in the certificate or statement is false. Claimant may need to attach a copy of the certificate and statement. See *Certification* in the instructions.

	Type of Fuel		(a) Number of Gallons Sold or Used	(b) Rate	(c) Column (a) x Column (b)
1	Biodiesel (other than agri-biodiesel)	1			*
2	Agri-biodiesel	2			*
3	Renewable diesel	3			0
4	Biodiesel (other than agri-biodiesel) included in a biodiesel mixture	4			19
5	Agri-biodiesel included in a biodiesel mixture	5			0
6	Renewable diesel included in a renewable diesel mixture	6			0
7	Qualified agri-biodiesel production	7			*
8	Add lines 1 through 7. Include this amount in your income for 2014 (see instructions)	8			*
9	Biodiesel and renewable diesel fuels credit from partnerships, S corporations, cooperatives, estates, and trusts (see instructions)	9			5,962
10	Add lines 8 and 9. Cooperatives, estates, and trusts, go to line 11. Partnerships and S corporations, stop here and report this amount on Schedule K. All others, stop here and report this amount on Form 3800, Part III, line 1l	10			6,526
11	Amount allocated to patrons of the cooperative or beneficiaries of the estate or trust (see instructions)	11			
12	Cooperatives, estates, and trusts, subtract line 11 from line 10. Report this amount on Form 3800, Part III, line 1l	12			

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

2014 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.**

► **Information about Form 8880 and its instructions is at *www.irs.gov/form8880*.**

OMB No. 1545-0074

2014

Attachment Sequence No. **54**

Name(s) shown on return

Total Forms Filed = 8,433,270

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 $30,000 ($45,000 if head of household; $60,000 if married filing jointly).
- The person(s) who made the qualified contribution or elective deferral **(a)** was born after January 1, 1997, **(b)** is claimed as a dependent on someone else's 2014 tax return, or **(c)** was a **student** (see instructions).

			(a) You		(b) Your spouse
1	Traditional and Roth IRA contributions for 2014. **Do not** include rollover contributions	1	667,637		231,794
2	Elective deferrals to a 401(k) or other qualified employer plan, voluntary employee contributions, and 501(c)(18)(D) plan contributions for 2014 (see instructions)	2	6,743,777		1,081,873
3	Add lines 1 and 2	3	7,177,408		1,251,720
4	Certain distributions received **after** 2011 and **before** the due date (including extensions) of your 2014 tax return (see instructions). If married filing jointly, include **both** spouses' amounts in **both** columns. See instructions for an exception	4	272,609		123,203
5	Subtract line 4 from line 3. If zero or less, enter -0-	5	7,170,237		1,244,439
6	In each column, enter the **smaller** of line 5 or $2,000	6	7,170,237		1,244,439
7	Add the amounts on line 6. If zero, **stop;** you cannot take this credit			7	7,992,827
8	Enter the amount from Form 1040, line 38*; Form 1040A, line 22; or Form 1040NR, line 37	8	7,992,827		
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—		
---	$18,000	.5	.5	.5
$18,000	$19,500	.5	.5	.2
$19,500	$27,000	.5	.5	.1
$27,000	$29,250	.5	.2	.1
$29,250	$30,000	.5	.1	.1
$30,000	$36,000	.5	.1	.0
$36,000	$39,000	.2	.1	.0
$39,000	$45,000	.1	.1	.0
$45,000	$60,000	.1	.0	.0
$60,000	---	.0	.0	.0

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

10	Multiply line 7 by line 9	10	7,978,380
11	Limitation based on tax liability. Enter the amount from the Credit Limit Worksheet in the instructions	11	7,935,415
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	7,917,829

*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.

2014 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.**

▶ **Information about Form 8880 and its instructions is at *www.irs.gov/form8880*.**

OMB No. 1545-0074

2014

Attachment Sequence No. **54**

Name(s) shown on return

Total Forms Filed = 8,433,270

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 $30,000 ($45,000 if head of household; $60,000 if married filing jointly).
- The person(s) who made the qualified contribution or elective deferral **(a)** was born after January 1, 1997, **(b)** is claimed as a dependent on someone else's 2014 tax return, or **(c)** was a **student** (see instructions).

			(a) You		(b) Your spouse
1	Traditional and Roth IRA contributions for 2014. **Do not** include rollover contributions	1	2,124,109		878,289
2	Elective deferrals to a 401(k) or other qualified employer plan, voluntary employee contributions, and 501(c)(18)(D) plan contributions for 2014 (see instructions)	2	10,029,636		1,992,090
3	Add lines 1 and 2	3	12,153,745		2,870,379
4	Certain distributions received **after** 2011 and **before** the due date (including extensions) of your 2014 tax return (see instructions). If married filing jointly, include **both** spouses' amounts in **both** columns. See instructions for an exception	4	357,313		206,280
5	Subtract line 4 from line 3. If zero or less, enter -0-	5	11,886,778		2,768,048
6	In each column, enter the **smaller** of line 5 or $2,000	6	7,893,380		1,570,641
7	Add the amounts on line 6. If zero, **stop;** you cannot take this credit			7	9,464,021
8	Enter the amount from Form 1040, line 38*; Form 1040A, line 22; or Form 1040NR, line 37	8	269,520,104		
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—		
---	$18,000	.5	.5	.5
$18,000	$19,500	.5	.5	.2
$19,500	$27,000	.5	.5	.1
$27,000	$29,250	.5	.2	.1
$29,250	$30,000	.5	.1	.1
$30,000	$36,000	.5	.1	.0
$36,000	$39,000	.2	.1	.0
$39,000	$45,000	.1	.1	.0
$45,000	$60,000	.1	.0	.0
$60,000	---	.0	.0	.0

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

10	Multiply line 7 by line 9	10	1,683,430
11	Limitation based on tax liability. Enter the amount from the Credit Limit Worksheet in the instructions	11	13,046,431
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	1,380,719

*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.

2014 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)

▶ **Information about Form 8889 and its separate instructions is available at *www.irs.gov/form8889.***
▶ **Attach to Form 1040 or Form 1040NR.**

OMB No. 1545-0074

2014

Attachment Sequence No. **53**

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

Total Forms Filed = 7,818,485

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 2014 (see instructions). ▶		☐ Self-only ☐ Family	
2	HSA contributions you made for 2014 (or those made on your behalf), including those made from January 1, 2015, through April 15, 2015, that were for 2014. **Do not** include employer contributions, contributions through a cafeteria plan, or rollovers (see instructions)	2	1,418,446	
3	If you were under age 55 at the end of 2014, and on the first day of **every** month during 2014, you were, or were considered, an eligible individual with the **same** coverage, enter $3,300 ($6,550 for family coverage). **All others,** see the instructions for the amount to enter	3	6,683,462	
4	Enter the amount you and your employer contributed to your Archer MSAs for 2014 from Form 8853, lines 1 and 2. If you or your spouse had family coverage under an HDHP at any time during 2014, also include any amount contributed to your spouse's Archer MSAs	4	25,398	
5	Subtract line 4 from line 3. If zero or less, enter -0-	5	6,682,467	
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 2014, see the instructions for the amount to enter	6	6,519,702	
7	If you were age 55 or older at the end of 2014, married, and you or your spouse had family coverage under an HDHP at any time during 2014, enter your additional contribution amount (see instructions)	7	688,036	
8	Add lines 6 and 7	8	6,522,716	
9	Employer contributions made to your HSAs for 2014 — 9: 5,775,431			
10	Qualified HSA funding distributions — 10: 74,690			
11	Add lines 9 and 10	11	5,796,324	
12	Subtract line 11 from line 8. If zero or less, enter -0-	12	6,039,357	
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	1,361,357	
	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 2014 from all HSAs (see instructions)	14a	5,231,548	
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	76,507	
c	Subtract line 14b from line 14a	14c	5,193,936	
15	Qualified medical expenses paid using HSA distributions (see instructions)	15	4,970,712	
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	292,548	
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% (.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. On the dotted line next to Form 1040, line 62, or Form 1040NR, line 60, enter "HSA" and the amount	17b	274,937	

Form **8889**

Department of the Treasury
Internal Revenue Service

Health Savings Accounts (HSAs)

▶ Information about Form 8889 and its separate instructions is available at *www.irs.gov/form8889.*
▶ Attach to Form 1040 or Form 1040NR.

OMB No. 1545-0074

2014

Attachment Sequence No. 53

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

Total Forms Filed = 7,818,485

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 2014 (see instructions). ▶		☐ Self-only ☐ Family	
2	HSA contributions you made for 2014 (or those made on your behalf), including those made from January 1, 2015, through April 15, 2015, that were for 2014. **Do not** include employer contributions, contributions through a cafeteria plan, or rollovers (see instructions)	2	4,433,589	
3	If you were under age 55 at the end of 2014, and on the first day of **every** month during 2014, you were, or were considered, an eligible individual with the **same** coverage, enter $3,300 ($6,550 for family coverage). **All others,** see the instructions for the amount to enter	3	35,594,527	
4	Enter the amount you and your employer contributed to your Archer MSAs for 2014 from Form 8853, lines 1 and 2. If you or your spouse had family coverage under an HDHP at any time during 2014, also include any amount contributed to your spouse's Archer MSAs	4	39,137	
5	Subtract line 4 from line 3. If zero or less, enter -0-	5	35,556,096	
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 2014, see the instructions for the amount to enter	6	34,065,453	
7	If you were age 55 or older at the end of 2014, married, and you or your spouse had family coverage under an HDHP at any time during 2014, enter your additional contribution amount (see instructions)	7	705,822	
8	Add lines 6 and 7	8	34,771,275	
9	Employer contributions made to your HSAs for 2014 — 9: 13,624,269			
10	Qualified HSA funding distributions — 10: 138,152			
11	Add lines 9 and 10	11	13,762,420	
12	Subtract line 11 from line 8. If zero or less, enter -0-	12	21,924,792	
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	4,105,729	
	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 2014 from all HSAs (see instructions)	14a	12,202,146	
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	193,053	
c	Subtract line 14b from line 14a	14c	12,009,092	
15	Qualified medical expenses paid using HSA distributions (see instructions)	15	11,661,574	
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	347,518	
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% (.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. On the dotted line next to Form 1040, line 62, or Form 1040NR, line 60, enter "HSA" and the amount	17b	66,119	

2014 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**	*	
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**	*	
21	**Additional tax.** Multiply line 20 by 10% (.10). Include this amount in the total on Form 1040, line 62, or Form 1040NR, line 60. On the dotted line next to Form 1040, line 62, or Form 1040NR, line 60, enter "HDHP" and the amount	**21**	*	

*** 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	*	
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	*	
21	**Additional tax.** Multiply line 20 by 10% (.10). Include this amount in the total on Form 1040, line 62, or Form 1040NR, line 60. On the dotted line next to Form 1040, line 62, or Form 1040NR, line 60, enter "HDHP" and the amount	21	*	

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

2014 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 = 892,103

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	132,700		503,643
2	Allocable cost of goods sold. If you are using the small business simplified overall method, skip lines 2 and 3	2	92,491		356,485
3	Enter deductions and losses allocable to DPGR (see instructions)	3	115,842		391,260
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	9,411		72,529
5	Add lines 2 through 4	5	127,124		485,778
6	Subtract line 5 from line 1	6	100,686		463,258
7	Qualified production activities income from estates, trusts, and certain partnerships and S corporations (see instructions)	7	20,071		316,565
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	87,630		
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			663,935
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			663,586
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			656,213
13	Enter 9% of line 12	13			649,226
14a	Enter the smaller of line 10a or line 12	14a	74,204		
b	Reduction for oil-related qualified production activities income. Multiply line 14a by 3%	14b			63,322
15	Subtract line 14b from line 13	15			649,226
16	Form W-2 wages (see instructions)	16			309,376
17	Form W-2 wages from estates, trusts, and certain partnerships and S corporations (see instructions)	17			296,081
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			578,712
21	Form W-2 wage limitation. Enter 50% of line 20	21			578,712
22	Enter the smaller of line 15 or line 21.	22			577,307
23	Domestic production activities deduction from cooperatives. Enter deduction from Form 1099-PATR, box 6	23			150,943
24	Expanded affiliated group allocation (see instructions)	24			177
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			698,766

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 = 892,103

Identifying number

Note. Do not complete column (a), unless you have oil-related production activities. Enter amounts for all activities in column (b), including oil-related production activities.

		(a) Oil-related production activities	(b) All activities
1	Domestic production gross receipts (DPGR)	47,140,696	1,222,682,900
2	Allocable cost of goods sold. If you are using the small business simplified overall method, skip lines 2 and 3	32,069,518	848,598,983
3	Enter deductions and losses allocable to DPGR (see instructions)	8,485,811	584,462,117
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	871,548	58,394,987
5	Add lines 2 through 4	41,426,877	1,491,456,086
6	Subtract line 5 from line 1	5,713,819	-268,773,187
7	Qualified production activities income from estates, trusts, and certain partnerships and S corporations (see instructions)	3,093,130	61,580,897
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	9,457,882	
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		170,664,015
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)		478,816,176
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		134,321,964
13	Enter 9% of line 12		12,088,978
14a	Enter the smaller of line 10a or line 12	7,392,458	
b	Reduction for oil-related qualified production activities income. Multiply line 14a by 3%		221,771
15	Subtract line 14b from line 13		11,867,207
16	Form W-2 wages (see instructions)		177,691,563
17	Form W-2 wages from estates, trusts, and certain partnerships and S corporations (see instructions)		113,067,837
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		290,759,400
21	Form W-2 wage limitation. Enter 50% of line 20		145,379,839
22	Enter the smaller of line 15 or line 21		11,016,355
23	Domestic production activities deduction from cooperatives. Enter deduction from Form 1099-PATR, box 6		953,373
24	Expanded affiliated group allocation (see instructions)		5,876
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		11,975,605

2014 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.**
▶ **Information about Form 8910 and its separate instructions is at *www.irs.gov/form8910.***

OMB No. 1545-1998

2014

Attachment Sequence No. **152**

Name(s) shown on return

Total Forms Filed = 3,011

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	3,010	*

Next: If you did NOT use your vehicle for business or investment purposes and did not have a credit from a partnership or S corporation, skip Part II and go to Part III. All others, go to Part II.

Part II Credit for Business/Investment Use Part of Vehicle

5 Business/investment use percentage (see instructions)	5	%		%	
6 Multiply line 4 by line 5	6				
7 Add columns (a) and (b) on line 6			7	*	
8 Alternative motor vehicle credit from partnerships and S corporations (see instructions)			8	*	
9 **Business/investment use part of credit.** Add lines 7 and 8. Partnerships and S corporations, stop here and report this amount on Schedule K. All others, report this amount on Form 3800, Part III, line 1r			9	1,109	

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	3,006	
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	2,501	
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	3,005	
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	3,000	

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

Form **8910**

Department of the Treasury
Internal Revenue Service

Alternative Motor Vehicle Credit

▶ **Attach to your tax return.**

▶ **Information about Form 8910 and its separate instructions is at *www.irs.gov/form8910.***

OMB No. 1545-1998

2014

Attachment Sequence No. **152**

Name(s) shown on return

Total Forms Filed = 3,011

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	9,107	*

Next: If you did NOT use your vehicle for business or investment purposes and did not have a credit from a partnership or S corporation, skip Part II and go to Part III. All others, go to Part II.

Part II Credit for Business/Investment Use Part of Vehicle

5 Business/investment use percentage (see instructions)	5	%		%
6 Multiply line 4 by line 5	6			
7 Add columns (a) and (b) on line 6			7	*
8 Alternative motor vehicle credit from partnerships and S corporations (see instructions)			8	*
9 **Business/investment use part of credit.** Add lines 7 and 8. Partnerships and S corporations, stop here and report this amount on Schedule K. All others, report this amount on Form 3800, Part III, line 1r			9	538

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	8,895
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	8,305
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	357,612
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	8,801

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

2014 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.**

► **Information about Form 8911 and its instructions is at *www.irs.gov/form8911.***

OMB No. 1545-1981

2014

Attachment Sequence No. **151**

Name(s) shown on return

Total Forms Filed = 7,888

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	7,881	

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

2	Business/investment use part (see instructions)	2	2,469	
3	Section 179 expense deduction (see instructions)	3	*	
4	Subtract line 3 from line 2	4		
5	Multiply line 4 by 30% (.30)	5		
6	Maximum business/investment use part of credit (see instructions)	6	2,470	
7	Enter the **smaller** of line 5 or line 6.	7	2,469	
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	2,476	

Part III Credit for Personal Use Part of Refueling Property

10	Subtract line 2 from line 1. If zero, stop here; **do not** file this form unless you are claiming a credit on line 9	10		
11	Multiply line 10 by 30% (.30)	11		
12	Maximum personal use part of credit (see instructions)	12		
13	Enter the **smaller** of line 11 or line 12	13	6,865	
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	4,798	
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	6,864	
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	3,879	
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	6,425	
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	6,425	

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

2014 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.**

► **Information about Form 8911 and its instructions is at *www.irs.gov/form8911.***

OMB No. 1545-1981

2014

Attachment Sequence No. **151**

Name(s) shown on return

Total Forms Filed = 7,888

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	59,808	

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

2	Business/investment use part (see instructions)	2	8,879	
3	Section 179 expense deduction (see instructions)	3	*	
4	Subtract line 3 from line 2	4		
5	Multiply line 4 by 30% (.30)	5		
6	Maximum business/investment use part of credit (see instructions)	6	73,854	
7	Enter the **smaller** of line 5 or line 6.	7	2,648	
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	2,884	

Part III Credit for Personal Use Part of Refueling Property

10	Subtract line 2 from line 1. If zero, stop here; **do not** file this form unless you are claiming a credit on line 9	10		
11	Multiply line 10 by 30% (.30)	11		
12	Maximum personal use part of credit (see instructions)	12		
13	Enter the **smaller** of line 11 or line 12	13	4,777	
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	15,972	
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	225,336	
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	185,530	
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	43,316	
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	4,723	

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

2014 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.**
► **Information about Form 8917 and its instructions is at *www.irs.gov/form8917.***

OMB No. 1545-0074

2014

Attachment Sequence No. **60**

Name(s) shown on return

Total Forms Filed = 1,752,785

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 2014 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	1,748,570	
		Student 2	40,627	
		Student 3 Student 4	6,339	*

2	Add the amounts on line 1, column (c), and enter the total	2	1,748,570	
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	1,746,794	
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	1,747,322	

*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.

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

2014 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.**
▶ **Information about Form 8917 and its instructions is at *www.irs.gov/form8917.***

OMB No. 1545-0074

2014

Attachment Sequence No. **60**

Name(s) shown on return

Total Forms Filed = 1,752,785

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 2014 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	10,388,858	
		Student 2	221,022	
		Student 3 Student 4	11,647	*

2	Add the amounts on line 1, column (c), and enter the total	2	10,621,559	
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	105,486,233	
6	**Tuition and fees deduction.** Is the amount on line 5 more than $65,000 ($130,000 if married filing jointly)? ☐ **Yes.** Enter the smaller of line 2, or $2,000. ☐ **No.** Enter the smaller of line 2, or $4,000.	6	3,871,885	

*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.

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

2014 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- or Three-Wheeled Plug-in Electric Vehicles)
► Attach to your tax return.
► Information about Form 8936 and its instructions is at *www.irs.gov/form8936*.

OMB No. 1545-2137

2014

Attachment Sequence No. **125**

Name(s) shown on return

Total Forms Filed = 49,618

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- or three-wheeled vehicle, enter the cost of the vehicle. If the vehicle has at least four wheels, enter the tentative credit (see instructions)	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 enter this amount on 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% (.10)	9				
10 Maximum credit per vehicle	10				
11 If the vehicle is a two- or three-wheeled vehicle, enter the **smaller** of line 9 or line 10	11				
12 Add columns (a) and (b) on line 11	12			2,040	
13 Qualified plug-in electric drive motor vehicle credit from partnerships and S corporations (see instructions)	13			902	
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			2,938	

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

2014 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- or Three-Wheeled Plug-in Electric Vehicles)
► Attach to your tax return.
► Information about Form 8936 and its instructions is at *www.irs.gov/form8936*.

OMB No. 1545-2137

2014

Attachment Sequence No. **125**

Name(s) shown on return

Total Forms Filed = 49,618

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- or three-wheeled vehicle, enter the cost of the vehicle. If the vehicle has at least four wheels, enter the tentative credit (see instructions)	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 enter this amount on 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% (.10)	9				
10 Maximum credit per vehicle	10				
11 If the vehicle is a two- or three-wheeled vehicle, enter the **smaller** of line 9 or line 10	11				
12 Add columns (a) and (b) on line 11	12			5,532	
13 Qualified plug-in electric drive motor vehicle credit from partnerships and S corporations (see instructions)	13			6,678	
14 **Business/investment use part of credit.** Add lines 12 and 13. Partnerships and S corporations, stop here and report this amount on Schedule K. All others, report this amount on Form 3800, Part III, line 1y	14			12,209	

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

2014 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 enter this amount on line 18	15				
16	Multiply line 15 by 10% (.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	If the vehicle is a two- or three-wheeled vehicle, enter the **smaller** of line 16 or line 17	18				
19	Add columns (a) and (b) on line 18	19	46,683			
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	20,526			
22	Subtract line 21 from line 20	22	49,520			
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	46,594			

General Instructions

Section references are to the Internal Revenue Code unless otherwise noted.

Future Developments

For the latest information about developments related to Form 8936 and its instructions, such as legislation enacted after they were published, go to *www.irs.gov/form8936*.

What's New

The credit for qualified two- or three-wheeled plug-in electric vehicles expired for vehicles acquired after 2013. However, if you acquired the vehicle before 2014, but placed it in service during 2014, you may still be able to claim the credit for 2014. Do not report qualified two- or three-wheeled plug-in electric vehicles acquired after 2013 on Form 8936 unless the credit is extended.

Purpose of Form

For tax years beginning after 2008, use Form 8936 to figure your credit for qualified plug-in electric drive motor vehicles you placed in service during your tax year. Also use Form 8936 to figure your credit for certain qualified two- or three-wheeled plug-in electric vehicles acquired after 2011. The credit attributable to depreciable property (vehicles used for business or investment purposes) is treated as a general business credit. Any credit not attributable to depreciable property is treated as a personal credit.

Partnerships and S corporations must file this form to claim the credit. All other taxpayers are not required to complete or file this form if their only source for this credit is a partnership or S corporation. Instead, they can report this credit directly on line 1y in Part III of Form 3800, General Business Credit.

Qualified Plug-in Electric Drive Motor Vehicle

This is a new vehicle with at least four wheels that:

- Is propelled to a significant extent by an electric motor that draws electricity from a battery that has a capacity of not less than 4 kilowatt hours and is capable of being recharged from an external source of electricity, and
- Has a gross vehicle weight of less than 14,000 pounds.

Qualified Two- or Three-Wheeled Plug-in Electric Vehicle

This is a new vehicle with two or three wheels that:

- Is capable of achieving a speed of 45 miles per hour or greater,
- Is propelled to a significant extent by an electric motor that draws electricity from a battery that has a capacity of not less than 2.5 kilowatt hours and is capable of being recharged from an external source of electricity, and
- Has a gross vehicle weight of less than 14,000 pounds.

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 enter this amount on line 18	15				
16	Multiply line 15 by 10% (.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	If the vehicle is a two- or three-wheeled vehicle, enter the **smaller** of line 16 or line 17	18				
19	Add columns (a) and (b) on line 18	19	285,117			
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	130,564			
22	Subtract line 21 from line 20	22	6,237,793			
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	263,268			

General Instructions

Section references are to the Internal Revenue Code unless otherwise noted.

Future Developments

For the latest information about developments related to Form 8936 and its instructions, such as legislation enacted after they were published, go to *www.irs.gov/form8936*.

What's New

The credit for qualified two- or three-wheeled plug-in electric vehicles expired for vehicles acquired after 2013. However, if you acquired the vehicle before 2014, but placed it in service during 2014, you may still be able to claim the credit for 2014. Do not report qualified two- or three-wheeled plug-in electric vehicles acquired after 2013 on Form 8936 unless the credit is extended.

Purpose of Form

For tax years beginning after 2008, use Form 8936 to figure your credit for qualified plug-in electric drive motor vehicles you placed in service during your tax year. Also use Form 8936 to figure your credit for certain qualified two- or three-wheeled plug-in electric vehicles acquired after 2011. The credit attributable to depreciable property (vehicles used for business or investment purposes) is treated as a general business credit. Any credit not attributable to depreciable property is treated as a personal credit.

Partnerships and S corporations must file this form to claim the credit. All other taxpayers are not required to complete or file this form if their only source for this credit is a partnership or S corporation. Instead, they can report this credit directly on line 1y in Part III of Form 3800, General Business Credit.

Qualified Plug-in Electric Drive Motor Vehicle

This is a new vehicle with at least four wheels that:

- Is propelled to a significant extent by an electric motor that draws electricity from a battery that has a capacity of not less than 4 kilowatt hours and is capable of being recharged from an external source of electricity, and
- Has a gross vehicle weight of less than 14,000 pounds.

Qualified Two- or Three-Wheeled Plug-in Electric Vehicle

This is a new vehicle with two or three wheels that:

- Is capable of achieving a speed of 45 miles per hour or greater,
- Is propelled to a significant extent by an electric motor that draws electricity from a battery that has a capacity of not less than 2.5 kilowatt hours and is capable of being recharged from an external source of electricity, and
- Has a gross vehicle weight of less than 14,000 pounds.

2014 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.**

► **Information about Form 8941 and its separate instructions is at *www.irs.gov/form8941*.**

OMB No. 1545-2198

2014

Attachment Sequence No. **63**

Name(s) shown on return

Total Forms Filed = 6,217

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, or trust).

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

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). If you entered $51,000 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**	5,414
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**	5,414
6	Enter the **smaller** of line 4 or line 5	**6**	5,414
7	Multiply line 6 by the applicable percentage: • Tax-exempt small employers, multiply line 6 by 35% (.35) • All other small employers, multiply line 6 by 50% (.50)	**7**	5.414
8	If line 2 is 10 or less, enter the amount from line 7. Otherwise, enter the amount from Worksheet 5, line 6	**8**	5,414
9	If line 3 is $25,000 or less, enter the amount from line 8. Otherwise, enter the amount from Worksheet 6, line 7	**9**	5,406
10	Enter the total amount of any state premium subsidies paid and any state tax credits available to you for premiums included on line 4 (see instructions)	**10**	*
11	Subtract line 10 from line 4. If zero or less, enter -0-	**11**	5,414
12	Enter the **smaller** of line 9 or line 11	**12**	5,406
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**	735
16	Add lines 12 and 15. Cooperatives, estates, and trusts, go to line 17. Tax-exempt small employers, skip lines 17 and 18 and go to line 19. Partnerships and S corporations, stop here and report this amount on Schedule K. All others, stop here and report this amount on Form 3800, line 4h	**16**	6,053
17	Amount allocated to patrons of the cooperative or beneficiaries of the estate or trust (see instructions)	**17**	
18	Cooperatives, estates, and trusts, subtract line 17 from line 16. Stop here and report this amount on Form 3800, line 4h	**18**	
19	Enter the amount you paid in 2014 for taxes considered payroll taxes for purposes of this credit (see instructions)	**19**	
20	Tax-exempt small employers, enter the **smaller** of line 16 or line 19 here and on Form 990-T, line 44f	**20**	

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

Form **8941**

Department of the Treasury
Internal Revenue Service

Credit for Small Employer Health Insurance Premiums

▶ **Attach to your tax return.**

▶ **Information about Form 8941 and its separate instructions is at *www.irs.gov/form8941*.**

OMB No. 1545-2198

2014

Attachment Sequence No. **63**

Name(s) shown on return

Total Forms Filed = 6,217

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, or trust).

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

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). If you entered $51,000 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**	84,162
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**	103,556
6	Enter the **smaller** of line 4 or line 5	**6**	76,657
7	Multiply line 6 by the applicable percentage: • Tax-exempt small employers, multiply line 6 by 35% (.35) • All other small employers, multiply line 6 by 50% (.50)	**7**	37.174
8	If line 2 is 10 or less, enter the amount from line 7. Otherwise, enter the amount from Worksheet 5, line 6	**8**	36,525
9	If line 3 is $25,000 or less, enter the amount from line 8. Otherwise, enter the amount from Worksheet 6, line 7	**9**	22,803
10	Enter the total amount of any state premium subsidies paid and any state tax credits available to you for premiums included on line 4 (see instructions)	**10**	*
11	Subtract line 10 from line 4. If zero or less, enter -0-	**11**	81,057
12	Enter the **smaller** of line 9 or line 11	**12**	22,803
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**	3,524
16	Add lines 12 and 15. Cooperatives, estates, and trusts, go to line 17. Tax-exempt small employers, skip lines 17 and 18 and go to line 19. Partnerships and S corporations, stop here and report this amount on Schedule K. All others, stop here and report this amount on Form 3800, line 4h	**16**	26,327
17	Amount allocated to patrons of the cooperative or beneficiaries of the estate or trust (see instructions)	**17**	
18	Cooperatives, estates, and trusts, subtract line 17 from line 16. Stop here and report this amount on Form 3800, line 4h	**18**	
19	Enter the amount you paid in 2014 for taxes considered payroll taxes for purposes of this credit (see instructions)	**19**	
20	Tax-exempt small employers, enter the **smaller** of line 16 or line 19 here and on Form 990-T, line 44f	**20**	

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

2014 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.
► Information about Form 8959 and its instructions is at *www.irs.gov/form8959.*

OMB No. 1545-0074

2014

Attachment Sequence No. **71**

Name(s) shown on return

Total Forms Filed = 3,834,490

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	3,630,493		
2	Unreported tips from Form 4137, line 6	2	*		
3	Wages from Form 8919, line 6	3	2,263		
4	Add lines 1 through 3	4	3,630,497		
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	3,804,740		
6	Subtract line 5 from line 4. If zero or less, enter -0-			6	2,667,089
7	Additional Medicare Tax on Medicare wages. Multiply line 6 by 0.9% (.009). Enter here and go to Part II			7	2,665,725

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	1,049,469		
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	3,584,830		
10	Enter the amount from line 4	10			
11	Subtract line 10 from line 9. If zero or less, enter -0-	11	1,111,620		
12	Subtract line 11 from line 8. If zero or less, enter -0-			12	929,847
13	Additional Medicare Tax on self-employment income. Multiply line 12 by 0.9% (.009). Enter here and go to Part III			13	929,675

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	2,176		
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	3,457,551		
16	Subtract line 15 from line 14. If zero or less, enter -0-			16	1,499
17	Additional Medicare Tax on railroad retirement (RRTA) compensation. Multiply line 16 by 0.9% (.009). Enter here and go to Part IV			17	1,499

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	3,116,486

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	3,623,325		
20	Enter the amount from line 1	20			
21	Multiply line 20 by 1.45% (.0145). This is your regular Medicare tax withholding on Medicare wages	21	3,626,695		
22	Subtract line 21 from line 19. If zero or less, enter -0-. This is your Additional Medicare Tax withholding on Medicare wages			22	2,836,893
23	Additional Medicare Tax withholding on railroad retirement (RRTA) compensation from Form W-2, box 14 (see instructions)			23	4,030
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	2,840,550

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

2014 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.
► Information about Form 8959 and its instructions is at *www.irs.gov/form8959.*

OMB No. 1545-0074
2014
Attachment Sequence No. **71**

Name(s) shown on return

Total Forms Filed = 3,834,490

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	1,418,067,639		
2	Unreported tips from Form 4137, line 6	2	*		
3	Wages from Form 8919, line 6	3	100,745		
4	Add lines 1 through 3	4	1,418,170,328		
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	905,900,197		
6	Subtract line 5 from line 4. If zero or less, enter -0-			6	646,277,394
7	Additional Medicare Tax on Medicare wages. Multiply line 6 by 0.9% (.009). Enter here and go to Part II			7	5,816,500

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	236,480,787		
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	853,710,626		
10	Enter the amount from line 4	10			
11	Subtract line 10 from line 9. If zero or less, enter -0-	11	135,393,238		
12	Subtract line 11 from line 8. If zero or less, enter -0-			12	160,107,688
13	Additional Medicare Tax on self-employment income. Multiply line 12 by 0.9% (.009). Enter here and go to Part III			13	1,440,966

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	870,249		
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	822,972,052		
16	Subtract line 15 from line 14. If zero or less, enter -0-			16	388,793
17	Additional Medicare Tax on railroad retirement (RRTA) compensation. Multiply line 16 by 0.9% (.009). Enter here and go to Part IV			17	3,499

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	7,260,966

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	26,359,366		
20	Enter the amount from line 1	20			
21	Multiply line 20 by 1.45% (.0145). This is your regular Medicare tax withholding on Medicare wages	21	20,561,978		
22	Subtract line 21 from line 19. If zero or less, enter -0-. This is your Additional Medicare Tax withholding on Medicare wages			22	5,837,786
23	Additional Medicare Tax withholding on railroad retirement (RRTA) compensation from Form W-2, box 14 (see instructions)			23	11,198
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	5,848,984

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

2014 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.
▶ Information about Form 8960 and its separate instructions is at *www.irs.gov/form8960.*

OMB No. 1545-2227

2014

Attachment Sequence No. **72**

Name(s) shown on your tax return

Total Forms Filed = 3,642,976

Your social security number or EIN

Part I Investment Income

☐ Section 6013(g) election (see instructions) **Boxes checked = ***
☐ Section 6013(h) election (see instructions) **Boxes checked = 367**
☐ Regulations section 1.1411-10(g) election (see instructions) **Boxes checked = 11,167**

1	Taxable interest (see instructions)				1	3,308,474
2	Ordinary dividends (see instructions)				2	2,904,072
3	Annuities (see instructions)				3	69,484
4a	Rental real estate, royalties, partnerships, S corporations, trusts, etc. (see instructions)	4a	1,942,529			
b	Adjustment for net income or loss derived in the ordinary course of a non-section 1411 trade or business (see instructions)	4b	1,216,161			
c	Combine lines 4a and 4b				4c	1,359,949
5a	Net gain or loss from disposition of property (see instructions)	5a	2,832,276			
b	Net gain or loss from disposition of property that is not subject to net investment income tax (see instructions)	5b	336,731			
c	Adjustment from disposition of partnership interest or S corporation stock (see instructions)	5c	8,764			
d	Combine lines 5a through 5c				5d	2,780,591
6	Adjustments to investment income for certain CFCs and PFICs (see instructions)				6	6,750
7	Other modifications to investment income (see instructions)				7	664,060
8	Total investment income. Combine lines 1, 2, 3, 4c, 5d, 6, and 7				8	3,633,292

Part II Investment Expenses Allocable to Investment Income and Modifications

9a	Investment interest expenses (see instructions)	9a	542,834			
b	State, local, and foreign income tax (see instructions)	9b	2,665,122			
c	Miscellaneous investment expenses (see instructions)	9c	511,786			
d	Add lines 9a, 9b, and 9c				9d	2,839,353
10	Additional modifications (see instructions)				10	191,908
11	Total deductions and modifications. Add lines 9d and 10				11	2,854,038

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	3,620,023
	Individuals:					
13	Modified adjusted gross income (see instructions)	13	3,641,627			
14	Threshold based on filing status (see instructions)	14	3,642,976			
15	Subtract line 14 from line 13. If zero or less, enter -0-	15	3,602,922			
16	Enter the smaller of line 12 or line 15				16	3,594,069
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	3,591,314
	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	

2014 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.
▶ Information about Form 8960 and its separate instructions is at *www.irs.gov/form8960.*

OMB No. 1545-2227

2014

Attachment Sequence No. **72**

Name(s) shown on your tax return

Total Forms Filed = 3,642,976

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	50,907,892
2	Ordinary dividends (see instructions)				2	147,592,888
3	Annuities (see instructions)				3	2,672,474
4a	Rental real estate, royalties, partnerships, S corporations, trusts, etc. (see instructions)	4a	517,440,361			
b	Adjustment for net income or loss derived in the ordinary course of a non-section 1411 trade or business (see instructions)	4b	-423,769,429			
c	Combine lines 4a and 4b				4c	93,670,932
5a	Net gain or loss from disposition of property (see instructions)	5a	553,419,677			
b	Net gain or loss from disposition of property that is not subject to net investment income tax (see instructions)	5b	-91,423,699			
c	Adjustment from disposition of partnership interest or S corporation stock (see instructions)	5c	-14,818,713			
d	Combine lines 5a through 5c				5d	447,177,265
6	Adjustments to investment income for certain CFCs and PFICs (see instructions)				6	1,114,230
7	Other modifications to investment income (see instructions)				7	-1,180,361
8	Total investment income. Combine lines 1, 2, 3, 4c, 5d, 6, and 7				8	741,955,321

Part II Investment Expenses Allocable to Investment Income and Modifications

9a	Investment interest expenses (see instructions)	9a	11,112,329			
b	State, local, and foreign income tax (see instructions)	9b	37,802,548			
c	Miscellaneous investment expenses (see instructions)	9c	15,696,779			
d	Add lines 9a, 9b, and 9c				9d	64,611,656
10	Additional modifications (see instructions)				10	457,308
11	Total deductions and modifications. Add lines 9d and 10				11	65,068,964

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	677,603,114
	Individuals:					
13	Modified adjusted gross income (see instructions)	13	2,572,860,147			
14	Threshold based on filing status (see instructions)	14	863,945,276			
15	Subtract line 14 from line 13. If zero or less, enter -0-	15	1,715,411,481			
16	Enter the smaller of line 12 or line 15				16	591,582,039
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	22,480,136
	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	

2014 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.**
► **Information about Form 8962 and its separate instructions is at *www.irs.gov/form8962*.**

OMB No. 1545-0074

2014

Attachment Sequence No. **73**

Name shown on your return

Total Forms Filed = 3,620,042

Your social security number

Relief (see instructions) ☐

Part 1: Annual and Monthly Contribution Amount

1	Family Size: Enter the number of exemptions from Form 1040 or Form 1040A, line 6d, or Form 1040NR, line 7d				1	3,620,042
2a	Modified AGI: Enter your modified AGI (see instructions)	2a	3,614,061	**b** Enter total of your dependents' modified AGI (see instructions)	2b	72,345
3	Household Income: Add the amounts on lines 2a and 2b				3	3,552,194
4	Federal Poverty Line: Enter the federal poverty amount as determined by the family size on line 1 and the federal poverty table for your state of residence during the tax year (see instructions). Check the appropriate box for the federal poverty table used. **a** ☐ Alaska **b** ☐ Hawaii **c** ☐ Other 48 states and DC				4	3,620,042
5	Household Income as a Percentage of Federal Poverty Line: Divide line 3 by line 4. Enter the result rounded to a whole percentage. (For example, for 1.542 enter the result as 154, for 1.549 enter as 155.) (See instructions for special rules.)				5	3,547,569 %
6	Is the result entered on line 5 less than or equal to 400%? (See instructions if the result is less than 100%.) ☐ **Yes. Continue to line 7.** ☐ **No.** You are not eligible to receive PTC. If you received advance payment of PTC, 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	3,427,648
8a	Annual Contribution for Health Care: Multiply line 3 by line 7	8a	3,360,786	**b** Monthly Contribution for Health Care: Divide line 8a by 12. Round to whole dollar amount	8b	3,356,154

Part 2: Premium Tax Credit Claim and Reconciliation of Advance Payment of Premium Tax Credit

9 Did you share a policy with another taxpayer or get married during the year and want to use the alternative calculation? (see instructions)
☐ **Yes.** Skip to Part 4, Shared Policy Allocation, or Part 5, Alternative Calculation for Year of Marriage. ☐ **No. Continue to line 10.**

10 Do all Forms 1095-A for your tax household include coverage for January through December with no changes in monthly amounts shown on lines 21–32, columns A and B?
☐ **Yes. Continue to line 11.** Compute your annual PTC. 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.** Premium Amount (Form(s) 1095-A, line 33A)	**B.** Annual Premium Amount of SLCSP (Form(s) 1095-A, line 33B)	**C.** Annual Contribution Amount (Line 8a)	**D.** Annual Maximum Premium Assistance (Subtract C from B)	**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	645,589	635,870	662,668	595,552	594,517	641,835
Monthly Calculation	**A.** Monthly Premium Amount (Form(s) 1095-A, lines 21–32, column A)	**B.** Monthly Premium Amount of SLCSP (Form(s) 1095-A, lines 21–32, column B)	**C.** Monthly Contribution Amount (Amount from line 8b or alternative marriage monthly contribution)	**D.** Monthly Maximum Premium Assistance (Subtract C from B)	**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					262,227	290,594
13 February					524,028	572,680
14 March					829,012	901,168
15 April					1,337,314	1,432,405
16 May					2,085,922	2,226,340
17 June					2,127,897	2,268,417
18 July					2,144,253	2,286,790
19 August					2,166,129	2,316,127
20 September					2,164,124	2,326,650
21 October					2,145,286	2,302,177
22 November					2,143,389	2,289,851
23 December					2,093,955	2,237,583

24	Total Premium Tax Credit: Enter the amount from line 11E or add lines 12E through 23E and enter the total here	24	3,104,620
25	Advance Payment of PTC: Enter the amount from line 11F or add lines 12F through 23F and enter the total here	25	3,362,356
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 you elected the alternative calculation for marriage, enter zero. If line 24 equals line 25, enter zero. Stop here. If line 25 is greater than line 24, leave this line blank and continue to line 27	26	1,499,446

Part 3: 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	1,803,176
28	Repayment Limitation: Using the percentage on line 5 and your filing status, locate the repayment limitation amount in the instructions. Enter the amount here	28	
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	1,803,176

2014 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.**
► **Information about Form 8962 and its separate instructions is at *www.irs.gov/form8962*.**

OMB No. 1545-0074

2014

Attachment Sequence No. **73**

Name shown on your return

Total Forms Filed = 3,620,042

Your social security number

Relief (see instructions) ☐

Part 1: Annual and Monthly Contribution Amount

1	Family Size: Enter the number of exemptions from Form 1040 or Form 1040A, line 6d, or Form 1040NR, line 7d				1	7,506,324 *
2a	Modified AGI: Enter your modified AGI (see instructions)	2a	110,888,847	b Enter total of your dependents' modified AGI (see instructions)	2b	
3	Household Income: Add the amounts on lines 2a and 2b				3	116,625,883
4	Federal Poverty Line: Enter the federal poverty amount as determined by the family size on line 1 and the federal poverty table for your state of residence during the tax year (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: Divide line 3 by line 4. Enter the result rounded to a whole percentage. (For example, for 1.542 enter the result as 154, for 1.549 enter as 155.) (See instructions for special rules.)				5	%
6	Is the result entered on line 5 less than or equal to 400%? (See instructions if the result is less than 100%.) ☐ **Yes. Continue to line 7.** ☐ **No.** You are not eligible to receive PTC. If you received advance payment of PTC, see the instructions for how to report your Excess Advance PTC Repayment amount.					
7	Applicable Figure: Using your line 5 percentage, locate your "applicable figure" on the table in the instructions				7	
8a	Annual Contribution for Health Care: Multiply line 3 by line 7	8a	6,371,386	b Monthly Contribution for Health Care: Divide line 8a by 12. Round to whole dollar amount	8b	531,120

Part 2: Premium Tax Credit Claim and Reconciliation of Advance Payment of Premium Tax Credit

9 Did you share a policy with another taxpayer or get married during the year and want to use the alternative calculation? (see instructions)
☐ **Yes.** Skip to Part 4, Shared Policy Allocation, or Part 5, Alternative Calculation for Year of Marriage. ☐ **No. Continue to line 10.**

10 Do all Forms 1095-A for your tax household include coverage for January through December with no changes in monthly amounts shown on lines 21–32, columns A and B?
☐ **Yes. Continue to line 11.** Compute your annual PTC. 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.** Premium Amount (Form(s) 1095-A, line 33A)	**B.** Annual Premium Amount of SLCSP (Form(s) 1095-A, line 33B)	**C.** Annual Contribution Amount (Line 8a)	**D.** Annual Maximum Premium Assistance (Subtract C from B)	**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	4,414,975	4,268,472	1,224,065	3,195,902	3,109,692	3,275,282
Monthly Calculation	**A.** Monthly Premium Amount (Form(s) 1095-A, lines 21–32, column A)	**B.** Monthly Premium Amount of SLCSP (Form(s) 1095-A, lines 21–32, column B)	**C.** Monthly Contribution Amount (Amount from line 8b or alternative marriage monthly contribution)	**D.** Monthly Maximum Premium Assistance (Subtract C from B)	**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					116,596	126,217
13 February					227,534	246,624
14 March					345,862	369,248
15 April					546,752	581,117
16 May					834,640	889,891
17 June					847,803	906,945
18 July					862,654	926,258
19 August					874,869	940,777
20 September					872,861	942,819
21 October					870,469	935,584
22 November					871,063	932,897
23 December					857,947	919,844

24	Total Premium Tax Credit: Enter the amount from line 11E or add lines 12E through 23E and enter the total here	24	11,175,462
25	Advance Payment of PTC: Enter the amount from line 11F or add lines 12F through 23F and enter the total here	25	11,993,488
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 you elected the alternative calculation for marriage, enter zero. If line 24 equals line 25, enter zero. Stop here. If line 25 is greater than line 24, leave this line blank and continue to line 27	26	1,010,733

Part 3: 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	1,828,759
28	Repayment Limitation: Using the percentage on line 5 and your filing status, locate the repayment limitation amount in the instructions. Enter the amount here	28	
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	1,431,168

*** Represents number of exemptions (whole number)**

2014 Line Item Estimates—All figures are estimates based on samples.
Number of returns filed for selected lines

Part 4: Shared Policy Allocation

Complete the following information for up to four shared policy allocations. See instructions for allocation details.

Shared Policy Allocation 1

30	**a** Policy Number (Form 1095-A, line 2)	**b** SSN of taxpayer sharing allocation	**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

Shared Policy Allocation 2

31	**a** Policy Number (Form 1095-A, line 2)	**b** SSN of taxpayer sharing allocation	**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

Shared Policy Allocation 3

32	**a** Policy Number (Form 1095-A, line 2)	**b** SSN of taxpayer sharing allocation	**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

Shared Policy Allocation 4

33	**a** Policy Number (Form 1095-A, line 2)	**b** SSN of taxpayer sharing allocation	**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 shared policy allocation information for all allocated Forms 1095-A?

☐ **Yes.** Multiply the amounts on Form 1095-A by the allocation percentages entered by policy. Add allocated amounts across all allocated policies with amounts for non-allocated policies 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 shared policy allocations.

Part 5: 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 5.

35	**Alternative entries for your SSN**	**a** Alternative family size	**b** Monthly contribution	**c** Alternative start month	**d** Alternative stop month
36	**Alternative entries for your spouse's SSN**	**a** Alternative family size	**b** Monthly contribution	**c** Alternative start month	**d** Alternative stop month

Part 4: Shared Policy Allocation

Complete the following information for up to four shared policy allocations. See instructions for allocation details.

Shared Policy Allocation 1

30	**a** Policy Number (Form 1095-A, line 2)	**b** SSN of taxpayer sharing allocation	**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

Shared Policy Allocation 2

31	**a** Policy Number (Form 1095-A, line 2)	**b** SSN of taxpayer sharing allocation	**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

Shared Policy Allocation 3

32	**a** Policy Number (Form 1095-A, line 2)	**b** SSN of taxpayer sharing allocation	**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

Shared Policy Allocation 4

33	**a** Policy Number (Form 1095-A, line 2)	**b** SSN of taxpayer sharing allocation	**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 shared policy allocation information for all allocated Forms 1095-A?

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☐ **No.** See the instructions to report additional shared policy allocations.

Part 5: 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 5.

35	**Alternative entries for your SSN**	**a** Alternative family size	**b** Monthly contribution	**c** Alternative start month	**d** Alternative stop month
36	**Alternative entries for your spouse's SSN**	**a** Alternative family size	**b** Monthly contribution	**c** Alternative start month	**d** Alternative stop month

2014 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.
▶ **Information about Form 8965 and its separate instructions is at *www.irs.gov/form8965*.**

OMB No. 1545-0074
2014
Attachment Sequence No. **75**

Name as shown on return

Total Forms Filed = 13,348,371

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		621,535	
2		232,012	
3		113,951	
4		66,965	
5		32,706	
6		16,210	

Part II **Coverage Exemptions for Your Household Claimed on Your Return:**

7a Are you claiming an exemption because your household income is below the filing threshold? . . . . . ☐ Yes ☐ No
5,512,986 6,807,685

b Are you claiming a hardship exemption because your gross income is below the filing threshold? . . . . . ☐ Yes ☐ No
4,084,248 7,955,709

Part III **Coverage Exemptions for Individuals Claimed on Your Return:** 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		8,895,799														
9		3,761,291														
10		1,932,710														
11		1,123,520														
12		508,632														
13		220,981														

Note: Individuals may receive multiple exemptions.

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