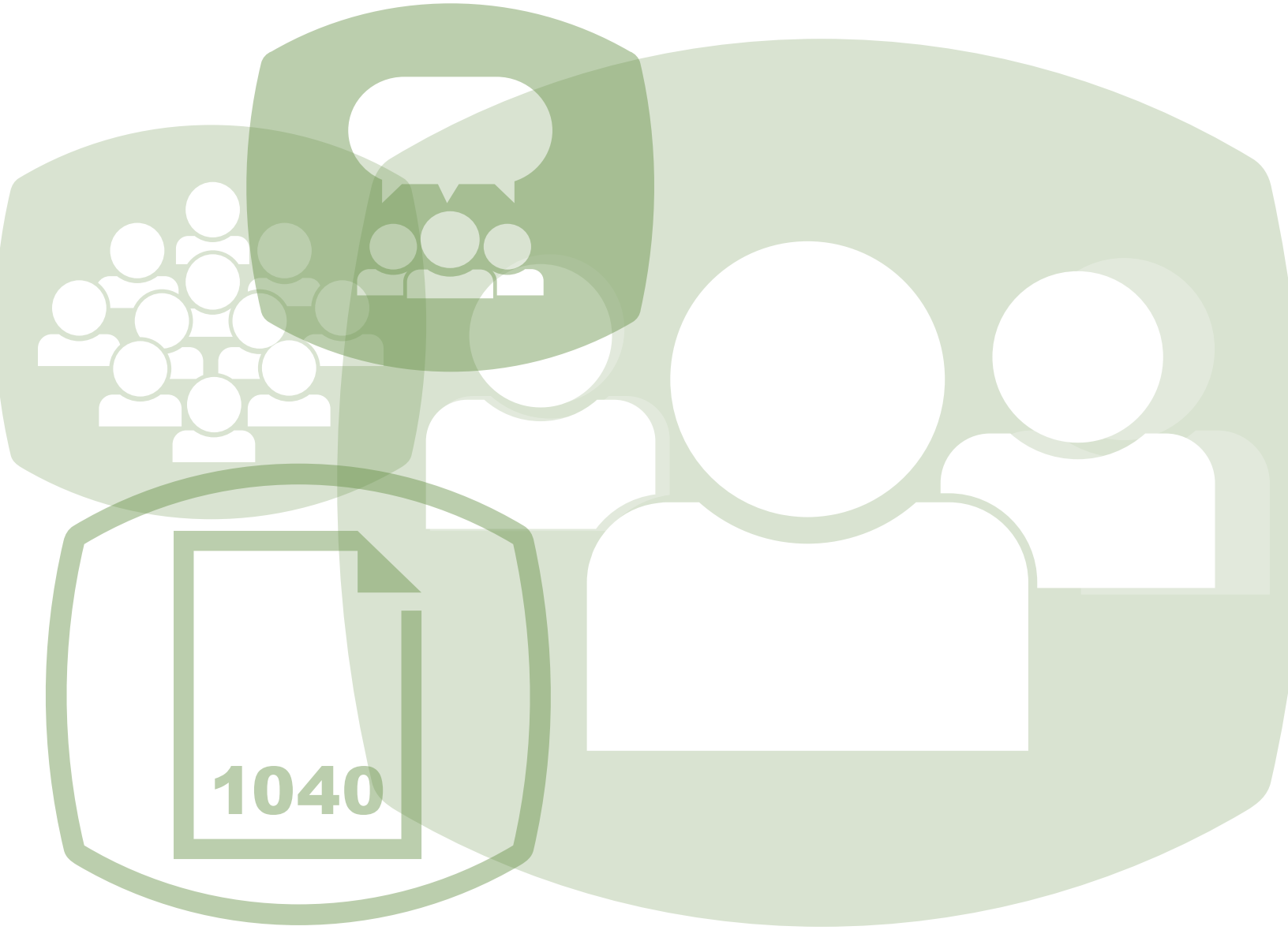
Statistics of Income

Individual Income Tax Returns
Line Item Estimates

2016



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Department
of the
Treasury
**Internal
Revenue
Service**

Individual Income Tax Returns Line Item Estimates, 2016

Publication 4801 (Rev. 9–2018)

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This 2016 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 2016 Individual SOI Complete report weighted file. The estimates presented here are based on returns filed in Processing Year 2017 that were sampled statistically and then weighted to estimate the entire 2016 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.

2016 Complete Report estimates:

150,272,157	Total, all individual returns filed
86,489,022	1040 returns
40,007,370	1040A returns
23,775,765	1040EZ returns

Estimates of returns filed electronically:

131,618,295	Total, all individual returns filed
73,560,523	1040 returns
36,945,040	1040A returns
21,112,732	1040EZ returns

Suggested Citation

Statistics of Income—2016
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, Abo Mused, and Michael Parisi, economists with the Individual and Tax-Exempt Special Studies Section.

Totals for Forms and Schedules

Line Item Estimate Totals for Tax Year 2016

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 2016

Type of Form	Total	Electronically Filed
All returns filed	150,272,157	131,618,295
Form 1040	86,489,022	73,560,523
Form 1040A	40,007,370	36,945,040
Form 1040EZ	23,775,765	21,112,732
Schedule A, Itemized Deductions	45,610,227	40,661,913
Schedule B, Interest and Ordinary Dividends	21,428,230	18,781,052
Schedule C, Profit or Loss From Business (Sole Proprietorship)	28,778,618	24,621,271
Schedule C-EZ, Net Profit From Business (Sole Proprietorship)	5,436,241	4,647,942
Schedule D, Capital Gains and Losses	20,774,451	18,424,905
Schedule E, Supplemental Income and Loss	19,431,116	17,188,118
Schedule EIC, Earned Income Credit	20,331,738	19,040,583
Schedule F, Profit or Loss From Farming	1,832,810	1,644,462
Schedule R, Credit for the Elderly or Disabled	81,412	59,932
Schedule SE, Self-Employment Tax	20,851,912	17,836,613
Schedule 8812, Child Tax Credit	19,273,883	17,701,566
Form 982, Reduction of Tax Attributes Due to Discharge of Indebtedness (and Section 1082 Basis Adjustment)	182,713	151,903
Form 2106, Employee Business Expenses	4,992,283	4,525,987
Form 2106-EZ, Unreimbursed Employee Business Expenses	9,389,337	8,277,276
Form 2439, Undistributed Long-Term Capital Gains	4,768,975	4,196,295
Form 2441, Child and Dependent Care Expenses	3,058	2,045
Form 3468, Investment Credit	9,955,910	9,391,061
Form 3800, General Business Credit	525,487	293,953
Form 3903, Moving Expenses	110,671	39,333
Form 4136, Credit for Federal Tax Paid on Fuels	26,075	24,459
Form 4562, Depreciation and Amortization	568,087	512,304
Form 4684, Casualties and Thefts	1,145,104	1,057,524
Form 4797, Sales of Business Property	293,699	262,242
Form 4835, Farm Rental Income and Expenses	11,617,123	10,438,929
Form 4952, Investment Interest Expense Deduction	299,067	248,668
Form 4972, Tax on Lump-Sum Distributions	3,372,542	3,031,051
Form 5329, Additional Taxes on Qualified Plans (including IRAs) and Other Tax-Favored Accounts	528,804	471,291
Form 5405, Repayment of the First-Time Homebuyer Credit	1,842,861	1,647,522
Form 5695, Residential Energy Credits	7,176	6,311

Totals for Forms and Schedules from Line Item Estimates for Tax Year 2016—Continued

Type of Form	Total	Electronically Filed
Form 5884, Work Opportunity Credit	12,077	10,613
Form 6251, Alternative Minimum Tax-Individuals	10,215,706	9,252,750
Form 6252, Installment Sale Income	534,808	484,097
Form 6765, Credit for Increasing Research Activities	4,763	933
Form 6781, Gains and Losses From Section 1256 Contracts and Straddles	495,799	433,713
Form 8283, Noncash Charitable Contributions	8,628,961	7,728,769
Form 8396, Mortgage Interest Credit	95,386	92,045
Form 8582, Passive Activity Loss Limitations	7,659,354	6,869,443
Form 8586, Low-Income Housing Credit	19,550	17,893
Form 8606, Nondeductible IRAs	2,341,433	2,116,029
Form 8615, Tax for Certain Children Who Have Unearned Income	327,871	288,751
Form 8801, Credit for Prior Year Minimum Tax—Individuals, Estates, and Trusts	1,242,722	1,123,850
Form 8814, Parents' Election To Report Child's Interest and Dividends	68,480	49,416
Form 8824, Like-Kind Exchanges	259,289	235,957
Form 8829, Expenses for Business Use of Your Home	3,125,045	2,764,642
Form 8839, Qualified Adoption Expenses	92,677	87,211
Form 8846, Credit for Employer Social Security and Medicare Taxes Paid on Certain Employee Tips	25,476	24,456
Form 8853, Archer MSAs and Long-Term Care Insurance Contracts	160,216	137,129
Form 8863, Education Credits (American Opportunity & Lifetime Learning Credits)	11,090,423	10,266,154
Form 8880, Credit for Qualified Retirement Savings Contributions	8,545,757	7,967,678
Form 8889, Health Savings Accounts (HSAs)	10,555,111	9,770,501
Form 8903, Domestic Production Activities Deduction	887,200	823,456
Form 8910, Alternative Motor Vehicle Credit	11,135	10,686
Form 8911, Alternative Fuel Vehicle Refueling Property Credit	9,704	7,035
Form 8917, Tuition and Fees Deduction	1,694,022	1,515,242
Form 8936, Qualified Plug-in Electric Drive Motor Vehicle Credit	60,245	52,261
Form 8941, Credit for Small Employer Health Insurance Premiums	1,183	1,084
Form 8959, Additional Medicare Tax	4,306,746	3,955,550
Form 8960, Net Investment Income Tax- Individuals, Estates, and Trusts	4,526,310	4,075,163
Form 8962, Premium Tax Credit	6,551,589	5,688,365
Form 8965, Health Coverage Exemptions	13,095,704	11,412,651

Limitations and Guidelines for the 2016 Line Item Estimates

Since SOI obtained the line counts used in this package from the Tax Year 2016 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 124,317,327 and 124,865,529.) These confidence intervals correspond to the estimates for all individual income tax returns filed for Tax Year 2016

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

Item	Line number on 1040	95% confidence interval		
Salaries and wages	7	(124,198,270	,	124,745,948)
Taxable interest	8a	(42,284.957	,	42,881,119)
Tax-exempt interest	8b	(5,950,122	,	6,188,030)
Ordinary dividends	9a	(27,227,837	,	27,711,301)
State income tax refunds	10	(20,586,772	,	21,053,138)
Alimony received	11	(375,626	,	455,404)
Capital gain distributions reported on Form 1040	13 (margin write in)	(3,802,395	,	4,034,363)
Taxable IRA distributions	15b	(14,176,523	,	14,596,611
Total pension and annuities	16a	(30,044,545	,	30,626,991)
Taxable pension and annuities	16b	(27,582,385	,	28,139,605)
Unemployment compensation	19	(5,423,428	,	5,710,688)
Total social security benefits	20a	(28,040,059	,	28,617,971)
Taxable social security benefits	20b	(19,726,927	,	20,206,123)
Net operating loss	21 (margin write in)	(1,061,485	,	1,158,731)
Educator expenses	23	(3,735,242	,	3,971,054)
Moving expenses	26	(1,050,683	,	1,178,647)
Deductible part of self-employment tax	27	(19,426,169	,	19,739,495)
Payments to a Keogh plan	28	(948,784	,	1,028,262)
Self-employed health insurance deduction	29	(3,957,209	,	4,156,813)
Penalty on early withdrawal of savings	30	(377,223	,	454,031)
Alimony paid	31a	(544,043	,	628,463)
IRA payments deduction	32	(2,570,991	,	2,763,015)
Student loan interest deduction	33	(12,185,445	,	12,606,915)
Tuition and fees deduction	34	(1,606,459	,	1,767,745)
Total adjustments	36	(38,586,060	,	39,130,072)
Adjusted gross income (amount in thousands)	37	(10,207,531,791	,	10,244,345,169)
Basic standard deduction	40	(102,724,658	,	103,301,532)
Additional standard deduction	40 (margin write in)	(15,086,311	,	15,545,793)

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

Item	Line number on 1040	95% confidence interval		
Total itemized deductions	40	(44,873,160	,	45,433,058)
Exemptions	42	(288,825,683	,	290,680,101)
Taxable income	43	(115,220,211	,	115,820,917)
Alternative minimum tax	45	(4,566,640	,	4,701,962)
Income tax before credits	47	(114,882,213	,	115,481,157)

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

Form 4972
Form 8941

Description of the Sample for the Line Item Estimates

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

Domain of Study

The statistics in this report are estimates from a probability sample of unaudited Individual Income Tax Returns, Forms 1040, 1040A, and 1040EZ (including electronic returns) filed by U.S. citizens and residents during Calendar Year 2017.

All returns processed during 2017 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 2016. While most of the returns processed during Calendar Year 2017 were for Tax Year 2016, the remaining returns were mostly for prior years, and a few for noncalendar years ending during 2015 and 2016.

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 the following characteristics:

1. Nontaxable (including no alternative minimum tax) with adjusted gross income or expanded income of $200,000 or more.
2. High business receipts of $50,000,000 or more.
3. Presence or absence of special forms or schedules (Form 2555, Form 1116, Form 1040 Schedule C, and Form 1040 Schedule F).
4. Indexed positive or negative income. Sixty variables are used to derive positive and negative incomes. These positive and negative income classes are deflated using the Chain-Type Price Index for the Gross Domestic Product to represent a base year of 2016. (See footnote 1 for details.)

A sample of 351,049 returns was taken from a population of 151,014,093. This population includes an estimated 741,936 returns that were excluded in this report because they contained no income information or frivolous or fraudulent income information when recognized or represented amended or tentative returns identified after sampling. The sampling rates range from 0.10 percent to 100 percent.

Tax data processed to the IRS Individual Master File at the Enterprise Computing Center at Martinsburg during Calendar Year 2017 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, a small subsample of returns was selected and independently reviewed, analyzed, and processed for a quality evaluation.

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

After the completion of the service center review, data were further validated, tested, and balanced. Adjustments and imputations for selected fields based on prior-year data and other available information were used to make each record internally consistent. Finally, prior to publication, all statistics and tables were reviewed for accuracy and reasonableness 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 2016, about 0.03 percent of the sample returns were unavailable.

Method of Estimation

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

Sampling Variability

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

Line Item Estimates, by Individual Income Tax Form and Schedule for Tax Year 2016

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

2016 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 2016

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, 2016, or other tax year beginning , 2016, ending , 20 — See separate instructions.

Your first name and initial: Total of all returns filed = 150,272,157 | Last name: Electronically Filed Returns = 131,618,295 | Your social security number

If a joint return, spouse's first name and initial: 1040 = 86,489,022 | Last name | Spouse's social security number

Home address (number and street). If you have a P.O. box, see instructions: 1040A = 40,007,370 | 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 = 23,775,765 | Presidential Election Campaign: Y = * 3,081,121 Y = ** 5,138,330

Foreign country name | Foreign province/state/county | Foreign postal code | Joint, 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. 71,410,690

1 ☐ Single — 21,659,639
2 ☐ Married filing jointly (even if only one had income) — 54,042,991
3 ☐ Married filing separately. Enter spouse's SSN above and full name here. ▶ — 3,068,134 — 90,703
☐ 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. ▶
☐ Qualifying widow(er) with dependent child

Exemptions

6a ☐ **Yourself.** If someone can claim you as a dependent, **do not** check box 6a — 140,888,785
b ☐ **Spouse** — 54,054,847

c **Dependents:**

(1) First name Last name	(2) Dependent's social sec	Number of Returns	Number of Exempt.=	child under age 17 for child tax credit (see instructions)
CHILDREN AT HOME		46,808,291	82,699,795	34,852,052
CHILDREN AWAY FROM HOME		392,012	474,839	22,186,472
PARENTS		2,849,683	3,424,803	8,107,212
OTHER DEPENDENTS		5,780,597	8,209,824	2,263,378

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

d Total number of exemptions claimed — Returns = See 6a — Exemptions = 289,752,892

Boxes checked on 6a and Ret. = 140,888,785 Exempt.= 194,943,632
No. of children on 6c who: Ret. = 46,808,291
• lived with Exempt.= 82,699,795
• did not live with you due to divorce or separation Ret. = 392,012 (see instruc Exempt.= 474,839
Dependents on 6c not entered above
Add numbers on lines above ▶

Income

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

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

7	Wages, salaries, tips, etc. Attach Form(s) W-2 (Taxable Scholarship = 188,215)			7	124,472,109
8a	**Taxable** interest. Attach Schedule B if required			8a	42,583,038
b	**Tax-exempt** interest. **Do not** include on line 8a	8b	6,069,076		
9a	Ordinary dividends. Attach Schedule B if required			9a	27,469,569
b	Qualified dividends	9b	25,630,375		
10	Taxable refunds, credits, or offsets of state and local income taxes			10	20,819,955
11	Alimony received			11	415,515
12	Business income or (loss). Attach Schedule C or C-EZ (13 Cap. Gain Dist. = 3,918,379)			12	25,063,932
13	Capital gain or (loss). Attach Schedule D if required. If not required, check here ▶ ☐			13	20,124,401
14	Other gains or (losses). Attach Form 4797			14	2,082,418
15a	IRA distributions — 15a 15,191,877		b Taxable amount	15b	14,386,567
16a	Pensions and annuities — 16a 30,335,768		b Taxable amount	16b	27,860,995
17	Rental real estate, royalties, partnerships, S corporations, trusts, etc. Attach Schedule E			17	17,227,483
18	Farm income or (loss). Attach Schedule F			18	1,750,996
19	Unemployment compensation			19	5,567,058
20a	Social security benefits — 20a 28,329,015		b Taxable amount	20b	19,966,525
21	Other income. List type and amount			21	6,228,170
22	Combine the amounts in the far right column for lines 7 through 21. This is your **total income** ▶			22	149,737,071

Adjusted Gross Income

23	Educator expenses	23	3,853,148		
24	Certain business expenses of reservists, performing artists, and fee-basis government officials. Attach Form 2106 or 2106-EZ	24	157,254		
25	Health savings account deduction. Attach Form 8889	25	1,721,015		
26	Moving expenses. Attach Form 3903	26	1,114,665		
27	Deductible part of self-employment tax. Attach Schedule SE	27	19,582,832		
28	Self-employed SEP, SIMPLE, and qualified plans	28	988,523		
29	Self-employed health insurance deduction	29	4,057,011		
30	Penalty on early withdrawal of savings	30	415,627		
31a	Alimony paid b Recipient's SSN ▶	31a	586,253		
32	IRA deduction	32	2,667,003		
33	Student loan interest deduction	33	12,396,180		
34	Tuition and fees. Attach Form 8917	34	1,687,102		
35	Domestic production activities deduction. Attach Form 8903	35	719,622		
36	Add lines 23 through 35			36	38,858,066
37	Subtract line 36 from line 22. This is your **adjusted gross income** ▶			37	149,760,804

21. Net oper. loss= 1,110,108
21. Stock options= 2,280
21. Cancel. of debt= 603,498
21. For. earn. inc. ex= 476,275
21. Gambling inc.= 1,974,960
21. Taxable HSA = 300,921
36. Archer MSA Ded.= 3,712
36. Housing ded.= 4,298
36. Other adj.= 129,850

Total of All 1040 Returns

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

2016 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** **2016** OMB No. 1545-0074 IRS Use Only—Do not write or staple in this space.

For the year Jan. 1–Dec. 31, 2016, or other tax year beginning , 2016, ending , 20 — See separate instructions.

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

Total of all returns filed = 150,272,157

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

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

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

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

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

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

Filing Status

Check only one box.

1 ☐ Single
2 ☐ Married filing jointly (even if only one had income)
3 ☐ Married filing separately. Enter spouse's SSN above and full name here. ▶
4 ☐ Head of household (with qualifying person). (See instructions.) If the qualifying person is a child but not your dependent, enter this child's name here. ▶
5 ☐ Qualifying widow(er) 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 . Taxable Scholarship = . .886,620.				7	7,217,425,529
8a	**Taxable** interest. Attach Schedule B if required				8a	96,640,233
b	**Tax-exempt** interest. **Do not** include on line 8a	8b	60,652,535			
9a	Ordinary dividends. Attach Schedule B if required				9a	254,065,327
b	Qualified dividends	9b	202,033,967			
10	Taxable refunds, credits, or offsets of state and local income taxes				10	33,468,377
11	Alimony received				11	10,468,433
12	Business income or (loss). Attach Schedule C or C-EZ 13 Cap. Gain Dist. = 6,759,530				12	328,082,028
13	Capital gain or (loss). Attach Schedule D if required. If not required, check here ▶ ☐				13	614,215,455
14	Other gains or (losses). Attach Form 4797				14	6,292,584
15a	IRA distributions	15a	300,215,312	b Taxable amount	15b	257,507,903
16a	Pensions and annuities	16a	1,108,027,133	b Taxable amount	16b	693,626,543
17	Rental real estate, royalties, partnerships, S corporations, trusts, etc. Attach Schedule E				17	706,486,715
18	Farm income or (loss). Attach Schedule F				18	-17,666,030
19	Unemployment compensation				19	25,420,264
20a	Social security benefits	20a	619,856,114	b Taxable amount	20b	285,939,053
21	Other income. List type and amount				21	38,244,843
22	Combine the amounts in the far right column for lines 7 through 21. This is your **total income** ▶				22	10,379,352,389

Adjusted Gross Income

23	Educator expenses	23	982,697	
24	Certain business expenses of reservists, performing artists, and fee-basis government officials. Attach Form 2106 or 2106-EZ	24	605,289	
25	Health savings account deduction. Attach Form 8889	25	4,966,885	
26	Moving expenses. Attach Form 3903	26	3,486,633	
27	Deductible part of self-employment tax. Attach Schedule SE	27	29,865,683	
28	Self-employed SEP, SIMPLE, and qualified plans	28	24,682,986	
29	Self-employed health insurance deduction	29	30,112,335	
30	Penalty on early withdrawal of savings	30	107,969	
31a	Alimony paid b Recipient's SSN ▶	31a	12,638,957	
32	IRA deduction	32	13,387,326	
33	Student loan interest deduction	33	13,446,150	
34	Tuition and fees. Attach Form 8917	34	3,910,226	
35	Domestic production activities deduction. Attach Form 8903	35	13,376,710	
36	Add lines 23 through 35	36	153,413,910	
37	Subtract line 36 from line 22. This is your **adjusted gross income** ▶	37	10,225,938,479	

21. Net oper. loss= 185,805,020
21. Stock options= 122,873
21. Cancel. of debt= 5,424,398
21. For. earn. inc. ex= 29,187,724
21. Gambling inc.= 31,573,883
21. Taxable HSA = 370,066

36. Archer MSA Ded.= 6,922
36. Housing ded.= 78,285
36. Other adj.= 1,758,856

Total of All 1040 Returns

2016 Line Item Estimates—All figures are estimates based on samples.
Number of returns filed for selected lines

Total of All 1040 Returns

Form 1040 (2016) — 39a A = 24,899,702 B = 10,483,956 C = 248,445 D = 77,809 — Page 2

	38	Amount from line 37 (adjusted gross income)		38	
Tax and Credits	39a	Check if: A **You** were born before January 2, 1952, B **Spouse** was born before January 2, 1952, C Blind. D Blind. **Total boxes checked ▶ 39a**			Basic Stand. Ded. = 103,013,095; Add. Stand. Ded. = 15,316,052
	b	If your spouse itemizes on a separate return or you were a dual-status alien, check here ▶ 39b			Stand. = 103,013,095; Itmzed = 45,153,109
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, $6,300; Married filing jointly or Qualifying widow(er), $12,600; Head of household, $9,300	40	**Itemized deductions** (from Schedule A) **or** your **standard deduction** (see left margin)		40	
	41	Subtract line 40 from line 38		41	131,943,664
	42	**Exemptions.** If line 38 is $155,650 or less, multiply $4,050 by the number on line 6d. Otherwise, see instructions		42	139,143,629
	43	**Taxable income.** Subtract line 42 from line 41. If line 42 is more than line 41, enter -0-		43	115,520,564
	44	**Tax** (see instructions). Check if any from: a ☐ Form(s) 8814 b ☐ Form 4972 c ☐		44	114,596,286
	45	**Alternative minimum tax** (see instructions). Attach Form 6251		45	4,634,301
	46	Excess advance premium tax credit repayment. Attach Form 8962		46	3,455,370
	47	Add lines 44, 45, and 46 ▶		47	115,181,685
	48	Foreign tax credit. Attach Form 1116 if required	48 7,798,027		54a F3800= 352,327; 54b F8801= 321,280; 54c other= 6,741; 54c AMV= 10,623; 54c Sch R= 60,310; 54c F8911= 8,486; 54c F8936= 57,066; 54c F8396= 83,665; 54c F8839= 66,250
	49	Credit for child and dependent care expenses. Attach Form 2441	49 6,469,075		
	50	Education credits from Form 8863, line 19	50 8,997,968		
	51	Retirement savings contributions credit. Attach Form 8880	51 8,457,550		
	52	Child tax credit. Attach Schedule 8812, if required	52 22,096,901		
	53	Residential energy credits. Attach Form 5695	53 2,613,477		
	54	Other credits from Form: a ☐ 3800 b ☐ 8801 c ☐	54		
	55	Add lines 48 through 54. These are your **total credits**		55	45,578,703
	56	Subtract line 55 from line 47. If line 55 is more than line 47, enter -0- ▶		56	103,940,307
Other Taxes	57	Self-employment tax. Attach Schedule SE		57	19,582,832
	58	Unreported social security and Medicare tax from Form: a ☐ 4137 b ☐ 8919		58	a= 115,870 b= 41,751
	59	Additional tax on IRAs, other qualified retirement plans, etc. Attach Form 5329 if required		59	5,170,222
	60a	Household employment taxes from Schedule H		60a	180,899
	b	First-time homebuyer credit repayment. Attach Form 5405 if required		60b	635,787
	61	Health care: individual responsibility (see instructions) Full-year coverage ☐		61	4,955,223
	62	Taxes from: a ☐ Form 8959 b ☐ Form 8960 c ☐ Instructions; enter code(s)		62	Other Taxes = 956,003
	63	Add lines 56 through 62. This is your **total tax** ▶ (3,647,785; 3,853,849; Recapture Tax = 3,977)		63	113,767,178
Payments	64	Federal income tax withheld from Forms W-2 and 1099	64 132,707,205		
If you have a qualifying child, attach Schedule EIC.	65	2016 estimated tax payments and amount applied from 2015 return	65 9,522,188		
	66a	**Earned income credit (EIC)**	66a 27,382,904		
	b	Nontaxable combat pay election 66b 4,016			
	67	Additional child tax credit. Attach Schedule 8812	67 18,921,435		
	68	American opportunity credit from Form 8863, line 8	68 8,763,285		
	69	Net premium tax credit. Attach Form 8962	69 2,644,433		
	70	Amount paid with request for extension to file	70 1,757,247		
	71	Excess social security and tier 1 RRTA tax withheld	71 1,583,531		73a F2439= 3,168
	72	Credit for federal tax on fuels. Attach Form 4136	72 293,699		73d Other Payments: 15,906
	73	Credits from Form: a ☐ 2439 b ☐ Reserved c ☐ 8885 d ☐	73		
	74	Add lines 64, 65, 66a, and 67 through 73. These are your **total payments** ▶		74	141,991,052
Refund	75	If line 74 is more than line 63, subtract line 63 from line 74. This is the amount you **overpaid**		75	116,686,358
	76a	Amount of line 75 you want **refunded to you.** If Form 8888 is attached, check here ▶ ☐		76a	113,547,753
Direct deposit? See instructions. ▶	b	Routing number ▶ c Type: ☐ Checking ☐ Savings			
	d	Account number			
	77	Amount of line 75 you want **applied to your 2017 estimated tax** ▶	77 4,126,830		
Amount You Owe	78	**Amount you owe.** Subtract line 74 from line 63. For details on how to pay, see instructions ▶		78	28,675,667
	79	Estimated tax penalty (see instructions)	79 9,481,106		

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 accurately list all amounts and sources of income I received during the tax year. Declaration of preparer (other than taxpayer) is based on all information of which preparer has any knowledge.

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
80,388,062				
Firm's name ▶			Firm's EIN ▶	
Firm's address ▶			Phone no.	

2016 Line Item Estimates—All figures are estimates based on samples.
Amounts of selected lines filed (in thousands of dollars)

Tax and Credits	38	Amount from line 37 (adjusted gross income)			38	
	39a	Check if: ☐ You were born before January 2, 1952, ☐ Blind. ☐ Spouse was born before January 2, 1952, ☐ Blind. } Total boxes checked ▶ 39a				Basic Stand. Ded. = 865,094,185 Add. Stand. Ded. = 28,572,178
	b	If your spouse itemizes on a separate return or you were a dual-status alien, check here ▶ 39b ☐				Stand. = 893,666,363
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, $6,300 Married filing jointly or Qualifying widow(er), $12,600 Head of household, $9,300	40	**Itemized deductions** (from Schedule A) **or** your **standard deduction** (see left margin)			40	Itmzed = 1,293,399,294
	41	Subtract line 40 from line 38			41	8,308,668,214
	42	**Exemptions.** If line 38 is $155,650 or less, multiply $4,050 by the number on line 6d. Otherwise, see instructions			42	1,146,205,770
	43	**Taxable income.** Subtract line 42 from line 41. If line 42 is more than line 41, enter -0-			43	7,330,108,634
	44	**Tax** (see instructions). Check if any from: **a** ☐ Form(s) 8814 **b** ☐ Form 4972 **c** ☐			44	1,470,688,398
	45	**Alternative minimum tax** (see instructions). Attach Form 6251			45	31,016,377
	46	Excess advance premium tax credit repayment. Attach Form 8962			46	3,146,320
	47	Add lines 44, 45, and 46 ▶			47	1,504,894,843
	48	Foreign tax credit. Attach Form 1116 if required	48	20,090,076		54a F3800= 4,130,911 54b F8801= 906,916 54c other= 47,739 54c AMV= 26,867 54c Sch R= 6,563 54c F8911= 2,309 54c F8936= 375,125 54c F8396= 116,318 54c F8839= 290,168
	49	Credit for child and dependent care expenses. Attach Form 2441	49	3,635,193		
	50	Education credits from Form 8863, line 19	50	9,653,056		
	51	Retirement savings contributions credit. Attach Form 8880	51	1,536,316		
	52	Child tax credit. Attach Schedule 8812, if required	52	26,800,252		
	53	Residential energy credits. Attach Form 5695	53	2,336,382		
	54	Other credits from Form: **a** ☐ 3800 **b** ☐ 8801 **c** ☐	54			
	55	Add lines 48 through 54. These are your **total credits**			55	69,954,193
	56	Subtract line 55 from line 47. If line 55 is more than line 47, enter -0- ▶			56	1,434,940,650
Other Taxes	57	Self-employment tax. Attach Schedule SE			57	59,702,415
	58	Unreported social security and Medicare tax from Form: **a** ☐ 4137 **b** ☐ 8919			58	a= 19,302 b= 19,368
	59	Additional tax on IRAs, other qualified retirement plans, etc. Attach Form 5329 if required			59	5,489,009
	60a	Household employment taxes from Schedule H			60a	1,120,961
	b	First-time homebuyer credit repayment. Attach Form 5405 if required			60b	344,538
	61	Health care: individual responsibility (see instructions) Full-year coverage ☐			61	3,605,571
	62	Taxes from: **a** ☐ Form 8959 **b** ☐ Form 8960 **c** ☐ Instructions; enter code(s)			62	Other Taxes 524,395
	63	Add lines 56 through 62. This is your **total tax** ▶ 8,010,702 19,451,137			63	Recapture Tax = 1,649 1,533,231,232
Payments	64	Federal income tax withheld from Forms W-2 and 1099	64	1,222,368,779		
If you have a qualifying child, attach Schedule EIC.	65	2016 estimated tax payments and amount applied from 2015 return	65	360,039,051		
	66a	**Earned income credit (EIC)**	66a	66,723,338		
	b	Nontaxable combat pay election ☐ 66b 50,398				
	67	Additional child tax credit. Attach Schedule 8812	67	25,373,304		
	68	American opportunity credit from Form 8863, line 8	68	7,864,516		
	69	Net premium tax credit. Attach Form 8962	69	1,919,003		
	70	Amount paid with request for extension to file	70	107,697,307		
	71	Excess social security and tier 1 RRTA tax withheld	71	3,183,701		73a F2439= 1,329
	72	Credit for federal tax on fuels. Attach Form 4136	72	116,955		73d Other Payments: 52,054
	73	Credits from Form: **a** ☐ 2439 **b** ☐ Reserved **c** ☐ 8885 **d** ☐	73			
	74	Add lines 64, 65, 66a, and 67 through 73. These are your **total payments** ▶			74	1,795,410,655
Refund	75	If line 74 is more than line 63, subtract line 63 from line 74. This is the amount you **overpaid**			75	-414,634,926
	76a	Amount of line 75 you want **refunded to you.** If Form 8888 is attached, check here ▶ ☐			76a	334,914,071
Direct deposit? See instructions.	b	Routing number ▶ c Type: ☐ Checking ☐ Savings				
	d	Account number				
	77	Amount of line 75 you want **applied to your 2017 estimated tax** ▶	77	79,720,854		
Amount You Owe	78	**Amount you owe.** Subtract line 74 from line 63. For details on how to pay, see instructions ▶			78	154,021,961
	79	Estimated tax penalty (see instructions)	79	1,566,459		

Third Party Designee

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

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

Sign Here

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

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

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

Paid Preparer Use Only

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

Total of All 1040 Returns

2016 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** **2016** OMB No. 1545-0074 IRS Use Only—Do not write or staple in this space.

For the year Jan. 1–Dec. 31, 2016, or other tax year beginning , 2016, ending , 20 — See separate instructions.

Your first name and initial — Last name — **Your social security number**
Total 1040 ONLY returns filed = 86,489,022

If a joint return, spouse's first name and initial — Last name — **Spouse's social security number**
Electronically filed forms 1040 Only = 73,560,523

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 = * 2,153,287 Y = ** 4,609,492
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.

32,384,752
1 ☐ Single — 9,853,714
42,105,460
2 ☐ Married filing jointly (even if only one had income)
3 ☐ Married filing separately. Enter spouse's SSN above and full name here. ▶ — 59,727
2,085,369
☐ 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. ▶
☐ Qualifying widow(er) with dependent child

Exemptions

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

6a ☐ **Yourself.** If someone can claim you as a dependent, **do not** check box 6a . 84,784,799
b ☐ **Spouse** . 42,113,319

Boxes checked on 6a and 6b Ret. = 84,784,799 Exempt.= 126,898,118
No. of children on 6c who: Ret. = 29,623,712 Exempt.= 53,473,288
• lived with you
• did not live with you due to divorce or separation (see instructions) Ret. = 241,197 Exempt.= 292,055
Dependents on 6c not entered above
Add numbers on lines above ▶

c **Dependents:**

(1) First name Last name	(2) Social security number	(3) Relationship	(4) Number of Returns	(4) Number of Exempt.=	(5) ✓ if child under age 17 qualifying for child tax credit (see instructions)
CHILDREN AT HOME			29,623,712	53,473,288	20,433,193
CHILDREN AWAY FROM HOME			241,197	292,055	14,148,198
PARENTS			1,707,915	2,086,261	5,163,345
OTHER DEPENDENTS			2,645,667	3,587,098	1,463,143

d Total number of exemptions claimed . Returns = See 6a Exemptions = 186,336,819

Income

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

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

7	Wages, salaries, tips, etc. Attach Form(s) W-2 Taxable Scholarship = 76,292			7	66,073,132
8a	**Taxable** interest. Attach Schedule B if required			8a	35,410,639
b	**Tax-exempt** interest. **Do not** include on line 8a	8b	5,903,976		
9a	Ordinary dividends. Attach Schedule B if required			9a	24,867,325
b	Qualified dividends	9b	23,343,320		
10	Taxable refunds, credits, or offsets of state and local income taxes			10	20,819,955
11	Alimony received			11	415,515
12	Business income or (loss). Attach Schedule C or C-EZ 13 Cap. Gain Dist. = 3,097,231			12	25,063,932
13	Capital gain or (loss). Attach Schedule D if required. If not required, check here ▶ ☐			13	20,124,401
14	Other gains or (losses). Attach Form 4797			14	2,082,418
15a	IRA distributions 15a 12,723,068		b Taxable amount	15b	12,008,562
16a	Pensions and annuities 16a 23,502,311		b Taxable amount	16b	21,421,016
17	Rental real estate, royalties, partnerships, S corporations, trusts, etc. Attach Schedule E			17	17,227,483
18	Farm income or (loss). Attach Schedule F			18	1,750,996
19	Unemployment compensation			19	3,316,151
20a	Social security benefits 20a 19,923,981		b Taxable amount	20b	15,471,672
21	Other income. List type and amount			21	5,241,472
22	Combine the amounts in the far right column for lines 7 through 21. This is your **total income** ▶			22	86,252,745

Adjusted Gross Income

23	Educator expenses	23	3,087,975	
24	Certain business expenses of reservists, performing artists, and fee-basis government officials. Attach Form 2106 or 2106-EZ	24	157,254	
25	Health savings account deduction. Attach Form 8889	25	1,721,015	
26	Moving expenses. Attach Form 3903	26	1,114,665	
27	Deductible part of self-employment tax. Attach Schedule SE	27	19,582,832	
28	Self-employed SEP, SIMPLE, and qualified plans	28	988,523	
29	Self-employed health insurance deduction	29	4,057,011	
30	Penalty on early withdrawal of savings	30	415,627	
31a	Alimony paid b Recipient's SSN ▶	31a	586,253	
32	IRA deduction	32	2,250,310	
33	Student loan interest deduction	33	7,584,018	
34	Tuition and fees. Attach Form 8917	34	1,102,842	
35	Domestic production activities deduction. Attach Form 8903	35	719,622	
36	Add lines 23 through 35			36 32,792,068
37	Subtract line 36 from line 22. This is your **adjusted gross income** ▶			37 86,256,492

21. Net oper. loss= 1,110,108
21. Stock options= 2,280
21. Cancel. of debt= 603,498
21. For. earn. inc. ex= 476,275
21. Gambling inc.= 1,974,960
21. Taxable HSA = 300,921

36. Archer MSA Ded.= 3,712
36. Housing ded.= 4,298
36. Other adj.= 129,850

1040 Returns Only

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

2016 Line Item Estimates—All figures are estimates based on samples.
Amounts of selected lines filed (in thousands of dollars)

Form 1040 U.S. Individual Income Tax Return

Department of the Treasury—Internal Revenue Service (99) | 2016 | OMB No. 1545-0074 | IRS Use Only—Do not write or staple in this space.

For the year Jan. 1–Dec. 31, 2016, or other tax year beginning , 2016, ending , 20 — See separate instructions.

Your first name and initial | Last name — Total 1040 ONLY returns filed = 86,489,022 | Your social security number

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

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

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

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

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

Exemptions

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

c **Dependents:**

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

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

d Total number of exemptions claimed

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

Income

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

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

7	Wages, salaries, tips, etc. Attach Form(s) W-2 — Taxable Scholarship = 414,893				7	5,618,709,823
8a	**Taxable** interest. Attach Schedule B if required				8a	93,432,385
b	**Tax-exempt** interest. **Do not** include on line 8a	8b	60,367,248			
9a	Ordinary dividends. Attach Schedule B if required				9a	251,331,435
b	Qualified dividends	9b	199,937,392			
10	Taxable refunds, credits, or offsets of state and local income taxes				10	33,468,377
11	Alimony received				11	10,468,433
12	Business income or (loss). Attach Schedule C or C-EZ — 13 Cap. Gain Dist. = 5,832,853				12	328,082,028
13	Capital gain or (loss). Attach Schedule D if required. If not required, check here ▶ ☐				13	614,215,455
14	Other gains or (losses). Attach Form 4797				14	6,292,584
15a	IRA distributions	15a	274,526,958	b Taxable amount	15b	234,678,632
16a	Pensions and annuities	16a	961,153,926	b Taxable amount	16b	572,185,041
17	Rental real estate, royalties, partnerships, S corporations, trusts, etc. Attach Schedule E				17	706,486,715
18	Farm income or (loss). Attach Schedule F				18	-17,666,030
19	Unemployment compensation				19	16,754,170
20a	Social security benefits	20a	460,272,662	b Taxable amount	20b	244,079,587
21	Other income. List type and amount				21	34,846,826
22	Combine the amounts in the far right column for lines 7 through 21. This is your **total income** ▶				22	8,575,573,916

Adjusted Gross Income

23	Educator expenses	23	793,699	
24	Certain business expenses of reservists, performing artists, and fee-basis government officials. Attach Form 2106 or 2106-EZ	24	605,289	
25	Health savings account deduction. Attach Form 8889	25	4,966,885	
26	Moving expenses. Attach Form 3903	26	3,486,633	
27	Deductible part of self-employment tax. Attach Schedule SE	27	29,865,683	
28	Self-employed SEP, SIMPLE, and qualified plans	28	24,682,986	
29	Self-employed health insurance deduction	29	30,112,335	
30	Penalty on early withdrawal of savings	30	107,969	
31a	Alimony paid b Recipient's SSN ▶	31a	12,638,957	
32	IRA deduction	32	11,977,738	
33	Student loan interest deduction	33	8,194,515	
34	Tuition and fees. Attach Form 8917	34	2,402,221	
35	Domestic production activities deduction. Attach Form 8903	35	13,376,710	
36	Add lines 23 through 35			36 145,055,683
37	Subtract line 36 from line 22. This is your **adjusted gross income** ▶			37 8,430,518,232

21. Net oper. loss= 185,805,020
21. Stock options= 122,873
21. Cancel. of debt= 5,424,398
21. For. earn. inc. ex= 29,187,724
21. Gambling inc.= 31,573,883
21. Taxable HSA = 370,066

36. Archer MSA Ded.= 6,922
36. Housing ded.= 78,285
36. Other adj.= 1,758,856

1040 Returns Only

2016 Line Item Estimates—All figures are estimates based on samples.
Number of returns filed for selected lines

Form 1040 (2016) — 39a A = 18,087,928 B = 8,054,939 C = 150,535 D = 36,562 —

	38	Amount from line 37 (adjusted gross income)			38	
Tax and Credits	39a	Check if: [A] **You** were born before January 2, 1952, [B] **Spouse** was born before January 2, 1952, [C] Blind. [D] Blind. **Total boxes checked ▶ 39a**				Basic Stand. Ded. = 39,578,749; Add. Stand. Ded. = 8,298,697
	b	If your spouse itemizes on a separate return or you were a dual-status alien, check here ▶ **39b**				Stand. = 39,578,749; Itmzed = 45,153,109
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, $6,300; Married filing jointly or Qualifying widow(er), $12,600; Head of household, $9,300	40	**Itemized deductions** (from Schedule A) **or** your **standard deduction** (see left margin)			40	
	41	Subtract line 40 from line 38			41	78,521,365
	42	**Exemptions.** If line 38 is $155,650 or less, multiply $4,050 by the number on line 6d. Otherwise, see instructions			42	83,034,647
	43	**Taxable income.** Subtract line 42 from line 41. If line 42 is more than line 41, enter -0-			43	71,156,980
	44	**Tax** (see instructions). Check if any from: **a** ☐ Form(s) 8814 **b** ☐ Form 4972 **c** ☐			44	70,367,610
	45	**Alternative minimum tax** (see instructions). Attach Form 6251			45	4,632,313
	46	Excess advance premium tax credit repayment. Attach Form 8962			46	2,079,201
	47	Add lines 44, 45, and 46 ▶			47	70,753,850
	48	Foreign tax credit. Attach Form 1116 if required	48	7,798,027		54a F3800= 352,327; 54b F8801= 321,280; 54c other= 6,741; 54c AMV= 10,623; 54c Sch R= 25,331; 54c F8911= 8,486; 54c F8936= 57,066; 54c F8396= 83,665; 54c F8839= 66,250
	49	Credit for child and dependent care expenses. Attach Form 2441	49	4,616,768		
	50	Education credits from Form 8863, line 19	50	5,275,456		
	51	Retirement savings contributions credit. Attach Form 8880	51	3,451,368		
	52	Child tax credit. Attach Schedule 8812, if required	52	13,067,302		
	53	Residential energy credits. Attach Form 5695	53	2,613,477		
	54	Other credits from Form: **a** ☐ 3800 **b** ☐ 8801 **c** ☐	54			
	55	Add lines 48 through 54. These are your **total credits**			55	29,771,339
	56	Subtract line 55 from line 47. If line 55 is more than line 47, enter -0- ▶			56	66,089,172
Other Taxes	57	Self-employment tax. Attach Schedule SE			57	19,582,832
	58	Unreported social security and Medicare tax from Form: **a** ☐ 4137 **b** ☐ 8919			58	a= 115,870 b= 41,751
	59	Additional tax on IRAs, other qualified retirement plans, etc. Attach Form 5329 if required			59	5,170,222
	60a	Household employment taxes from Schedule H			60a	180,899
	b	First-time homebuyer credit repayment. Attach Form 5405 if required			60b	635,787
	61	Health care: individual responsibility (see instructions) Full-year coverage ☐			61	2,404,930
	62	Taxes from: **a** ☐ Form 8959 3,647,785 **b** ☐ Form 8960 3,853,849 **c** ☐ Instructions; enter code(s)			62	Other Taxes = 956.003
	63	Add lines 56 through 62. This is your **total tax**			Recapture Tax = 3,977 ▶ 63	75,273,473
Payments	64	Federal income tax withheld from Forms W-2 and 1099	64	72,472,422		
If you have a qualifying child, attach Schedule EIC.	65	2016 estimated tax payments and amount applied from 2015 return	65	9,200,187		
	66a	**Earned income credit (EIC)**	66a	10,817,133		
	b	Nontaxable combat pay election 66b 2,017				
	67	Additional child tax credit. Attach Schedule 8812	67	8,003,611		
	68	American opportunity credit from Form 8863, line 8	68	4,996,473		
	69	Net premium tax credit. Attach Form 8962	69	1,810,901		
	70	Amount paid with request for extension to file	70	1,730,299		
	71	Excess social security and tier 1 RRTA tax withheld	71	1,575,577		73a F2439= 3,168; 73d Other Payments: 12,909
	72	Credit for federal tax on fuels. Attach Form 4136	72	293,699		
	73	Credits from Form: **a** ☐ 2439 **b** ☐ Reserved **c** ☐ 8885 **d** ☐	73			
	74	Add lines 64, 65, 66a, and 67 through 73. These are your **total payments** ▶			74	80,246,850
Refund	75	If line 74 is more than line 63, subtract line 63 from line 74. This is the amount you **overpaid**			75	59,710,356
	76a	Amount of line 75 you want **refunded to you.** If Form 8888 is attached, check here ▶ ☐			76a	56,648,877
Direct deposit? See instructions.	b	Routing number ▶ c Type: ☐ Checking ☐ Savings				
	d	Account number				
	77	Amount of line 75 you want **applied to your 2017 estimated tax** ▶	77	4,028,721		
Amount You Owe	78	**Amount you owe.** Subtract line 74 from line 63. For details on how to pay, see instructions ▶			78	23,461,444
	79	Estimated tax penalty (see instructions)	79	8,677,548		

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 accurately list all amounts and sources of income I received during the tax year. Declaration of preparer (other than taxpayer) is based on all information of which preparer has any knowledge.

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
53,000,511				
Firm's name ▶			Firm's EIN ▶	
Firm's address ▶			Phone no.	

1040 Returns Only

2016 Line Item Estimates—All figures are estimates based on samples.
Amounts of selected lines filed (in thousands of dollars)

Tax and Credits	38	Amount from line 37 (adjusted gross income)			38	
	39a	Check if: ☐ **You** were born before January 2, 1952, ☐ Blind. ☐ **Spouse** was born before January 2, 1952, ☐ Blind. **Total boxes checked ▶ 39a**				Basic Stand. Ded. = 367,422,543 Add. Stand. Ded. = 15,847,572
	b	If your spouse itemizes on a separate return or you were a dual-status alien, check here ▶ **39b** ☐				Stand. = 383,270,115 Itmzed = 1,293,399,294
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, $6,300 Married filing jointly or Qualifying widow(er), $12,600 Head of household, $9,300	40	**Itemized deductions** (from Schedule A) **or** your **standard deduction** (see left margin)			40	
	41	Subtract line 40 from line 38			41	7,000,286,278
	42	**Exemptions.** If line 38 is $155,650 or less, multiply $4,050 by the number on line 6d. Otherwise, see instructions			42	727,474,672
	43	**Taxable income.** Subtract line 42 from line 41. If line 42 is more than line 41, enter -0-			43	6,359,983,131
	44	**Tax** (see instructions). Check if any from: **a** ☐ Form(s) 8814 **b** ☐ Form 4972 **c** ☐			44	1,339,307,493
	45	**Alternative minimum tax** (see instructions). Attach Form 6251			45	31,016,101
	46	Excess advance premium tax credit repayment. Attach Form 8962			46	2,388,137
	47	Add lines 44, 45, and 46 ▶			47	1,372,755,478
	48	Foreign tax credit. Attach Form 1116 if required	48	20,090,076		54a F3800= 4,130,911 54b F8801= 906,916 54c other= 47,739 54c AMV= 26,867 54c Sch R= 2,582 54c F8911= 2,309 54c F8936= 375,125 54c F8396= 116,318 54c F8839= 290,168
	49	Credit for child and dependent care expenses. Attach Form 2441	49	2,612,601		
	50	Education credits from Form 8863, line 19	50	6,343,188		
	51	Retirement savings contributions credit. Attach Form 8880	51	697,650		
	52	Child tax credit. Attach Schedule 8812, if required	52	17,324,246		
	53	Residential energy credits. Attach Form 5695	53	2,336,382		
	54	Other credits from Form: **a** ☐ 3800 **b** ☐ 8801 **c** ☐	54			
	55	Add lines 48 through 54. These are your **total credits**			55	55,303,081
	56	Subtract line 55 from line 47. If line 55 is more than line 47, enter -0- ▶			56	1,317,452,397
Other Taxes	57	Self-employment tax. Attach Schedule SE			57	59,702,415
	58	Unreported social security and Medicare tax from Form: **a** ☐ 4137 **b** ☐ 8919			58	a= 19,302 b= 19,368
	59	Additional tax on IRAs, other qualified retirement plans, etc. Attach Form 5329 if required			59	5,489,009
	60a	Household employment taxes from Schedule H			60a	1,120,961
	b	First-time homebuyer credit repayment. Attach Form 5405 if required			60b	344,538
	61	Health care: individual responsibility (see instructions) Full-year coverage ☐			61	2,041,565
	62	Taxes from: **a** ☐ Form 8959 **b** ☐ Form 8960 **c** ☐ Instructions; enter code(s)			62	Other Taxes: 524,395
	63	Add lines 56 through 62. This is your **total tax** ▶ (8,010,702 / 19,451,137) Recapture Tax = 1,649			63	1,414,178,973
Payments	64	Federal income tax withheld from Forms W-2 and 1099	64	1,041,529,140		
If you have a qualifying child, attach Schedule EIC.	65	2016 estimated tax payments and amount applied from 2015 return	65	359,081,966		
	66a	**Earned income credit (EIC)**	66a	27,541,547		
	b	Nontaxable combat pay election 66b 4,858				
	67	Additional child tax credit. Attach Schedule 8812	67	11,157,125		
	68	American opportunity credit from Form 8863, line 8	68	4,660,996		
	69	Net premium tax credit. Attach Form 8962	69	1,579,473		
	70	Amount paid with request for extension to file	70	107,653,934		
	71	Excess social security and tier 1 RRTA tax withheld	71	3,180,061		73a F2439= 1,329
	72	Credit for federal tax on fuels. Attach Form 4136	72	116,955		73d Other Payments: 49,396
	73	Credits from Form: **a** ☐ 2439 **b** ☐ Reserved **c** ☐ 8885 **d** ☐	73			
	74	Add lines 64, 65, 66a, and 67 through 73. These are your **total payments** ▶			74	1,556,622,355
Refund	75	If line 74 is more than line 63, subtract line 63 from line 74. This is the amount you **overpaid**			75	-289,869,445
	76a	Amount of line 75 you want **refunded to you.** If Form 8888 is attached, check here ▶ ☐			76a	210,234,053
Direct deposit? See instructions.	b	Routing number ▶ **c** Type: ☐ Checking ☐ Savings				
	d	Account number				
	77	Amount of line 75 you want **applied to your 2017 estimated tax** ▶	77	79,635,392		
Amount You Owe	78	**Amount you owe.** Subtract line 74 from line 63. For details on how to pay, see instructions ▶			78	148,956,809
	79	Estimated tax penalty (see instructions)	79	1,530,746		

Third Party Designee

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

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

Sign Here

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

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

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

Paid Preparer Use Only

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

1040 Returns Only

2016 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** **2016** OMB No. 1545-0074 IRS Use Only—Do not write or staple in this space.

For the year Jan. 1–Dec. 31, 2016, or other tax year beginning , 2016, ending , 20 — See separate instructions.

Your first name and initial — Last name — **Your social security number**
Electronically Filed Returns = 131,618,295

If a joint return, spouse's first name and initial — Last name — **Spouse's social security number**
1040's E-filed = 73,560,523

Home address (number and street). If you have a P.O. box, see instructions. — Apt. no.
1040A's E-filed = 36,945,040

▲ 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 = 21,112,732

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

Presidential Election Campaign
Check here if you, or your spouse if filing jointly, want $3 to go to this fund. Checking a box below will not change your tax or
Y = * 2,556,131 Y = ** 4,313,249

Filing Status

Check only one box. 61,504,159 2,442,630

1 ☐ Single — 19,754,144
2 ☐ Married filing jointly (even if only one had income) — 47,838,446
3 ☐ Married filing separately. Enter spouse's SSN above and full name here. ▶ — 78,916
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 — 123,608,883
b ☐ **Spouse** — 47,840,664

Boxes checked on 6a and 6b — Ret. = 123,608,883 Exempt.= 171,449,547
No. of children on 6c who: • lived with you — Ret. = 42,637,712 Exempt.= 75,589,103
• did not live with you due to divorce or separation (see instructions) — Ret. = 342,960 Exempt.= 405,050
Dependents on 6c not entered above
Add numbers on lines above ▶

c **Dependents:**

(1) First name Last name	(2) Dependent's social security number	(3) Dependent's relationship to you	Number of Returns / Number of Exempt.=	(4) ✓ if child under age 17 qualifying for child tax credit (see instructions)
CHILDREN AT HOME			42,637,712 / 75,589,103	32,018,754
CHILDREN AWAY FROM HOME			342,960 / 405,050	20,490,616
PARENTS			2,518,612	3,007,516 / 7,432,140
OTHER DEPENDENTS			5,177,465	7,168,943 / 2,060,501

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

d Total number of exemptions claimed — Returns = See 6a — Exemptions = 257,620,159

Income

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

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

7	Wages, salaries, tips, etc. Attach Form(s) W-2 — Taxable Scholarship = 168,665			7	110,679,457
8a	**Taxable** interest. Attach Schedule B if required			8a	37,024,885
b	**Tax-exempt** interest. Do **not** include on line 8a	8b	5,437,456		
9a	Ordinary dividends. Attach Schedule B if required			9a	24,062,377
b	Qualified dividends	9b	22,747,749		
10	Taxable refunds, credits, or offsets of state and local income taxes			10	18,864,594
11	Alimony received			11	352,234
12	Business income or (loss). Attach Schedule C or C-EZ — 13 Cap. Gain Dist. = 3,421,674			12	21,433,742
13	Capital gain or (loss). Attach Schedule D if required. If not required, check here ▶ ☐			13	17,824,198
14	Other gains or (losses). Attach Form 4797			14	1,862,194
15a	IRA distributions — 15a 12,991,022		b Taxable amount	15b	12,286,149
16a	Pensions and annuities — 16a 25,964,109		b Taxable amount	16b	23,713,436
17	Rental real estate, royalties, partnerships, S corporations, trusts, etc. Attach Schedule E			17	15,131,320
18	Farm income or (loss). Attach Schedule F			18	1,573,586
19	Unemployment compensation			19	4,884,869
20a	Social security benefits — 20a 23,882,983		b Taxable amount	20b	16,995,922
21	Other income. List type and amount			21	5,389,336
22	Combine the amounts in the far right column for lines 7 through 21. This is your **total income** ▶			22	131,420,480

Adjusted Gross Income

23	Educator expenses	23	3,495,146	
24	Certain business expenses of reservists, performing artists, and fee-basis government officials. Attach Form 2106 or 2106-EZ	24	135,008	
25	Health savings account deduction. Attach Form 8889	25	1,563,290	
26	Moving expenses. Attach Form 3903	26	1,021,555	
27	Deductible part of self-employment tax. Attach Schedule SE	27	16,723,858	
28	Self-employed SEP, SIMPLE, and qualified plans	28	880,210	
29	Self-employed health insurance deduction	29	3,609,226	
30	Penalty on early withdrawal of savings	30	366,469	
31a	Alimony paid b Recipient's SSN ▶	31a	513,516	
32	IRA deduction	32	2,326,221	
33	Student loan interest deduction	33	11,553,741	
34	Tuition and fees. Attach Form 8917	34	1,515,242	
35	Domestic production activities deduction. Attach Form 8903	35	667,681	
36	Add lines 23 through 35	36	34,388,461	
37	Subtract line 36 from line 22. This is your **adjusted gross income** ▶	37	131,441,798	

21. Net oper. loss= 994,829
21. Stock options= 2,160
21. Cancel. of debt= 498,726
21. For. earn. inc. ex 264,221
21. Gambling inc.= 1,728,011
21. Taxable HSA = 268,002
36. Archer MSA Ded.= 3,712
36. Housing ded.= 2,860
36. Other adj.= 107,053

Electronically Filed Returns

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

2016 Line Item Estimates—All figures are estimates based on samples.
Amounts of selected lines filed (in thousands of dollars)

Form 1040 U.S. Individual Income Tax Return

Department of the Treasury—Internal Revenue Service (99) | 2016 | OMB No. 1545-0074 | IRS Use Only—Do not write or staple in this space.

For the year Jan. 1–Dec. 31, 2016, or other tax year beginning , 2016, ending , 20 — See separate instructions.

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

Electronically Filed Returns = 131,618,295

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

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

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

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

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

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

Filing Status

Check only one box.

1 ☐ Single
2 ☐ Married filing jointly (even if only one had income)
3 ☐ Married filing separately. Enter spouse's SSN above and full name here. ▶
4 ☐ Head of household (with qualifying person). (See instructions.) If the qualifying person is a child but not your dependent, enter this child's name here. ▶
5 ☐ Qualifying widow(er) 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 . Taxable Scholarship = 736,069			7	6,490,348,043
8a	**Taxable** interest. Attach Schedule B if required			8a	78,531,802
b	**Tax-exempt** interest. **Do not** include on line 8a	8b	53,504,835		
9a	Ordinary dividends. Attach Schedule B if required			9a	207,690,793
b	Qualified dividends	9b	164,052,225		
10	Taxable refunds, credits, or offsets of state and local income taxes			10	29,579,792
11	Alimony received			11	9,104,998
12	Business income or (loss). Attach Schedule C or C-EZ . 13 Cap. Gain Dist. = 5,547,917			12	279,248,941
13	Capital gain or (loss). Attach Schedule D if required. If not required, check here ▶ ☐			13	516,328,213
14	Other gains or (losses). Attach Form 4797			14	4,375,376
15a	IRA distributions . 15a 253,352,478		b Taxable amount	15b	220,470,212
16a	Pensions and annuities 16a 964,287,337		b Taxable amount	16b	586,269,115
17	Rental real estate, royalties, partnerships, S corporations, trusts, etc. Attach Schedule E			17	630,396,483
18	Farm income or (loss). Attach Schedule F			18	-15,409,447
19	Unemployment compensation			19	21,949,557
20a	Social security benefits 20a 524,705,712		b Taxable amount	20b	243,742,423
21	Other income. List type and amount			21	31,846,633
22	Combine the amounts in the far right column for lines 7 through 21. This is your **total income** ▶			22	9,199,520,626

Adjusted Gross Income

23	Educator expenses	23	892,388	
24	Certain business expenses of reservists, performing artists, and fee-basis government officials. Attach Form 2106 or 2106-EZ	24	513,711	
25	Health savings account deduction. Attach Form 8889	25	4,478,581	
26	Moving expenses. Attach Form 3903	26	3,195,801	
27	Deductible part of self-employment tax. Attach Schedule SE	27	25,541,581	
28	Self-employed SEP, SIMPLE, and qualified plans	28	21,866,118	
29	Self-employed health insurance deduction	29	26,968,825	
30	Penalty on early withdrawal of savings	30	94,767	
31a	Alimony paid b Recipient's SSN ▶	31a	11,271,285	
32	IRA deduction	32	11,625,669	
33	Student loan interest deduction	33	12,541,366	
34	Tuition and fees. Attach Form 8917	34	3,497,667	
35	Domestic production activities deduction. Attach Form 8903	35	11,963,734	
36	Add lines 23 through 35	36	136,023,966	
37	Subtract line 36 from line 22. This is your **adjusted gross income** ▶	37	9,063,496,661	

21. Net oper. loss= 154,019,049
21. Stock options= 84,915
21. Cancel. of debt= 4,309,230
21. For. earn. inc. ex= 17,277,511
21. Gambling inc.= 26,152,393
21. Taxable HSA = 334,713

36. Archer MSA Ded.= 6,922
36. Housing ded.= 48,585
36. Other adj.= 1,516,964

Electronically Filed Returns

2016 Line Item Estimates—All figures are estimates based on samples.
Number of returns filed for selected lines

Tax and Credits

38	Amount from line 37 (adjusted gross income)		38	
39a	Check if: A **You** were born before January 2, 1952, B **Spouse** was born before January 2, 1952, C Blind. D Blind. **Total boxes checked** ▶ 39a			Basic Stand. Ded. = 89,821,176; Add. Stand. Ded. = 12,627,375
b	If your spouse itemizes on a separate return or you were a dual-status alien, check here ▶ 39b ☐			Stand. = 89,821,176; Itmzed = 40,281,628
40	**Itemized deductions** (from Schedule A) **or** your **standard deduction** (see left margin)		40	
41	Subtract line 40 from line 38		41	116,713,609
42	**Exemptions.** If line 38 is $155,650 or less, multiply $4,050 by the number on line 6d. Otherwise, see instructions		42	122,035,287
43	**Taxable income.** Subtract line 42 from line 41. If line 42 is more than line 41, enter -0-		43	102,190,488
44	**Tax** (see instructions). Check if any from: a ☐ Form(s) 8814 b ☐ Form 4972 c ☐		44	101,397,378
45	**Alternative minimum tax** (see instructions). Attach Form 6251		45	4,174,939
46	Excess advance premium tax credit repayment. Attach Form 8962		46	3,011,434
47	Add lines 44, 45, and 46 ▶		47	101,900,505
48	Foreign tax credit. Attach Form 1116 if required	6,977,260		54a F3800= 320,093; 54b F8801= 292,392; 54c other= 6,001; 54c AMV= 10,321; 54c Sch R= 48,159; 54c F8911= 6,137; 54c F8936= 50,113; 54c F8396= 80,639; 54c F8839= 61,799
49	Credit for child and dependent care expenses. Attach Form 2441	6,092,303		
50	Education credits from Form 8863, line 19	8,342,657		
51	Retirement savings contributions credit. Attach Form 8880	7,905,217		
52	Child tax credit. Attach Schedule 8812, if required	20,339,350		
53	Residential energy credits. Attach Form 5695	2,364,921		
54	Other credits from Form: a ☐ 3800 b ☐ 8801 c ☐			
55	Add lines 48 through 54. These are your **total credits**		55	41,762,393
56	Subtract line 55 from line 47. If line 55 is more than line 47, enter -0- ▶		56	91,550,543

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, $6,300

Married filing jointly or Qualifying widow(er), $12,600

Head of household, $9,300

Other Taxes

57	Self-employment tax. Attach Schedule SE		57	16,723,858
58	Unreported social security and Medicare tax from Form: a ☐ 4137 b ☐ 8919		58	a= 96,766 b= 29,749
59	Additional tax on IRAs, other qualified retirement plans, etc. Attach Form 5329 if required		59	4,682,628
60a	Household employment taxes from Schedule H		60a	159,623
b	First-time homebuyer credit repayment. Attach Form 5405 if required		60b	569,809
61	Health care: individual responsibility (see instructions) Full-year coverage ☐		61	4,362,360
62	Taxes from: a ☐ Form 8959 3,343,414 b ☐ Form 8960 3,493,247 c ☐ Instructions; enter code(s)		62	Other Taxes = 860,096
63	Add lines 56 through 62. This is your **total tax** ▶		63	Recapture Tax = 3,974; 99,941,872

Payments

If you have a qualifying child, attach Schedule EIC.

64	Federal income tax withheld from Forms W-2 and 1099	117,781,697		
65	2016 estimated tax payments and amount applied from 2015 return	8,220,148		
66a	**Earned income credit (EIC)**	25,087,335		
b	Nontaxable combat pay election 66b 1,999			
67	Additional child tax credit. Attach Schedule 8812	17,442,729		
68	American opportunity credit from Form 8863, line 8	8,109,757		
69	Net premium tax credit. Attach Form 8962	2,285,116		
70	Amount paid with request for extension to file	1,468,160		
71	Excess social security and tier 1 RRTA tax withheld	1,443,237		73a F2439= 2,119
72	Credit for federal tax on fuels. Attach Form 4136	262,242		73d Other Payments = 12,312
73	Credits from Form a 2439 b Reserved c ☐ 8885 d ☐			
74	Add lines 64, 65, 66a, and 67 through 73. These are your **total payments** ▶		74	125,565,815

Refund

75	If line 74 is more than line 63, subtract line 63 from line 74. This is the amount you **overpaid**		75	104,634,999
76a	Amount of line 75 you want **refunded to you.** If Form 8888 is attached, check here ▶ ☐		76a	101,858,455
b	Routing number ▶ c Type: ☐ Checking ☐ Savings			
d	Account number			
77	Amount of line 75 you want **applied to your 2017 estimated tax** ▶	3,604,603		

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	23,370,597
79	Estimated tax penalty (see instructions)	8,078,596		

Third Party Designee

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

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

Sign Here

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

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

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

Paid Preparer Use Only

Print/Type preparer's name	Preparer's signature	Date	Check ☐ if self-employed	PTIN
74,950,395				
Firm's name ▶			Firm's EIN ▶	
Firm's address ▶			Phone no.	

Electronically Filed Returns

2016 Line Item Estimates—All figures are estimates based on samples.
Amounts of selected lines filed (in thousands of dollars)

Tax and Credits	38	Amount from line 37 (adjusted gross income)		38	
	39a	Check if: ☐ **You** were born before January 2, 1952, ☐ Blind. ☐ **Spouse** was born before January 2, 1952, ☐ Blind. **Total boxes checked ▶ 39a**			Basic Stand. Ded. = 757,835,555 Add. Stand. Ded. = 23,539,746
	b	If your spouse itemizes on a separate return or you were a dual-status alien, check here ▶ 39b ☐			Stand. = 781,375,301 Itmzed = 1,136,858,926
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, $6,300 Married filing jointly or Qualifying widow(er), $12,600 Head of household, $9,300	40	**Itemized deductions** (from Schedule A) **or** your **standard deduction** (see left margin)		40	
	41	Subtract line 40 from line 38		41	7,366,953,019
	42	**Exemptions.** If line 38 is $155,650 or less, multiply $4,050 by the number on line 6d. Otherwise, see instructions		42	1,019,012,530
	43	**Taxable income.** Subtract line 42 from line 41. If line 42 is more than line 41, enter -0-		43	6,491,755,392
	44	**Tax** (see instructions). Check if any from: **a** ☐ Form(s) 8814 **b** ☐ Form 4972 **c** ☐		44	1,301,529,803
	45	**Alternative minimum tax** (see instructions). Attach Form 6251		45	27,519,661
	46	Excess advance premium tax credit repayment. Attach Form 8962		46	2,706,681
	47	Add lines 44, 45, and 46 ▶		47	1,331,782,966
	48	Foreign tax credit. Attach Form 1116 if required	48 13,472,026		54a F3800= 3,618,368 54b F8801= 821,862 54c other= 11,836 54c AMV= 26,710 54c Sch R= 5,527 54c F8911= 1,502 54c F8936= 330,356 54c F8396= 113,351 54c F8839= 277,913
	49	Credit for child and dependent care expenses. Attach Form 2441	49 3,427,796		
	50	Education credits from Form 8863, line 19	50 8,931,851		
	51	Retirement savings contributions credit. Attach Form 8880	51 1,433,379		
	52	Child tax credit. Attach Schedule 8812, if required	52 24,744,466		
	53	Residential energy credits. Attach Form 5695	53 2,108,286		
	54	Other credits from Form: **a** ☐ 3800 **b** ☐ 8801 **c** ☐	54		
	55	Add lines 48 through 54. These are your **total credits**		55	59,325,231
	56	Subtract line 55 from line 47. If line 55 is more than line 47, enter -0- ▶		56	1,272,457,734
Other Taxes	57	Self-employment tax. Attach Schedule SE		57	51,074,257
	58	Unreported social security and Medicare tax from Form: **a** ☐ 4137 **b** ☐ 8919		58	a= 16,778 b= 12,726
	59	Additional tax on IRAs, other qualified retirement plans, etc. Attach Form 5329 if required		59	4,812,302
	60a	Household employment taxes from Schedule H		60a	969,700
	b	First-time homebuyer credit repayment. Attach Form 5405 if required		60b	313,771
	61	Health care: individual responsibility (see instructions) Full-year coverage ☐		61	3,173,548
	62	Taxes from: **a** ☐ Form 8959 7,213,450 **b** ☐ Form 8960 15,881,388 **c** ☐ Instructions; enter code(s)		62	Other Taxes = 434,514
	63	Add lines 56 through 62. This is your **total tax** ▶		63	Recapture Tax = 1,649 1,356,361,817
Payments	64	Federal income tax withheld from Forms W-2 and 1099	64 1,101,874,231		
If you have a qualifying child, attach Schedule EIC.	65	2016 estimated tax payments and amount applied from 2015 return	65 309,986,090		
	66a	**Earned income credit (EIC)**	66a 62,502,795		
	b	Nontaxable combat pay election 66b 45,540			
	67	Additional child tax credit. Attach Schedule 8812	67 23,342,566		
	68	American opportunity credit from Form 8863, line 8	68 7,282,684		
	69	Net premium tax credit. Attach Form 8962	69 1,621,878		
	70	Amount paid with request for extension to file	70 89,755,012		
	71	Excess social security and tier 1 RRTA tax withheld	71 2,899,098		73a F2439= 941
	72	Credit for federal tax on fuels. Attach Form 4136	72 100,129		73d Other Payments: 39,382
	73	Credits from Form **a** 2439 **b** ☐ Reserved **c** ☐ 8885 **d** ☐	73		
	74	Add lines 64, 65, 66a, and 67 through 73. These are your **total payments** ▶		74	1,599,445,098
Refund	75	If line 74 is more than line 63, subtract line 63 from line 74. This is the amount you **overpaid**		75	-373,360,239
	76a	Amount of line 75 you want **refunded to you.** If Form 8888 is attached, check here ▶ ☐		76a	306,355,601
Direct deposit? See instructions.	b	Routing number ▶ c Type: ☐ Checking ☐ Savings			
	d	Account number			
	77	Amount of line 75 you want **applied to your 2017 estimated tax** ▶	77 67,004,638		
Amount You Owe	78	**Amount you owe.** Subtract line 74 from line 63. For details on how to pay, see instructions ▶		78	131,624,015
	79	Estimated tax penalty (see instructions)	79 1,347,057		

Third Party Designee

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

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

Sign Here

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

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

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

Paid Preparer Use Only

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

Electronically Filed Returns

2016 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) 2016

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 = 40,007,370	
If a joint return, spouse's first name and initial	Last name	Spouse's social security number
	Total Forms Filed Electronically = 36,945,040	

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 | Foreign province/state/county | Foreign postal code

Single = 16,438,208 | Joint = 10,749,497 | Y = * 544,134 | Y = ** 476,976

Filing status

Check only one box.

1 ☐ Single 16,438,208 11,805,925

2 ☐ Married filing jointly (even if only one had income) 10,749,497

3 ☐ Married filing separately. Enter spouse's SSN above and full name here. ▶ 982,765 30,976

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. 39,385,767

b ☐ **Spouse** 10,754,493

c **Dependents:**

If more than six dependents, see instructions.

(1) First name Last name	(2) Dependent's social Number of Returns	(3) Dependent's Number of Exempt.= you	(4) ✓ if child under age 17 qualifying for child tax credit (see instructions)
CHILDREN AT HOME	17,184,580	29,226,507	14,418,858
CHILDREN AWAY FROM HOME	150,815	182,784	8,038,273
PARENTS	1,141,768	1,338,542	2,943,867
OTHER DEPENDENTS	3,134,930	4,622,726	800,235
TOTAL DEPENDENTS	19,820,812	35,370,559	☐
Total	Returns = See 6a	85,510,819	☐

Boxes checked on 6a and 6b Exem. = 50,140,260

No. of children on 6c who: Ret. = 17,184,580 Exem. = 29,226,507

• lived with you

• did not live with you due to divorce or separation (see instructions) Ret. = 150,815 Exem. = 182,784

Dependents on 6c not entered above

Add numbers on lines above ▶

d Total number of exemptions claimed.

Income

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

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

Taxable Scholarship = 99,931

7	Wages, salaries, tips, etc. Attach Form(s) W-2.				7	34,715,151
8a	**Taxable** interest. Attach Schedule B if required.				8a	5,924,833
b	**Tax-exempt** interest. **Do not** include on line 8a.	8b	165,100			
9a	Ordinary dividends. Attach Schedule B if required.				9a	2,602,244
b	Qualified dividends (see instructions).	9b	2,287,056			
10	Capital gain distributions (see instructions).				10	821,148
11a	IRA distributions.	11a	2,468,809	11b Taxable amount (see instructions).	11b	2,378,005
12a	Pensions and annuities.	12a	6,833,457	12b Taxable amount (see instructions).	12b	6,439,978
13	Unemployment compensation and Alaska Permanent Fund dividends. Other Income = 718,913				13	1,601,436
14a	Social security benefits.	14a	8,405,034	14b Taxable amount (see instructions).	14b	4,494,853
15	Add lines 7 through 14b (far right column). This is your **total income.** ▶				15	39,718,554

Adjusted gross income

16	Educator expenses (see instructions).	16	765,173
17	IRA deduction (see instructions).	17	416,693
18	Student loan interest deduction (see instructions).	18	4,812,162
19	Tuition and fees. Attach Form 8917.	19	584,260
20	Add lines 16 through 19. These are your **total adjustments.**	20	6,065,998
21	Subtract line 20 from line 15. This is your **adjusted gross income.** ▶	21	39,738,542

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

2016 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) 2016

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 = 40,007,370	
If a joint return, spouse's first name and initial	Last name	Spouse's social security number
Home address (number and street). If you have a P.O. box, see instructions.	Apt. no.	▲ Make sure the SSN(s) above and on line 6c are correct.
City, town or post office, state, and ZIP code. If you have a foreign address, also complete spaces below (see instructions).		**Presidential Election Campaign** Check here if you, or your spouse if filing jointly, want $3 to go to this fund. Checking a box below will not change your tax or refund. ☐ You ☐ Spouse
Foreign country name	Foreign province/state/county / Foreign postal code	

Filing status

Check only one box.

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

						Taxable Scholarship = 429,691
7	Wages, salaries, tips, etc. Attach Form(s) W-2.				7	1,093,879,691
8a	**Taxable** interest. Attach Schedule B if required.				8a	3,068,919
b	**Tax-exempt** interest. **Do not** include on line 8a.	8b	285,287			
9a	Ordinary dividends. Attach Schedule B if required.				9a	2,733,892
b	Qualified dividends (see instructions).	9b	2,096,575			
10	Capital gain distributions (see instructions).				10	926,677
11a	IRA distributions.	11a	25,688,354	**11b** Taxable amount (see instructions).	11b	22,829,271
12a	Pensions and annuities.	12a	146,873,207	**12b** Taxable amount (see instructions).	12b	121,441,502
						Other Income = 2,406,729
13	Unemployment compensation and Alaska Permanent Fund dividends.				13	6,421,416
14a	Social security benefits.	14a	159,583,452	**14b** Taxable amount (see instructions).	14b	41,859,466
15	Add lines 7 through 14b (far right column). This is your **total income.** ▶				15	1,295,567,562

Adjusted gross income

16	Educator expenses (see instructions).	16	188,998
17	IRA deduction (see instructions).	17	1,409,587
18	Student loan interest deduction (see instructions).	18	5,251,636
19	Tuition and fees. Attach Form 8917.	19	1,508,005
20	Add lines 16 through 19. These are your **total adjustments.**	20	8,358,226
21	Subtract line 20 from line 15. This is your **adjusted gross income.** ▶	21	1,287,209,335

2016 Line Item Estimates—All figures are estimates based on samples.
Number of returns filed for selected lines

Tax, credits, and payments

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

Single or Married filing separately, $6,300

Married filing jointly or Qualifying widow(er), $12,600

Head of household, $9,300

22	Enter the amount from line 21 (adjusted gross income).				22	
23a	Check if: [A] **You** were born before January 2, 1952, [C] Blind; [B] **Spouse** was born before January 2, 1952, [D] Blind. **Total boxes checked** ▶ 23a			☐	A= 6,812,873 C= 92,914	B= 2,427,907 D= 41,246
b	If you are married filing separately and your spouse itemizes deductions, check here ▶ 23b			☐	Boxes Checked= 1,999	
24	Enter your **standard deduction**. Tot. Std. Ded.= 39,668,574				24	Add. Std. Ded= 7,017,355
25	Subtract line 24 from line 22. If line 24 is more than line 22, enter -0-.				25	35,584,790
26	**Exemptions.** Multiply $4,050 by the number on line 6d.				26	39.388.765
27	Subtract line 26 from line 25. If line 26 is more than line 25, enter -0-. This is your **taxable income.**				▶ 27	28,399,906
28	**Tax,** including any alternative minimum tax (see instructions).	28	28,271,993			
29	Excess advance premium tax credit repayment. Attach Form 8962.	29	1,376,169			
30	Add lines 28 and 29.				30	28,471,152
31	Credit for child and dependent care expenses. Attach Form 2441.	31	1,852,307			
32	Credit for the elderly or the disabled. Attach Schedule R.	32	34,979			
33	Education credits from Form 8863, line 19.	33	3,722,512			
34	Retirement savings contributions credit. Attach Form 8880.	34	5,006,182			
35	Child tax credit. Attach Schedule 8812, if required.	35	9,029,599			
36	Add lines 31 through 35. These are your **total credits.**				36	15,807,364
37	Subtract line 36 from line 30. If line 36 is more than line 30, enter -0-.				37	21,894,452
38	Health care: individual responsibility (see instructions). Full-year coverage ☐				38	1,548,014
39	Add line 37 and line 38. This is your **total tax.**				39	22,533,025
40	Federal income tax withheld from Forms W-2 and 1099.	40	37,053,642			
41	2016 estimated tax payments and amount applied from 2015 return.	41	322,000			
42a	**Earned income credit (EIC).**	42a	13,733,545			
b	Nontaxable combat pay election. 42b 1,999					
43	Additional child tax credit. Attach Schedule 8812.	43	10,917,824			
44	American opportunity credit from Form 8863, line 8.	44	3,766,813			
45	Net premium tax credit. Attach Form 8962.	45	833,531			
46	Add lines 40, 41, 42a, 43, 44, and 45. These are your **total payments.**				▶ 46	38,368,184

If you have a qualifying child, attach Schedule EIC.

Excess FICA withheld= 5,956
Extension Request= 19,954
Other Payments = 2,997

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	35,090,454
48a	Amount of line 47 you want **refunded to you.** If Form 8888 is attached, check here ▶ ☐	48a	35,013,328
▶ b	Routing number ☐☐☐☐☐☐☐☐☐ ▶ c Type: ☐ Checking ☐ Savings		
▶ d	Account number ☐☐☐☐☐☐☐☐☐☐☐☐☐☐☐☐☐☐☐		
49	Amount of line 47 you want **applied to your 2017 estimated tax.** 49 98,110		

Amount you owe

50	**Amount you owe.** Subtract line 46 from line 39. For details on how to pay, see instructions.	▶ 50	3,638,802
51	Estimated tax penalty (see instructions). 51 803,558		

Third party designee

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

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

Sign here

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

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

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

Paid preparer use only

Print/type preparer's name	Preparer's signature	Date	Check ▶ ☐ if self-employed	PTIN
18,482,389				
Firm's name ▶			Firm's EIN ▶	
Firm's address ▶			Phone no.	

Form 1040A (2016) 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, $6,300

Married filing jointly or Qualifying widow(er), $12,600

Head of household, $9,300

22	Enter the amount from line 21 (adjusted gross income).			22		
23a	Check if: ☐ **You** were born before January 2, 1952, ☐ Blind ☐ **Spouse** was born before January 2, 1952, ☐ 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.= 364,207,800			24	Add. Std. Ded=	12,724,606
25	Subtract line 24 from line 22. If line 24 is more than line 22, enter -0-.			25	939,634,944	
26	**Exemptions.** Multiply $4,050 by the number on line 6d.			26	346,243,301	
27	Subtract line 26 from line 25. If line 26 is more than line 25, enter -0-. This is your **taxable income.**			▶ 27	661,699,666	
28	**Tax,** including any alternative minimum tax (see instructions).	28	88,410,873			
29	Excess advance premium tax credit repayment. Attach Form 8962.	29	758,183			
30	Add lines 28 and 29.			30	89,169,332	
31	Credit for child and dependent care expenses. Attach Form 2441.	31	1,022,591			
32	Credit for the elderly or the disabled. Attach Schedule R.	32	3,981			
33	Education credits from Form 8863, line 19.	33	3,309,868			
34	Retirement savings contributions credit. Attach Form 8880.	34	838,666			
35	Child tax credit. Attach Schedule 8812, if required.	35	9,476,005			
36	Add lines 31 through 35. These are your **total credits.**			36	14,651,111	
37	Subtract line 36 from line 30. If line 36 is more than line 30, enter -0-.			37	74,518,221	
38	Health care: individual responsibility (see instructions). Full-year coverage ☐			38	985,727	
39	Add line 37 and line 38. This is your **total tax.**			39	75,503,949	
40	Federal income tax withheld from Forms W-2 and 1099.	40	121,684,619			
41	2016 estimated tax payments and amount applied from 2015 return.	41	957,085			
42a	**Earned income credit (EIC).**	42a	38,333,874			
b	Nontaxable combat pay election. 42b 45,540					
43	Additional child tax credit. Attach Schedule 8812.	43	14,216,179			
44	American opportunity credit from Form 8863, line 8.	44	3,203,520			
45	Net premium tax credit. Attach Form 8962.	45	339,530			
46	Add lines 40, 41, 42a, 43, 44, and 45. These are your **total payments.**			▶ 46	178,773,607	

If you have a qualifying child, attach Schedule EIC.

Excess FICA withheld= 2,147
Extension Request= 33,596
Other Payments = 2,657

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	-107,497,671
48a	Amount of line 47 you want **refunded to you.** If Form 8888 is attached, check here ▶ ☐	48a	107,412,210
▶ **b**	Routing number ▶ **c** Type: ☐ Checking ☐ Savings		
▶ **d**	Account number		
49	Amount of line 47 you want **applied to your 2017 estimated tax.** 49 85,462		

Amount you owe

50	**Amount you owe.** Subtract line 46 from line 39. For details on how to pay, see instructions.	▶ 50	4,263,726
51	Estimated tax penalty (see instructions). 51 35,713		

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.	

2016 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) **2016** OMB No. 1545-0074

Your first name and initial	Last name **Total Forms Filed = 23,775,765**	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 = 22,587,731** **Joint = 1,188,035**		Presidential Election Campaign. Check here if you, or your spouse if filing jointly, want $3 to go to this fund. Checking **Y = * 383,700** **Y = ** 51,861** ☐ You ☐ Spouse
Foreign country name	Foreign province/state/county	Foreign postal code

Income

Attach Form(s) W-2 here.

Enclose, but do not attach, any payment.

1	Wages, salaries, and tips. This should be shown in box 1 of your Form(s) W-2. Attach your Form(s) W-2. **Taxable Scholarship = 11,992**	1	23,683,825
2	Taxable interest. If the total is over $1,500, you cannot use Form 1040EZ.	2	1,247,566
3	**Other Net Income or Loss = 267,785** Unemployment compensation and Alaska Permanent Fund dividends (see instructions).	3	649,471
4	Add lines 1, 2, and 3. This is your **adjusted gross income.**	4	23,765,771
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 = 7,057,547** If no one can claim you (or your spouse if a joint return), enter $10,350 if **single;** **Total Exemptions = 17,905,254** $20,700 if **married filing jointly.** See back for explanation.	5	23,765,771
6	Subtract line 5 from line 4. If line 5 is larger than line 4, enter -0-. This is your **taxable income.** ▶	6	15,963,678

Payments, Credits, and Tax

7	Federal income tax withheld from Form(s) W-2 and 1099.	7	23,181,141	
8a	**Earned income credit (EIC)** (see instructions)	8a	2,832,226	
b	Nontaxable combat pay election. 8b **0**	**F4868 payment = 6.995**		**Excess FICA / RRTA = 1,999**
9	Add lines 7 and 8a. These are your **total payments and credits.** ▶	9	23,376,018	
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	15,956,683	
11	Health care: individual responsibility (see instructions) Full-year coverage ☐	11	1,002,280	
12	Add lines 10 and 11. This is your **total tax.**	12	15,960,680	

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	21,885,547
▶ 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	1,575,421

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 **8,905,163**	Preparer's signature	Date	Check ☐ if self-employed	PTIN
Firm's name ▶			Firm's EIN ▶	
Firm's address ▶			Phone no.	

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

2016 Line Item Estimates—All figures are estimates based on samples.
Amounts of selected lines filed (in thousands of dollars)

Form **1040EZ**

Department of the Treasury—Internal Revenue Service

Income Tax Return for Single and Joint Filers With No Dependents (99) 2016

OMB No. 1545-0074

Your first name and initial	Last name **Total Forms Filed = 23,775,765**	Your social security number
If a joint return, spouse's first name and initial	Last name	Spouse's social security number
Home address (number and street). If you have a P.O. box, see instructions.	Apt. no.	▲ Make sure the SSN(s) above are correct.
City, town or post office, state, and ZIP code. If you have a foreign address, also complete spaces below (see instructions).		Presidential Election Campaign: Check here if you, or your spouse if filing jointly, want $3 to go to this fund. Checking a box below will not change your tax or refund. ☐ You ☐ Spouse
Foreign country name	Foreign province/state/county	Foreign postal code

Income

Attach Form(s) W-2 here.

Enclose, but do not attach, any payment.

1	Wages, salaries, and tips. This should be shown in box 1 of your Form(s) W-2. Attach your Form(s) W-2. **Taxable Scholarship = 42,037**	1	504,836,016
2	Taxable interest. If the total is over $1,500, you cannot use Form 1040EZ.	2	138,930
3	**Other Net Income or Loss = 991,288** Unemployment compensation and Alaska Permanent Fund dividends (see instructions).	3	2,244,678
4	Add lines 1, 2, and 3. This is your **adjusted gross income.**	4	508,210,912
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 $10,350 if **single;** $20,700 if **married filing jointly.** See back for explanation.	5	146,188,449
6	Subtract line 5 from line 4. If line 5 is larger than line 4, enter -0-. This is your **taxable income.** ▶	6	308,425,836

Payments, Credits, and Tax

7	Federal income tax withheld from Form(s) W-2 and 1099.	7	59,155,021	
8a	**Earned income credit (EIC)** (see instructions)	8a	847,917	
b	Nontaxable combat pay election. 8b **0**	**F4868 payment = 9,777**		**Excess FICA / RRTA = 1,492**
9	Add lines 7 and 8a. These are your **total payments and credits.** ▶	9	60,014,693	
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	42,970,032	
11	Health care: individual responsibility (see instructions) Full-year coverage ☐	11	578,279	
12	Add lines 10 and 11. This is your **total tax.**	12	43,548,311	

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	17,267,809
▶ 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	801,427

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.

2016 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/scheduleа*.**
▶ **Attach to Form 1040.**

OMB No. 1545-0074
2016
Attachment Sequence No. **07**

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

Total schedules filed = 45,610,227

Medical and Dental Expenses		**Caution:** Do not include expenses reimbursed or paid by others.			
	1	Medical and dental expenses (see instructions)	1	8,934,264	
	2	Enter amount from Form 1040, line 38 [2]			
	3	Multiply line 2 by 10% (0.10). But if either you or your spouse was born before January 2, 1952, multiply line 2 by 7.5% (0.075) instead	3	8,929,269	
	4	Subtract line 3 from line 1. If line 3 is more than line 1, enter -0-			4 8,934,264
Taxes You Paid	5	State and local **(check only one box):**			
	a	☐ Income taxes, **or** Income Taxes = 33,423,270	5	43,169,551	
	b	☐ General sales taxes General Sales Tax = 9,746,281			
	6	Real estate taxes (see instructions)	6	37,894,764	
	7	Personal property taxes	7	19,460,855	
	8	Other taxes. List type and amount ▶	8	2,527,821	
	9	Add lines 5 through 8			9 44,803,136
Interest You Paid	10	Home mortgage interest and points reported to you on Form 1098	10	32,485,264	
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	1,002,221	
	12	Points not reported to you on Form 1098. See instructions for special rules	12	2,219,584	
	13	Mortgage insurance premiums (see instructions)	13	4,407,631	
	14	Investment interest. Attach Form 4952 if required. (See instructions.)	14	1,357,091	
	15	Add lines 10 through 14			15 33,484,919
Gifts to Charity	16	Gifts by cash or check. If you made any gift of $250 or more, see instructions	16	33,409,742	
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	22,969,344	
	18	Carryover from prior year	18	409,830	
	19	Add lines 16 through 18			19 36,936,751
Casualty and Theft Losses	20	Casualty or theft loss(es). Attach Form 4684. (See instructions.)			20 154,274
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	14,734,869	
	22	Tax preparation fees	22	21,105,598	
	23	Other expenses—investment, safe deposit box, etc. List type and amount ▶	23	7,978,153	
	24	Add lines 21 through 23	24	28,218,544	
	25	Enter amount from Form 1040, line 38 [25]			
	26	Multiply line 25 by 2% (0.02)	26	28,214,535	
	27	Subtract line 26 from line 24. If line 26 is more than line 24, enter -0-			27 13,014,158
Other Miscellaneous Deductions	28	Other—from list in instructions. List type and amount ▶ Gambling Loss Deduction = 906,632 Other than gambling deduction = 332,638 Property income, casualty and theft deduction = 9,094			28 1,238,287
Total Itemized Deductions	29	Is Form 1040, line 38, over $155,650? ☐ **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 45,153,109
	30	If you elect to itemize deductions even though they are less than your standard deduction, check here ▶ ☐			

2016 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
2016
Attachment Sequence No. **07**

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

Total schedules filed = 45,610,227

Medical and Dental Expenses		**Caution:** Do not include expenses reimbursed or paid by others.			
	1	Medical and dental expenses (see instructions)	1	138,182,497	
	2	Enter amount from Form 1040, line 38	2		
	3	Multiply line 2 by 10% (0.10). But if either you or your spouse was born before January 2, 1952, multiply line 2 by 7.5% (0.075) instead	3	47,987,235	
	4	Subtract line 3 from line 1. If line 3 is more than line 1, enter -0-			4 90,195,263
Taxes You Paid	5	State and local **(check only one box):**			
		a ☐ Income taxes, **or** **Income Taxes =** 337,680,390	5	356,008,235	
		b ☐ General sales taxes **General Sales Tax =** 18,327,845			
	6	Real estate taxes (see instructions)	6	197,632,005	
	7	Personal property taxes	7	10,082,366	
	8	Other taxes. List type and amount ▶	8	2,375,342	
	9	Add lines 5 through 8			9 566,097,948
Interest You Paid	10	Home mortgage interest and points reported to you on Form 1098	10	277,946,991	
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	5,006,132	
	12	Points not reported to you on Form 1098. See instructions for special rules	12	1,479,218	
	13	Mortgage insurance premiums (see instructions)	13	6,797,500	
	14	Investment interest. Attach Form 4952 if required. (See instructions.)	14	13,767,100	
	15	Add lines 10 through 14			15 304,996,940
Gifts to Charity If you made a gift and got a benefit for it, see instructions.	16	Gifts by cash or check. If you made any gift of $250 or more, see instructions	16	169,317,450	
	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	79,569,011	
	18	Carryover from prior year	18	36,609,545	
	19	Add lines 16 through 18			19 233,867,324
Casualty and Theft Losses	20	Casualty or theft loss(es). Attach Form 4684. (See instructions.)			20 5,186,866
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	97,108,695	
	22	Tax preparation fees	22	8,305,145	
	23	Other expenses—investment, safe deposit box, etc. List type and amount ▶	23	54,837,249	
	24	Add lines 21 through 23	24	160,251,088	
	25	Enter amount from Form 1040, line 38	25		
	26	Multiply line 25 by 2% (0.02)	26	89,856,670	
	27	Subtract line 26 from line 24. If line 26 is more than line 24, enter -0-			27 115,543,990
Other Miscellaneous Deductions	28	Other—from list in instructions. List type and amount ▶ **Gambling Loss Deduction =** 20,213,818 **Other than gambling deduction =** 2,552,195 **Property income, casualty and theft deduction =** 479,325			28 23,245,338
Total Itemized Deductions	29	Is Form 1040, line 38, over $155,650? ☐ **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 1,293,399,294
	30	If you elect to itemize deductions even though they are less than your standard deduction, check here ▶ ☐			

2016 Line Item Estimates—All figures are estimates based on samples.
Number of returns filed for selected lines

SCHEDULE B
(Form 1040A or 1040)
(Rev. January 2017)
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
2016
Attachment Sequence No. **08**

Name(s) shown on return

Total schedules filed = 21,428,229

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	
2	Add the amounts on line 1	2	18,131,507
3	Excludable interest on series EE and I U.S. savings bonds issued after 1989. Attach Form 8815	3	17,160
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	
6	Add the amounts on line 5. Enter the total here and on Form 1040A, or Form 1040, line 9a ▶	6	15,524,405

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 2016, 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 2016, 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		

2016 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)
(Rev. January 2017)
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
2016
Attachment Sequence No. **08**

Name(s) shown on return

Total schedules filed = 21,428,229

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	
2	Add the amounts on line 1	2	92,557,727
3	Excludable interest on series EE and I U.S. savings bonds issued after 1989. Attach Form 8815	3	26,961
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	
6	Add the amounts on line 5. Enter the total here and on Form 1040A, or Form 1040, line 9a ►	6	249,634,297

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 2016, 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 2016, 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		

2016 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
2016
Attachment Sequence No. **09**

Name of proprietor — **Total schedules filed = 28,778,618** **Includes: 5,436,241 Schedule C-EZs**

Social security number (SSN)

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

B Enter code from instructions ▶

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

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

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

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

G Did you "materially participate" in the operation of this business during 2016? If "No," see instructions for limit on losses . ☐ Yes ☐ No

H If you started or acquired this business during 2016, check here . . . . . ▶ ☐

I Did you make any payments in 2016 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	24,240,785
2	Returns and allowances	2	682,310
3	Subtract line 2 from line 1	3	24,256,010
4	Cost of goods sold (from line 42)	4	4,127,205
5	**Gross profit.** Subtract line 4 from line 3	5	24,300,573
6	Other income, including federal and state gasoline or fuel tax credit or refund (see instructions)	6	952,307
7	**Gross income.** Add lines 5 and 6 ▶	7	24,500,638

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

8	Advertising	8	6,247,098	18	Office expense (see instructions)	18	7,509,429
9	Car and truck expenses (see instructions)	9	12,524,484	19	Pension and profit-sharing plans	19	100,585
10	Commissions and fees	10	1,197,203	20	Rent or lease (see instructions):		
11	Contract labor (see instructions)	11	2,221,763	a	Vehicles, machinery, and equipment	20a	1,882,468
12	Depletion	12	54,427	b	Other business property	20b	3,200,575
13	Depreciation and section 179 expense deduction (not included in Part III) (see instructions)	13	5,161,086	21	Repairs and maintenance	21	4,564,013
14	Employee benefit programs (other than on line 19)	14	211,724	22	Supplies (not included in Part III)	22	9,945,399
15	Insurance (other than health)	15	5,864,236	23	Taxes and licenses	23	5,918,189
16	Interest:			24	Travel, meals, and entertainment:		
a	Mortgage (paid to banks, etc.)	16a	402,395	a	Travel	24a	4,947,842
b	Other	16b	1,454,346	b	Deductible meals and entertainment (see instructions)	24b	6,882,027
17	Legal and professional services	17	7,688,472	25	Utilities	25	12,086,800
				26	Wages (less employment credits)	26	1,018,598
				27a	Other expenses (from line 48)	27a	12,056,135
				b	**Reserved for future use**	27b	

28	**Total expenses** before expenses for business use of home. Add lines 8 through 27a ▶	28	21,598,778
29	Tentative profit or (loss). Subtract line 28 from line 7	29	25,308,249
30	Expenses for business use of your home. Do not report these expenses elsewhere. Attach Form 8829 unless using the simplified method (see instructions). **Simplified method filers only:** enter the total square footage of: (a) your home: 1,466,086 and (b) the part of your home used for business: 1,466,076. Use the Simplified Method Worksheet in the instructions to figure the amount to enter on line 30	30	3,744,212
31	**Net profit or (loss).** Subtract line 30 from line 29. • If a profit, enter on both **Form 1040, line 12** (or **Form 1040NR, line 13**) and on **Schedule SE, line 2.** (If you checked the box on line 1, see instructions). Estates and trusts, enter on **Form 1041, line 3.** • If a loss, you **must** go to line 32.	31	25,063,932
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.** • If you checked 32b, you **must** attach **Form 6198.** Your loss may be limited.		

Total Boxes Checked = 6,015,170
32a ☐ All investment is at risk.
32b ☐ Some investment is not at risk.

nondeductible loss (+)/suspended loss carryover (-) 136,748

2016 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
2016
Attachment Sequence No. **09**

Name of proprietor — **Total schedules filed = 28,778,618 Includes: 5,436,241 Schedule C-EZs**

Social security number (SSN)

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

B Enter code from instructions ▶

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

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

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

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

G Did you "materially participate" in the operation of this business during 2016? If "No," see instructions for limit on losses . ☐ Yes ☐ No

H If you started or acquired this business during 2016, check here . . . ▶ ☐

I Did you make any payments in 2016 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	1,404,485,708
2	Returns and allowances	2	8,041,996
3	Subtract line 2 from line 1	3	1,396,443,712
4	Cost of goods sold (from line 42)	4	403,136,317
5	**Gross profit.** Subtract line 4 from line 3	5	993,307,395
6	Other income, including federal and state gasoline or fuel tax credit or refund (see instructions)	6	17,735,092
7	**Gross income.** Add lines 5 and 6 ▶	7	1,011,042,487

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

8	Advertising	8	16,136,957	18	Office expense (see instructions)	18	13,403,820
9	Car and truck expenses (see instructions)	9	88,631,522	19	Pension and profit-sharing plans	19	1,156,231
10	Commissions and fees	10	16,327,895	20	Rent or lease (see instructions):		
11	Contract labor (see instructions)	11	56,941,520	a	Vehicles, machinery, and equipment	20a	10,324,901
12	Depletion	12	438,899	b	Other business property	20b	37,488,485
13	Depreciation and section 179 expense deduction (not included in Part III) (see instructions)	13	38,358,555	21	Repairs and maintenance	21	18,347,978
14	Employee benefit programs (other than on line 19)	14	2,904,861	22	Supplies (not included in Part III)	22	39,063,078
15	Insurance (other than health)	15	19,968,376	23	Taxes and licenses	23	19,524,361
16	Interest:			24	Travel, meals, and entertainment:		
a	Mortgage (paid to banks, etc.)	16a	3,111,310	a	Travel	24a	16,572,539
b	Other	16b	5,716,648	b	Deductible meals and entertainment (see instructions)	24b	10,477,079
17	Legal and professional services	17	13,021,634	25	Utilities	25	31,513,128
				26	Wages (less employment credits)	26	90,773,828
				27a	Other expenses (from line 48)	27a	118,821,519
				b	**Reserved for future use**	27b	

28	**Total expenses** before expenses for business use of home. Add lines 8 through 27a ▶	28	673,988,758
29	Tentative profit or (loss). Subtract line 28 from line 7	29	337,053,729
30	Expenses for business use of your home. Do not report these expenses elsewhere. Attach Form 8829 unless using the simplified method (see instructions). **Simplified method filers only:** enter the total square footage of: (a) your home: 3,052,134 and (b) the part of your home used for business: 294,435. Use the Simplified Method Worksheet in the instructions to figure the amount to enter on line 30	30	9,863,636
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	328,082,028

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 (-) 891,935
• If you checked 32b, you **must** attach **Form 6198.** Your loss may be limited.

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

2016 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	1,191,360	
36	Purchases less cost of items withdrawn for personal use	36	2,251,490	
37	Cost of labor. Do not include any amounts paid to yourself	37	544,116	
38	Materials and supplies	38	1,823,561	
39	Other costs	39	971,141	
40	Add lines 35 through 39	40		
41	Inventory at end of year	41	1,250,156	
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 2016, 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	

2016 Line Item Estimates—All figures are estimates based on samples.
Amounts of selected lines filed (in thousands of dollars)

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	40,227,654	
36	Purchases less cost of items withdrawn for personal use	36	237,045,378	
37	Cost of labor. Do not include any amounts paid to yourself	37	36,223,698	
38	Materials and supplies	38	61,905,588	
39	Other costs	39	69,148,323	
40	Add lines 35 through 39	40		
41	Inventory at end of year	41	41,414,323	
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 2016, 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	

2016 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

2016

Attachment Sequence No. **09A**

Name of proprietor

Total schedules filed = 5,436,241 **Data are tabulated with the Schedule C's**

Social security number (SSN)

Part I General Information

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

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

And You:

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

A Principal business or profession, including product or service

B Enter business code (see page 2) ►

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

D Enter your EIN (see page 2)

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

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

F Did you make any payments in 2016 that would require you to file Form(s) 1099? (see the Instructions for Schedule C) . . . . . ☐ **Yes** ☐ **No**

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

Part II Figure Your Net Profit

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

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

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

5 Of the total number of miles you drove your vehicle during 2016, 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**

2016 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

2016

Attachment Sequence No. **09A**

Name of proprietor

Total schedules filed = 5,436,241 **Data are tabulated with the Schedule C's**

Social security number (SSN)

Part I General Information

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

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

And You:

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

A Principal business or profession, including product or service

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

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

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

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

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

F Did you make any payments in 2016 that would require you to file Form(s) 1099? (see the Instructions for Schedule C) . . . . . ☐ **Yes** ☐ **No**

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

Part II Figure Your Net Profit

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

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

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

5 Of the total number of miles you drove your vehicle during 2016, 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**

2016 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

2016

Attachment Sequence No. **12**

Name(s) shown on return

Your social security number

Total schedules filed = 20,774,451 Total Sales Reported with Form 1099 = 16,363,701

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

See instructions for how to figure the amounts to enter on the lines below. This form may be easier to complete if you round off cents to whole dollars.	(d) Proceeds (sales price)	(e) Cost (or other basis)	(g) Adjustments to gain or loss from Form(s) 8949, Part I, line 2, column (g)	(h) Gain or (loss) Subtract column (e) from column (d) and combine the result with column (g)
1a Totals for all short-term transactions reported on Form 1099-B for which basis was reported to the IRS and for which you have no adjustments (see instructions). However, if you choose to report all these transactions on Form 8949, leave this line blank and go to line 1b	2,457,483	2,437,594		2,365,775
1b Totals for all transactions reported on Form(s) 8949 with **Box A** checked	7,575,799	7,551,324	1,724,380	7,288,424
2 Totals for all transactions reported on Form(s) 8949 with **Box B** checked	2,209,092	1,865,357	208,987	1,978,066
3 Totals for all transactions reported on Form(s) 8949 with **Box C** checked	507,603	488,740	68,427	501,409

4 Short-term gain from Form 6252 and short-term gain or (loss) from Forms 4684, 6781, and 8824	**4**	504,785
5 Net short-term gain or (loss) from partnerships, S corporations, estates, and trusts from Schedule(s) K-1	**5**	1,093,296
6 Short-term capital loss carryover. Enter the amount, if any, from line 8 of your **Capital Loss Carryover Worksheet** in the instructions	**6**	(2,362,705)
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**	11,864,621

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	2,645,465	2,627,479		2,607,376
8b Totals for all transactions reported on Form(s) 8949 with **Box D** checked	7,846,343	7,814,464	1,681,724	7,682,653
9 Totals for all transactions reported on Form(s) 8949 with **Box E** checked	7,137,205	6,771,530	457,808	6,820,224
10 Totals for all transactions reported on Form(s) 8949 with **Box F** checked	2,023,341	1,803,203	771,751	1,538,301

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**	2,338,794
12 Net long-term gain or (loss) from partnerships, S corporations, estates, and trusts from Schedule(s) K-1	**12**	2,132,089
13 Capital gain distributions. See the instructions	**13**	9,314,383
14 Long-term capital loss carryover. Enter the amount, if any, from line 13 of your **Capital Loss Carryover Worksheet** in the instructions	**14**	(4,417,346)
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**	18,275,687

2016 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

2016

Attachment Sequence No. **12**

Name(s) shown on return

Your social security number

Total schedules filed = 20,774,451 Total Sales Reported with Form 1099 = 4,930,177,919

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	254,522,689	258,178,281		-3,655,733
1b Totals for all transactions reported on Form(s) 8949 with **Box A** checked	2,301,030,345	2,479,621,606	162,149,637	-16,437,859
2 Totals for all transactions reported on Form(s) 8949 with **Box B** checked	270,388,977	287,440,663	16,141,749	-909,937
3 Totals for all transactions reported on Form(s) 8949 with **Box C** checked	133,978,084	136,075,706	116,628	-1,980,997

4	Short-term gain from Form 6252 and short-term gain or (loss) from Forms 4684, 6781, and 8824	**4**	4,246,656
5	Net short-term gain or (loss) from partnerships, S corporations, estates, and trusts from Schedule(s) K-1	**5**	2,950,753
6	Short-term capital loss carryover. Enter the amount, if any, from line 8 of your **Capital Loss Carryover Worksheet** in the instructions	**6**	(176,525,654)
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**	**-192,311,435**

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	202,706,259	204,803,200		-2,096,941
8b Totals for all transactions reported on Form(s) 8949 with **Box D** checked	744,489,778	794,186,807	65,876,217	16,179,185
9 Totals for all transactions reported on Form(s) 8949 with **Box E** checked	546,536,631	447,193,143	6,912,924	106,256,509
10 Totals for all transactions reported on Form(s) 8949 with **Box F** checked	475,994,350	363,370,155	-58,712,405	53,911,783

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**	209,768,981
12	Net long-term gain or (loss) from partnerships, S corporations, estates, and trusts from Schedule(s) K-1	**12**	169,554,086
13	Capital gain distributions. See the instructions	**13**	35,774,800
14	Long-term capital loss carryover. Enter the amount, if any, from line 13 of your **Capital Loss Carryover Worksheet** in the instructions	**14**	(288,055,347)
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**	**301,218,924**

2016 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**	**20,124,401**
	• 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**	**59,859**
19	Enter the amount, if any, from line 18 of the **Unrecaptured Section 1250 Gain Worksheet** in the instructions . . . . . ▶	**19**	**1,446,906**
20	Are lines 18 and 19 **both** zero or blank? ☐ **Yes.** Complete the **Qualified Dividends and Capital Gain Tax Worksheet** in the instructions for Form 1040, line 44 (or in the instructions for Form 1040NR, line 42). **Don't** complete lines 21 and 22 below. ☐ **No.** Complete the **Schedule D Tax Worksheet** in the instructions. **Don't** complete lines 21 and 22 below.		
21	If line 16 is a loss, enter here and on Form 1040, line 13, or Form 1040NR, line 14, the **smaller** of: • The loss on line 16 or • ($3,000), or if married filing separately, ($1,500) **Note:** When figuring which amount is smaller, treat both amounts as positive numbers.	**21**	( )
22	Do you have qualified dividends on Form 1040, line 9b, or Form 1040NR, line 10b? ☐ **Yes.** Complete the **Qualified Dividends and Capital Gain Tax Worksheet** in the instructions for Form 1040, line 44 (or in the instructions for Form 1040NR, line 42). ☐ **No.** Complete the rest of Form 1040 or Form 1040NR.		

Part III Summary

16	Combine lines 7 and 15 and enter the result	**16**	108,907,489
	• 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**	4,868,895
19	Enter the amount, if any, from line 18 of the **Unrecaptured Section 1250 Gain Worksheet** in the instructions . . . . . ▶	**19**	28,132,027
20	Are lines 18 and 19 **both** zero or blank? ☐ **Yes.** Complete the **Qualified Dividends and Capital Gain Tax Worksheet** in the instructions for Form 1040, line 44 (or in the instructions for Form 1040NR, line 42). **Don't** complete lines 21 and 22 below. ☐ **No.** Complete the **Schedule D Tax Worksheet** in the instructions. **Don't** complete lines 21 and 22 below.		
21	If line 16 is a loss, enter here and on Form 1040, line 13, or Form 1040NR, line 14, the **smaller** of: • The loss on line 16 or • ($3,000), or if married filing separately, ($1,500) **Note:** When figuring which amount is smaller, treat both amounts as positive numbers.	**21**	( )
22	Do you have qualified dividends on Form 1040, line 9b, or Form 1040NR, line 10b? ☐ **Yes.** Complete the **Qualified Dividends and Capital Gain Tax Worksheet** in the instructions for Form 1040, line 44 (or in the instructions for Form 1040NR, line 42). ☐ **No.** Complete the rest of Form 1040 or Form 1040NR.		

2016 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

2016

Attachment Sequence No. **13**

Name(s) shown on return

Total schedules filed = 19,431,116

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 2016 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 = 10,415,035** **Total Number of Rental Properties = 17,560,866**

B **Number of Returns with Royalties = 2,121,334** **Total Number of Royalties = 3,112,194**

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	9,846,039		
4	Royalties received	4		2,061,508	
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	5,422,466		
13	Other interest	13			585,786
14	Repairs	14			
15	Supplies	15			
16	Taxes	16	8,838,149		
17	Utilities	17			
18	Depreciation expense or depletion	18	8,135,865	771,393	
19	Other (list) ▶	19			
20	Total expenses. Add lines 5 through 19	20	9,971,778	1,322,157	
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	10,196,020	2,044,217	
22	Deductible rental real estate loss after limitation, if any, on **Form 8582** (see instructions)	22	(5,132,470	nondeductible rental loss = 1,593,020 suspended loss carryover = 928,808)	

23a	Total of all amounts reported on line 3 for all rental properties	23a	9,846,039	
b	Total of all amounts reported on line 4 for all royalty properties	23b	2,061,508	
c	Total of all amounts reported on line 12 for all properties	23c	5,422,466	
d	Total of all amounts reported on line 18 for all properties	23d	8,764,150	
e	Total of all amounts reported on line 20 for all properties	23e	10,997,693	
24	**Income.** Add positive amounts shown on line 21. **Do not** include any losses	24	7,406,077	
25	**Losses.** Add royalty losses from line 21 and rental real estate losses from line 22. Enter total losses here	25	(5,482,334	)
26	**Total rental real estate and royalty income or (loss).** Combine lines 24 and 25. Enter the result here. If Parts II, III, IV, and line 40 on page 2 do not apply to you, also enter this amount on Form 1040, line 17, or Form 1040NR, line 18. Otherwise, include this amount in the total on line 41 on page 2	26	10,683,201	

2016 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

2016

Attachment Sequence No. **13**

Name(s) shown on return

Total schedules filed = 19,431,116

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 2016 that would require you to file Form(s) 1099? (see instructions) ☐ **Yes** ☐ **No**

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

1a	Physical address of each property (street, city, state, ZIP code)
A	
B	
C	

1b	Type of Property (from list below)	2 For each rental real estate property listed above, report the number of fair rental and personal use days. Check the **QJV** box only if you meet the requirements to file as a qualified joint venture. See instructions.		Fair Rental Days	Personal Use Days	QJV
A			**A**			☐
B			**B**			☐
C			**C**			☐

Type of Property:

1 Single Family Residence 3 Vacation/Short-Term Rental 5 Land 7 Self-Rental
2 Multi-Family Residence 4 Commercial 6 Royalties 8 Other (describe)

Income:	**Properties:**		**RENT A**		**ROYALTY B**		**C**
3	Rents received	**3**	326,914,481				
4	Royalties received	**4**			24,963,796		
Expenses:							
5	Advertising	**5**					
6	Auto and travel (see instructions)	**6**					
7	Cleaning and maintenance	**7**					
8	Commissions	**8**					
9	Insurance	**9**					
10	Legal and other professional fees	**10**					
11	Management fees	**11**					
12	Mortgage interest paid to banks, etc. (see instructions)	**12**	54,247,909				
13	Other interest	**13**					6,290,478
14	Repairs	**14**					
15	Supplies	**15**					
16	Taxes	**16**	48,360,029				
17	Utilities	**17**					
18	Depreciation expense or depletion	**18**	79,172,296		2,526,288		
19	Other (list) ▶	**19**					
20	Total expenses. Add lines 5 through 19	**20**	302,602,667		7,642,060		
21	Subtract line 20 from line 3 (rents) and/or 4 (royalties). If result is a (loss), see instructions to find out if you must file **Form 6198**	**21**	24,311,814		17,321,736		
22	Deductible rental real estate loss after limitation, if any, on **Form 8582** (see instructions)	**22**	(48,539,717		nondeductible rental loss = 18,427,544 suspended loss carryover = 12,953,440		

23a	Total of all amounts reported on line 3 for all rental properties	**23a**	326,914,481		
b	Total of all amounts reported on line 4 for all royalty properties	**23b**	24,963,796		
c	Total of all amounts reported on line 12 for all properties	**23c**	54,247,909		
d	Total of all amounts reported on line 18 for all properties	**23d**	81,698,585		
e	Total of all amounts reported on line 20 for all properties	**23e**	310,244,726		
24	**Income.** Add positive amounts shown on line 21. **Do not** include any losses			**24**	108,037,527
25	**Losses.** Add royalty losses from line 21 and rental real estate losses from line 22. Enter total losses here			**25**	(60,929,873)
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**	47,107,654

2016 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	6,252,491	26,939		9,715,711
B			☐		☐
C	Number of S-CORPS	5,041,841	☐		282,385
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	1,266,734	1,867,715	1,623,663	372,066	2,359,239
C	S-CORPS	S-CORPS	S-CORPS	S-CORPS	S-CORPS
D	178,045	550,367	1,380,790	1,079,926	3,211,746
29a Totals		2,294,773			5,219,765
b Totals	1,386,631		2,844,527	1,419,016	

30	Add columns (g) and (j) of line 29a	30	6,681,676
31	Add columns (f), (h), and (i) of line 29b	31	(4,861,300)
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	8,710,838

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		306,276		371,427
b Totals	47,398		44,510	

35	Add columns (d) and (f) of line 34a	35	613,443
36	Add columns (c) and (e) of line 34b	36	(88,160)
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	651,851

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
			655	12,944	

39	Combine columns (d) and (e) only. Enter the result here and include in the total on line 41 below	39	17,964

Part V Summary

40	Net farm rental income or (loss) from **Form 4835**. Also, complete line 42 below	40	486,564
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	17,227,483
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	696,140
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	422,420

2016 Line Item Estimates—All figures are estimates based on samples.
Amounts of selected lines filed (in thousands of dollars)

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

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

Part II Income or Loss From Partnerships and S Corporations

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

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

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

	Passive Income and Loss		**Nonpassive Income and Loss**		
	(f) Passive loss allowed (attach **Form 8582** if required)	**(g)** Passive income from **Schedule K-1**	**(h)** Nonpassive loss from **Schedule K-1**	**(i)** Section 179 expense deduction from **Form 4562**	**(j)** Nonpassive income from **Schedule K-1**
A	PARTNERSHIPS	PARTNERSHIPS	PARTNERSHIPS	PARTNERSHIPS	PARTNERSHIPS
B	28,514,257	69,325,442	98,857,398	7,486,067	298,915,862
C	S-CORPS	S-CORPS	S-CORPS	S-CORPS	S-CORPS
D	4,649,198	37,264,590	63,656,850	35,633,197	461,956,581
29a Totals		106,590,032			760,872,443
b Totals	33,163,456		162,514,248	43,119,264	

30	Add columns (g) and (j) of line 29a	**30**	867,462,475
31	Add columns (f), (h), and (i) of line 29b	**31**	(238,796,967)
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**	628,665,507

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		13,442,172		18,157,708
b Totals	1,012,069		4,016,694	

35	Add columns (d) and (f) of line 34a	**35**	31,599,880
36	Add columns (c) and (e) of line 34b	**36**	(5,028,762)
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**	26,571,117

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
			549	3,750	

39	Combine columns (d) and (e) only. Enter the result here and include in the total on line 41 below	**39**	-4,222

Part V Summary

40	Net farm rental income or (loss) from **Form 4835**. Also, complete line 42 below	**40**	4,146,658
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**	706,486,715
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**	112,770,087
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**	40,518,954

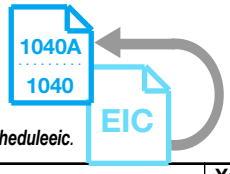
2016 Line Item Estimates—All figures are estimates based on samples.
Number of returns filed for selected lines

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

2016

Attachment Sequence No. **43**

Name(s) shown on return

Total schedules filed = 20,331,738

Your social security number

Before you begin:

- See the instructions for Form 1040A, lines 42a and 42b, or Form 1040, lines 66a and 66b, to make sure that **(a)** you can take the EIC, and **(b)** you have a qualifying child.
- Be sure the child's name on line 1 and social security number (SSN) on line 2 agree with the child's social security card. Otherwise, at the time we process your return, we may reduce or disallow your EIC. If the name or SSN on the child's social security card is not correct, call the Social Security Administration at 1-800-772-1213.

CAUTION

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

Qualifying Child Information	Child 1	Child 2	Child 3
1 Child's name If you have more than three qualifying children, you have to list only three to get the maximum credit.	First name Last name	First name Last name	First name Last name
2 Child's SSN The child must have an SSN as defined in the instructions for Form 1040A, lines 42a and 42b, or Form 1040, lines 66a and 66b, unless the child was born and died in 2016. If your child was born and died in 2016 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.	**20,330,739**	**10,382,550**	**3,415,527**
3 Child's year of birth	Year **20.331.738** *If born after 1997 **and** the child is younger than you (or your spouse, if filing jointly), skip lines 4a and 4b; go to line 5.*	Year **10.382.550** *If born after 1997 **and** the child is younger than you (or your spouse, if filing jointly), skip lines 4a and 4b; go to line 5.*	Year **3.415.527** *If born after 1997 **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 2016, a student, and younger than you (or your spouse, if filing jointly)?	☐ **Yes.** ☐ **No.** **1,414,296** *line 5.* *line 4b.*	☐ **Yes.** ☐ **No.** **456,317** *line 5.* *Go to ...e 4b.*	☐ **Yes.** ☐ **No.** **126,036** *line 5.* *Go to ... 4b.*
b Was the child permanently and totally disabled during any part of 2016?	**528.077** ☐ **Yes.** ☐ **No.** *Go to line 5.* The child is not a qualifying child.	**131.853** ☐ **Yes.** ☐ **No.** *Go to line 5.* The child is not a qualifying child.	**32,121** ☐ **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.)	**20,331,738**	**10,382,550**	**3,415,527**
6 Number of months child lived with you in the United States during 2016 • If the child lived with you for more than half of 2016 but less than 7 months, enter "7." • If the child was born or died in 2016 and your home was the child's home for more than half the time he or she was alive during 2016, enter "12."	**20,328,740** ____ months *Do not enter more than 12 months.*	**10,382,550** ____ months *Do not enter more than 12 months.*	**3,415,527** ____ months *Do not enter more than 12 months.*

2016 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

2016

Attachment Sequence No. **43**

Name(s) shown on return

Total schedules filed = 20,331,738

Your social security number

Before you begin:

- See the instructions for Form 1040A, lines 42a and 42b, or Form 1040, lines 66a and 66b, to make sure that **(a)** you can take the EIC, and **(b)** you have a qualifying child.
- Be sure the child's name on line 1 and social security number (SSN) on line 2 agree with the child's social security card. Otherwise, at the time we process your return, we may reduce or disallow your EIC. If the name or SSN on the child's social security card is not correct, call the Social Security Administration at 1-800-772-1213.

CAUTION

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

Qualifying Child Information	Child 1	Child 2	Child 3
1 Child's name If you have more than three qualifying children, you have to list only three to get the maximum credit.	First name Last name	First name Last name	First name Last name
2 Child's SSN The child must have an SSN as defined in the instructions for Form 1040A, lines 42a and 42b, or Form 1040, lines 66a and 66b, unless the child was born and died in 2016. If your child was born and died in 2016 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 1997 **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 1997 **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 1997 **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 2016, 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 2016?	☐ **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 2016 • If the child lived with you for more than half of 2016 but less than 7 months, enter "7." • If the child was born or died in 2016 and your home was the child's home for more than half the time he or she was alive during 2016, 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.*

2016 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
2016
Attachment Sequence No. **14**

Name of proprietor **Total schedules filed = 1,783,092** | **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 2016? If "No," see instructions for limit on passive losses ☐ Yes ☐ No
F Did you make any payments in 2016 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	330,862				
b	Cost or other basis of livestock or other items reported on line 1a	1b	200,344				
c	Subtract line 1b from line 1a					1c	347,795
2	Sales of livestock, produce, grains, and other products you raised					2	1,019,068
3a	Cooperative distributions (Form(s) 1099-PATR)	3a	** 463,448		3b Taxable amount	3b	** 454,974
4a	Agricultural program payments (see instructions)	4a	** 487,845		4b Taxable amount	4b	** 482,681
5a	Commodity Credit Corporation (CCC) loans reported under election					5a	** 5,027
b	CCC loans forfeited	5b	** 1,102		5c Taxable amount	5c	** 1,062
6	Crop insurance proceeds and federal crop disaster payments (see instructions)						
a	Amount received in 2016	6a	121,379		6b Taxable amount	6b	** 114,611
c	If election to defer to 2017 is attached, check here ▶ ☐				6d Amount deferred from 2015	6d	14,059
7	Custom hire (machine work) income					7	** 168,797
8	Other income, including federal and state gasoline or fuel tax credit or refund (see instructions)					8	** 514,526
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	1,519,493

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	520,113	23	Pension and profit-sharing plans	23	3,715
11	Chemicals	11	509,019	24	Rent or lease (see instructions):		
12	Conservation expenses (see instructions)	12	42,423	a	Vehicles, machinery, equipment	24a	
13	Custom hire (machine work)	13	423,302	b	Other (land, animals, etc.)	24b	
14	Depreciation and section 179 expense (see instructions)	14	1,351,803	25	Repairs and maintenance	25	1,217,704
15	Employee benefit programs other than on line 23	15	24,535	26	Seeds and plants	26	583,961
16	Feed	16	945,827	27	Storage and warehousing	27	
17	Fertilizers and lime	17	687,380	28	Supplies	28	1,103,748
18	Freight and trucking	18		29	Taxes	29	985,819
19	Gasoline, fuel, and oil	19	1,115,372	30	Utilities	30	
20	Insurance (other than health)	20	937,623	31	Veterinary, breeding, and medicine	31	
21	Interest:			32	Other expenses (specify):		
a	Mortgage (paid to banks, etc.)	21a	332,958	a		32a	
b	Other	21b	438,118	b		32b	
22	Labor hired (less employment credits)	22	294,038	c		32c	
				d		32d	
				e		32e	
				f		32f	

33	**Total expenses.** Add lines 10 through 32f. If line 32f is negative, see instructions ▶	33	1,742,076
34	**Net farm profit or (loss).** Subtract line 33 from line 9 **Total of all unmarked expenses 1,504,637**	34	1,750,996
	If a profit, stop here and see instructions for where to report. If a loss, complete lines 35 and 36. **Nondeductible Loss (+) / Suspended Carryover (-) 19,374**		
35	Did you receive an applicable subsidy in 2016? (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**

2016 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
2016
Attachment Sequence No. **14**

Name of proprietor — **Total schedules filed = 1,783,092** — 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 2016? If "No," see instructions for limit on passive losses ☐ Yes ☐ No
F Did you make any payments in 2016 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	35,857,473				
b	Cost or other basis of livestock or other items reported on line 1a	1b	22,930,064				
c	Subtract line 1b from line 1a					1c	12,927,409
2	Sales of livestock, produce, grains, and other products you raised					2	94,045,285
3a	Cooperative distributions (Form(s) 1099-PATR)	3a	** 22,516,755		3b Taxable amount	3b	** 16,942,051
4a	Agricultural program payments (see instructions)	4a	** 6,840,282		4b Taxable amount	4b	** 6,724,511
5a	Commodity Credit Corporation (CCC) loans reported under election					5a	** 553,641
b	CCC loans forfeited	5b	**126,608		5c Taxable amount	5c	** 122,368
6	Crop insurance proceeds and federal crop disaster payments (see instructions)						
a	Amount received in 2016	6a	3,358,934		6b Taxable amount	6b	** 2,878,854
c	If election to defer to 2017 is attached, check here ▶ ☐				6d Amount deferred from 2015	6d	605,755
7	Custom hire (machine work) income					7	** 5,173,017
8	Other income, including federal and state gasoline or fuel tax credit or refund (see instructions)					8	** 9,835,808
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	146,629,631

Part II Farm Expenses—Cash and Accrual Method. Do not include personal or living expenses (see instructions).

10	Car and truck expenses (see instructions). Also attach **Form 4562**	10	1,814,058	23	Pension and profit-sharing plans	23	14,024
11	Chemicals	11	7,526,415	24	Rent or lease (see instructions):		
12	Conservation expenses (see instructions)	12	193,206	a	Vehicles, machinery, equipment	24a	
13	Custom hire (machine work)	13	5,096,736	b	Other (land, animals, etc.)	24b	
14	Depreciation and section 179 expense (see instructions)	14	27,742,978	25	Repairs and maintenance	25	10,179,555
				26	Seeds and plants	26	10,879,327
15	Employee benefit programs other than on line 23	15	353,719	27	Storage and warehousing	27	
				28	Supplies	28	5,038,685
				29	Taxes	29	3,818,910
16	Feed	16	16,225,487	30	Utilities	30	
17	Fertilizers and lime	17	13,607,232	31	Veterinary, breeding, and medicine	31	
18	Freight and trucking	18		32	Other expenses (specify):		
19	Gasoline, fuel, and oil	19	5,439,909	a		32a	
20	Insurance (other than health)	20	5,907,252	b		32b	
21	Interest:			c		32c	
a	Mortgage (paid to banks, etc.)	21a	3,980,558	d		32d	
b	Other	21b	4,007,266	e		32e	
22	Labor hired (less employment credits)	22	6,911,787	f		32f	

33	**Total expenses.** Add lines 10 through 32f. If line 32f is negative, see instructions ▶	33	165,958,296
34	**Net farm profit or (loss).** Subtract line 33 from line 9 **Total of all unmarked expenses** 37,221,193	34	-17,666,030

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 2016? (see instructions) 297,129 ☐ 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**

2016 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	1,019,068	
38a	Cooperative distributions (Form(s) 1099-PATR)	38a	** 463,448		38b Taxable amount	38b	** 454,974	
39a	Agricultural program payments	39a	** 487,845		39b Taxable amount	39b	** 482,681	
40	Commodity Credit Corporation (CCC) loans:							
a	CCC loans reported under election					40a	** 5,027	
b	CCC loans forfeited	40b	** 1,102		40c Taxable amount	40c	** 1,062	
41	Crop insurance proceeds					41	** 114,611	
42	Custom hire (machine work) income					42	** 168,797	
43	Other income (see instructions)					43	** 514,526	
44	Add amounts in the right column for lines 37 through 43 (lines 37, 38b, 39b, 40a, 40c, 41, 42, and 43)					44	8,110	
45	Inventory of livestock, produce, grains, and other products at beginning of the year. Do not include sales reported on Form 4797	45						
46	Cost of livestock, produce, grains, and other products purchased during the year	46						
47	Add lines 45 and 46	47						
48	Inventory of livestock, produce, grains, and other products at end of year	48						
49	Cost of livestock, produce, grains, and other products sold. Subtract line 48 from line 47*					49		
50	**Gross income.** Subtract line 49 from line 44. Enter the result here and on Part I, line 9 ▶					50	8,974	

*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**

2016 Line Item Estimates—All figures are estimates based on samples.
Amounts of selected lines filed (in thousands of dollars)

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

37	Sales of livestock, produce, grains, and other products (see instructions)					37	94,045,285
38a	Cooperative distributions (Form(s) 1099-PATR)	38a	** 22,516,755	38b	Taxable amount	38b	** 16,942,051
39a	Agricultural program payments	39a	** 6,840,282	39b	Taxable amount	39b	** 6,724,511
40	Commodity Credit Corporation (CCC) loans:						
a	CCC loans reported under election					40a	** 553,641
b	CCC loans forfeited	40b	**126,608	40c	Taxable amount	40c	** 122,368
41	Crop insurance proceeds					41	** 2,878,854
42	Custom hire (machine work) income					42	** 5,173,017
43	Other income (see instructions)					43	** 9,835,808
44	Add amounts in the right column for lines 37 through 43 (lines 37, 38b, 39b, 40a, 40c, 41, 42, and 43)					44	3,179,069
45	Inventory of livestock, produce, grains, and other products at beginning of the year. Do not include sales reported on Form 4797	45					
46	Cost of livestock, produce, grains, and other products purchased during the year	46					
47	Add lines 45 and 46	47					
48	Inventory of livestock, produce, grains, and other products at end of year	48					
49	Cost of livestock, produce, grains, and other products sold. Subtract line 48 from line 47*					49	
50	**Gross income.** Subtract line 49 from line 44. Enter the result here and on Part I, line 9 ▶					50	1,365,506

*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

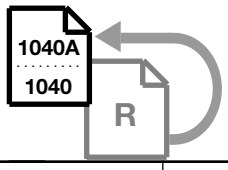
2016 Line Item Estimates—All figures are estimates based on samples.
Number of returns filed for selected lines

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

2016

Attachment Sequence No. **16**

Name(s) shown on Form 1040A or 1040

Total schedules filed = 61,377

Your social security number

You may be able to take this credit and reduce your tax if by the end of 2016:

- 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 2016:		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 2016	**8**	☐
	9 You were under 65, you retired on permanent and total disability, and you lived apart from your spouse for all of 2016	**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 2016, check this box ► ☐

- If you checked this box, you don't have to get another statement for 2016.
- If you **didn't** check this box, have your physician complete the statement in the instructions. You **must** keep the statement for your records.

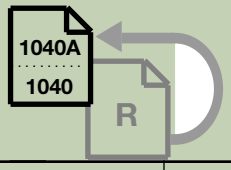
2016 Line Item Estimates—All figures are estimates based on samples.
Amounts of selected lines filed (in thousands of dollars)

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

2016

Attachment Sequence No. **16**

Name(s) shown on Form 1040A or 1040

Total schedules filed = 61,377

Your social security number

You may be able to take this credit and reduce your tax if by the end of 2016:

- 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 2016:		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 2016	**8**	☐
	9 You were under 65, you retired on permanent and total disability, and you lived apart from your spouse for all of 2016	**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 2016, check this box ► ☐

- If you checked this box, you don't have to get another statement for 2016.
- If you **didn't** check this box, have your physician complete the statement in the instructions. You **must** keep the statement for your records.

2016 Line Item Estimates—All figures are estimates based on samples.
Number of returns filed for selected lines

Part III Figure Your Credit

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

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

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

→ **11** *

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

12 If you completed line 11, enter the **smaller** of line 10 or line 11. **All others,** enter the amount from line 10 . . . . . → **12** 61,377

13 Enter the following pensions, annuities, or disability income that you (and your spouse if filing jointly) received in 2016.

a Nontaxable part of social security benefits and nontaxable part of railroad retirement benefits treated as social security (see instructions). **13a** 5,404

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

c Add lines 13a and 13b. (Even though these income items aren't taxable, they **must** be included here to figure your credit.) If you didn't receive any of the types of nontaxable income listed on line 13a or 13b, enter -0- on line 13c **13c** 5,405

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** 59,947

17 Enter one-half of line 16 . . . . . **17** 59,947

18 Add lines 13c and 17 . . . . . → **18** 60,089

19 Subtract line 18 from line 12. If zero or less, **stop;** you **can't** take the credit. Otherwise, go to line 20 . . . . . → **19** 60,311

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

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

22 **Credit for the elderly or the disabled.** Enter the **smaller** of line 20 or line 21. Also enter this amount on Form 1040A, line 32, or include on Form 1040, line 54 (check box **c** and enter "Sch R" on the line next to that box) . . . . . → **22** 60,310

*** 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** 320,081

13 Enter the following pensions, annuities, or disability income that you (and your spouse if filing jointly) received in 2016.

a Nontaxable part of social security benefits and nontaxable part of railroad retirement benefits treated as social security (see instructions). **13a** 5,852

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

c Add lines 13a and 13b. (Even though these income items aren't taxable, they **must** be included here to figure your credit.) If you didn't receive any of the types of nontaxable income listed on line 13a or 13b, enter -0- on line 13c **13c** 5,860

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** 531,527

17 Enter one-half of line 16 . . . . . **17** 265,776

18 Add lines 13c and 17 . . . . . → **18** 271,637

19 Subtract line 18 from line 12. If zero or less, **stop;** you **can't** take the credit. Otherwise, go to line 20 . . . . . → **19** 79,387

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

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

22 **Credit for the elderly or the disabled.** Enter the **smaller** of line 20 or line 21. Also enter this amount on Form 1040A, line 32, or include on Form 1040, line 54 (check box **c** and enter "Sch R" on the line next to that box) . . . . . → **22** 6,563

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

2016 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

2016

Attachment Sequence No. **17**

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

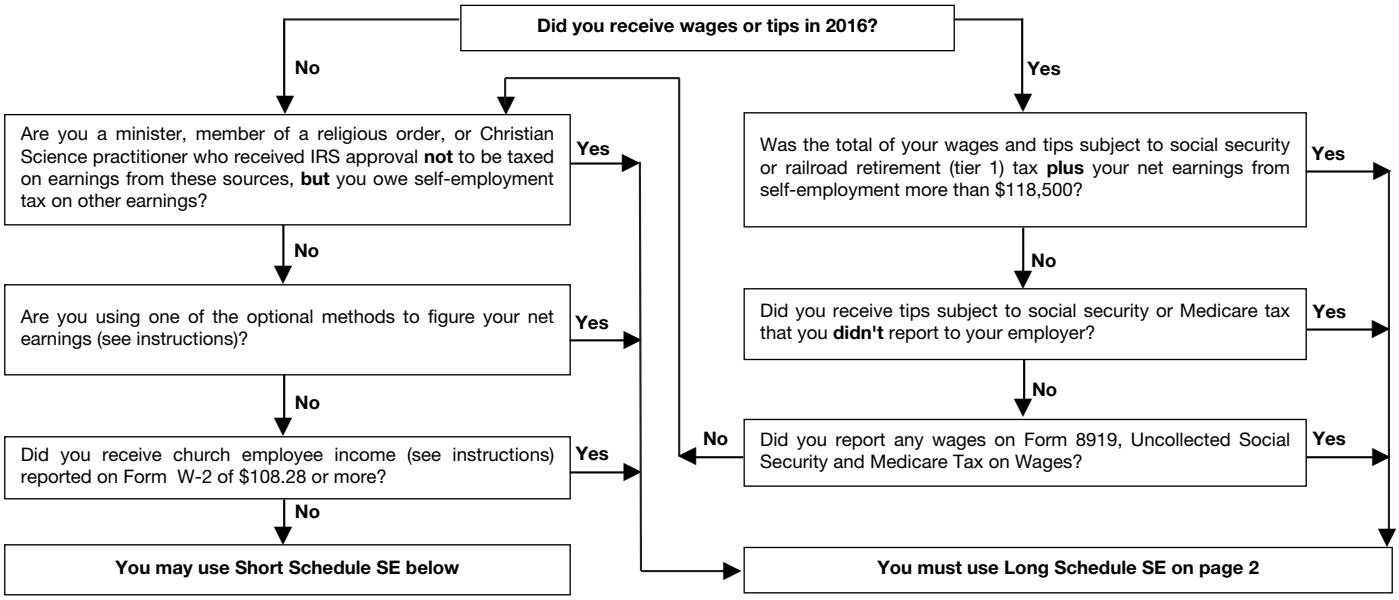
Total schedules filed = 20,851,912

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	548,441	
b	If you received social security retirement or disability benefits, enter the amount of Conservation Reserve Program payments included on Schedule F, line 4b, or listed on Schedule K-1 (Form 1065), box 20, code Z	1b	(20,279	)
2	Net profit or (loss) from Schedule C, line 31; Schedule C-EZ, line 3; Schedule K-1 (Form 1065), box 14, code A (other than farming); and Schedule K-1 (Form 1065-B), box 9, code J1. Ministers and members of religious orders, see instructions for types of income to report on this line. See instructions for other income to report	2	19,293,261	
3	Combine lines 1a, 1b, and 2	3		
4	Multiply line 3 by 92.35% (0.9235). If less than $400, you don't owe self-employment tax; **don't** file this schedule unless you have an amount on line 1b ▶	4	19,617,134	
	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: • $118,500 or less, multiply line 4 by 15.3% (0.153). Enter the result here and on **Form 1040, line 57,** or **Form 1040NR, line 55** • More than $118,500, multiply line 4 by 2.9% (0.029). Then, add $14,694 to the result. Enter the total here and on **Form 1040, line 57,** or **Form 1040NR, line 55**	5	19,582,832	
6	**Deduction for one-half of self-employment tax.** Multiply line 5 by 50% (0.50). Enter the result here and on **Form 1040, line 27,** or **Form 1040NR, line 27**	6		

2016 Line Item Estimates—All figures are estimates based on samples.
Amounts of selected lines filed (in thousands of dollars)

SCHEDULE SE (Form 1040)

Department of the Treasury
Internal Revenue Service (99)

Self-Employment Tax

► **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

2016

Attachment Sequence No. **17**

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

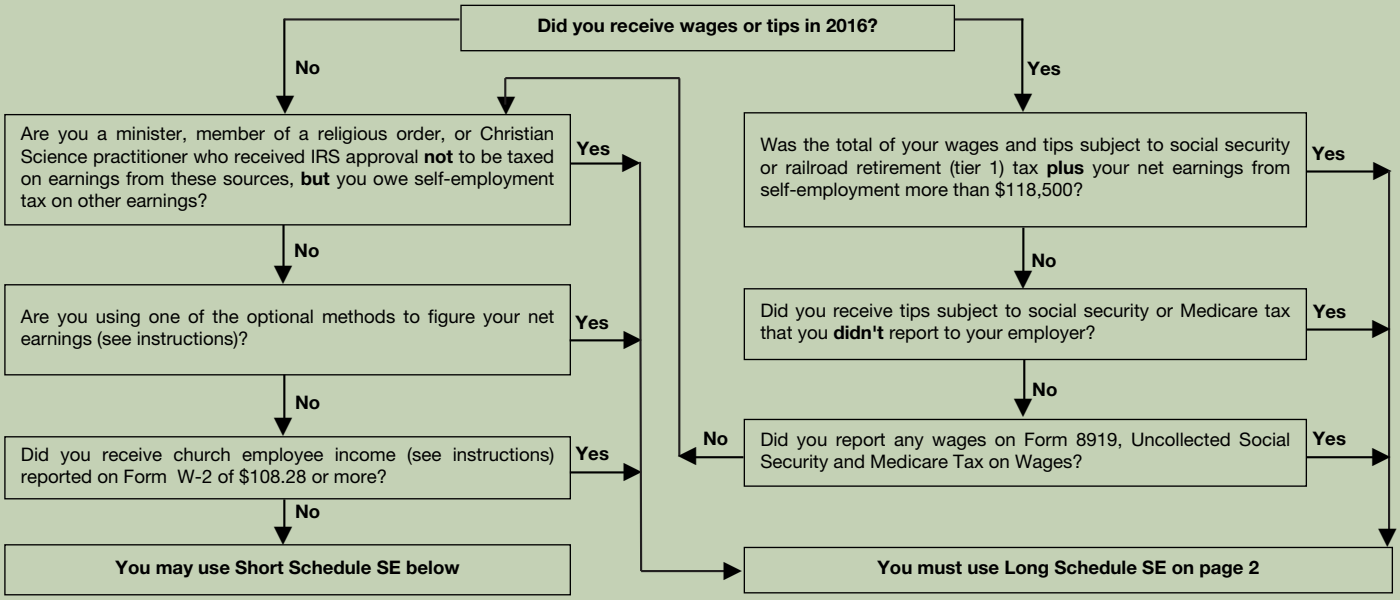
Total schedules filed = 19,676,581

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	11,468,926	
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	(145,973	)
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	601,610,101	
3	Combine lines 1a, 1b, and 2	3		
4	Multiply line 3 by 92.35% (0.9235). If less than $400, you don't owe self-employment tax; **don't** file this schedule unless you have an amount on line 1b ►	4	565,949,127	
	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: • $118,500 or less, multiply line 4 by 15.3% (0.153). Enter the result here and on **Form 1040, line 57,** or **Form 1040NR, line 55** • More than $118,500, multiply line 4 by 2.9% (0.029). Then, add $14,694 to the result. Enter the total here and on **Form 1040, line 57,** or **Form 1040NR, line 55**	5	59,702,415	
6	**Deduction for one-half of self-employment tax.** Multiply line 5 by 50% (0.50). Enter the result here and on **Form 1040, line 27,** or **Form 1040NR, line 27**	6		

2016 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	548,441
b	If you received social security retirement or disability benefits, enter the amount of Conservation Reserve Program payments included on Schedule F, line 4b, or listed on Schedule K-1 (Form 1065), box 20, code Z		1b	(20,279)
2	Net profit or (loss) from Schedule C, line 31; Schedule C-EZ, line 3; Schedule K-1 (Form 1065), box 14, code A (other than farming); and Schedule K-1 (Form 1065-B), box 9, code J1. Ministers and members of religious orders, see instructions for types of income to report on this line. See instructions for other income to report. **Note.** Skip this line if you use the nonfarm optional method (see instructions)		2	19,293,261
3	Combine lines 1a, 1b, and 2		3	
4a	If line 3 is more than zero, multiply line 3 by 92.35% (0.9235). Otherwise, enter amount from line 3		4a	19,617,134
	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	19,568,634
5a	Enter your **church employee income** from Form W-2. See instructions for definition of church employee income	5a 28,922		
b	Multiply line 5a by 92.35% (0.9235). If less than $100, enter -0-		5b	
6	Add lines 4c and 5b		6	19,582,832
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 2016		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 $118,500 or more, skip lines 8b through 10, and go to line 11	8a 2,024,275		
b	Unreported tips subject to social security tax (from Form 4137, line 10)	8b 15,340		
c	Wages subject to social security tax (from Form 8919, line 10)	8c 4,484		
d	Add lines 8a, 8b, and 8c		8d	2,026,844
9	Subtract line 8d from line 7. If zero or less, enter -0- here and on line 10 and go to line 11 ▶		9	
10	Multiply the **smaller** of line 6 or line 9 by 12.4% (0.124)		10	18,836,518
11	Multiply line 6 by 2.9% (0.029)		11	19,582,832
12	**Self-employment tax.** Add lines 10 and 11. Enter here and on **Form 1040, line 57,** or **Form 1040NR, line 55**		12	19,582,832
13	**Deduction for one-half of self-employment tax.** Multiply line 12 by 50% (0.50). Enter the result here and on **Form 1040, line 27,** or **Form 1040NR, line 27**	13		

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

Farm Optional Method. You may use this method **only** if **(a)** your gross farm income[1] was not more than $7,560, **or (b)** your net farm profits[2] were less than $5,457.

14	Maximum income for optional methods		14	
15	Enter the **smaller** of: two-thirds (2/3) of gross farm income[1] (not less than zero) **or** $5,040. Also include this amount on line 4b above		15	22,928

Nonfarm Optional Method. You may use this method **only** if **(a)** your net nonfarm profits[3] were less than $5,457 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	17,486

[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.

2016 Line Item Estimates—All figures are estimates based on samples.
Amounts of selected lines filed (in thousands of dollars)

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

Section B—Long Schedule SE

Part I Self-Employment Tax

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

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

1a	Net farm profit or (loss) from Schedule F, line 34, and farm partnerships, Schedule K-1 (Form 1065), box 14, code A. **Note.** Skip lines 1a and 1b if you use the farm optional method (see instructions)		**1a**	11,468,926
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**	(145,973)
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**	601,610,101
3	Combine lines 1a, 1b, and 2		**3**	
4a	If line 3 is more than zero, multiply line 3 by 92.35% (0.9235). Otherwise, enter amount from line 3		**4a**	565,949,127
	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**	567,366,763
5a	Enter your **church employee income** from Form W-2. See instructions for definition of church employee income	**5a** 915,543		
b	Multiply line 5a by 92.35% (0.9235). If less than $100, enter -0-		**5b**	
6	Add lines 4c and 5b		**6**	568,212,266
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 2016		**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 $118,500 or more, skip lines 8b through 10, and go to line 11	**8a** 144,878,716		
b	Unreported tips subject to social security tax (from Form 4137, line 10)	**8b** 35,756		
c	Wages subject to social security tax (from Form 8919, line 10)	**8c** 9,741		
d	Add lines 8a, 8b, and 8c		**8d**	144,924,213
9	Subtract line 8d from line 7. If zero or less, enter -0- here and on line 10 and go to line 11 ▶		**9**	
10	Multiply the **smaller** of line 6 or line 9 by 12.4% (0.124)		**10**	43,223,398
11	Multiply line 6 by 2.9% (0.029)		**11**	16,477,937
12	**Self-employment tax.** Add lines 10 and 11. Enter here and on **Form 1040, line 57,** or **Form 1040NR, line 55**		**12**	59,702,415
13	**Deduction for one-half of self-employment tax.** Multiply line 12 by 50% (0.50). Enter the result here and on **Form 1040, line 27,** or **Form 1040NR, line 27**	**13**		

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

Farm Optional Method. You may use this method **only** if **(a)** your gross farm income[1] was not more than $7,560, **or (b)** your net farm profits[2] were less than $5,457.

14	Maximum income for optional methods		**14**	
15	Enter the **smaller** of: two-thirds (2/3) of gross farm income[1] (not less than zero) **or** $5,040. Also include this amount on line 4b above		**15**	112,672

Nonfarm Optional Method. You may use this method **only** if **(a)** your net nonfarm profits[3] were less than $5,457 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**	83,761

[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.

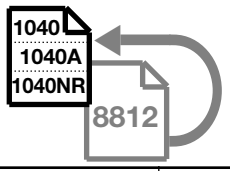
2016 Line Item Estimates—All figures are estimates based on samples.
Number of returns filed for selected lines

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

2016

Attachment Sequence No. 47

Name(s) shown on return

Total schedules filed = 19,273,883

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 separate instructions and check here . . . . . ▶ ☐

Part II Additional Child Tax Credit Filers

1	If you file Form 2555 or 2555-EZ **stop** here; you cannot claim the additional child tax credit. If you are required to use the worksheet in **Pub. 972**, enter the amount from line 8 of the Child Tax Credit Worksheet in the publication. Otherwise: **1040 filers:** Enter the amount from line 6 of your Child Tax Credit Worksheet (see the Instructions for Form 1040, line 52). **1040A filers:** Enter the amount from line 6 of your Child Tax Credit Worksheet (see the Instructions for Form 1040A, line 35). **1040NR filers:** Enter the amount from line 6 of your Child Tax Credit Worksheet (see the Instructions for Form 1040NR, line 49).			**1**	19,242,101
2	Enter the amount from Form 1040, line 52; Form 1040A, line 35; or Form 1040NR, line 49			**2**	7,378,057
3	Subtract line 2 from line 1. If zero, **stop** here; you cannot claim this credit			**3**	19,007,054
4a	Earned income (see separate instructions)	**4a**	19,076,891		
b	Nontaxable combat pay (see separate instructions)	**4b**	58,588		
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**	19,032,867		
6	Multiply the amount on line 5 by 15% (0.15) and enter the result			**6**	19,032,864
	Next. Do you have three or more qualifying children? ☐ **No.** If line 6 is zero, **stop** here; you cannot claim this credit. Otherwise, skip Part III and enter the **smaller** of line 3 or line 6 on line 13. ☐ **Yes.** If line 6 is equal to or more than line 3, skip Part III and enter the amount from line 3 on line 13. Otherwise, go to line 7.				

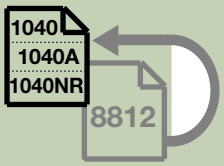
2016 Line Item Estimates—All figures are estimates based on samples.
Amounts of selected lines filed (in thousands of dollars)

SCHEDULE 8812 (Form 1040A or 1040)

Department of the Treasury
Internal Revenue Service (99)

Child Tax Credit

▶ **Attach to Form 1040, Form 1040A, or Form 1040NR.**
▶ **Information about Schedule 8812 and its separate instructions is at *www.irs.gov/schedule8812*.**



OMB No. 1545-0074

2016

Attachment Sequence No. 47

Name(s) shown on return

Total schedules filed = 19,273,883

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 separate instructions and check here . . . . . ▶ ☐

Part II Additional Child Tax Credit Filers

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

If you are required to use the worksheet in **Pub. 972**, enter the amount from line 8 of the Child Tax Credit Worksheet in the publication. Otherwise:

1040 filers: Enter the amount from line 6 of your Child Tax Credit Worksheet (see the Instructions for Form 1040, line 52).

1040A filers: Enter the amount from line 6 of your Child Tax Credit Worksheet (see the Instructions for Form 1040A, line 35).

1040NR filers: Enter the amount from line 6 of your Child Tax Credit Worksheet (see the Instructions for Form 1040NR, line 49).

1				**1**	35,258,292
2	Enter the amount from Form 1040, line 52; Form 1040A, line 35; or Form 1040NR, line 49			**2**	6,000,114
3	Subtract line 2 from line 1. If zero, **stop** here; you cannot claim this credit			**3**	29,258,177
4a	Earned income (see separate instructions)	**4a**	469,480,472		
b	Nontaxable combat pay (see separate instructions) **4b** 1,012,895				
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**	412,303,300		
6	Multiply the amount on line 5 by 15% (0.15) and enter the result			**6**	61,846,000

Next. Do you have three or more qualifying children?

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

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

2016 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	1,225,769			
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	480,359			
9	Add lines 7 and 8	9	1,494,646			
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	1,309,823			
11	Subtract line 10 from line 9. If zero or less, enter -0-			11	216,610	
12	Enter the **larger** of line 6 or line 11			12	1,526,251	
	Next, enter the **smaller** of line 3 or line 12 on line 13.					

Part IV Additional Child Tax Credit

13	**This is your additional child tax credit**			13	18,921,435

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	1,457,019			
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	448,028			
9	Add lines 7 and 8		9	1,905,047			
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	7,077,158			
11	Subtract line 10 from line 9. If zero or less, enter -0-				11	325,188	
12	Enter the **larger** of line 6 or line 11 **Next,** enter the **smaller** of line 3 or line 12 on line 13.				12	3,183,441	

Part IV Additional Child Tax Credit

13	**This is your additional child tax credit**				13	25,373,304	

1040 / 1040A / 1040NR

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

2016 Line Item Estimates—All figures are estimates based on samples.
Number of returns filed for selected lines

Form **982**
(Rev. January 2016)
Department of the Treasury
Internal Revenue Service

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

► **Attach this form to your income tax return.**
► **Information about Form 982 and its instructions is at *www.irs.gov/form982*.**

OMB No. 1545-0046

Attachment Sequence No. **94**

Name shown on return

Total Forms Filed = **182,713**

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**	**182,713**
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**	**11,175**
5	That you elect under section 108(b)(5) to apply first to reduce the basis (under section 1017) of depreciable property	**5**	*
6	Applied to reduce any net operating loss that occurred in the tax year of the discharge or carried over to the tax year of the discharge	**6**	**120**
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**	**0**
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**	**276**
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**	**18,267**
b	Applied to reduce the basis of your principal residence. *Enter amount here ONLY if line 1e is checked*	**10b**	**22,889**
11	For a discharge of qualified farm indebtedness applied to reduce the basis of:		
a	Depreciable property used or held for use in a trade or business or for the production of income if not reduced on line 5	**11a**	**0**
b	Land used or held for use in a trade or business of farming	**11b**	**0**
c	Other property used or held for use in a trade or business or for the production of income	**11c**	*
12	Applied to reduce any passive activity loss and credit carryovers from the tax year of the discharge	**12**	*
13	Applied to reduce any foreign tax credit carryover to or from the tax year of the discharge	**13**	*

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

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

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

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

Form **982**
(Rev. January 2016)
Department of the Treasury
Internal Revenue Service

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

► **Attach this form to your income tax return.**
► **Information about Form 982 and its instructions is at *www.irs.gov/form982*.**

OMB No. 1545-0046

Attachment Sequence No. **94**

Name shown on return

Total Forms Filed = **182,713**

Identifying number

Part I General Information (see instructions)

1	Amount excluded is due to (check applicable box(es)):		
a	Discharge of indebtedness in a title 11 case		☐
b	Discharge of indebtedness to the extent insolvent (not in a title 11 case)		☐
c	Discharge of qualified farm indebtedness		☐
d	Discharge of qualified real property business indebtedness		☐
e	Discharge of qualified principal residence indebtedness		☐
2	Total amount of discharged indebtedness excluded from gross income	**2**	**10,789,036**
3	Do you elect to treat all real property described in section 1221(a)(1), relating to property held for sale to customers in the ordinary course of a trade or business, as if it were depreciable property?		☐ Yes ☐ No

Part II Reduction of Tax Attributes.

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

Enter amount excluded from gross income:			
4	For a discharge of qualified real property business indebtedness applied to reduce the basis of depreciable real property	**4**	**1,100,589**
5	That you elect under section 108(b)(5) to apply first to reduce the basis (under section 1017) of depreciable property	**5**	*
6	Applied to reduce any net operating loss that occurred in the tax year of the discharge or carried over to the tax year of the discharge	**6**	**211,229**
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**	**0**
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**	**67,659**
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**	**297,142**
b	Applied to reduce the basis of your principal residence. *Enter amount here ONLY if line 1e is checked*	**10b**	**1,766,193**
11	For a discharge of qualified farm indebtedness applied to reduce the basis of:		
a	Depreciable property used or held for use in a trade or business or for the production of income if not reduced on line 5	**11a**	**0**
b	Land used or held for use in a trade or business of farming	**11b**	**0**
c	Other property used or held for use in a trade or business or for the production of income	**11c**	*
12	Applied to reduce any passive activity loss and credit carryovers from the tax year of the discharge	**12**	*
13	Applied to reduce any foreign tax credit carryover to or from the tax year of the discharge	**13**	*

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

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

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

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

2016 Line Item Estimates—All figures are estimates based on samples.
Number of returns filed for selected lines

Form **1116**

Department of the Treasury
Internal Revenue Service (99)

Foreign Tax Credit

(Individual, Estate, or Trust)

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

▶ **Information about Form 1116 and its separate instructions is at *www.irs.gov/form1116*.**

OMB No. 1545-0121

2016

Attachment Sequence No. **19**

Name — Total Forms Filed = 4,992,283

Identifying number as shown on page 1 of your tax return

Use a separate Form 1116 for each category of income listed below. See *Categories of Income* in the instructions. Check only one box on each Form 1116. Report all amounts in U.S. dollars except where specified in Part II below.

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

f Resident of (name of country) ▶

Note: If you paid taxes to only one foreign country or U.S. possession, use column A in Part I and line A in Part II. If you paid taxes to **more than one** foreign country or U.S. possession, use a separate column and line for each country or possession.

Part I Taxable Income or Loss From Sources Outside the United States (for Category Checked Above)

		Foreign Country or U.S. Possession			Total (Add cols. A, B, and C.)	
		A	B	C		
g	**Enter the name of the foreign country or U.S. possession** ▶					
1a	Gross income from sources within country shown above and of the type checked above (see instructions):				1a	4,556,120
b	Check if line 1a is compensation for personal services as an employee, your total compensation from all sources is $250,000 or more, and you used an alternative basis to determine its source (see instructions) ▶ ☐					
Deductions and losses (**Caution:** See instructions.):						
2	Expenses **definitely related** to the income on line 1a (attach statement)					
3	Pro rata share of other deductions **not definitely related:**					
a	Certain itemized deductions or standard deduction (see instructions)					
b	Other deductions (attach statement)					
c	Add lines 3a and 3b					
d	Gross foreign source income (see instructions)					
e	Gross income from all sources (see instructions)					
f	Divide line 3d by line 3e (see instructions)					
g	Multiply line 3c by line 3f					
4	Pro rata share of interest expense (see instructions):					
a	Home mortgage interest (use the Worksheet for Home Mortgage Interest in the instructions)					
b	Other interest expense					
5	Losses from foreign sources					
6	Add lines 2, 3g, 4a, 4b, and 5				6	4,380,907
7	Subtract line 6 from line 1a. Enter the result here and on line 15, page 2 ▶				7	4,572,796

Part II Foreign Taxes Paid or Accrued (see instructions)

Country	Credit is claimed for taxes (you must check one) (h) ☐ Paid (i) ☐ Accrued — (j) Date paid or accrued	Foreign taxes paid or accrued — In foreign currency — Taxes withheld at source on: (k) Dividends	(l) Rents and royalties	(m) Interest	(n) Other foreign taxes paid or accrued	In U.S. dollars — Taxes withheld at source on: (o) Dividends	(p) Rents and royalties	(q) Interest	(r) Other foreign taxes paid or accrued	(s) Total foreign taxes paid or accrued (add cols. (o) through (r))
A										
B										
C										
8	**Add lines A through C, column (s). Enter the total here and on line 9, page 2** ▶								8	4,180,533

2016 Line Item Estimates—All figures are estimates based on samples.
Amounts of selected lines filed (in thousands of dollars)

Form **1116**

Department of the Treasury
Internal Revenue Service (99)

Foreign Tax Credit

(Individual, Estate, or Trust)

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

▶ **Information about Form 1116 and its separate instructions is at *www.irs.gov/form1116*.**

OMB No. 1545-0121

2016

Attachment Sequence No. **19**

Name | Total Forms Filed = 4,992,283 | **Identifying number** as shown on page 1 of your tax return

Use a separate Form 1116 for each category of income listed below. See *Categories of Income* in the instructions. Check only one box on each Form 1116. Report all amounts in U.S. dollars except where specified in Part II below.

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

f Resident of (name of country) ▶

Note: If you paid taxes to only one foreign country or U.S. possession, use column A in Part I and line A in Part II. If you paid taxes to **more than one** foreign country or U.S. possession, use a separate column and line for each country or possession.

Part I Taxable Income or Loss From Sources Outside the United States (for Category Checked Above)

		Foreign Country or U.S. Possession A	B	C	Total (Add cols. A, B, and C.)	
g	**Enter the name of the foreign country or U.S. possession** ▶					
1a	Gross income from sources within country shown above and of the type checked above (see instructions):				**1a**	216,699,904
b	Check if line 1a is compensation for personal services as an employee, your total compensation from all sources is $250,000 or more, and you used an alternative basis to determine its source (see instructions) ▶ ☐					
Deductions and losses (**Caution:** See instructions.):						
2	Expenses **definitely related** to the income on line 1a (attach statement)					
3	Pro rata share of other deductions **not definitely related:**					
a	Certain itemized deductions or standard deduction (see instructions)					
b	Other deductions (attach statement)					
c	Add lines 3a and 3b					
d	Gross foreign source income (see instructions)					
e	Gross income from all sources (see instructions)					
f	Divide line 3d by line 3e (see instructions)					
g	Multiply line 3c by line 3f					
4	Pro rata share of interest expense (see instructions):					
a	Home mortgage interest (use the Worksheet for Home Mortgage Interest in the instructions)					
b	Other interest expense					
5	Losses from foreign sources					
6	Add lines 2, 3g, 4a, 4b, and 5				**6**	89,107,522
7	Subtract line 6 from line 1a. Enter the result here and on line 15, page 2 ▶				**7**	127,592,382

Part II Foreign Taxes Paid or Accrued (see instructions)

Country	Credit is claimed for taxes (you must check one) (h) ☐ Paid (i) ☐ Accrued — (j) Date paid or accrued	Foreign taxes paid or accrued — In foreign currency — Taxes withheld at source on: (k) Dividends	(l) Rents and royalties	(m) Interest	(n) Other foreign taxes paid or accrued	In U.S. dollars — Taxes withheld at source on: (o) Dividends	(p) Rents and royalties	(q) Interest	(r) Other foreign taxes paid or accrued	(s) Total foreign taxes paid or accrued (add cols. (o) through (r))
A										
B										
C										

8	**Add lines A through C, column (s). Enter the total here and on line 9, page 2** ▶	**8**	27,044,659

2016 Line Item Estimates—All figures are estimates based on samples.
Number of returns filed for selected lines

Part III Figuring the Credit

9	Enter the amount from line 8. These are your total foreign taxes paid or accrued for the category of income checked above Part I	9			
10	Carryback or carryover (attach detailed computation)	10			
11	Add lines 9 and 10	11			
12	Reduction in foreign taxes (see instructions)	12	(107,158)		
13	Taxes reclassified under high tax kickout (see instructions)	13			
14	Combine lines 11, 12, and 13. This is the total amount of foreign taxes available for credit			14	4,672,042
15	Enter the amount from line 7. This is your taxable income or (loss) from sources outside the United States (before adjustments) for the category of income checked above Part I (see instructions)	15	4,572,796		
16	Adjustments to line 15 (see instructions)	16	192,167		
17	Combine the amounts on lines 15 and 16. This is your net foreign source taxable income. (If the result is zero or less, you have no foreign tax credit for the category of income you checked above Part I. Skip lines 18 through 22. However, if you are filing more than one Form 1116, you must complete line 20.)	17	4,490,226		
18	**Individuals:** Enter the amount from Form 1040, line 41; or Form 1040NR, line 39. **Estates and trusts:** Enter your taxable income without the deduction for your exemption	18			
	Caution: If you figured your tax using the lower rates on qualified dividends or capital gains, see instructions.				
19	Divide line 17 by line 18. If line 17 is more than line 18, enter "1"			19	
20	**Individuals:** Enter the amounts from Form 1040, lines 44 and 46. If you are a nonresident alien, enter the amounts from Form 1040NR, lines 42 and 44. **Estates and trusts:** Enter the amount from Form 1041, Schedule G, line 1a; or the total of Form 990-T, lines 36, 37, and 39			20	
	Caution: If you are completing line 20 for separate category **e** (lump-sum distributions), see instructions.				
21	Multiply line 20 by line 19 (maximum amount of credit)			21	3,777,316
22	Enter the **smaller** of line 14 or line 21. If this is the only Form 1116 you are filing, skip lines 23 through 27 and enter this amount on line 28. Otherwise, complete the appropriate line in Part IV (see instructions) ▶			22	3,537,480

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

23	Credit for taxes on passive category income	23			
24	Credit for taxes on general category income	24			
25	Credit for taxes on certain income re-sourced by treaty	25			
26	Credit for taxes on lump-sum distributions	26			
27	Add lines 23 through 26			27	3,536,438
28	Enter the **smaller** of line 20 or line 27			28	3,536,437
29	Reduction of credit for international boycott operations. See instructions for line 12			29	*
30	Subtract line 29 from line 28. This is your **foreign tax credit.** Enter here and on Form 1040, line 48; Form 1040NR, line 46; Form 1041, Schedule G, line 2a; or Form 990-T, line 41a ▶			30	3,538,163

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

2016 Line Item Estimates—All figures are estimates based on samples.
Amounts of selected lines filed (in thousands of dollars)

Part III Figuring the Credit

9	Enter the amount from line 8. These are your total foreign taxes paid or accrued for the category of income checked above Part I	9			
10	Carryback or carryover (attach detailed computation)	10			
11	Add lines 9 and 10	11			
12	Reduction in foreign taxes (see instructions)	12	(2,090,082)		
13	Taxes reclassified under high tax kickout (see instructions)	13			
14	Combine lines 11, 12, and 13. This is the total amount of foreign taxes available for credit			14	47,333,864
15	Enter the amount from line 7. This is your taxable income or (loss) from sources outside the United States (before adjustments) for the category of income checked above Part I (see instructions)	15	127,592,382		
16	Adjustments to line 15 (see instructions)	16	-13,913,401		
17	Combine the amounts on lines 15 and 16. This is your net foreign source taxable income. (If the result is zero or less, you have no foreign tax credit for the category of income you checked above Part I. Skip lines 18 through 22. However, if you are filing more than one Form 1116, you must complete line 20.)	17	113,678,981		
18	**Individuals:** Enter the amount from Form 1040, line 41; or Form 1040NR, line 39. **Estates and trusts:** Enter your taxable income without the deduction for your exemption	18			
	Caution: If you figured your tax using the lower rates on qualified dividends or capital gains, see instructions.				
19	Divide line 17 by line 18. If line 17 is more than line 18, enter "1"			19	
20	**Individuals:** Enter the amounts from Form 1040, lines 44 and 46. If you are a nonresident alien, enter the amounts from Form 1040NR, lines 42 and 44. **Estates and trusts:** Enter the amount from Form 1041, Schedule G, line 1a; or the total of Form 990-T, lines 36, 37, and 39			20	
	Caution: If you are completing line 20 for separate category **e** (lump-sum distributions), see instructions.				
21	Multiply line 20 by line 19 (maximum amount of credit)			21	32,883,409
22	Enter the **smaller** of line 14 or line 21. If this is the only Form 1116 you are filing, skip lines 23 through 27 and enter this amount on line 28. Otherwise, complete the appropriate line in Part IV (see instructions) ▶			22	19,811,623

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

23	Credit for taxes on passive category income	23			
24	Credit for taxes on general category income	24			
25	Credit for taxes on certain income re-sourced by treaty	25			
26	Credit for taxes on lump-sum distributions	26			
27	Add lines 23 through 26			27	19,784,972
28	Enter the **smaller** of line 20 or line 27			28	19,754,754
29	Reduction of credit for international boycott operations. See instructions for line 12			29	*
30	Subtract line 29 from line 28. This is your **foreign tax credit.** Enter here and on Form 1040, line 48; Form 1040NR, line 46; Form 1041, Schedule G, line 2a; or Form 990-T, line 41a ▶			30	19,792,694

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

2016 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

2016

Attachment Sequence No. **129**

Your name — Total Forms Filed = 9,389,337 | 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.)	5,038,415	
2	Parking fees, tolls, and transportation, including train, bus, etc., that **didn't** involve overnight travel or commuting to and from work	2,286,174	
3	Travel expense while away from home overnight, including lodging, airplane, car rental, etc. **Don't** include meals and entertainment	2,013,653	
4	Business expenses not included on lines 1 through 3. **Don't** include meals and entertainment	6,032,466	
5	Meals and entertainment expenses (see instructions)		3,133,579
6	**Total expenses.** In Column A, add lines 1 through 4 and enter the result. In Column B, enter the amount from line 5	8,365,698	

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

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

7	Enter reimbursements received from your employer that **weren't** reported to you in box 1 of Form W-2. Include any reimbursements reported under code "L" in box 12 of your Form W-2 (see instructions)	344,969	210,036

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

8	Subtract line 7 from line 6. If zero or less, enter -0-. However, if line 7 is greater than line 6 in Column A, report the excess as income on Form 1040, line 7 (or on Form 1040NR, line 8)	8,341,420	3,116,567
	Note: *If **both columns** of line 8 are zero, you can't deduct employee business expenses. Stop here and attach Form 2106 to your return.*		
9	In Column A, enter the amount from line 8. In Column B, multiply line 8 by 50% (0.50). (Employees subject to Department of Transportation (DOT) hours of service limits: Multiply meal expenses incurred while away from home on business by 80% (0.80) instead of 50%. For details, see instructions.)		3,116,567
10	Add the amounts on line 9 of both columns and enter the total here. **Also, enter the total on Schedule A (Form 1040), line 21** (or on **Schedule A (Form 1040NR), line 7**). (Armed Forces reservists, qualified performing artists, fee-basis state or local government officials, and individuals with disabilities: See the instructions for special rules on where to enter the total.) ▶		8,490,035

2016 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

2016

Attachment Sequence No. **129**

Your name	Total Forms Filed = 9,389,337	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.)	35,094,866	
2	Parking fees, tolls, and transportation, including train, bus, etc., that **didn't** involve overnight travel or commuting to and from work	2,588,566	
3	Travel expense while away from home overnight, including lodging, airplane, car rental, etc. **Don't** include meals and entertainment	6,627,573	
4	Business expenses not included on lines 1 through 3. **Don't** include meals and entertainment	22,608,694	
5	Meals and entertainment expenses (see instructions)		11,477,116
6	**Total expenses.** In Column A, add lines 1 through 4 and enter the result. In Column B, enter the amount from line 5	66,919,699	

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

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

7	Enter reimbursements received from your employer that **weren't** reported to you in box 1 of Form W-2. Include any reimbursements reported under code "L" in box 12 of your Form W-2 (see instructions)	1,778,949	804,288

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)	65,189,790	10,708,691
	Note: *If **both columns** of line 8 are zero, you can't deduct employee business expenses. Stop here and attach Form 2106 to your return.*		
9	In Column A, enter the amount from line 8. In Column B, multiply line 8 by 50% (0.50). (Employees subject to Department of Transportation (DOT) hours of service limits: Multiply meal expenses incurred while away from home on business by 80% (0.80) instead of 50%. For details, see instructions.)		6,274,135
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.) ▶		71,463,925

2016 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 2016	12	miles	miles
13	Business miles included on line 12	13	miles	miles
14	Percent of business use. Divide line 13 by line 12	14	%	%
15	Average daily roundtrip commuting distance	15	miles	miles
16	Commuting miles included on line 12	16	miles	miles
17	Other miles. Add lines 13 and 16 and subtract the total from line 12	17	miles	miles
18	Was your vehicle available for personal use during off-duty hours?		☐ Yes ☐ No	
19	Do you (or your spouse) have another vehicle available for personal use?		☐ Yes ☐ No	
20	Do you have evidence to support your deduction?		☐ Yes ☐ No	
21	If "Yes," is the evidence written?		☐ Yes ☐ No	

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

22	Multiply line 13 by 54¢ (0.54). Enter the result here and on line 1	22	3,979,834

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	435,317	

Section D—Depreciation of Vehicles (Use this section only if you owned the vehicle and are completing Section C for the vehicle.)

			(a) Vehicle 1	(b) Vehicle 2
30	Enter cost or other basis (see instructions)	30		
31	Enter section 179 deduction and special allowance (see instructions)	31		
32	Multiply line 30 by line 14 (see instructions if you claimed the section 179 deduction or special allowance)	32		
33	Enter depreciation method and percentage (see instructions)	33		
34	Multiply line 32 by the percentage on line 33 (see instructions)	34		
35	Add lines 31 and 34	35		
36	Enter the applicable limit explained in the line 36 instructions	36		
37	Multiply line 36 by the percentage on line 14	37		
38	Enter the **smaller** of line 35 or line 37. If you skipped lines 36 and 37, enter the amount from line 35. Also enter this amount on line 28 above	38		

2016 Line Item Estimates—All figures are estimates based on samples.
Amounts of selected lines filed (in thousands of dollars)

Part II Vehicle Expenses

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

			(a) Vehicle 1	(b) Vehicle 2
11	Enter the date the vehicle was placed in service	11	/ /	/ /
12	Total miles the vehicle was driven during 2016	12	miles	miles
13	Business miles included on line 12	13	miles	miles
14	Percent of business use. Divide line 13 by line 12	14	%	%
15	Average daily roundtrip commuting distance	15	miles	miles
16	Commuting miles included on line 12	16	miles	miles
17	Other miles. Add lines 13 and 16 and subtract the total from line 12	17	miles	miles

18	Was your vehicle available for personal use during off-duty hours?	☐ Yes	☐ No
19	Do you (or your spouse) have another vehicle available for personal use?	☐ Yes	☐ No
20	Do you have evidence to support your deduction?	☐ Yes	☐ No
21	If "Yes," is the evidence written?	☐ Yes	☐ No

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

22	Multiply line 13 by 54¢ (0.54). Enter the result here and on line 1	22	26,876,697

Section C—Actual Expenses

			(a) Vehicle 1	(b) Vehicle 2
23	Gasoline, oil, repairs, vehicle insurance, etc.	23		
24a	Vehicle rentals	24a		
b	Inclusion amount (see instructions)	24b		
c	Subtract line 24b from line 24a	24c		
25	Value of employer-provided vehicle (applies only if 100% of annual lease value was included on Form W-2—see instructions)	25		
26	Add lines 23, 24c, and 25	26		
27	Multiply line 26 by the percentage on line 14	27		
28	Depreciation (see instructions)	28		
29	Add lines 27 and 28. Enter total here and on line 1	29	2,915,425	

Section D—Depreciation of Vehicles (Use this section only if you owned the vehicle and are completing Section C for the vehicle.)

			(a) Vehicle 1	(b) Vehicle 2
30	Enter cost or other basis (see instructions)	30		
31	Enter section 179 deduction and special allowance (see instructions)	31		
32	Multiply line 30 by line 14 (see instructions if you claimed the section 179 deduction or special allowance)	32		
33	Enter depreciation method and percentage (see instructions)	33		
34	Multiply line 32 by the percentage on line 33 (see instructions)	34		
35	Add lines 31 and 34	35		
36	Enter the applicable limit explained in the line 36 instructions	36		
37	Multiply line 36 by the percentage on line 14	37		
38	Enter the **smaller** of line 35 or line 37. If you skipped lines 36 and 37, enter the amount from line 35. Also enter this amount on line 28 above	38		

2016 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-EZ and its instructions is available at *www.irs.gov/form2106ez*.**

OMB No. 1545-0074

2016

Attachment Sequence No. **129A**

Your name	Total Forms Filed = 4,768,975	Occupation in which you incurred expenses	**Social security number**

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

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

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

• If you are claiming vehicle expense, you are using the standard mileage rate for 2016.

Caution: *You can use the standard mileage rate for 2016* ***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 54¢ (0.54). Enter the result here	**1**	5,038,415	
2	Parking fees, tolls, and transportation, including train, bus, etc., that **didn't** involve overnight travel or commuting to and from work	**2**	2,286,174	
3	Travel expense while away from home overnight, including lodging, airplane, car rental, etc. **Don't** include meals and entertainment	**3**	2,013,653	
4	Business expenses not included on lines 1 through 3. **Don't** include meals and entertainment	**4**	6,032,466	
5	Meals and entertainment expenses: $ 3,133,579 × 50% (0.50). (Employees subject to Department of Transportation (DOT) hours of service limits: Multiply meal expenses incurred while away from home on business by 80% (0.80) instead of 50%. For details, see instructions.)	**5**	3,116,567	
6	**Total expenses.** Add lines 1 through 5. Enter here and on **Schedule A (Form 1040), line 21** (or on **Schedule A (Form 1040NR), line 7**). (Armed Forces reservists, fee-basis state or local government officials, qualified performing artists, and individuals with disabilities: See the instructions for special rules on where to enter this amount.)	**6**	8,490,035	

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 2016, 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**

2016 Line Item Estimates—All figures are estimates based on samples.
Amounts of selected lines filed (in thousands of dollars)

Form **2106-EZ**

Department of the Treasury
Internal Revenue Service (99)

Unreimbursed Employee Business Expenses

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

► **Information about Form 2106-EZ and its instructions is available at *www.irs.gov/form2106ez*.**

OMB No. 1545-0074

2016

Attachment Sequence No. **129A**

Your name	Total Forms Filed = 4,768,975	Occupation in which you incurred expenses	**Social security number**

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

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

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

• If you are claiming vehicle expense, you are using the standard mileage rate for 2016.

Caution: *You can use the standard mileage rate for 2016* ***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 54¢ (0.54). Enter the result here	**1**	35,094,866	
2	Parking fees, tolls, and transportation, including train, bus, etc., that **didn't** involve overnight travel or commuting to and from work	**2**	2,588,566	
3	Travel expense while away from home overnight, including lodging, airplane, car rental, etc. **Don't** include meals and entertainment	**3**	6,627,573	
4	Business expenses not included on lines 1 through 3. **Don't** include meals and entertainment	**4**	22,608,694	
5	Meals and entertainment expenses: $ 11,477,116 × 50% (0.50). (Employees subject to Department of Transportation (DOT) hours of service limits: Multiply meal expenses incurred while away from home on business by 80% (0.80) instead of 50%. For details, see instructions.)	**5**	6,274,135	
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**	71,463,925	

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 2016, 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**

2016 Line Item Estimates—All figures are estimates based on samples.
Number of returns filed for selected lines

☐ VOID ☐ CORRECTED

Name, address, and ZIP code of RIC or REIT	OMB No. 1545-0145	**Notice to Shareholder of Undistributed Long-Term Capital Gains**
Total Forms Filed = 3,058	2016	For calendar year 2016, or other tax year of the regulated investment company (RIC) or the real estate investment trust (REIT) beginning _____, 2016, and ending _____, 20 _____
	Form **2439**	

Identification number of RIC or REIT	**1a** Total undistributed long-term capital gains: 2,050	**Copy A** Attach to Form 1120-RIC or Form 1120-REIT.
Shareholder's identifying number	**1b** Unrecaptured section 1250 gain: 0	
Shareholder's name, address, and ZIP code	**1c** Section 1202 gain: 0 / **1d** Collectibles (28%) gain: 0	**For Instructions and Paperwork Reduction Act Notice, see back of Copies A and D.**
	2 Tax paid by the RIC or REIT on the box 1a gains: 2.035	

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

2016 Line Item Estimates—All figures are estimates based on samples.
Amounts of selected lines filed (in thousands of dollars)

☐ VOID ☐ CORRECTED

Name, address, and ZIP code of RIC or REIT	OMB No. 1545-0145	**Notice to Shareholder of Undistributed Long-Term Capital Gains**
Total Forms Filed = 3,058	2016	For calendar year 2016, or other tax year of the regulated investment company (RIC) or the real estate investment trust (REIT) beginning _____, 2016, and ending _____, 20 _____
	Form **2439**	

Identification number of RIC or REIT	**1a** Total undistributed long-term capital gains: 1,432	**Copy A** Attach to Form 1120-RIC or Form 1120-REIT.
Shareholder's identifying number	**1b** Unrecaptured section 1250 gain: 0	
Shareholder's name, address, and ZIP code	**1c** Section 1202 gain: 0 / **1d** Collectibles (28%) gain: 0	**For Instructions and Paperwork Reduction Act Notice, see back of Copies A and D.**
	2 Tax paid by the RIC or REIT on the box 1a gains: 502	

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

2016 Line Item Estimates—All figures are estimates based on samples.
Number of returns filed for selected lines

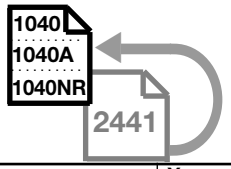
Form **2441**

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

2016

Attachment Sequence No. **21**

Name(s) shown on return

Total Forms Filed = 9,955,910

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)
			7,157,031

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 2016 for the person listed in column (a)
			6,790,129
			2,495,117

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** 6,653,155

4 Enter your **earned income.** See instructions **4** 7,193,319

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** 4,500,215

6 Enter the **smallest** of line 3, 4, or 5 . . . . . **6** 6,610,856

7 Enter the amount from Form 1040, line 38; Form 1040A, line 22; or Form 1040NR, line 37 . . . . . **7**

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

If line 7 is: Over	But not over	Decimal amount is	If line 7 is: Over	But not over	Decimal amount is
$0	15,000	.35	$29,000	31,000	.27
15,000	17,000	.34	31,000	33,000	.26
17,000	19,000	.33	33,000	35,000	.25
19,000	21,000	.32	35,000	37,000	.24
21,000	23,000	.31	37,000	39,000	.23
23,000	25,000	.30	39,000	41,000	.22
25,000	27,000	.29	41,000	43,000	.21
27,000	29,000	.28	43,000	No limit	.20

8 7,242,878 X .

9 Multiply line 6 by the decimal amount on line 8. If you paid 2015 expenses in 2016, see the instructions **9** 6,610,785

10 Tax liability limit. Enter the amount from the Credit Limit Worksheet in the instructions. **10**

11 **Credit for child and dependent care expenses.** Enter the **smaller** of line 9 or line 10 here and on Form 1040, line 49; Form 1040A, line 31; or Form 1040NR, line 47 . . . . **11** 6,469,075

2016 Line Item Estimates—All figures are estimates based on samples.
Amounts of selected lines filed (in thousands of dollars)

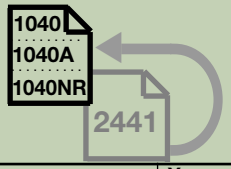
Form **2441**

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

2016

Attachment Sequence No. **21**

Name(s) shown on return

Total Forms Filed = 9,955,910

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)
			38,134,704

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 2016 for the person listed in column (a)
			24,779,891
			9,281,548

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**	18,659,771
4	Enter your **earned income.** See instructions	**4**	520,110,417
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**	267,528,932
6	Enter the **smallest** of line 3, 4, or 5	**6**	18,339,901
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 2015 expenses in 2016, see the instructions	**9**	3,954,100
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**	3,635,193

2016 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 2016. 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	1,415,916
13	Enter the amount, if any, you carried over from 2015 and used in 2016 during the grace period. See instructions			13	10,512
14	Enter the amount, if any, you forfeited or carried forward to 2017. See instructions			14	(62,144)
15	Combine lines 12 through 14. See instructions			15	
16	Enter the total amount of **qualified expenses** incurred in 2016 for the care of the **qualifying person(s)**	16	1,416,565		
17	Enter the **smaller** of line 15 or 16	17			
18	Enter your **earned income.** See instructions	18	7,193,319		
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	4,500,215		
20	Enter the **smallest** of line 17, 18, or 19	20			
21	Enter $5,000 ($2,500 if married filing separately **and** you were required to enter your spouse's earned income on line 19)	21			
22	Is any amount on line 12 from your sole proprietorship or partnership? (Form 1040A filers go to line 25.) ☐ **No.** Enter -0-. ☐ **Yes.** Enter the amount here			22	3,069
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	1,216,097
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	312,435

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	1,217,468
29	Subtract line 28 from line 27. If zero or less, **stop.** You cannot take the credit. **Exception.** If you paid 2015 expenses in 2016, 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	6,653,155

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

Part III Dependent Care Benefits

12	Enter the total amount of **dependent care benefits** you received in 2016. 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	4,885,507
13	Enter the amount, if any, you carried over from 2015 and used in 2016 during the grace period. See instructions			13	7,688
14	Enter the amount, if any, you forfeited or carried forward to 2017. See instructions			14	(41,665)
15	Combine lines 12 through 14. See instructions			15	
16	Enter the total amount of **qualified expenses** incurred in 2016 for the care of the **qualifying person(s)**	16	11,921,616		
17	Enter the **smaller** of line 15 or 16	17			
18	Enter your **earned income.** See instructions	18	520,110,417		
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	267,528,932		
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	6,393
23	Subtract line 22 from line 15	23			
24	**Deductible benefits.** Enter the **smallest** of line 20, 21, or 22. Also, include this amount on the appropriate line(s) of your return. See instructions			24	*
25	**Excluded benefits. Form 1040 and 1040NR filers:** If you checked "No" on line 22, enter the smaller of line 20 or 21. Otherwise, subtract line 24 from the smaller of line 20 or line 21. If zero or less, enter -0-. **Form 1040A filers:** Enter the **smaller** of line 20 or line 21			25	4,274,572
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	570,564

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

27	Enter $3,000 ($6,000 if two or more qualifying persons)	27	
28	**Form 1040 and 1040NR filers:** Add lines 24 and 25. **Form 1040A filers:** Enter the amount from line 25	28	4,276,292
29	Subtract line 28 from line 27. If zero or less, **stop.** You cannot take the credit. **Exception.** If you paid 2015 expenses in 2016, 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	18,659,771

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

2016 Line Item Estimates—All figures are estimates based on samples.
Number of returns filed for selected lines

Form **2555**

Department of the Treasury
Internal Revenue Service

Foreign Earned Income

▶ **Attach to Form 1040. Complete the Foreign Earned Income Tax Worksheet in the Instructions for Form 1040 if you enter an amount on lines 45 or 50.**
▶ **Information about Form 2555 and its separate instructions is at *www.irs.gov/form2555*.**

OMB No. 1545-0074

2016

Attachment Sequence No. **34**

For Use by U.S. Citizens and Resident Aliens Only

Name shown on Form 1040

Total Forms Filed = 525,487

Your social security number

Part I General Information

1 Your foreign address (including country)

2 Your occupation

3 Employer's name ▶

4a Employer's U.S. address ▶

b Employer's foreign address ▶

5 Employer is (check any that apply): **a** ☐ A foreign entity **b** ☐ A U.S. company **c** ☐ Self **d** ☐ A foreign affiliate of a U.S. company **e** ☐ Other (specify) ▶

6a If you previously filed Form 2555 or Form 2555-EZ, enter the last year you filed the form. ▶

b If you didn't previously file Form 2555 or 2555-EZ to claim either of the exclusions, check here ▶ ☐ and go to line 7.

c Have you ever revoked either of the exclusions? . . . . . ☐ **Yes** ☐ **No**

d If you answered "Yes," enter the type of exclusion and the tax year for which the revocation was effective. ▶

7 Of what country are you a citizen/national? ▶

8a Did you maintain a separate foreign residence for your family because of adverse living conditions at your tax home? See **Second foreign household** in the instructions . . . . . ☐ **Yes** ☐ **No**

b If "Yes," enter city and country of the separate foreign residence. Also, enter the number of days during your tax year that you maintained a second household at that address. ▶

9 List your tax home(s) during your tax year and date(s) established. ▶

Next, complete either Part II or Part III. If an item doesn't apply, enter "NA." If you don't give the information asked for, any exclusion or deduction you claim may be disallowed.

Part II Taxpayers Qualifying Under Bona Fide Residence Test (see instructions)

10 Date bona fide residence began ▶ , and ended ▶

11 Kind of living quarters in foreign country ▶ **a** ☐ Purchased house **b** ☐ Rented house or apartment **c** ☐ Rented room **d** ☐ Quarters furnished by employer

12a Did any of your family live with you abroad during any part of the tax year? . . . . . ☐ **Yes** ☐ **No**

b If "Yes," who and for what period? ▶

13a Have you submitted a statement to the authorities of the foreign country where you claim bona fide residence that you aren't a resident of that country? See instructions . . . . . ☐ **Yes** ☐ **No**

b Are you required to pay income tax to the country where you claim bona fide residence? See instructions . ☐ **Yes** ☐ **No**

If you answered "Yes" to 13a and "No" to 13b, you don't qualify as a bona fide resident. Don't complete the rest of this part.

14 If you were present in the United States or its possessions during the tax year, complete columns **(a)–(d)** below. **Don't** include the income from column **(d)** in Part IV, but report it on Form 1040.

(a) Date arrived in U.S.	**(b)** Date left U.S.	**(c)** Number of days in U.S. on business	**(d)** Income earned in U.S. on business (attach computation)	**(a)** Date arrived in U.S.	**(b)** Date left U.S.	**(c)** Number of days in U.S. on business	**(d)** Income earned in U.S. on business (attach computation)

15a List any contractual terms or other conditions relating to the length of your employment abroad. ▶

b Enter the type of visa under which you entered the foreign country. ▶

c Did your visa limit the length of your stay or employment in a foreign country? If "Yes," attach explanation . ☐ **Yes** ☐ **No**

d Did you maintain a home in the United States while living abroad? . . . . . ☐ **Yes** ☐ **No**

e If "Yes," enter address of your home, whether it was rented, the names of the occupants, and their relationship to you. ▶

2016 Line Item Estimates—All figures are estimates based on samples.
Amounts of selected lines filed (in thousands of dollars)

Form **2555**

Department of the Treasury
Internal Revenue Service

Foreign Earned Income

▶ **Attach to Form 1040. Complete the Foreign Earned Income Tax Worksheet in the Instructions for Form 1040 if you enter an amount on lines 45 or 50.**
▶ **Information about Form 2555 and its separate instructions is at *www.irs.gov/form2555*.**

OMB No. 1545-0074

2016

Attachment Sequence No. **34**

For Use by U.S. Citizens and Resident Aliens Only

Name shown on Form 1040

Total Forms Filed = 525,487

Your social security number

Part I General Information

1 Your foreign address (including country)

2 Your occupation

3 Employer's name ▶

4a Employer's U.S. address ▶

b Employer's foreign address ▶

5 Employer is (check any that apply): ▶ **a** ☐ A foreign entity **b** ☐ A U.S. company **c** ☐ Self **d** ☐ A foreign affiliate of a U.S. company **e** ☐ Other (specify) ▶

6a If you previously filed Form 2555 or Form 2555-EZ, enter the last year you filed the form. ▶

b If you didn't previously file Form 2555 or 2555-EZ to claim either of the exclusions, check here ▶ ☐ and go to line 7.

c Have you ever revoked either of the exclusions? . . . . . ☐ **Yes** ☐ **No**

d If you answered "Yes," enter the type of exclusion and the tax year for which the revocation was effective. ▶

7 Of what country are you a citizen/national? ▶

8a Did you maintain a separate foreign residence for your family because of adverse living conditions at your tax home? See **Second foreign household** in the instructions . . . . . ☐ **Yes** ☐ **No**

b If "Yes," enter city and country of the separate foreign residence. Also, enter the number of days during your tax year that you maintained a second household at that address. ▶

9 List your tax home(s) during your tax year and date(s) established. ▶

Next, complete either Part II or Part III. If an item doesn't apply, enter "NA." If you don't give the information asked for, any exclusion or deduction you claim may be disallowed.

Part II Taxpayers Qualifying Under Bona Fide Residence Test (see instructions)

10 Date bona fide residence began ▶ , and ended ▶

11 Kind of living quarters in foreign country ▶ **a** ☐ Purchased house **b** ☐ Rented house or apartment **c** ☐ Rented room **d** ☐ Quarters furnished by employer

12a Did any of your family live with you abroad during any part of the tax year? . . . . . ☐ **Yes** ☐ **No**

b If "Yes," who and for what period? ▶

13a Have you submitted a statement to the authorities of the foreign country where you claim bona fide residence that you aren't a resident of that country? See instructions . . . . . ☐ **Yes** ☐ **No**

b Are you required to pay income tax to the country where you claim bona fide residence? See instructions . ☐ **Yes** ☐ **No**

If you answered "Yes" to 13a and "No" to 13b, you don't qualify as a bona fide resident. Don't complete the rest of this part.

14 If you were present in the United States or its possessions during the tax year, complete columns **(a)–(d)** below. **Don't** include the income from column **(d)** in Part IV, but report it on Form 1040.

(a) Date arrived in U.S.	**(b)** Date left U.S.	**(c)** Number of days in U.S. on business	**(d)** Income earned in U.S. on business (attach computation)	**(a)** Date arrived in U.S.	**(b)** Date left U.S.	**(c)** Number of days in U.S. on business	**(d)** Income earned in U.S. on business (attach computation)

15a List any contractual terms or other conditions relating to the length of your employment abroad. ▶

b Enter the type of visa under which you entered the foreign country. ▶

c Did your visa limit the length of your stay or employment in a foreign country? If "Yes," attach explanation . ☐ **Yes** ☐ **No**

d Did you maintain a home in the United States while living abroad? . . . . . ☐ **Yes** ☐ **No**

e If "Yes," enter address of your home, whether it was rented, the names of the occupants, and their relationship to you. ▶

2016 Line Item Estimates—All figures are estimates based on samples.
Number of returns filed for selected lines

Part III Taxpayers Qualifying Under Physical Presence Test (see instructions)

16 The physical presence test is based on the 12-month period from ▶ _____ through ▶ _____

17 Enter your principal country of employment during your tax year. ▶ _____

18 If you traveled abroad during the 12-month period entered on line 16, complete columns **(a)–(f)** below. Exclude travel between foreign countries that didn't involve travel on or over international waters, or in or over the United States, for 24 hours or more. If you have no travel to report during the period, enter "Physically present in a foreign country or countries for the entire 12-month period." **Don't** include the income from column **(f)** below in Part IV, but report it on Form 1040.

(a) Name of country (including U.S.)	**(b)** Date arrived	**(c)** Date left	**(d)** Full days present in country	**(e)** Number of days in U.S. on business	**(f)** Income earned in U.S. on business (attach computation)	

Part IV All Taxpayers

Note: Enter on lines 19 through 23 all income, including noncash income, you earned and actually or constructively received during your 2016 tax year for services you performed in a foreign country. If any of the foreign earned income received this tax year was earned in a prior tax year, or will be earned in a later tax year (such as a bonus), see the instructions. **Don't** include income from line 14, column **(d),** or line 18, column **(f).** Report amounts in U.S. dollars, using the exchange rates in effect when you actually or constructively received the income.

If you are a cash basis taxpayer, report on Form 1040 all income you received in 2016, no matter when you performed the service.

	2016 Foreign Earned Income			**Amount (in U.S. dollars)**	
19	Total wages, salaries, bonuses, commissions, etc.		**19**	356,840	
20	Allowable share of income for personal services performed (see instructions):				
a	In a business (including farming) or profession		**20a**	34,799	
b	In a partnership. List partnership's name and address and type of income. ▶ _____		**20b**	2,687	
21	Noncash income (market value of property or facilities furnished by employer—attach statement showing how it was determined):				
a	Home (lodging)		**21a**	10,847	
b	Meals		**21b**	1,831	
c	Car		**21c**	3,830	
d	Other property or facilities. List type and amount. ▶ _____		**21d**	1,613	
22	Allowances, reimbursements, or expenses paid on your behalf for services you performed:				
a	Cost of living and overseas differential	**22a** 9,862			
b	Family	**22b** 1,492			
c	Education	**22c** 5,420			
d	Home leave	**22d** 8,467			
e	Quarters	**22e** 15,237			
f	For any other purpose. List type and amount. ▶ _____	**22f** 35,321			
g	Add lines 22a through 22f		**22g**	43,034	
23	Other foreign earned income. List type and amount. ▶ _____		**23**	10,556	
24	Add lines 19 through 21d, line 22g, and line 23		**24**	383,074	
25	Total amount of meals and lodging included on line 24 that is excludable (see instructions)		**25**	5,475	
26	Subtract line 25 from line 24. Enter the result here and on line 27 on page 3. This is your **2016 foreign earned income** ▶		**26**	479,108	

2016 Line Item Estimates—All figures are estimates based on samples.
Amounts of selected lines filed (in thousands of dollars)

Part III Taxpayers Qualifying Under Physical Presence Test (see instructions)

16 The physical presence test is based on the 12-month period from ▶ _____ through ▶ _____

17 Enter your principal country of employment during your tax year. ▶ _____

18 If you traveled abroad during the 12-month period entered on line 16, complete columns **(a)–(f)** below. Exclude travel between foreign countries that didn't involve travel on or over international waters, or in or over the United States, for 24 hours or more. If you have no travel to report during the period, enter "Physically present in a foreign country or countries for the entire 12-month period." **Don't** include the income from column **(f)** below in Part IV, but report it on Form 1040.

(a) Name of country (including U.S.)	**(b)** Date arrived	**(c)** Date left	**(d)** Full days present in country	**(e)** Number of days in U.S. on business	**(f)** Income earned in U.S. on business (attach computation)

Part IV All Taxpayers

Note: Enter on lines 19 through 23 all income, including noncash income, you earned and actually or constructively received during your 2016 tax year for services you performed in a foreign country. If any of the foreign earned income received this tax year was earned in a prior tax year, or will be earned in a later tax year (such as a bonus), see the instructions. **Don't** include income from line 14, column **(d),** or line 18, column **(f).** Report amounts in U.S. dollars, using the exchange rates in effect when you actually or constructively received the income.

If you are a cash basis taxpayer, report on Form 1040 all income you received in 2016, no matter when you performed the service.

2016 Foreign Earned Income				Amount (in U.S. dollars)
19	Total wages, salaries, bonuses, commissions, etc.		**19**	37,428,396
20	Allowable share of income for personal services performed (see instructions):			
a	In a business (including farming) or profession		**20a**	2,104,255
b	In a partnership. List partnership's name and address and type of income. ▶ _____		**20b**	1,239,667
21	Noncash income (market value of property or facilities furnished by employer—attach statement showing how it was determined):			
a	Home (lodging)		**21a**	159,684
b	Meals		**21b**	3,941
c	Car		**21c**	30,913
d	Other property or facilities. List type and amount. ▶ _____		**21d**	36,711
22	Allowances, reimbursements, or expenses paid on your behalf for services you performed:			
a	Cost of living and overseas differential	**22a** 208,551		
b	Family	**22b** 10,603		
c	Education	**22c** 160,151		
d	Home leave	**22d** 87,480		
e	Quarters	**22e** 671,864		
f	For any other purpose. List type and amount. ▶ _____	**22f** 4,089,465		
g	Add lines 22a through 22f		**22g**	5,228,113
23	Other foreign earned income. List type and amount. ▶ _____		**23**	690,497
24	Add lines 19 through 21d, line 22g, and line 23		**24**	46,922,178
25	Total amount of meals and lodging included on line 24 that is excludable (see instructions)		**25**	61,591
26	Subtract line 25 from line 24. Enter the result here and on line 27 on page 3. This is your **2016 foreign earned income** ▶		**26**	51,426,395

2016 Line Item Estimates—All figures are estimates based on samples.
Number of returns filed for selected lines

Part V All Taxpayers

27	Enter the amount from line 26	27		

Are you claiming the housing exclusion or housing deduction?
☐ **Yes.** Complete Part VI.
☐ **No.** Go to Part VII.

Part VI Taxpayers Claiming the Housing Exclusion and/or Deduction

28	Qualified housing expenses for the tax year (see instructions)	28	104,909	
29a	Enter location where housing expenses incurred (see instructions) ▶			
b	Enter limit on housing expenses (see instructions)	29b	111,594	
30	Enter the **smaller** of line 28 or line 29b	30	103,669	
31	Number of days in your qualifying period that fall within your 2016 tax year (see instructions) — 31 ____ days			
32	Multiply $44.28 by the number of days on line 31. If 366 is entered on line 31, enter $16,208 here	32	126,430	
33	Subtract line 32 from line 30. If the result is zero or less, don't complete the rest of this part or any of Part IX	33	126,582	
34	Enter employer-provided amounts (see instructions) — 34 62,777			
35	Divide line 34 by line 27. Enter the result as a decimal (rounded to at least three places), but don't enter more than "1.000"	35	× .	
36	**Housing exclusion.** Multiply line 33 by line 35. Enter the result but don't enter more than the amount on line 34. Also, complete Part VIII ▶	36	62,758	

Note: The housing deduction is figured in Part IX. If you choose to claim the foreign earned income exclusion, complete Parts VII and VIII before Part IX.

Part VII Taxpayers Claiming the Foreign Earned Income Exclusion

37	Maximum foreign earned income exclusion	37		
38	• If you completed Part VI, enter the number from line 31. • All others, enter the number of days in your qualifying period that fall within your 2016 tax year (see the instructions for line 31). — 38 ____ days			
39	• If line 38 and the number of days in your 2016 tax year (usually 366) are the same, enter "1.000." • Otherwise, divide line 38 by the number of days in your 2016 tax year and enter the result as a decimal (rounded to at least three places).	39	× .	
40	Multiply line 37 by line 39	40	480,088	
41	Subtract line 36 from line 27	41	382,681	
42	**Foreign earned income exclusion.** Enter the **smaller** of line 40 or line 41. Also, complete Part VIII ▶	42	476,876	

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

43	Add lines 36 and 42	43	381,411	
44	Deductions allowed in figuring your adjusted gross income (Form 1040, line 37) that are allocable to the excluded income. See instructions and attach computation	44	35,385	
45	Subtract line 44 from line 43. Enter the result here and in parentheses on **Form 1040, line 21.** Next to the amount enter "Form 2555." On Form 1040, subtract this amount from your income to arrive at total income on Form 1040, line 22	45	380,887	

Part IX Taxpayers Claiming the Housing Deduction—Complete this part only if **(a)** line 33 is more than line 36 and **(b)** line 27 is more than line 43.

46	Subtract line 36 from line 33	46	4,298	
47	Subtract line 43 from line 27	47	4,298	
48	Enter the **smaller** of line 46 or line 47	48	4,298	
	Note: If line 47 is **more than** line 48 and you couldn't deduct all of your 2015 housing deduction because of the 2015 limit, use the housing deduction carryover worksheet in the instructions to figure the amount to enter on line 49. Otherwise, go to line 50.			
49	Housing deduction carryover from 2015 (from the housing deduction carryover worksheet in the instructions)	49	*	
50	**Housing deduction.** Add lines 48 and 49. Enter the total here and on Form 1040 to the left of line 36. Next to the amount on Form 1040, enter "Form 2555." Add it to the total adjustments reported on that line ▶	50	4,298	

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

Part V All Taxpayers

27	Enter the amount from line 26	27	

Are you claiming the housing exclusion or housing deduction?

☐ **Yes.** Complete Part VI.

☐ **No.** Go to Part VII.

Part VI Taxpayers Claiming the Housing Exclusion and/or Deduction

28	Qualified housing expenses for the tax year (see instructions)	28	3,299,535
29a	Enter location where housing expenses incurred (see instructions) ▶		
b	Enter limit on housing expenses (see instructions)	29b	5,542,887
30	Enter the **smaller** of line 28 or line 29b	30	2,689,517
31	Number of days in your qualifying period that fall within your 2016 tax year (see instructions) — 31 ____ days		
32	Multiply $44.28 by the number of days on line 31. If 366 is entered on line 31, enter $16,208 here	32	1,978,942
33	Subtract line 32 from line 30. If the result is zero or less, don't complete the rest of this part or any of Part IX	33	710,575
34	Enter employer-provided amounts (see instructions) — 34 16,140,331		
35	Divide line 34 by line 27. Enter the result as a decimal (rounded to at least three places), but don't enter more than "1.000"	35	× .
36	**Housing exclusion.** Multiply line 33 by line 35. Enter the result but don't enter more than the amount on line 34. Also, complete Part VIII ▶	36	1,341,816

Note: The housing deduction is figured in Part IX. If you choose to claim the foreign earned income exclusion, complete Parts VII and VIII before Part IX.

Part VII Taxpayers Claiming the Foreign Earned Income Exclusion

37	Maximum foreign earned income exclusion	37	
38	• If you completed Part VI, enter the number from line 31. • All others, enter the number of days in your qualifying period that fall within your 2016 tax year (see the instructions for line 31). — 38 ____ days		
39	• If line 38 and the number of days in your 2016 tax year (usually 366) are the same, enter "1.000." • Otherwise, divide line 38 by the number of days in your 2016 tax year and enter the result as a decimal (rounded to at least three places).	39	× .
40	Multiply line 37 by line 39	40	49,999,968
41	Subtract line 36 from line 27	41	45,518,852
42	**Foreign earned income exclusion.** Enter the **smaller** of line 40 or line 41. Also, complete Part VIII ▶	42	29,557,576

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

43	Add lines 36 and 42	43	26,405,076
44	Deductions allowed in figuring your adjusted gross income (Form 1040, line 37) that are allocable to the excluded income. See instructions and attach computation	44	388,879
45	Subtract line 44 from line 43. Enter the result here and in parentheses on **Form 1040, line 21.** Next to the amount enter "Form 2555." On Form 1040, subtract this amount from your income to arrive at total income on Form 1040, line 22	45	26,049,493

Part IX Taxpayers Claiming the Housing Deduction—Complete this part only if **(a)** line 33 is more than line 36 and **(b)** line 27 is more than line 43.

46	Subtract line 36 from line 33	46	82,039
47	Subtract line 43 from line 27	47	1,283,492
48	Enter the **smaller** of line 46 or line 47	48	78,151
	Note: If line 47 is **more than** line 48 and you couldn't deduct all of your 2015 housing deduction because of the 2015 limit, use the housing deduction carryover worksheet in the instructions to figure the amount to enter on line 49. Otherwise, go to line 50.		
49	Housing deduction carryover from 2015 (from the housing deduction carryover worksheet in the instructions)	49	*
50	**Housing deduction.** Add lines 48 and 49. Enter the total here and on Form 1040 to the left of line 36. Next to the amount on Form 1040, enter "Form 2555." Add it to the total adjustments reported on that line ▶	50	78,285

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

2016 Line Item Estimates—All figures are estimates based on samples.
Number of returns filed for selected lines

Form **2555-EZ**

Department of the Treasury
Internal Revenue Service (99)

Foreign Earned Income Exclusion

► **Attach to Form 1040. Complete the Foreign Earned Income Tax Worksheet in the Instructions for Form 1040 if you enter an amount on line 18.**
► **Information about Form 2555-EZ and its separate instructions is at *www.irs.gov/form2555ez*.**

OMB No. 1545-0074

2016

Attachment Sequence No. **34A**

Name shown on Form 1040

Total Forms Filed = 110,671 Data is tabulated with Form 2555

Your social security number

You May Use This Form If You:

- Are a U.S. citizen or a resident alien.
- Earned wages/salaries in a foreign country.
- Had total foreign earned income of $101,300 or less. See line 17.
- Are filing a calendar year return that covers a 12-month period.

And You:

- Don't have self-employment income.
- Don't have business/moving expenses.
- Don't claim the foreign housing exclusion or deduction.

Part I Tests To See If You Can Take the Foreign Earned Income Exclusion

1 Bona Fide Residence Test

a Were you a bona fide resident of a foreign country or countries for a period that includes an entire tax year (see instructions)? . . . . . ☐ **Yes** ☐ **No**

- If you answered "Yes," you meet this test. Fill in line 1b and then go to line 3.
- If you answered "No," you **don't** meet this test. Go to line 2 to see if you meet the Physical Presence Test.

b Enter the date your bona fide residence began ► _____, and ended (see instructions) ► _____.

2 Physical Presence Test

a Were you physically present in a foreign country or countries for at least 330 full days during—

{ 2016 **or** any other period of 12 months in a row starting or ending in 2016? } . . . . . ☐ **Yes** ☐ **No**

- If you answered "Yes," you meet this test. Fill in line 2b and then go to line 3.
- If you answered "No," you **don't** meet this test. You **can't** take the exclusion unless you meet the Bona Fide Residence Test above.

b The physical presence test is based on the 12-month period from ► _____ through ► _____.

3 Tax Home Test. Was your tax home in a foreign country or countries throughout your period of bona fide residence or physical presence, whichever applies? . . . . . ☐ **Yes** ☐ **No**

- If you answered "Yes," you can take the exclusion. Complete Part II below and then go to page 2.
- If you answered "No," you **can't** take the exclusion. **Don't** file this form.

Part II General Information

4 Your foreign address (including country)	**5** Your occupation

6 Employer's name	**7** Employer's U.S. address (including ZIP code)	**8** Employer's foreign address

9 Employer is (check any that apply):

a A U.S. business . . . . . ☐

b A foreign business . . . . . ☐

c Other (specify) ► _____ ☐

10a If you previously filed Form 2555 or 2555-EZ, enter the last year you filed the form. ► _____

b If you didn't previously file Form 2555 or 2555-EZ, check here ► ☐ and go to line 11a.

c Have you ever revoked the foreign earned income exclusion? . . . . . ☐ **Yes** ☐ **No**

d If you answered "Yes," enter the tax year for which the revocation was effective. ► _____

11a List your tax home(s) during 2016 and date(s) established. ► _____

b Of what country are you a citizen/national? ►

2016 Line Item Estimates—All figures are estimates based on samples.
Amounts of selected lines filed (in thousands of dollars)

Form **2555-EZ**

Department of the Treasury
Internal Revenue Service (99)

Foreign Earned Income Exclusion

▶ **Attach to Form 1040. Complete the Foreign Earned Income Tax Worksheet in the Instructions for Form 1040 if you enter an amount on line 18.**
▶ **Information about Form 2555-EZ and its separate instructions is at *www.irs.gov/form2555ez*.**

OMB No. 1545-0074

2016

Attachment Sequence No. **34A**

Name shown on Form 1040

Total Forms Filed = 110,671 Data is tabulated with Form 2555

Your social security number

You May Use This Form If You:

- Are a U.S. citizen or a resident alien.
- Earned wages/salaries in a foreign country.
- Had total foreign earned income of $101,300 or less. See line 17.
- Are filing a calendar year return that covers a 12-month period.

And You:

- Don't have self-employment income.
- Don't have business/moving expenses.
- Don't claim the foreign housing exclusion or deduction.

Part I Tests To See If You Can Take the Foreign Earned Income Exclusion

1 Bona Fide Residence Test

a Were you a bona fide resident of a foreign country or countries for a period that includes an entire tax year (see instructions)? . . . . . ☐ **Yes** ☐ **No**

- If you answered "Yes," you meet this test. Fill in line 1b and then go to line 3.
- If you answered "No," you **don't** meet this test. Go to line 2 to see if you meet the Physical Presence Test.

b Enter the date your bona fide residence began ▶ _____, and ended (see instructions) ▶ _____.

2 Physical Presence Test

a Were you physically present in a foreign country or countries for at least 330 full days during—

{ 2016 **or** any other period of 12 months in a row starting or ending in 2016? } . . . . . ☐ **Yes** ☐ **No**

- If you answered "Yes," you meet this test. Fill in line 2b and then go to line 3.
- If you answered "No," you **don't** meet this test. You **can't** take the exclusion unless you meet the Bona Fide Residence Test above.

b The physical presence test is based on the 12-month period from ▶ _____ through ▶ _____.

3 Tax Home Test. Was your tax home in a foreign country or countries throughout your period of bona fide residence or physical presence, whichever applies? . . . . . ☐ **Yes** ☐ **No**

- If you answered "Yes," you can take the exclusion. Complete Part II below and then go to page 2.
- If you answered "No," you **can't** take the exclusion. **Don't** file this form.

Part II General Information

4 Your foreign address (including country)	**5** Your occupation

6 Employer's name	**7** Employer's U.S. address (including ZIP code)	**8** Employer's foreign address

9 Employer is (check any that apply):

a A U.S. business . . . . . ☐

b A foreign business . . . . . ☐

c Other (specify) ▶ _____ ☐

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

b If you didn't previously file Form 2555 or 2555-EZ, check here ▶ ☐ and go to line 11a.

c Have you ever revoked the foreign earned income exclusion? . . . . . ☐ **Yes** ☐ **No**

d If you answered "Yes," enter the tax year for which the revocation was effective. ▶ _____

11a List your tax home(s) during 2016 and date(s) established. ▶ _____

b Of what country are you a citizen/national? ▶ _____

2016 Line Item Estimates—All figures are estimates based on samples.
Number of returns filed for selected lines

Part III Days Present in the United States— Complete this part if you were in the United States or its possessions during 2016.

12 **(a)** Date arrived in U.S.	**(b)** Date left U.S.	**(c)** Number of days in U.S. on business	**(d)** Income earned in U.S. on business (attach computation)

Part IV Figure Your Foreign Earned Income Exclusion

13	Maximum foreign earned income exclusion	13		
14	Enter the number of days in your qualifying period that fall within 2016 .	14	days	
15	Did you enter 366 on line 14? ☐ **Yes.** Enter "1.000." ☐ **No.** Divide line 14 by 366 and enter the result as a decimal (rounded to at least three places).	15	× .	
16	Multiply line 13 by line 15	16		
17	Enter, in U.S. dollars, the total foreign earned income you earned and received in 2016 (see instructions). Be sure to include this amount on Form 1040, line 7	17		
	Caution: If the amount on line 17 is more than $101,300, **don't** file this form. You must file Form 2555 instead.			
18	**Foreign earned income exclusion.** Enter the **smaller** of line 16 or line 17 here and in parentheses on **Form 1040, line 21.** Next to the amount enter "2555-EZ." On Form 1040, subtract this amount from your income to arrive at total income on Form 1040, line 22 . . . . . ▶	18		

Part III Days Present in the United States— Complete this part if you were in the United States or its possessions during 2016.

12 (a) Date arrived in U.S.	(b) Date left U.S.	(c) Number of days in U.S. on business	(d) Income earned in U.S. on business (attach computation)

Part IV Figure Your Foreign Earned Income Exclusion

13	Maximum foreign earned income exclusion	13		
14	Enter the number of days in your qualifying period that fall within 2016	14	days	
15	Did you enter 366 on line 14? ☐ **Yes.** Enter "1.000." ☐ **No.** Divide line 14 by 366 and enter the result as a decimal (rounded to at least three places).	15	× .	
16	Multiply line 13 by line 15	16		
17	Enter, in U.S. dollars, the total foreign earned income you earned and received in 2016 (see instructions). Be sure to include this amount on Form 1040, line 7 **Caution:** If the amount on line 17 is more than $101,300, **don't** file this form. You must file Form 2555 instead.	17		
18	**Foreign earned income exclusion.** Enter the **smaller** of line 16 or line 17 here and in parentheses on **Form 1040, line 21.** Next to the amount enter "2555-EZ." On Form 1040, subtract this amount from your income to arrive at total income on Form 1040, line 22 ▶	18		

2016 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

2016

Attachment Sequence No. **174**

Name(s) shown on return

Total Forms Filed = 26,075

Identifying number

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

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

1 Name of lessor

2 Address of lessor

3 Description of property

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

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

5	Qualifying advanced coal project credit (see instructions):				
a	Qualified investment in integrated gasification combined cycle property placed in service during the tax year for projects described in section 48A(d)(3)(B)(i) . . . . . $ × 20% (0.20)	5a			
b	Qualified investment in advanced coal-based generation technology property placed in service during the tax year for projects described in section 48A(d)(3)(B)(ii) . . . . . $ × 15% (0.15)	5b			
c	Qualified investment in advanced coal-based generation technology property placed in service during the tax year for projects described in section 48A(d)(3)(B)(iii) . . . . . $ × 30% (0.30)	5c			
d	Total. Add lines 5a, 5b, and 5c			5d	1,780
6	Qualifying gasification project credit (see instructions):				
a	Qualified investment in qualified gasification property placed in service during the tax year for which credits were allocated or reallocated after October 3, 2008, and that includes equipment that separates and sequesters at least 75% of the project's carbon dioxide emissions . . . . . $ × 30% (0.30)	6a			
b	Qualified investment in property other than in **a** above placed in service during the tax year . . . . . $ × 20% (0.20)	6b			
c	Total. Add lines 6a and 6b			6c	1,419
7	Qualifying advanced energy project credit (see instructions): Qualified investment in advanced energy project property placed in service during the tax year . . . . . $ × 30% (0.30)			7	1,418
8	Reserved			8	
9	Enter the applicable unused investment credit from cooperatives (see instructions)			9	362
10	Add lines 5d, 6c, 7, and 9. Report this amount on Form 3800, Part III, line 1a			10	3,583

2016 Line Item Estimates—All figures are estimates based on samples.
Amounts of selected lines filed (in thousands of dollars)

Form **3468**

Department of the Treasury
Internal Revenue Service (99)

Investment Credit

► **Attach to your tax return.**
► **Information about Form 3468 and its separate instructions is at *www.irs.gov/form3468*.**

OMB No. 1545-0155

2016

Attachment Sequence No. **174**

Name(s) shown on return

Total Forms Filed = 26,075

Identifying number

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

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

1 Name of lessor

2 Address of lessor

3 Description of property

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

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

5	Qualifying advanced coal project credit (see instructions):				
a	Qualified investment in integrated gasification combined cycle property placed in service during the tax year for projects described in section 48A(d)(3)(B)(i) . . . . . $ × 20% (0.20)	5a			
b	Qualified investment in advanced coal-based generation technology property placed in service during the tax year for projects described in section 48A(d)(3)(B)(ii) . . . . . $ × 15% (0.15)	5b			
c	Qualified investment in advanced coal-based generation technology property placed in service during the tax year for projects described in section 48A(d)(3)(B)(iii) . . . . . $ × 30% (0.30)	5c			
d	Total. Add lines 5a, 5b, and 5c			5d	747
6	Qualifying gasification project credit (see instructions):				
a	Qualified investment in qualified gasification property placed in service during the tax year for which credits were allocated or reallocated after October 3, 2008, and that includes equipment that separates and sequesters at least 75% of the project's carbon dioxide emissions . . . . . $ × 30% (0.30)	6a			
b	Qualified investment in property other than in **a** above placed in service during the tax year . . . . . $ × 20% (0.20)	6b			
c	Total. Add lines 6a and 6b			6c	2,212
7	Qualifying advanced energy project credit (see instructions): Qualified investment in advanced energy project property placed in service during the tax year . . . . . $ × 30% (0.30)			7	13,660
8	Reserved			8	
9	Enter the applicable unused investment credit from cooperatives (see instructions)			9	820
10	Add lines 5d, 6c, 7, and 9. Report this amount on Form 3800, Part III, line 1a			10	17,439

2016 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 . . . . . $ _____ × 10% (0.10)	**11e**	1,207	
f	Certified historic structures . . . . . $ _____ × 20% (0.20)	**11f**	5,998	
	For properties identified on line 11f, complete lines 11g and 11h.			
g	Enter the assigned NPS project number or the pass-through entity's employer identification number (see instructions)			
h	Enter the date that the NPS approved the Request for Certification of Completed Work (see instructions)			
i	Rehabilitation credit from an electing large partnership (Schedule K-1 (Form 1065-B), box 9) . .	**11i**	104	
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% (0.10)	**12a**	1,241	
b	Basis of property using solar illumination or solar energy placed in service during the tax year that was acquired after December 31, 2005, and the basis attributable to construction, reconstruction, or erection by the taxpayer after December 31, 2005 (see instructions) $ _____ × 30% (0.30)	**12b**	10,804	
	Qualified fuel cell property (see instructions):			
c	Basis of property placed in service during the tax year that was acquired after December 31, 2005, and before October 4, 2008, and the basis attributable to construction, reconstruction, or erection by the taxpayer after December 31, 2005, and before October 4, 2008 $ _____ × 30% (0.30)	**12c**		
d	Applicable kilowatt capacity of property on line 12c (see instructions) ▶ _____ × $1,000	**12d**		
e	Enter the lesser of line 12c or line 12d	**12e**	0	
f	Basis of property placed in service during the tax year that was acquired after October 3, 2008, and the basis attributable to construction, reconstruction, or erection by the taxpayer after October 3, 2008 . . . . . $ _____ × 30% (0.30)	**12f**		
g	Applicable kilowatt capacity of property on line 12f (see instructions) ▶ _____ × $3,000	**12g**		
h	Enter the lesser of line 12f or line 12g	**12h**	50	
	Qualified microturbine property (see instructions):			
i	Basis of property placed in service during the tax year that was acquired after December 31, 2005, and the basis attributable to construction, reconstruction, or erection by the taxpayer after December 31, 2005 . . . . . $ _____ × 10% (0.10)	**12i**		
j	Kilowatt capacity of property on line 12i . . . . . ▶ _____ × $200	**12j**		
k	Enter the lesser of line 12i or line 12j	**12k**	446	

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 . . . . . $ _____ × 10% (0.10)	11e	19,140	
f	Certified historic structures . . . . . $ _____ × 20% (0.20)	11f	314,867	
	For properties identified on line 11f, complete lines 11g and 11h.			
g	Enter the assigned NPS project number or the pass-through entity's employer identification number (see instructions)			
h	Enter the date that the NPS approved the Request for Certification of Completed Work (see instructions)			
i	Rehabilitation credit from an electing large partnership (Schedule K-1 (Form 1065-B), box 9) . .	11i	529	
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% (0.10)	12a	2,413	
b	Basis of property using solar illumination or solar energy placed in service during the tax year that was acquired after December 31, 2005, and the basis attributable to construction, reconstruction, or erection by the taxpayer after December 31, 2005 (see instructions) $ _____ × 30% (0.30)	12b	433,482	
	Qualified fuel cell property (see instructions):			
c	Basis of property placed in service during the tax year that was acquired after December 31, 2005, and before October 4, 2008, and the basis attributable to construction, reconstruction, or erection by the taxpayer after December 31, 2005, and before October 4, 2008 $ _____ × 30% (0.30)	12c		
d	Applicable kilowatt capacity of property on line 12c (see instructions) ▶ _____ × $1,000	12d		
e	Enter the lesser of line 12c or line 12d	12e	0	
f	Basis of property placed in service during the tax year that was acquired after October 3, 2008, and the basis attributable to construction, reconstruction, or erection by the taxpayer after October 3, 2008 . . . . . $ _____ × 30% (0.30)	12f		
g	Applicable kilowatt capacity of property on line 12f (see instructions) ▶ _____ × $3,000	12g		
h	Enter the lesser of line 12f or line 12g	12h	9,864	
	Qualified microturbine property (see instructions):			
i	Basis of property placed in service during the tax year that was acquired after December 31, 2005, and the basis attributable to construction, reconstruction, or erection by the taxpayer after December 31, 2005 . . . . . $ _____ × 10% (0.10)	12i		
j	Kilowatt capacity of property on line 12i . . . . . ▶ _____ × $200	12j		
k	Enter the lesser of line 12i or line 12j	12k	70	

2016 Line Item Estimates—All figures are estimates based on samples.
Number of returns filed for selected lines

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

	Combined heat and power system property (see instructions): **Caution:** You cannot claim this credit if the electrical capacity of the property is more than 50 megawatts or 67,000 horsepower.			
l	Basis of property placed in service during the tax year that was acquired after October 3, 2008, and the basis attributable to construction, reconstruction, or erection by the taxpayer after October 3, 2008 . . . . . $ _____ × 10% (0.10)	**12l**		
m	If the electrical capacity of the property is measured in: • Megawatts, divide 15 by the megawatt capacity. Enter 1.0 if the capacity is 15 megawatts or less. • Horsepower, divide 20,000 by the horsepower. Enter 1.0 if the capacity is 20,000 horsepower or less	**12m**		.
n	Multiply line 12l by line 12m	**12n**	1,635	
	Qualified small wind energy property (see instructions):			
o	Basis of property placed in service during the tax year that was acquired after October 3, 2008, and before January 1, 2009, and the basis attributable to the construction, reconstruction, or erection by the taxpayer after October 3, 2008, and before January 1, 2009 . . . . . $ _____ × 30% (0.30)	**12o**		
p	Enter the smaller of line 12o or $4,000	**12p**	0	
q	Basis of property placed in service during the tax year that was acquired after December 31, 2008, and the basis attributable to construction, reconstruction, or erection by the taxpayer after December 31, 2008 . . . . . $ _____ × 30% (0.30)	**12q**	*	
	Geothermal heat pump systems (see instructions):			
r	Basis of property placed in service during the tax year that was acquired after October 3, 2008, and the basis attributable to construction, reconstruction, or erection by the taxpayer after October 3, 2008 . . . . . $ _____ × 10% (0.10)	**12r**	190	
	Qualified investment credit facility property (see instructions):			
s	Basis of property (other than wind facility property and the construction of which began after 2016) placed in service during the tax year . . . . . $ _____ × 30% (0.30)	**12s**	159	
t	Basis of wind facility property placed in service during the tax year and the construction of which begins during 2017 . . . . . $ _____ × 24% (0.24)	**12t**	0	
13	Enter the applicable unused investment credit from cooperatives (see instructions)	**13**	*	
14	Add lines 11e, 11f, 11i, 12a, 12b, 12e, 12h, 12k, 12n, 12p, 12q, 12r, 12s, 12t, and 13. Report this amount on Form 3800, Part III, line 4a	**14**	22,521	

*** 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% (0.10)	12l		
m	If the electrical capacity of the property is measured in: • Megawatts, divide 15 by the megawatt capacity. Enter 1.0 if the capacity is 15 megawatts or less. • Horsepower, divide 20,000 by the horsepower. Enter 1.0 if the capacity is 20,000 horsepower or less	12m		.
n	Multiply line 12l by line 12m	12n	3,222	
	Qualified small wind energy property (see instructions):			
o	Basis of property placed in service during the tax year that was acquired after October 3, 2008, and before January 1, 2009, and the basis attributable to the construction, reconstruction, or erection by the taxpayer after October 3, 2008, and before January 1, 2009 . . . . . $ _____ × 30% (0.30)	12o		
p	Enter the smaller of line 12o or $4,000	12p	0	
q	Basis of property placed in service during the tax year that was acquired after December 31, 2008, and the basis attributable to construction, reconstruction, or erection by the taxpayer after December 31, 2008 . . . . . $ _____ × 30% (0.30)	12q	*	
	Geothermal heat pump systems (see instructions):			
r	Basis of property placed in service during the tax year that was acquired after October 3, 2008, and the basis attributable to construction, reconstruction, or erection by the taxpayer after October 3, 2008 . . . . . $ _____ × 10% (0.10)	12r	3,412	
	Qualified investment credit facility property (see instructions):			
s	Basis of property (other than wind facility property and the construction of which began after 2016) placed in service during the tax year . . . . . $ _____ × 30% (0.30)	12s	53,540	
t	Basis of wind facility property placed in service during the tax year and the construction of which begins during 2017 . . . . . $ _____ × 24% (0.24)	12t	0	
13	Enter the applicable unused investment credit from cooperatives (see instructions)	13	*	
14	Add lines 11e, 11f, 11i, 12a, 12b, 12e, 12h, 12k, 12n, 12p, 12q, 12r, 12s, 12t, and 13. Report this amount on Form 3800, Part III, line 4a	14	848,170	

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

2016 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

2016

Attachment Sequence No. **22**

Name(s) shown on return

Total Forms Filed = 568,087

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	82,720
2	Passive activity credits from line 2 of all Parts III with box B checked	2	58,262		
3	Enter the applicable passive activity credits allowed for 2016 (see instructions)			3	44,271
4	Carryforward of general business credit to 2016. Enter the amount from line 2 of Part III with box C checked. See instructions for statement to attach			4	148,622
5	Carryback of general business credit from 2017. 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	246,691

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	189,337
9	Add lines 7 and 8			9	
10a	Foreign tax credit	10a			
b	Certain allowable credits (see instructions)	10b	90,830		
c	Add lines 10a and 10b			10c	294,018
11	**Net income tax.** Subtract line 10c from line 9. If zero, skip lines 12 through 15 and enter -0- on line 16			11	502,180
12	**Net regular tax.** Subtract line 10c from line 7. If zero or less, enter -0-	12	497,070		
13	Enter 25% (.25) of the excess, if any, of line 12 over $25,000 (see instructions)	13	321,845		
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	433,480		
15	Enter the greater of line 13 or line 14			15	433,680
16	Subtract line 15 from line 11. If zero or less, enter -0-			16	309,082
17	Enter the **smaller** of line 6 or line 16			17	115,210
	C corporations: See the line 17 instructions if there has been an ownership change, acquisition, or reorganization.				

2016 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

2016

Attachment Sequence No. **22**

Name(s) shown on return

Total Forms Filed = 568,087

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	653,680
2	Passive activity credits from line 2 of all Parts III with box B checked	2	127,647		
3	Enter the applicable passive activity credits allowed for 2016 (see instructions)			3	168,047
4	Carryforward of general business credit to 2016. Enter the amount from line 2 of Part III with box C checked. See instructions for statement to attach			4	3,586,164
5	Carryback of general business credit from 2017. 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	4,407,891

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	5,529,430
9	Add lines 7 and 8			9	
10a	Foreign tax credit	10a			
b	Certain allowable credits (see instructions)	10b	209,620		
c	Add lines 10a and 10b			10c	4,537,897
11	**Net income tax.** Subtract line 10c from line 9. If zero, skip lines 12 through 15 and enter -0- on line 16			11	142,585,513
12	**Net regular tax.** Subtract line 10c from line 7. If zero or less, enter -0-	12	137,060,298		
13	Enter 25% (.25) of the excess, if any, of line 12 over $25,000 (see instructions)	13	31,848,855		
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	124,472,353		
15	Enter the greater of line 13 or line 14			15	124,500,179
16	Subtract line 15 from line 11. If zero or less, enter -0-			16	18,180,357
17	Enter the **smaller** of line 6 or line 16			17	856,761
	C corporations: See the line 17 instructions if there has been an ownership change, acquisition, or reorganization.				

2016 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**	29,527
19	Enter the greater of line 13 or line 18		**19**	29,526
20	Subtract line 19 from line 11. If zero or less, enter -0-		**20**	32,045
21	Subtract line 17 from line 20. If zero or less, enter -0-		**21**	32,026
22	Combine the amounts from line 3 of all Parts III with box A, C, or D checked		**22**	15,884
23	Passive activity credit from line 3 of all Parts III with box B checked	**23** 5,390		
24	Enter the applicable passive activity credit allowed for 2016 (see instructions)		**24**	3,242
25	Add lines 22 and 24		**25**	18,829
26	Empowerment zone and renewal community employment credit allowed. Enter the smaller of line 21 or line 25		**26**	16,272
27	Subtract line 13 from line 11. If zero or less, enter -0-		**27**	502,180
28	Add lines 17 and 26		**28**	126,009
29	Subtract line 28 from line 27. If zero or less, enter -0-		**29**	492,986
30	Enter the general business credit from line 5 of all Parts III with box A checked		**30**	198,585
31	Reserved		**31**	
32	Passive activity credits from line 5 of all Parts III with box B checked	**32** 119,687		
33	Enter the applicable passive activity credits allowed for 2016 (see instructions)		**33**	71,201
34	Carryforward of business credit to 2016. 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**	48,804
35	Carryback of business credit from 2017. 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**	291,439
37	Enter the **smaller** of line 29 or line 36		**37**	258,186
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**	352,327

2016 Line Item Estimates—All figures are estimates based on samples.
Amounts of selected lines filed (in thousands of dollars)

Part II Allowable Credit *(Continued)*

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

18	Multiply line 14 by 75% (.75) (see instructions)		**18**	10,278,436
19	Enter the greater of line 13 or line 18		**19**	10,235,455
20	Subtract line 19 from line 11. If zero or less, enter -0-		**20**	5,496,228
21	Subtract line 17 from line 20. If zero or less, enter -0-		**21**	5,438,524
22	Combine the amounts from line 3 of all Parts III with box A, C, or D checked		**22**	87,417
23	Passive activity credit from line 3 of all Parts III with box B checked	**23** 5,250		
24	Enter the applicable passive activity credit allowed for 2016 (see instructions)		**24**	5,108
25	Add lines 22 and 24		**25**	92,525
26	Empowerment zone and renewal community employment credit allowed. Enter the smaller of line 21 or line 25		**26**	47,318
27	Subtract line 13 from line 11. If zero or less, enter -0-		**27**	110,736,658
28	Add lines 17 and 26		**28**	904,079
29	Subtract line 28 from line 27. If zero or less, enter -0-		**29**	109,832,579
30	Enter the general business credit from line 5 of all Parts III with box A checked		**30**	3,041,851
31	Reserved		**31**	
32	Passive activity credits from line 5 of all Parts III with box B checked	**32** 565,668		
33	Enter the applicable passive activity credits allowed for 2016 (see instructions)		**33**	368,084
34	Carryforward of business credit to 2016. 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**	1,568,838
35	Carryback of business credit from 2017. 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**	4,978,773
37	Enter the **smaller** of line 29 or line 36		**37**	3,226,832
38	**Credit allowed for the current year.** Add lines 28 and 37. Report the amount from line 38 (if smaller than the sum of Part I, line 6, and Part II, lines 25 and 36, see instructions) as indicated below or on the applicable line of your return. • Individuals. Form 1040, line 54, or Form 1040NR, line 51 • Corporations. Form 1120, Schedule J, Part I, line 5c • Estates and trusts. Form 1041, Schedule G, line 2b		**38**	4,130,911

2016 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 . . . . . ▶ ☐

	(a) Description of credit **Note:** On any line where the credit is from more than one source, a separate Part III is needed for each pass-through entity.		**(b)** If claiming the credit from a pass-through entity, enter the EIN	**(c)** Enter the appropriate amount
1a	Investment (Form 3468, Part II only) (attach Form 3468)	**1a**	3,605	
b	Reserved	**1b**		
c	Increasing research activities (Form 6765)	**1c**	57,232	
d	Low-income housing (Form 8586, Part I only)	**1d**	19,771	
e	Disabled access (Form 8826) (see instructions for limitation)	**1e**	7,669	
f	Renewable electricity, refined coal, and Indian coal production (Form 8835)	**1f**	338	
g	Indian employment (Form 8845)	**1g**	6,548	
h	Orphan drug (Form 8820)	**1h**	1,137	
i	New markets (Form 8874)	**1i**	759	
j	Small employer pension plan startup costs (Form 8881) (see instructions for limitation)	**1j**	4,182	
k	Employer-provided child care facilities and services (Form 8882) (see instructions for limitation)	**1k**	14,738	
l	Biodiesel and renewable diesel fuels (attach Form 8864)	**1l**	4,338	
m	Low sulfur diesel fuel production (Form 8896)	**1m**	*	
n	Distilled spirits (Form 8906)	**1n**	181	
o	Nonconventional source fuel (carryforward only)	**1o**	56	
p	Energy efficient home (Form 8908)	**1p**	8,217	
q	Energy efficient appliance (carryforward only)	**1q**	*	
r	Alternative motor vehicle (Form 8910)	**1r**	1,466	
s	Alternative fuel vehicle refueling property (Form 8911)	**1s**	2,148	
t	Reserved	**1t**		
u	Mine rescue team training (Form 8923)	**1u**	1,070	
v	Agricultural chemicals security (carryforward only)	**1v**	0	
w	Employer differential wage payments (Form 8932)	**1w**	632	
x	Carbon dioxide sequestration (Form 8933)	**1x**	*	
y	Qualified plug-in electric drive motor vehicle (Form 8936)	**1y**	5,982	
z	Qualified plug-in electric vehicle (carryforward only)	**1z**	*	
aa	New hire retention (carryforward only)	**1aa**	*	
bb	General credits from an electing large partnership (Schedule K-1 (Form 1065-B))	**1bb**	2,311	
zz	Other. Enhanced oil recovery (Form 8830) and certain other credits	**1zz**	2,638	
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**	18,389	
4a	Investment (Form 3468, Part III) (attach Form 3468)	**4a**	22,360	
b	Work opportunity (Form 5884)	**4b**	72,859	
c	Biofuel producer (Form 6478)	**4c**	2,046	
d	Low-income housing (Form 8586, Part II)	**4d**	10,515	
e	Renewable electricity, refined coal, and Indian coal production (Form 8835)	**4e**	1,851	
f	Employer social security and Medicare taxes paid on certain employee tips (Form 8846)	**4f**	169,453	
g	Qualified railroad track maintenance (Form 8900)	**4g**	238	
h	Small employer health insurance premiums (Form 8941)	**4h**	5,748	
i	Increasing research activities (Form 6765)	**4i**	65,222	
j	Reserved	**4j**		
z	Other	**4z**	548	
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.**

2016 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	17,891	
b	Reserved	1b		
c	Increasing research activities (Form 6765)	1c	441,485	
d	Low-income housing (Form 8586, Part I only)	1d	45,200	
e	Disabled access (Form 8826) (see instructions for limitation)	1e	16,560	
f	Renewable electricity, refined coal, and Indian coal production (Form 8835)	1f	14,566	
g	Indian employment (Form 8845)	1g	46,917	
h	Orphan drug (Form 8820)	1h	22,491	
i	New markets (Form 8874)	1i	2,852	
j	Small employer pension plan startup costs (Form 8881) (see instructions for limitation)	1j	1,568	
k	Employer-provided child care facilities and services (Form 8882) (see instructions for limitation)	1k	5,672	
l	Biodiesel and renewable diesel fuels (attach Form 8864)	1l	17,411	
m	Low sulfur diesel fuel production (Form 8896)	1m	*	
n	Distilled spirits (Form 8906)	1n	4,898	
o	Nonconventional source fuel (carryforward only)	1o	216	
p	Energy efficient home (Form 8908)	1p	81,537	
q	Energy efficient appliance (carryforward only)	1q	*	
r	Alternative motor vehicle (Form 8910)	1r	8,657	
s	Alternative fuel vehicle refueling property (Form 8911)	1s	6,577	
t	Reserved	1t		
u	Mine rescue team training (Form 8923)	1u	144	
v	Agricultural chemicals security (carryforward only)	1v	0	
w	Employer differential wage payments (Form 8932)	1w	1,201	
x	Carbon dioxide sequestration (Form 8933)	1x	*	
y	Qualified plug-in electric drive motor vehicle (Form 8936)	1y	27,253	
z	Qualified plug-in electric vehicle (carryforward only)	1z	*	
aa	New hire retention (carryforward only)	1aa	*	
bb	General credits from an electing large partnership (Schedule K-1 (Form 1065-B))	1bb	2,134	
zz	Other. Enhanced oil recovery (Form 8830) and certain other credits	1zz	13,780	
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	48,263	
4a	Investment (Form 3468, Part III) (attach Form 3468)	4a	856,694	
b	Work opportunity (Form 5884)	4b	570,597	
c	Biofuel producer (Form 6478)	4c	2,855	
d	Low-income housing (Form 8586, Part II)	4d	91,255	
e	Renewable electricity, refined coal, and Indian coal production (Form 8835)	4e	23,875	
f	Employer social security and Medicare taxes paid on certain employee tips (Form 8846)	4f	1,132,990	
g	Qualified railroad track maintenance (Form 8900)	4g	47,366	
h	Small employer health insurance premiums (Form 8941)	4h	31,800	
i	Increasing research activities (Form 6765)	4i	830,785	
j	Reserved	4j		
z	Other	4z	2,285	
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.**

2016 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

2016

Attachment Sequence No. **170**

Name(s) shown on return

Total Forms Filed = 1,145,104

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**	1,003,291	
2	Travel (including lodging) from your old home to your new home (see instructions). **Do not** include the cost of meals	**2**	901,932	
3	Add lines 1 and 2	**3**	1,127,588	
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**	142,577	
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**	1,106,410	

2016 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

2016

Attachment Sequence No. **170**

Name(s) shown on return

Total Forms Filed = 1,145,104

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**	2,822,529	
2	Travel (including lodging) from your old home to your new home (see instructions). **Do not** include the cost of meals	**2**	935,838	
3	Add lines 1 and 2	**3**	3,758,367	
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**	343,235	
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**	3,460,558	

2016 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

2016

Attachment Sequence No. **23**

Name (as shown on your income tax return) Total Forms Filed = 293,699

Taxpayer identification number

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

1 Nontaxable Use of Gasoline

Note: CRN is credit reference number.

		(a) Type of use	(b) Rate	(c) Gallons	(d) Amount of credit		(e) CRN
a	Off-highway business use						
b	Use on a farm for farming purposes						
c	Other nontaxable use (see **Caution** above line 1)				$ 250,615		
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)				$ 745		
b	Other nontaxable use (see **Caution** above line 1)				1,142		
c	Exported				0		
d	LUST tax on aviation fuels used in foreign trade				0		

3 Nontaxable Use of Undyed Diesel Fuel

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

		(a) Type of use	(b) Rate	(c) Gallons	(d) Amount of credit		(e) CRN
a	Nontaxable use						
b	Use on a farm for farming purposes				$ 62,233		
c	Use in trains				*		
d	Use in certain intercity and local buses (see **Caution** above line 1)				*		
e	Exported				0		

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

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

		(a) Type of use	(b) Rate	(c) Gallons	(d) Amount of credit		(e) CRN
a	Nontaxable use taxed at $.244						
b	Use on a farm for farming purposes				$ 7,557		
c	Use in certain intercity and local buses (see **Caution** above line 1)				*		
d	Exported				0		
e	Nontaxable use taxed at $.044				0		
f	Nontaxable use taxed at $.219				*		

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

2016 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

2016

Attachment Sequence No. **23**

Name (as shown on your income tax return)

Total Forms Filed = 293,699

Taxpayer identification number

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

1 Nontaxable Use of Gasoline

Note: CRN is credit reference number.

		(a) Type of use	(b) Rate	(c) Gallons	(d) Amount of credit		(e) CRN
a	Off-highway business use						
b	Use on a farm for farming purposes						
c	Other nontaxable use (see **Caution** above line 1)				$ 69,998		
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)				$ 407		
b	Other nontaxable use (see **Caution** above line 1)				545		
c	Exported				0		
d	LUST tax on aviation fuels used in foreign trade				0		

3 Nontaxable Use of Undyed Diesel Fuel

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

		(a) Type of use	(b) Rate	(c) Gallons	(d) Amount of credit		(e) CRN
a	Nontaxable use						
b	Use on a farm for farming purposes				$ 23,206		
c	Use in trains				*		
d	Use in certain intercity and local buses (see **Caution** above line 1)				*		
e	Exported				0		

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

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

		(a) Type of use	(b) Rate	(c) Gallons	(d) Amount of credit		(e) CRN
a	Nontaxable use taxed at $.244						
b	Use on a farm for farming purposes				$ 2,538		
c	Use in certain intercity and local buses (see **Caution** above line 1)				*		
d	Exported				0		
e	Nontaxable use taxed at $.044				0		
f	Nontaxable use taxed at $.219				*		

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

2016 Line Item Estimates—All figures are estimates based on samples.
Number of returns filed for selected lines

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

		(a) Type of use	(b) Rate	(c) Gallons	(d) Amount of credit		(e) CRN
a	Kerosene used in commercial aviation (other than foreign trade) taxed at $.244				$ *		
b	Kerosene used in commercial aviation (other than foreign trade) taxed at $.219				18		
c	Nontaxable use (other than use by state or local government) taxed at $.244				7,557		
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			$ 62,233		
b	Use in certain intercity and local buses			*		

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

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

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

		(b) Rate	(c) Gallons	(d) Amount of credit		(e) CRN
a	Use by a state or local government			7,557		
b	Sales from a blocked pump			$ *		
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				$ 18		
b	Use in commercial aviation (other than foreign trade) taxed at $.244				*		
c	Nonexempt use in noncommercial aviation				0		
d	Other nontaxable uses taxed at $.244				7,557		
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				$ *		
b	Kerosene used in commercial aviation (other than foreign trade) taxed at $.219				205		
c	Nontaxable use (other than use by state or local government) taxed at $.244				2,538		
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			$ 23,206		
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			2,538		
b	Sales from a blocked pump			$ *		
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				$ 205		
b	Use in commercial aviation (other than foreign trade) taxed at $.244				*		
c	Nonexempt use in noncommercial aviation				0		
d	Other nontaxable uses taxed at $.244				2,538		
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.**

2016 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 D6751 and met EPA's registration requirements for fuels and fuel additives. The mixture was sold by the claimant to any person for use as a fuel or was used as a fuel by the claimant. Claimant has attached the Certificate for Biodiesel and, if applicable, the Statement of Biodiesel Reseller. **Renewable diesel mixtures.** Claimant produced a mixture by mixing renewable diesel with liquid fuel (other than renewable diesel). The renewable diesel used to produce the renewable diesel mixture was derived from biomass process, met EPA's registration requirements for fuels and fuel additives, and met ASTM D975, D396, or other equivalent standard approved by the IRS. The mixture was sold by the claimant to any person for use as a fuel or was used as a fuel by the claimant. Claimant has attached the Certificate for Biodiesel and, if applicable, the Statement of Biodiesel Reseller, both of which have been edited as discussed in the Instructions for Form 4136. See the instructions for line 10 for information about renewable diesel used in aviation.

		(b) Rate	(c) Gallons of biodiesel or renewable diesel	(d) Amount of credit		(e) CRN
a	Biodiesel (other than agri-biodiesel) mixtures			$ 45		
b	Agri-biodiesel mixtures			*		
c	Renewable diesel mixtures			0		

11 Nontaxable Use of Alternative Fuel

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

		(a) Type of use	(b) Rate	(c) Gallons, or gasoline or diesel gallon equivalents	(d) Amount of credit		(e) CRN
a	Liquefied petroleum gas (LPG) (see instructions)				$ 1,073		
b	"P Series" fuels				*		
c	Compressed natural gas (CNG) (see instructions)				*		
d	Liquefied hydrogen				0		
e	Fischer-Tropsch process liquid fuel from coal (including peat)				0		
f	Liquid fuel derived from biomass				*		
g	Liquefied natural gas (LNG) (see instructions)				*		
h	Liquefied gas derived from biomass				*		

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

		(b) Rate	(c) Gallons, or gasoline or diesel gallon equivalents	(d) Amount of credit		(e) CRN
a	Liquefied petroleum gas (LPG) (see instructions)			$ 1,662		
b	"P Series" fuels			*		
c	Compressed natural gas (CNG) (see instructions)			33		
d	Liquefied hydrogen			0		
e	Fischer-Tropsch process liquid fuel from coal (including peat)			0		
f	Liquid fuel derived from biomass			*		
g	Liquefied natural gas (LNG) (see instructions)			*		
h	Liquefied gas derived from biomass			*		
i	Compressed gas derived from biomass			0		

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

2016 Line Item Estimates—All figures are estimates based on samples.
Amounts of selected lines filed (in thousands of dollars)

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

		(b) Rate	(c) Gallons of biodiesel or renewable diesel	(d) Amount of credit		(e) CRN
a	Biodiesel (other than agri-biodiesel) mixtures			$ 5,124		
b	Agri-biodiesel mixtures			*		
c	Renewable diesel mixtures			0		

11 Nontaxable Use of Alternative Fuel

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

		(a) Type of use	(b) Rate	(c) Gallons, or gasoline or diesel gallon equivalents	(d) Amount of credit		(e) CRN
a	Liquefied petroleum gas (LPG) (see instructions)				$ 467		
b	"P Series" fuels				*		
c	Compressed natural gas (CNG) (see instructions)				*		
d	Liquefied hydrogen				0		
e	Fischer-Tropsch process liquid fuel from coal (including peat)				0		
f	Liquid fuel derived from biomass				*		
g	Liquefied natural gas (LNG) (see instructions)				*		
h	Liquefied gas derived from biomass				*		

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

		(b) Rate	(c) Gallons, or gasoline or diesel gallon equivalents	(d) Amount of credit		(e) CRN
a	Liquefied petroleum gas (LPG) (see instructions)			$ 2,925		
b	"P Series" fuels			*		
c	Compressed natural gas (CNG) (see instructions)			968		
d	Liquefied hydrogen			0		
e	Fischer-Tropsch process liquid fuel from coal (including peat)			0		
f	Liquid fuel derived from biomass			*		
g	Liquefied natural gas (LNG) (see instructions)			*		
h	Liquefied gas derived from biomass			*		
i	Compressed gas derived from biomass			0		

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

2016 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			$ 62,233		
b	Kerosene sold for the exclusive use of a state or local government			7,557		
c	Kerosene for use in aviation sold for the exclusive use of a state or local government taxed at $.219			*		

14 Nontaxable Use of a Diesel-Water Fuel Emulsion

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

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

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

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

16 Exported Dyed Fuels and Exported Gasoline Blendstocks

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

17	**Total income tax credit claimed.** Add lines 1 through 16, column (d). Enter here and on Form 1040, line 72; Form 1120, Schedule J, line 19b; Form 1120S, line 23c; Form 1041, line 24g; or the proper line of other returns. ▶	**17**	$ 293,699		

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

2016 Line Item Estimates—All figures are estimates based on samples.
Amounts of selected lines filed (in thousands of dollars)

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

		(b) Rate	(c) Gallons	(d) Amount of credit		(e) CRN
a	Diesel fuel sold for the exclusive use of a state or local government			$ 23,206		
b	Kerosene sold for the exclusive use of a state or local government			2,538		
c	Kerosene for use in aviation sold for the exclusive use of a state or local government taxed at $.219			*		

14 Nontaxable Use of a Diesel-Water Fuel Emulsion

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

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

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

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

16 Exported Dyed Fuels and Exported Gasoline Blendstocks

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

17	**Total income tax credit claimed.** Add lines 1 through 16, column (d). Enter here and on Form 1040, line 72; Form 1120, Schedule J, line 19b; Form 1120S, line 23c; Form 1041, line 24g; or the proper line of other returns. ▶	**17**	$ 116,955		

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

2016 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

2016

Attachment Sequence No. **179**

Name(s) shown on return	Business or activity to which this form relates	**Identifying number**
Total Forms Filed = 11,617,123		

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	2,479,492
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	4,222,057

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

7	Listed property. Enter the amount from line 29	7	223,992
8	Total elected cost of section 179 property. Add amounts in column (c), lines 6 and 7	8	3,916,513
9	Tentative deduction. Enter the **smaller** of line 5 or line 8	9	3,916,442
10	Carryover of disallowed deduction from line 13 of your 2015 Form 4562	10	228,125
11	Business income limitation. Enter the smaller of business income (not less than zero) or line 5 (see instructions)	11	4,012,240
12	Section 179 expense deduction. Add lines 9 and 10, but don't enter more than line 11	12	3,888,139
13	Carryover of disallowed deduction to 2017. Add lines 9 and 10, less line 12 ▶	13	

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

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

14	Special depreciation allowance for qualified property (other than listed property) placed in service during the tax year (see instructions)	14	1,337,400
15	Property subject to section 168(f)(1) election	15	85
16	Other depreciation (including ACRS)	16	988,043

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

Section A

17	MACRS deductions for assets placed in service in tax years beginning before 2016	17	6,022,728
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 2016 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		114,939				113,591
b	5-year property		1,341,264				1,338,194
c	7-year property		1,203,620				1,200,710
d	10-year property		119,580				119,259
e	15-year property		308,948				308,502
f	20-year property		66,583				66,276
g	25-year property		4,636				4,644
h	Residential rental property undetermined type		1,073,415				1,071,184
			*				*
i	Nonresidential real property		478,209				474,263
	Total GDS cost		3,701,288				3,689,897

Section C—Assets Placed in Service During 2016 Tax Year Using the Alternative Depreciation System

20a	Class life		17,938				17,935
b	12-year		482				479
c	40-year		8,368				8,365

Part IV Summary (See instructions.)

25,328 25,318

21	Listed property. Enter amount from line 28	21	2,059,019
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	11,321,932
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	*

2016 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

2016

Attachment Sequence No. **179**

Name(s) shown on return	Business or activity to which this form relates	**Identifying number**
Total Forms Filed = 11,617,123		

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	44,739,355
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	2,095,386,642

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

7	Listed property. Enter the amount from line 29	7	2,136,579	
8	Total elected cost of section 179 property. Add amounts in column (c), lines 6 and 7			8 68,191,804
9	Tentative deduction. Enter the **smaller** of line 5 or line 8			9 68,138,721
10	Carryover of disallowed deduction from line 13 of your 2015 Form 4562			10 3,083,563
11	Business income limitation. Enter the smaller of business income (not less than zero) or line 5 (see instructions)			11 656,923,158
12	Section 179 expense deduction. Add lines 9 and 10, but don't enter more than line 11			12 67,630,770
13	Carryover of disallowed deduction to 2017. Add lines 9 and 10, less line 12 ▶	13		

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

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

14	Special depreciation allowance for qualified property (other than listed property) placed in service during the tax year (see instructions)	14	10,442,602
15	Property subject to section 168(f)(1) election	15	16,329
16	Other depreciation (including ACRS)	16	5,518,688

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

Section A

17	MACRS deductions for assets placed in service in tax years beginning before 2016	17	48,832,669
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 2016 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		1,522,510				378,738
b	5-year property		15,542,219				2,447,033
c	7-year property		17,900,502				1,930,531
d	10-year property		3,139,439				179,121
e	15-year property		7,003,384				289,984
f	20-year property		1,760,122				55,314
g	25-year property		674,234				13,375
h	Residential rental property		164,102,734				3,560,913
	undetermined type		*				*
i	Nonresidential real property		52,831,501				811,068
	Total GDS cost		264,489,525				9,678,957

Section C—Assets Placed in Service During 2016 Tax Year Using the Alternative Depreciation System

20a	Class life		940,533				43,622
b	12-year		102,297				4,323
c	40-year		3,503,434				66,786

Part IV Summary (See instructions.)

4,546,264 114,731

21	Listed property. Enter amount from line 28	21	7,059,049
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	149,293,796
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	*

2016 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**	203,765	
26 Property used more than 50% in a qualified business use:								
		%		1,753,195			1,580,265	
		%						
		%						
27 Property used 50% or less in a qualified business use:								
		%		586,739		S/L –	526,700	
		%		total 26e + 27e		S/L –		
		%		2,228,185		S/L –		
28 Add amounts in column (h), lines 25 through 27. Enter here and on line 21, page 1 .						**28**	2,059,019	
29 Add amounts in column (i), line 26. Enter here and on line 7, page 1							**29**	223,992

Section B—Information on Use of Vehicles

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

	(a) Vehicle 1		(b) Vehicle 2		(c) Vehicle 3		(d) Vehicle 4		(e) Vehicle 5		(f) Vehicle 6	
30 Total business/investment miles driven during the year (**don't** include commuting miles) .												
31 Total commuting miles driven during the year												
32 Total other personal (noncommuting) miles driven												
33 Total miles driven during the year. Add lines 30 through 32												
	Yes	**No**	**Yes**	**No**	**Yes**	**No**	**Yes**	**No**	**Yes**	**No**	**Yes**	**No**
34 Was the vehicle available for personal use during off-duty hours?												
35 Was the vehicle used primarily by a more than 5% owner or related person? . .												
36 Is another vehicle available for personal use?												

Section C—Questions for Employers Who Provide Vehicles for Use by Their Employees

Answer these questions to determine if you meet an exception to completing Section B for vehicles used by employees who **aren't** more than 5% owners or related persons (see instructions).

	Yes	**No**
37 Do you maintain a written policy statement that prohibits all personal use of vehicles, including commuting, by your employees?		
38 Do you maintain a written policy statement that prohibits personal use of vehicles, except commuting, by your employees? See the instructions for vehicles used by corporate officers, directors, or 1% or more owners . .		
39 Do you treat all use of vehicles by employees as personal use?		
40 Do you provide more than five vehicles to your employees, obtain information from your employees about the use of the vehicles, and retain the information received?		
41 Do you meet the requirements concerning qualified automobile demonstration use? (See instructions.) . . .		
Note: If your answer to 37, 38, 39, 40, or 41 is "Yes," don't complete Section B for the covered vehicles.		

Part VI Amortization

(a) Description of costs	(b) Date amortization begins	(c) Amortizable amount	(d) Code section	(e) Amortization period or percentage	(f) Amortization for this year
42 Amortization of costs that begins during your 2016 tax year (see instructions):					
		318,477			
43 Amortization of costs that began before your 2016 tax year				**43**	657,699
44 Total. Add amounts in column (f). See the instructions for where to report				**44**	869,576

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

2016 Line Item Estimates—All figures are estimates based on samples.
Amounts of selected lines filed (in thousands of dollars)

Part V Listed Property (Include automobiles, certain other vehicles, certain aircraft, certain computers, and property used for entertainment, recreation, or amusement.)

Note: For any vehicle for which you are using the standard mileage rate or deducting lease expense, complete **only** 24a, 24b, columns (a) through (c) of Section A, all of Section B, and Section C if applicable.

Section A—Depreciation and Other Information (Caution: See the instructions for limits for passenger automobiles.)

24a Do you have evidence to support the business/investment use claimed? ☐ Yes ☐ No **24b** If "Yes," is the evidence written? ☐ Yes ☐ No

(a) Type of property (list vehicles first)	(b) Date placed in service	(c) Business/ investment use percentage	(d) Cost or other basis	(e) Basis for depreciation (business/investment use only)	(f) Recovery period	(g) Method/ Convention	(h) Depreciation deduction	(i) Elected section 179 cost
25 Special depreciation allowance for qualified listed property placed in service during the tax year and used more than 50% in a qualified business use (see instructions) .						**25**	1,784,004	
26 Property used more than 50% in a qualified business use:								
		%		43,682,460			4,893,876	
		%						
		%						
27 Property used 50% or less in a qualified business use:								
		%		4,479,753		S/L –	367,074	
		%		total 26e + 27e		S/L –		
		%		48,162,175		S/L –		
28 Add amounts in column (h), lines 25 through 27. Enter here and on line 21, page 1 .						**28**	7,059,049	
29 Add amounts in column (i), line 26. Enter here and on line 7, page 1							**29**	2,136,579

Section B—Information on Use of Vehicles

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

	(a) Vehicle 1		(b) Vehicle 2		(c) Vehicle 3		(d) Vehicle 4		(e) Vehicle 5		(f) Vehicle 6	
30 Total business/investment miles driven during the year (**don't** include commuting miles) .												
31 Total commuting miles driven during the year												
32 Total other personal (noncommuting) miles driven												
33 Total miles driven during the year. Add lines 30 through 32												
	Yes	**No**	**Yes**	**No**	**Yes**	**No**	**Yes**	**No**	**Yes**	**No**	**Yes**	**No**
34 Was the vehicle available for personal use during off-duty hours?												
35 Was the vehicle used primarily by a more than 5% owner or related person? . .												
36 Is another vehicle available for personal use?												

Section C—Questions for Employers Who Provide Vehicles for Use by Their Employees

Answer these questions to determine if you meet an exception to completing Section B for vehicles used by employees who **aren't** more than 5% owners or related persons (see instructions).

	Yes	**No**
37 Do you maintain a written policy statement that prohibits all personal use of vehicles, including commuting, by your employees?		
38 Do you maintain a written policy statement that prohibits personal use of vehicles, except commuting, by your employees? See the instructions for vehicles used by corporate officers, directors, or 1% or more owners . .		
39 Do you treat all use of vehicles by employees as personal use?		
40 Do you provide more than five vehicles to your employees, obtain information from your employees about the use of the vehicles, and retain the information received?		
41 Do you meet the requirements concerning qualified automobile demonstration use? (See instructions.) . . .		
Note: If your answer to 37, 38, 39, 40, or 41 is "Yes," don't complete Section B for the covered vehicles.		

Part VI Amortization

(a) Description of costs	(b) Date amortization begins	(c) Amortizable amount	(d) Code section	(e) Amortization period or percentage	(f) Amortization for this year
42 Amortization of costs that begins during your 2016 tax year (see instructions):					
		6,379,224			
43 Amortization of costs that began before your 2016 tax year				**43**	2,000,133
44 **Total.** Add amounts in column (f). See the instructions for where to report				**44**	2,421,649

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

2016 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

2016

Attachment Sequence No. **26**

Name(s) shown on tax return

Total Forms Filed = 299,067

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**	248,272
14	Add the amounts on line 4 of all Forms 4684	**14**	1,274
15	• If line 14 is **more** than line 13, enter the difference here and on Schedule D. **Do not** complete the rest of this section (see instructions). • If line 14 is **less** than line 13, enter -0- here and go to line 16. • If line 14 is **equal** to line 13, enter -0- here. **Do not** complete the rest of this section.	**15**	1,269
16	If line 14 is **less** than line 13, enter the difference	**16**	248,269
17	Enter 10% of your adjusted gross income from Form 1040, line 38, or Form 1040NR, line 37. Estates and trusts, see instructions	**17**	291,235
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**	155,118

2016 Line Item Estimates—All figures are estimates based on samples.
Amounts of selected lines filed (in thousands of dollars)

Form **4684**

Department of the Treasury
Internal Revenue Service

Casualties and Thefts

► **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

2016

Attachment Sequence No. **26**

Name(s) shown on tax return

Total Forms Filed = 299,067

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**	7,023,317
14	Add the amounts on line 4 of all Forms 4684.	**14**	6,643
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**	6,322
16	If line 14 is **less** than line 13, enter the difference	**16**	7,022,996
17	Enter 10% of your adjusted gross income from Form 1040, line 38, or Form 1040NR, line 37. Estates and trusts, see instructions	**17**	6,184,174
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**	5,442,615

2016 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**			18,814
32 Enter the amount from line 30, column (b)(ii) here. Individuals, enter the amount from income-producing property on Schedule A (Form 1040), line 28, or Form 1040NR, Schedule A, line 14, and enter the amount from property used as an employee on Schedule A (Form 1040), line 23, or Form 1040NR, Schedule A, line 9. Estates and trusts, partnerships, and S corporations, see instructions	**32**			
Casualty or Theft of Property Held More Than One Year				
33 Casualty or theft gains from Form 4797, line 32	**33**			1,546
34		( )	( )	
		( )	( )	
35 Total losses. Add amounts on line 34, columns (b)(i) and (b)(ii)	**35**	(20,705)	(11,951)	
36 Total gains. Add lines 33 and 34, column (c)	**36**			7,110
37 Add amounts on line 35, columns (b)(i) and (b)(ii)	**37**			32,647
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**			20,454
b Enter the amount from line 35, column (b)(ii) here. Individuals, enter the amount from income-producing property on Schedule A (Form 1040), line 28, or Form 1040NR, Schedule A, line 14, and enter the amount from property used as an employee on Schedule A (Form 1040), line 23, or Form 1040NR, Schedule A, line 9. Estates and trusts, enter on the "Other deductions" line of your tax return. Partnerships (except electing large partnerships) and S corporations, see the note below. Electing large partnerships, enter on Form 1065-B, Part II, line 11	**38b**			11,639
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**			7,013

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.*

2016 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**			-235,318
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**			58,325
34		( )	( )	
		( )	( )	
35	Total losses. Add amounts on line 34, columns (b)(i) and (b)(ii) **35**	(1,046,195)	(748,078)	
36	Total gains. Add lines 33 and 34, column (c) **36**			145,105
37	Add amounts on line 35, columns (b)(i) and (b)(ii) **37**			1,794,272
38	If the loss on line 37 is **more** than the gain on line 36:			
a	Combine line 35, column (b)(i) and line 36, and enter the net gain or (loss) here. Partnerships (except electing large partnerships) and S corporations, see the note below. All others, enter this amount on Form 4797, line 14. If Form 4797 is not otherwise required, see instructions **38a**			-1,033,021
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**			740,317
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**			131,768

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.

2016 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**	363	

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	24,664		

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:

2016 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

2016

Attachment Sequence No. **27**

Name(s) shown on return — Total Forms Filed = 3,372,542 — **Identifying number**

1	Enter the gross proceeds from sales or exchanges reported to you for 2016 on Form(s) 1099-B or 1099-S (or substitute statement) that you are including on line 2, 10, or 20. See instructions	1	311,566

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)
						2,392,445

3	Gain, if any, from Form 4684, line 39	3	5,967
4	Section 1231 gain from installment sales from Form 6252, line 26 or 37	4	195,543
5	Section 1231 gain or (loss) from like-kind exchanges from Form 8824	5	8,923
6	Gain, if any, from line 32, from other than casualty or theft	6	599,162
7	Combine lines 2 through 6. Enter the gain or (loss) here and on the appropriate line as follows:	7	2,965,418
	Partnerships (except electing large partnerships) and S corporations. Report the gain or (loss) following the instructions for Form 1065, Schedule K, line 10, or Form 1120S, Schedule K, line 9. Skip lines 8, 9, 11, and 12 below.		
	Individuals, partners, S corporation shareholders, and all others. If line 7 is zero or a loss, enter the amount from line 7 on line 11 below and skip lines 8 and 9. If line 7 is a gain and you didn't have any prior year section 1231 losses, or they were recaptured in an earlier year, enter the gain from line 7 as a long-term capital gain on the Schedule D filed with your return and skip lines 8, 9, 11, and 12 below.		
8	Nonrecaptured net section 1231 losses from prior years. See instructions	8	304,209
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	160,296

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):

						481,062

11	Loss, if any, from line 7	11	(1,053,535)
12	Gain, if any, from line 7 or amount from line 8, if applicable	12	304,209
13	Gain, if any, from line 31	13	476,751
14	Net gain or (loss) from Form 4684, lines 31 and 38a	14	15,017
15	Ordinary gain from installment sales from Form 6252, line 25 or 36	15	4,969
16	Ordinary gain or (loss) from like-kind exchanges from Form 8824	16	1,610
17	Combine lines 10 through 16	17	2,054,293
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	2,054,254

2016 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

2016

Attachment Sequence No. **27**

Name(s) shown on return — Total Forms Filed = 3,372,542 | **Identifying number**

1	Enter the gross proceeds from sales or exchanges reported to you for 2016 on Form(s) 1099-B or 1099-S (or substitute statement) that you are including on line 2, 10, or 20. See instructions	1	87,402,804

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)
						107,031,986

3	Gain, if any, from Form 4684, line 39	3	130,022
4	Section 1231 gain from installment sales from Form 6252, line 26 or 37	4	7,347,160
5	Section 1231 gain or (loss) from like-kind exchanges from Form 8824	5	1,361,798
6	Gain, if any, from line 32, from other than casualty or theft	6	44,975,226
7	Combine lines 2 through 6. Enter the gain or (loss) here and on the appropriate line as follows:	7	160,846,192
	Partnerships (except electing large partnerships) and S corporations. Report the gain or (loss) following the instructions for Form 1065, Schedule K, line 10, or Form 1120S, Schedule K, line 9. Skip lines 8, 9, 11, and 12 below.		
	Individuals, partners, S corporation shareholders, and all others. If line 7 is zero or a loss, enter the amount from line 7 on line 11 below and skip lines 8 and 9. If line 7 is a gain and you didn't have any prior year section 1231 losses, or they were recaptured in an earlier year, enter the gain from line 7 as a long-term capital gain on the Schedule D filed with your return and skip lines 8, 9, 11, and 12 below.		
8	Nonrecaptured net section 1231 losses from prior years. See instructions	8	12,816,223
9	Subtract line 8 from line 7. If zero or less, enter -0-. If line 9 is zero, enter the gain from line 7 on line 12 below. If line 9 is more than zero, enter the amount from line 8 on line 12 below and enter the gain from line 9 as a long-term capital gain on the Schedule D filed with your return. See instructions	9	33,197,863

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):

						13,089,329

11	Loss, if any, from line 7	11	(17,214,978)
12	Gain, if any, from line 7 or amount from line 8, if applicable	12	3,782,616
13	Gain, if any, from line 31	13	7,783,291
14	Net gain or (loss) from Form 4684, lines 31 and 38a	14	-570,662
15	Ordinary gain from installment sales from Form 6252, line 25 or 36	15	112,297
16	Ordinary gain or (loss) from like-kind exchanges from Form 8824	16	76,189
17	Combine lines 10 through 16	17	7,058,081
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	7,059,209

2016 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	460,696			
26 **If section 1250 property:** If straight line depreciation was used, enter -0- on line 26g, except for a corporation subject to section 291.					
a Additional depreciation after 1975. See instructions	26a				
b Applicable percentage multiplied by the **smaller** of line 24 or line 26a. See instructions	26b				
c Subtract line 26a from line 24. If residential rental property **or** line 24 isn't more than line 26a, skip lines 26d and 26e	26c				
d Additional depreciation after 1969 and before 1976	26d				
e Enter the **smaller** of line 26c or 26d	26e				
f Section 291 amount (corporations only)	26f				
g Add lines 26b, 26e, and 26f	26g	19,296			
27 **If section 1252 property:** Skip this section if you didn't dispose of farmland or if this form is being completed for a partnership (other than an electing large partnership).					
a Soil, water, and land clearing expenses	27a				
b Line 27a multiplied by applicable percentage. See instructions	27b				
c Enter the **smaller** of line 24 or 27b	27c	*			
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	794			
29 **If section 1255 property:**					
a Applicable percentage of payments excluded from income under section 126. See instructions	29a				
b Enter the **smaller** of line 24 or 29a. See instructions	29b	*			

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

30 Total gains for all properties. Add property columns A through D, line 24	30	905,095
31 Add property columns A through D, lines 25b, 26g, 27c, 28b, and 29b. Enter here and on line 13	31	477,585
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	600,495

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	7,370,387			
26 **If section 1250 property:** If straight line depreciation was used, enter -0- on line 26g, except for a corporation subject to section 291.					
a Additional depreciation after 1975. See instructions	26a				
b Applicable percentage multiplied by the **smaller** of line 24 or line 26a. See instructions	26b				
c Subtract line 26a from line 24. If residential rental property **or** line 24 isn't more than line 26a, skip lines 26d and 26e	26c				
d Additional depreciation after 1969 and before 1976	26d				
e Enter the **smaller** of line 26c or 26d	26e				
f Section 291 amount (corporations only)	26f				
g Add lines 26b, 26e, and 26f	26g	309,358			
27 **If section 1252 property:** Skip this section if you didn't dispose of farmland or if this form is being completed for a partnership (other than an electing large partnership).					
a Soil, water, and land clearing expenses	27a				
b Line 27a multiplied by applicable percentage. See instructions	27b				
c Enter the **smaller** of line 24 or 27b	27c	*			
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	98,855			
29 **If section 1255 property:**					
a Applicable percentage of payments excluded from income under section 126. See instructions	29a				
b Enter the **smaller** of line 24 or 29a. See instructions	29b	*			

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

30	Total gains for all properties. Add property columns A through D, line 24	30	52,816,704
31	Add property columns A through D, lines 25b, 26g, 27c, 28b, and 29b. Enter here and on line 13	31	7,783,291
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	45,033,412

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.**

2016 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
2016
Attachment Sequence No. **37**

Name(s) shown on tax return

Total Forms Filed = 528,804

Your social security number

Employer ID number (EIN), if any

A Did you actively participate in the operation of this farm during 2016 (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	244,101	
2a	Cooperative distributions (Form(s) 1099-PATR)	2a	103,336	2b Taxable amount	2b		
3a	Agricultural program payments (see instructions)	3a	190,342	3b Taxable amount	3b	189,457	
4	Commodity Credit Corporation (CCC) loans (see instructions):						
a	CCC loans reported under election				4a	*	
b	CCC loans forfeited	4b	*	4c Taxable amount	4c		
5	Crop insurance proceeds and federal crop disaster payments (see instructions):						
a	Amount received in 2016	5a	29,889	5b Taxable amount	5b	29,883	
c	If election to defer to 2017 is attached, check here ▶ ☐			5d Amount deferred from 2015	5d		
6	Other income, including federal and state gasoline or fuel tax credit or refund (see instructions)				6	227,825	
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	499,019	

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	45,785	21	Pension and profit-sharing plans	21	*	
9	Chemicals	9	63,536	22	Rent or lease:			
10	Conservation expenses (see instructions)	10	9,535	a	Vehicles, machinery, and equipment (see instructions)	22a		
11	Custom hire (machine work)	11	49,007	b	Other (land, animals, etc.)	22b		
12	Depreciation and section 179 expense deduction not claimed elsewhere	12	153,486	23	Repairs and maintenance	23	127,278	
				24	Seeds and plants	24	63,642	
				25	Storage and warehousing	25		
13	Employee benefit programs other than on line 21 (see Schedule F (Form 1040) instructions)	13	*	26	Supplies	26	74,746	
				27	Taxes	27	346,024	
				28	Utilities	28		
14	Feed	14	14,352	29	Veterinary, breeding, and medicine	29		
15	Fertilizers and lime	15	88,362					
16	Freight and trucking	16		30	Other expenses (specify):			
17	Gasoline, fuel, and oil	17	83,073					
18	Insurance (other than health)	18	214,692	a		30a		
19	Interest:			b		30b		
a	Mortgage (paid to banks, etc.)	19a	42,174	c		30c		
b	Other	19b	18,713	d		30d		
20	Labor hired (less employment credits) (see Schedule F (Form 1040) instructions)	20	15,556	e		30e		
				f		30f		
				g		30g		
31	**Total expenses.** Add lines 8 through 30g (see instructions) ▶					31	422,157	
32	**Net farm rental income or (loss).** Subtract line 31 from line 7. If the result is income, enter it here and on Schedule E (Form 1040), line 40. If the result is a loss, you **must** go to lines 33 and 34 (see instructions)					32	500,706	
33	Did you receive an applicable subsidy in 2016? (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 (-) =** 29,059					34c	87,484	

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

2016 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

2016

Attachment Sequence No. **37**

Name(s) shown on tax return

Total Forms Filed = 528,804

Your social security number

Employer ID number (EIN), if any

A Did you actively participate in the operation of this farm during 2016 (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	5,231,198
2a	Cooperative distributions (Form(s) 1099-PATR)	2a	793,611		2b Taxable amount	2b	
3a	Agricultural program payments (see instructions)	3a	770,970		3b Taxable amount	3b	755,461
4	Commodity Credit Corporation (CCC) loans (see instructions):						
a	CCC loans reported under election					4a	*
b	CCC loans forfeited	4b	*		4c Taxable amount	4c	
5	Crop insurance proceeds and federal crop disaster payments (see instructions):						
a	Amount received in 2016	5a	127,795		5b Taxable amount	5b	127,778
c	If election to defer to 2017 is attached, check here ▶ ☐				5d Amount deferred from 2015	5d	
6	Other income, including federal and state gasoline or fuel tax credit or refund (see instructions)					6	3,299,691
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	10,026,544

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	63,485	21	Pension and profit-sharing plans	21	*
9	Chemicals	9	312,193	22	Rent or lease:		
10	Conservation expenses (see instructions)	10	41,447	a	Vehicles, machinery, and equipment (see instructions)	22a	
11	Custom hire (machine work)	11	162,073	b	Other (land, animals, etc.)	22b	
12	Depreciation and section 179 expense deduction not claimed elsewhere	12	1,100,305	23	Repairs and maintenance	23	307,261
				24	Seeds and plants	24	326,976
				25	Storage and warehousing	25	
13	Employee benefit programs other than on line 21 (see Schedule F (Form 1040) instructions)	13	*	26	Supplies	26	71,869
				27	Taxes	27	1,009,449
				28	Utilities	28	
14	Feed	14	39,029	29	Veterinary, breeding, and medicine	29	
15	Fertilizers and lime	15	589,292				
16	Freight and trucking	16		30	Other expenses (specify):		
17	Gasoline, fuel, and oil	17	98,423				
18	Insurance (other than health)	18	290,824	a		30a	
19	Interest:			b		30b	
a	Mortgage (paid to banks, etc.)	19a	325,594	c		30c	
b	Other	19b	357,536	d		30d	
20	Labor hired (less employment credits) (see Schedule F (Form 1040) instructions)	20	47,852	e		30e	
				f		30f	
				g		30g	
31	**Total expenses.** Add lines 8 through 30g (see instructions) ▶					31	6,069,034
32	**Net farm rental income or (loss).** Subtract line 31 from line 7. If the result is income, enter it here and on Schedule E (Form 1040), line 40. If the result is a loss, you **must** go to lines 33 and 34 (see instructions)					32	3,957,511
33	Did you receive an applicable subsidy in 2016? (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 (-) =** 189,147					34c	855,675

For Paperwork Reduction Act Notice, see your tax return instructions. Cat. No. 13117W Form **4835** (2016)

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

2016 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

2016

Attachment Sequence No. **51**

Name(s) shown on return

Total Forms Filed = 1,842,861

Identifying number

Part I Total Investment Interest Expense

1	Investment interest expense paid or accrued in 2016 (see instructions)	1	1,295,923
2	Disallowed investment interest expense from 2015 Form 4952, line 7	2	924,857
3	**Total investment interest expense.** Add lines 1 and 2	3	1,821,921

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	1,668,265		
b	Qualified dividends included on line 4a	4b	1,403,759		
c	Subtract line 4b from line 4a			4c	1,596,374
d	Net gain from the disposition of property held for investment	4d	728,792		
e	Enter the **smaller** of line 4d or your net capital gain from the disposition of property held for investment (see instructions)	4e	679,712		
f	Subtract line 4e from line 4d			4f	277,215
g	Enter the amount from lines 4b and 4e that you elect to include in investment income (see instructions)			4g	196,962
h	Investment income. Add lines 4c, 4f, and 4g			4h	1,629,826
5	Investment expenses (see instructions)			5	811,065
6	**Net investment income.** Subtract line 5 from line 4h. If zero or less, enter -0-			6	1,387,215

Part III Investment Interest Expense Deduction

7	Disallowed investment interest expense to be carried forward to 2017. Subtract line 6 from line 3. If zero or less, enter -0-	7	974,160
8	**Investment interest expense deduction.** Enter the **smaller** of line 3 or 6. See instructions	8	1,367,298

2016 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

2016

Attachment Sequence No. **51**

Name(s) shown on return

Total Forms Filed = 1,842,861

Identifying number

Part I Total Investment Interest Expense

1	Investment interest expense paid or accrued in 2016 (see instructions)	1	20,243,111
2	Disallowed investment interest expense from 2015 Form 4952, line 7	2	32,909,756
3	**Total investment interest expense.** Add lines 1 and 2	3	53,152,867

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	153,435,063		
b	Qualified dividends included on line 4a	4b	80,293,785		
c	Subtract line 4b from line 4a			4c	73,141,279
d	Net gain from the disposition of property held for investment	4d	226,390,994		
e	Enter the **smaller** of line 4d or your net capital gain from the disposition of property held for investment (see instructions)	4e	209,010,394		
f	Subtract line 4e from line 4d			4f	17,380,600
g	Enter the amount from lines 4b and 4e that you elect to include in investment income (see instructions)			4g	3,906,127
h	Investment income. Add lines 4c, 4f, and 4g			4h	94,428,005
5	Investment expenses (see instructions)			5	21,793,691
6	**Net investment income.** Subtract line 5 from line 4h. If zero or less, enter -0-			6	76,761,692

Part III Investment Interest Expense Deduction

7	Disallowed investment interest expense to be carried forward to 2017. Subtract line 6 from line 3. If zero or less, enter -0-	7	34,771,648
8	**Investment interest expense deduction.** Enter the **smaller** of line 3 or 6. See instructions	8	18,381,219

2016 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

2016

Attachment Sequence No. **28**

Name of recipient of distribution

Total Forms Filed = 7,176

Identifying number

Part I Complete this part to see if you can use Form 4972

			Yes	No
1	Was this a distribution of a plan participant's entire balance (excluding deductible voluntary employee contributions and certain forfeited amounts) from all of an employer's qualified plans of one kind (for example, pension, profit-sharing, or stock bonus)? If "No," **don't** use this form	1		
2	Did you roll over any part of the distribution? If "Yes," **don't** use this form	2		
3	Was this distribution paid to you as a beneficiary of a plan participant who was born before January 2, 1936?	3		
4	Were you **(a)** a plan participant who received this distribution, **(b)** born before January 2, 1936, **and (c)** a participant in the plan for at least 5 years before the year of the distribution?	4		
	If you answered "No" to both questions 3 **and** 4, **don't** use this form.			
5a	Did you use Form 4972 after 1986 for a previous distribution from your own plan? If "Yes," **don't** use this form for a 2016 distribution from your own plan	5a		
b	If you are receiving this distribution as a beneficiary of a plan participant who died, did you use Form 4972 for a previous distribution received as a beneficiary of that participant after 1986? If "Yes," **don't** use this form for this distribution	5b		

Part II Complete this part to choose the 20% capital gain election (see instructions)

6	Capital gain part from Form 1099-R, box 3	6	0
7	Multiply line 6 by 20% (0.20) ▶	7	
	If you also choose to use Part III, go to line 8. Otherwise, include the amount from line 7 in the total on Form 1040, line 44; Form 1040NR, line 42; or Form 1041, Schedule G, line 1b.		

Part III Complete this part to choose the 10-year tax option (see instructions)

8	If you completed Part II, enter the amount from Form 1099-R, box 2a minus box 3. If you didn't complete Part II, enter the amount from box 2a. Multiple recipients (and recipients who elect to include net unrealized appreciation (NUA) in taxable income) see instructions			8	7,176
9	Death benefit exclusion for a beneficiary of a plan participant who died before August 21, 1996			9	0
10	Total taxable amount. Subtract line 9 from line 8			10	7,176
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	7,176
13	Multiply line 12 by 50% (0.50), but **don't** enter more than $10,000		13		
14	Subtract $20,000 from line 12. If line 12 is $20,000 or less, enter -0-	14			
15	Multiply line 14 by 20% (0.20)		15		
16	Minimum distribution allowance. Subtract line 15 from line 13			16	7,176
17	Subtract line 16 from line 12			17	
18	Federal estate tax attributable to lump-sum distribution			18	0
19	Subtract line 18 from line 17. If line 11 is zero, **skip** lines 20 through 22 and go to line 23			19	
20	Divide line 11 by line 12 and enter the result as a decimal (rounded to at least three places)		20	.	
21	Multiply line 16 by the decimal on line 20		21		
22	Subtract line 21 from line 11		22		
23	Multiply line 19 by 10% (0.10)			23	
24	Tax on amount on line 23. Use the Tax Rate Schedule in the instructions			24	7,175
25	Multiply line 24 by 10.0. If line 11 is zero, **skip** lines 26 through 28, enter this amount on line 29, and go to line 30			25	
26	Multiply line 22 by 10% (0.10)		26		
27	Tax on amount on line 26. Use the Tax Rate Schedule in the instructions		27	0	
28	Multiply line 27 by 10.0			28	
29	Subtract line 28 from line 25. Multiple recipients see instructions ▶			29	7,175
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	7,175

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

2016 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

2016

Attachment Sequence No. **28**

Name of recipient of distribution

Total Forms Filed = 7,176

Identifying number

Part I Complete this part to see if you can use Form 4972

			Yes	No
1	Was this a distribution of a plan participant's entire balance (excluding deductible voluntary employee contributions and certain forfeited amounts) from all of an employer's qualified plans of one kind (for example, pension, profit-sharing, or stock bonus)? If "No," **don't** use this form	1		
2	Did you roll over any part of the distribution? If "Yes," **don't** use this form	2		
3	Was this distribution paid to you as a beneficiary of a plan participant who was born before January 2, 1936?	3		
4	Were you **(a)** a plan participant who received this distribution, **(b)** born before January 2, 1936, **and (c)** a participant in the plan for at least 5 years before the year of the distribution?	4		
	If you answered "No" to both questions 3 **and** 4, **don't** use this form.			
5a	Did you use Form 4972 after 1986 for a previous distribution from your own plan? If "Yes," **don't** use this form for a 2016 distribution from your own plan	5a		
b	If you are receiving this distribution as a beneficiary of a plan participant who died, did you use Form 4972 for a previous distribution received as a beneficiary of that participant after 1986? If "Yes," **don't** use this form for this distribution	5b		

Part II Complete this part to choose the 20% capital gain election (see instructions)

6	Capital gain part from Form 1099-R, box 3	6	0
7	Multiply line 6 by 20% (0.20) ▶	7	
	If you also choose to use Part III, go to line 8. Otherwise, include the amount from line 7 in the total on Form 1040, line 44; Form 1040NR, line 42; or Form 1041, Schedule G, line 1b.		

Part III Complete this part to choose the 10-year tax option (see instructions)

8	If you completed Part II, enter the amount from Form 1099-R, box 2a minus box 3. If you didn't complete Part II, enter the amount from box 2a. Multiple recipients (and recipients who elect to include net unrealized appreciation (NUA) in taxable income) see instructions			8	59,500
9	Death benefit exclusion for a beneficiary of a plan participant who died before August 21, 1996			9	0
10	Total taxable amount. Subtract line 9 from line 8			10	59,500
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	59,500
13	Multiply line 12 by 50% (0.50), but **don't** enter more than $10,000	13			
14	Subtract $20,000 from line 12. If line 12 is $20,000 or less, enter -0-	14			
15	Multiply line 14 by 20% (0.20)	15			
16	Minimum distribution allowance. Subtract line 15 from line 13			16	24,935
17	Subtract line 16 from line 12			17	
18	Federal estate tax attributable to lump-sum distribution			18	0
19	Subtract line 18 from line 17. If line 11 is zero, **skip** lines 20 through 22 and go to line 23			19	
20	Divide line 11 by line 12 and enter the result as a decimal (rounded to at least three places)	20	.		
21	Multiply line 16 by the decimal on line 20	21			
22	Subtract line 21 from line 11	22			
23	Multiply line 19 by 10% (0.10)			23	
24	Tax on amount on line 23. Use the Tax Rate Schedule in the instructions			24	387
25	Multiply line 24 by 10.0. If line 11 is zero, **skip** lines 26 through 28, enter this amount on line 29, and go to line 30			25	
26	Multiply line 22 by 10% (0.10)	26			
27	Tax on amount on line 26. Use the Tax Rate Schedule in the instructions	27	0		
28	Multiply line 27 by 10.0			28	
29	Subtract line 28 from line 25. Multiple recipients see instructions ▶			29	3,872
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	3,739

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

2016 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

2016

Attachment Sequence No. **29**

Name of individual subject to additional tax. If married filing jointly, see instructions.
Total Forms Filed = 2,478,312

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	1,670,459
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	749,543
3	Amount subject to additional tax. Subtract line 2 from line 1	3	1,219,361
4	**Additional tax.** Enter 10% (0.10) of line 3. Include this amount on Form 1040, line 59, or Form 1040NR, line 57	4	1,205,095
	Caution: *If any part of the amount on line 3 was a distribution from a SIMPLE IRA, you may have to include 25% of that amount on line 4 instead of 10% (see instructions).*		

Part II Additional Tax on Certain Distributions From Education Accounts and ABLE Accounts.

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

5	Distributions included in income from a Coverdell ESA, a QTP, or an ABLE account	5	200,108
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	130,523
8	**Additional tax.** Enter 10% (0.10) of line 7. Include this amount on Form 1040, line 59, or Form 1040NR, line 57	8	130,124

Part III Additional Tax on Excess Contributions to Traditional IRAs.

Complete this part if you contributed more to your traditional IRAs for 2016 than is allowable or you had an amount on line 17 of your 2015 Form 5329.

9	Enter your excess contributions from line 16 of your 2015 Form 5329 (see instructions). If zero, go to line 15			9	
10	If your traditional IRA contributions for 2016 are less than your maximum allowable contribution, see instructions. Otherwise, enter -0-	10			
11	2016 traditional IRA distributions included in income (see instructions)	11			
12	2016 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 2016 (see instructions)			15	
16	Total excess contributions. Add lines 14 and 15			16	25,670
17	**Additional tax.** Enter 6% (0.06) of the **smaller** of line 16 **or** the value of your traditional IRAs on December 31, 2016 (including 2016 contributions made in 2017). Include this amount on Form 1040, line 59, or Form 1040NR, line 57			17	22,814

Part IV Additional Tax on Excess Contributions to Roth IRAs.

Complete this part if you contributed more to your Roth IRAs for 2016 than is allowable or you had an amount on line 25 of your 2015 Form 5329.

18	Enter your excess contributions from line 24 of your 2015 Form 5329 (see instructions). If zero, go to line 23			18	36,905
19	If your Roth IRA contributions for 2016 are less than your maximum allowable contribution, see instructions. Otherwise, enter -0-	19			
20	2016 distributions from your Roth IRAs (see instructions)	20	4,685		
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 2016 (see instructions)			23	32,897
24	Total excess contributions. Add lines 22 and 23			24	54,221
25	**Additional tax.** Enter 6% (0.06) of the **smaller** of line 24 **or** the value of your Roth IRAs on December 31, 2016 (including 2016 contributions made in 2017). Include this amount on Form 1040, line 59, or Form 1040NR, line 57			25	49,168

2016 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

2016

Attachment Sequence No. **29**

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

Total Forms Filed = 2,478,312

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	24,144,927
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	8,638,543
3	Amount subject to additional tax. Subtract line 2 from line 1	3	15,506,384
4	**Additional tax.** Enter 10% (0.10) of line 3. Include this amount on Form 1040, line 59, or Form 1040NR, line 57	4	1,558,169
	Caution: *If any part of the amount on line 3 was a distribution from a SIMPLE IRA, you may have to include 25% of that amount on line 4 instead of 10% (see instructions).*		

Part II Additional Tax on Certain Distributions From Education Accounts and ABLE Accounts.

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

5	Distributions included in income from a Coverdell ESA, a QTP, or an ABLE account	5	429,966
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	280,661
8	**Additional tax.** Enter 10% (0.10) of line 7. Include this amount on Form 1040, line 59, or Form 1040NR, line 57	8	28,071

Part III Additional Tax on Excess Contributions to Traditional IRAs.

Complete this part if you contributed more to your traditional IRAs for 2016 than is allowable or you had an amount on line 17 of your 2015 Form 5329.

9	Enter your excess contributions from line 16 of your 2015 Form 5329 (see instructions). If zero, go to line 15			9	
10	If your traditional IRA contributions for 2016 are less than your maximum allowable contribution, see instructions. Otherwise, enter -0-	10			
11	2016 traditional IRA distributions included in income (see instructions)	11			
12	2016 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 2016 (see instructions)			15	
16	Total excess contributions. Add lines 14 and 15			16	102,619
17	**Additional tax.** Enter 6% (0.06) of the **smaller** of line 16 **or** the value of your traditional IRAs on December 31, 2016 (including 2016 contributions made in 2017). Include this amount on Form 1040, line 59, or Form 1040NR, line 57			17	4,343

Part IV Additional Tax on Excess Contributions to Roth IRAs.

Complete this part if you contributed more to your Roth IRAs for 2016 than is allowable or you had an amount on line 25 of your 2015 Form 5329.

18	Enter your excess contributions from line 24 of your 2015 Form 5329 (see instructions). If zero, go to line 23			18	168,738
19	If your Roth IRA contributions for 2016 are less than your maximum allowable contribution, see instructions. Otherwise, enter -0-	19			
20	2016 distributions from your Roth IRAs (see instructions)	20	28,677		
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 2016 (see instructions)			23	121,027
24	Total excess contributions. Add lines 22 and 23			24	242,287
25	**Additional tax.** Enter 6% (0.06) of the **smaller** of line 24 **or** the value of your Roth IRAs on December 31, 2016 (including 2016 contributions made in 2017). Include this amount on Form 1040, line 59, or Form 1040NR, line 57			25	12,811

2016 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 2016 were more than is allowable or you had an amount on line 33 of your 2015 Form 5329.

26	Enter the excess contributions from line 32 of your 2015 Form 5329 (see instructions). If zero, go to line 31		26	
27	If the contributions to your Coverdell ESAs for 2016 were less than the maximum allowable contribution, see instructions. Otherwise, enter -0-	27		
28	2016 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 2016 (see instructions)		31	
32	Total excess contributions. Add lines 30 and 31		32	*
33	**Additional tax.** Enter 6% (0.06) of the **smaller** of line 32 **or** the value of your Coverdell ESAs on December 31, 2016 (including 2016 contributions made in 2017). 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 2016 than is allowable or you had an amount on line 41 of your 2015 Form 5329.

34	Enter the excess contributions from line 40 of your 2015 Form 5329 (see instructions). If zero, go to line 39		34	
35	If the contributions to your Archer MSAs for 2016 are less than the maximum allowable contribution, see instructions. Otherwise, enter -0-	35		
36	2016 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 2016 (see instructions)		39	
40	Total excess contributions. Add lines 38 and 39		40	8,653
41	**Additional tax.** Enter 6% (0.06) of the **smaller** of line 40 **or** the value of your Archer MSAs on December 31, 2016 (including 2016 contributions made in 2017). Include this amount on Form 1040, line 59, or Form 1040NR, line 57		41	6,013

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 2016 than is allowable or you had an amount on line 49 of your 2015 Form 5329.

42	Enter the excess contributions from line 48 of your 2015 Form 5329. If zero, go to line 47		42	
43	If the contributions to your HSAs for 2016 are less than the maximum allowable contribution, see instructions. Otherwise, enter -0-	43		
44	2016 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 2016 (see instructions)		47	
48	Total excess contributions. Add lines 46 and 47		48	448,181
49	**Additional tax.** Enter 6% (0.06) of the **smaller** of line 48 **or** the value of your HSAs on December 31, 2016 (including 2016 contributions made in 2017). Include this amount on Form 1040, line 59, or Form 1040NR, line 57		49	283,112

Part VIII Additional Tax on Excess Contributions to an ABLE Account. Complete this part if contributions to your ABLE account for 2016 were more than is allowable.

50	Excess contributions for 2016 (see instructions)		50	0
51	**Additional tax.** Enter 6% (0.06) of the **smaller** of line 50 **or** the value of your ABLE account on December 31, 2016. Include this amount on Form 1040, line 59, or Form 1040NR, line 57		51	0

Part IX Additional Tax on Excess Accumulation in Qualified Retirement Plans (Including IRAs). Complete this part if you did not receive the minimum required distribution from your qualified retirement plan.

52	Minimum required distribution for 2016 (see instructions)		52	
53	Amount actually distributed to you in 2016		53	
54	Subtract line 53 from line 52. If zero or less, enter -0-		54	14,156
55	**Additional tax.** Enter 50% (0.50) of line 54. Include this amount on Form 1040, line 59, or Form 1040NR, line 57		55	15,154

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.**

2016 Line Item Estimates—All figures are estimates based on samples.
Amounts of selected lines filed (in thousands of dollars)

Part V Additional Tax on Excess Contributions to Coverdell ESAs. Complete this part if the contributions to your Coverdell ESAs for 2016 were more than is allowable or you had an amount on line 33 of your 2015 Form 5329.

26	Enter the excess contributions from line 32 of your 2015 Form 5329 (see instructions). If zero, go to line 31		26	
27	If the contributions to your Coverdell ESAs for 2016 were less than the maximum allowable contribution, see instructions. Otherwise, enter -0-	27		
28	2016 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 2016 (see instructions)		31	
32	Total excess contributions. Add lines 30 and 31		32	*
33	**Additional tax.** Enter 6% (0.06) of the **smaller** of line 32 **or** the value of your Coverdell ESAs on December 31, 2016 (including 2016 contributions made in 2017). 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 2016 than is allowable or you had an amount on line 41 of your 2015 Form 5329.

34	Enter the excess contributions from line 40 of your 2015 Form 5329 (see instructions). If zero, go to line 39		34	
35	If the contributions to your Archer MSAs for 2016 are less than the maximum allowable contribution, see instructions. Otherwise, enter -0-	35		
36	2016 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 2016 (see instructions)		39	
40	Total excess contributions. Add lines 38 and 39		40	18,844
41	**Additional tax.** Enter 6% (0.06) of the **smaller** of line 40 **or** the value of your Archer MSAs on December 31, 2016 (including 2016 contributions made in 2017). Include this amount on Form 1040, line 59, or Form 1040NR, line 57		41	561

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 2016 than is allowable or you had an amount on line 49 of your 2015 Form 5329.

42	Enter the excess contributions from line 48 of your 2015 Form 5329. If zero, go to line 47		42	
43	If the contributions to your HSAs for 2016 are less than the maximum allowable contribution, see instructions. Otherwise, enter -0-	43		
44	2016 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 2016 (see instructions)		47	
48	Total excess contributions. Add lines 46 and 47		48	876,625
49	**Additional tax.** Enter 6% (0.06) of the **smaller** of line 48 **or** the value of your HSAs on December 31, 2016 (including 2016 contributions made in 2017). Include this amount on Form 1040, line 59, or Form 1040NR, line 57		49	26,142

Part VIII Additional Tax on Excess Contributions to an ABLE Account. Complete this part if contributions to your ABLE account for 2016 were more than is allowable.

50	Excess contributions for 2016 (see instructions)		50	0
51	**Additional tax.** Enter 6% (0.06) of the **smaller** of line 50 **or** the value of your ABLE account on December 31, 2016. Include this amount on Form 1040, line 59, or Form 1040NR, line 57		51	0

Part IX Additional Tax on Excess Accumulation in Qualified Retirement Plans (Including IRAs). Complete this part if you did not receive the minimum required distribution from your qualified retirement plan.

52	Minimum required distribution for 2016 (see instructions)		52	
53	Amount actually distributed to you in 2016		53	
54	Subtract line 53 from line 52. If zero or less, enter -0-		54	13,210
55	**Additional tax.** Enter 50% (0.50) of line 54. Include this amount on Form 1040, line 59, or Form 1040NR, line 57		55	7,286

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.**

2016 Line Item Estimates—All figures are estimates based on samples.
Number of returns filed for selected lines

Form **5405**
(Rev. December 2016)
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 shown on return

Total Forms Filed = 130,896

Your social security number

Part I Disposition or Change in Use of Main Home for Which the Credit Was Claimed

1 Enter the date you disposed of, or ceased using as your main home, the home for which you claimed the credit (MM/DD/YYYY) (see instructions) . . . . . ►

2 If you meet the following conditions, check here . . . . . ► ☐

I (or my spouse if married) am, or was, a member of the uniformed services or Foreign Service, or an employee of the intelligence community. I sold the home, or it ceased to be my main home, in connection with Government orders for qualified official extended duty service. No repayment of the credit is required (see instructions). Stop here.

3 Check the box below that applies to you. See the instructions for the definition of "related person."

a ☐ I sold (including through foreclosure) the home to a person who isn't related to me and had a gain on the sale (as figured in Part III below). Go to Part II below.

b ☐ I sold (including through foreclosure) the home to a person who isn't related to me and didn't have a gain on the sale (as figured in Part III below). No repayment of the credit is required. Stop here.

c ☐ I sold the home to a related person OR I gave the home to someone other than my spouse (or ex-spouse as part of my divorce settlement). Go to Part II below.

d ☐ I converted the entire home to a rental or business use OR I still own the home but no longer use it as my main home. Go to Part II below.

e ☐ I transferred the home to my spouse (or ex-spouse as part of my divorce settlement). The full name of my ex-spouse is ►

The responsibility for repayment of the credit is transferred to your spouse or ex-spouse. Stop here.

f ☐ My home was destroyed, condemned, or sold under threat of condemnation and I had a gain (see instructions).

g ☐ My home was destroyed, condemned, or sold under threat of condemnation and I didn't have a gain (see instructions).

h ☐ The taxpayer who claimed the credit died in 2016. No repayment of the credit is required of the deceased taxpayer. If you are filing a joint return for 2016 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	70,742
5	If you purchased the home in 2008, enter the amount of the credit you repaid with your tax returns for the years 2010 through 2015. Otherwise, enter -0-	5	65,702
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	68,446
7	Enter the gain on the disposition of your main home (from line 15 below)	7	12,333
8	**Amount of the credit to be repaid.** See instructions	8	88,216

Next: Enter the amount from line 8 on your 2016 Form 1040, line 60b, or Form 1040NR, line 59b.

Part III Form 5405 Gain or (Loss) Worksheet

Note: Complete this part only if your home was destroyed or you sold your home to someone who isn't related to you (including a sale through condemnation or under threat of condemnation). See Pub. 523, Selling Your Home, for information on what to enter on lines 9, 10, and 12. But if you sold your home through condemnation, see chapter 1 in Pub. 544, Sales and Other Dispositions of Assets, for information on what to enter on lines 9 and 10.

9	Selling price of home, insurance proceeds, or gross condemnation award	9	25,041
10	Selling expenses (including commissions, advertising and legal fees, and seller-paid loan charges) or expenses in getting the condemnation award	10	21,148
11	Subtract line 10 from line 9. This is the amount realized on the sale of the home	11	25,041
12	Adjusted basis of home sold (see instructions)	12	25,045
13	Enter the first-time homebuyer credit claimed on Form 5405 **minus** the amount of the credit you repaid with your tax returns for the years 2010 through 2015	13	23,374
14	Subtract line 13 from line 12. This is the adjusted basis for purposes of repaying the credit	14	26,372
15	Subtract line 14 from line 11	15	25,366

• 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 in 2011 and the event occurred in 2014.

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

2016 Line Item Estimates—All figures are estimates based on samples.
Amounts of selected lines filed (in thousands of dollars)

Form **5405**
(Rev. December 2016)
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 shown on return

Total Forms Filed = 130,896

Your social security number

Part I Disposition or Change in Use of Main Home for Which the Credit Was Claimed

1 Enter the date you disposed of, or ceased using as your main home, the home for which you claimed the credit (MM/DD/YYYY) (see instructions) . . . . . ►

2 If you meet the following conditions, check here . . . . . ► ☐

I (or my spouse if married) am, or was, a member of the uniformed services or Foreign Service, or an employee of the intelligence community. I sold the home, or it ceased to be my main home, in connection with Government orders for qualified official extended duty service. No repayment of the credit is required (see instructions). Stop here.

3 Check the box below that applies to you. See the instructions for the definition of "related person."

a ☐ I sold (including through foreclosure) the home to a person who isn't related to me and had a gain on the sale (as figured in Part III below). Go to Part II below.

b ☐ I sold (including through foreclosure) the home to a person who isn't related to me and didn't have a gain on the sale (as figured in Part III below). No repayment of the credit is required. Stop here.

c ☐ I sold the home to a related person OR I gave the home to someone other than my spouse (or ex-spouse as part of my divorce settlement). Go to Part II below.

d ☐ I converted the entire home to a rental or business use OR I still own the home but no longer use it as my main home. Go to Part II below.

e ☐ I transferred the home to my spouse (or ex-spouse as part of my divorce settlement). The full name of my ex-spouse is ►

The responsibility for repayment of the credit is transferred to your spouse or ex-spouse. Stop here.

f ☐ My home was destroyed, condemned, or sold under threat of condemnation and I had a gain (see instructions).

g ☐ My home was destroyed, condemned, or sold under threat of condemnation and I didn't have a gain (see instructions).

h ☐ The taxpayer who claimed the credit died in 2016. No repayment of the credit is required of the deceased taxpayer. If you are filing a joint return for 2016 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	446,840	
5	If you purchased the home in 2008, enter the amount of the credit you repaid with your tax returns for the years 2010 through 2015. Otherwise, enter -0-	5	184,649	
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	262,191	
7	Enter the gain on the disposition of your main home (from line 15 below)	7	639,284	
8	**Amount of the credit to be repaid.** See instructions	8	93,986	

Next: Enter the amount from line 8 on your 2016 Form 1040, line 60b, or Form 1040NR, line 59b.

Part III Form 5405 Gain or (Loss) Worksheet

Note: Complete this part only if your home was destroyed or you sold your home to someone who isn't related to you (including a sale through condemnation or under threat of condemnation). See Pub. 523, Selling Your Home, for information on what to enter on lines 9, 10, and 12. But if you sold your home through condemnation, see chapter 1 in Pub. 544, Sales and Other Dispositions of Assets, for information on what to enter on lines 9 and 10.

9	Selling price of home, insurance proceeds, or gross condemnation award	9	5,919,838	
10	Selling expenses (including commissions, advertising and legal fees, and seller-paid loan charges) or expenses in getting the condemnation award	10	500,220	
11	Subtract line 10 from line 9. This is the amount realized on the sale of the home	11	5,419,618	
12	Adjusted basis of home sold (see instructions)	12	5,464,563	
13	Enter the first-time homebuyer credit claimed on Form 5405 **minus** the amount of the credit you repaid with your tax returns for the years 2010 through 2015	13	95,485	
14	Subtract line 13 from line 12. This is the adjusted basis for purposes of repaying the credit	14	5,369,078	
15	Subtract line 14 from line 11	15	50,540	

• 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 in 2011 and the event occurred in 2014.

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

2016 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

2016

Attachment Sequence No. **158**

Name(s) shown on return

Total Forms Filed = 2,795,505

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 2015.**

1	Qualified solar electric property costs		**1**	300,598
2	Qualified solar water heating property costs		**2**	68,380
3	Qualified small wind energy property costs		**3**	16,932
4	Qualified geothermal heat pump property costs		**4**	74,844
5	Add lines 1 through 4		**5**	417,981
6	Multiply line 5 by 30% (0.30)		**6**	417,981
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**	7,816		
9	Multiply line 8 by 30% (0.30)	**9**	7,816		
10	Kilowatt capacity of property on line 8 above ► . x $1,000	**10**	7,784		
11	Enter the smaller of line 9 or line 10			**11**	7,636
12	Credit carryforward from 2015. Enter the amount, if any, from your 2015 Form 5695, line 16			**12**	198,068
13	Add lines 6, 11, and 12			**13**	605,650
14	Limitation based on tax liability. Enter the amount from the Residential Energy Efficient Property Credit Limit Worksheet (see instructions)			**14**	823,105
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**	538,316
16	Credit carryforward to 2017. If line 15 is less than line 13, subtract line 15 from line 13	**16**	208,288		

2016 Line Item Estimates—All figures are estimates based on samples.
Amounts of selected lines filed (in thousands of dollars)

Form **5695**

Department of the Treasury
Internal Revenue Service

Residential Energy Credits

► **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

2016

Attachment Sequence No. **158**

Name(s) shown on return

Total Forms Filed = 2,795,505

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 2015.**

1	Qualified solar electric property costs	1	4,893,531	
2	Qualified solar water heating property costs	2	317,377	
3	Qualified small wind energy property costs	3	76,422	
4	Qualified geothermal heat pump property costs	4	1,153,249	
5	Add lines 1 through 4	5	6,440,579	
6	Multiply line 5 by 30% (0.30)	6	1,932,195	
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: 44,932			
9	Multiply line 8 by 30% (0.30) — 9: 13,481			
10	Kilowatt capacity of property on line 8 above ► . x $1,000 — 10: 6,802,291			
11	Enter the smaller of line 9 or line 10	11	10,135	
12	Credit carryforward from 2015. Enter the amount, if any, from your 2015 Form 5695, line 16	12	667,488	
13	Add lines 6, 11, and 12	13	2,609,818	
14	Limitation based on tax liability. Enter the amount from the Residential Energy Efficient Property Credit Limit Worksheet (see instructions)	14	16,255,358	
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	1,822,632	
16	Credit carryforward to 2017. If line 15 is less than line 13, subtract line 15 from line 13 — 16: 787,187			

2016 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**	547,308
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**	561,078
b	Exterior doors that meet or exceed the version 6.0 Energy Star program requirements			**19b**	508,267
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**	222,724
d	Exterior windows and skylights that meet or exceed the version 6.0 Energy Star program requirements	**19d**	650,703		
e	Maximum amount of cost on which the credit can be figured	**19e**			
f	If you claimed window expenses on your Form 5695 prior to 2016, enter the amount from the Window Expense Worksheet (see instructions); otherwise enter -0-	**19f**	208,884		
g	Subtract line 19f from line 19e. If zero or less, enter -0-	**19g**	2,413,694		
h	Enter the smaller of line 19d or line 19g			**19h**	630,125
20	Add lines 19a, 19b, 19c, and 19h			**20**	1,433,948
21	Multiply line 20 by 10% (0.10)			**21**	1,432,928
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**	483,485
b	Qualified natural gas, propane, or oil furnace or hot water boiler. Do not enter more than **$150**			**22b**	551,370
c	Advanced main air circulating fan used in a natural gas, propane, or oil furnace. Do not enter more than **$50**			**22c**	113,059
23	Add lines 22a through 22c			**23**	993,129
24	Add lines 21 and 23			**24**	2,171,401
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**	2,344,308
28	Enter the smaller of line 24 or line 27			**28**	2,160,988
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**	2,144,870

2016 Line Item Estimates—All figures are estimates based on samples.
Amounts of selected lines filed (in thousands of dollars)

Part II Nonbusiness Energy Property Credit

17a	Were the qualified energy efficiency improvements or residential energy property costs for your main home located in the United States? (see instructions) ▶		**17a**	☐ Yes ☐ No
	Caution: If you checked the "No" box, you cannot claim the nonbusiness energy property credit. Do not complete Part II.			
b	Print the complete address of the main home where you made the qualifying improvements. **Caution:** You can only have one main home at a time. Number and street / Unit No. / City, State, and ZIP code			
c	Were any of these improvements related to the construction of this main home? ▶		**17c**	☐ Yes ☐ No
	Caution: If you checked the "Yes" box, you can only claim the nonbusiness energy property credit for qualifying improvements that were not related to the construction of the home. Do not include expenses related to the construction of your main home, even if the improvements were made after you moved into the home.			
18	Lifetime limitation. Enter the amount from the Lifetime Limitation Worksheet (see instructions)		**18**	159,720
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**	1,499,528
b	Exterior doors that meet or exceed the version 6.0 Energy Star program requirements		**19b**	904,291
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**	1,418,180
d	Exterior windows and skylights that meet or exceed the version 6.0 Energy Star program requirements	**19d** 3,119,996		
e	Maximum amount of cost on which the credit can be figured	**19e**		
f	If you claimed window expenses on your Form 5695 prior to 2016, enter the amount from the Window Expense Worksheet (see instructions); otherwise enter -0-	**19f** 722,287		
g	Subtract line 19f from line 19e. If zero or less, enter -0-	**19g** 4,752,496		
h	Enter the smaller of line 19d or line 19g		**19h**	957,339
20	Add lines 19a, 19b, 19c, and 19h		**20**	4,779,337
21	Multiply line 20 by 10% (0.10)		**21**	477,996
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**	142,400
b	Qualified natural gas, propane, or oil furnace or hot water boiler. Do not enter more than **$150**		**22b**	81,949
c	Advanced main air circulating fan used in a natural gas, propane, or oil furnace. Do not enter more than **$50**		**22c**	5,578
23	Add lines 22a through 22c		**23**	229,927
24	Add lines 21 and 23		**24**	707,923
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**	1,067,216
28	Enter the smaller of line 24 or line 27		**28**	522,285
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**	513,279

2016 Line Item Estimates—All figures are estimates based on samples.
Number of returns filed for selected lines

Form **5884**
(Rev. December 2016)
Department of the Treasury
Internal Revenue Service

Work Opportunity Credit

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

OMB No. 1545-0219

Attachment Sequence No. **77**

Name(s) shown on return

Total Forms Filed = 12,077

Identifying number

1	Enter on the applicable line below the total qualified first- or second-year wages paid or incurred during the tax year, and multiply by the percentage shown, for services of employees who are certified as members of a targeted group.				
a	Qualified first-year wages of employees who worked for you at least 120 hours but fewer than 400 hours . $ _____ × 25% (0.25)	**1a**	2,499		
b	Qualified first-year wages of employees who worked for you at least 400 hours . . . . . $ _____ × 40% (0.40)	**1b**	1,538		
c	Qualified second-year wages of employees certified as long-term family assistance recipients . . . . . $ _____ × 50% (0.50)	**1c**	123		
2	Add lines 1a, 1b, and 1c. See instructions for the adjustment you must make to salaries and wages	**2**	2,822		
3	Work opportunity credit from partnerships, S corporations, cooperatives, estates, and trusts (see instructions)	**3**	9,391		
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**	12,077		
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**			

2016 Line Item Estimates—All figures are estimates based on samples.
Amounts of selected lines filed (in thousands of dollars)

Form **5884**
(Rev. December 2016)
Department of the Treasury
Internal Revenue Service

Work Opportunity Credit

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

OMB No. 1545-0219

Attachment Sequence No. **77**

Name(s) shown on return

Total Forms Filed = 12,077

Identifying number

1	Enter on the applicable line below the total qualified first- or second-year wages paid or incurred during the tax year, and multiply by the percentage shown, for services of employees who are certified as members of a targeted group.				
a	Qualified first-year wages of employees who worked for you at least 120 hours but fewer than 400 hours . $ _____ × 25% (0.25)		**1a**	8,576	
b	Qualified first-year wages of employees who worked for you at least 400 hours . . . . . $ _____ × 40% (0.40)		**1b**	16,403	
c	Qualified second-year wages of employees certified as long-term family assistance recipients . . . . . $ _____ × 50% (0.50)		**1c**	696	
2	Add lines 1a, 1b, and 1c. See instructions for the adjustment you must make to salaries and wages		**2**	25,675	
3	Work opportunity credit from partnerships, S corporations, cooperatives, estates, and trusts (see instructions)		**3**	85,228	
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**	110,903	
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**		

2016 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

2016

Attachment Sequence No. **32**

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

Total Forms Filed = 10,215,706

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	10,212,483	
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% (0.025) of Form 1040, line 38. If zero or less, enter -0-	2	608,173	
3	Taxes from Schedule A (Form 1040), line 9	3	7,680,690	
4	Enter the home mortgage interest adjustment, if any, from line 6 of the worksheet in the instructions for this line	4	62,905	
5	Miscellaneous deductions from Schedule A (Form 1040), line 27	5	2,200,875	
6	If Form 1040, line 38, is $155,650 or less, enter -0-. Otherwise, see instructions	6	(2,416,465)	
7	Tax refund from Form 1040, line 10 or line 21	7	(3,096,888)	
8	Investment interest expense (difference between regular tax and AMT)	8	227,318	
9	Depletion (difference between regular tax and AMT)	9	42,461	
10	Net operating loss deduction from Form 1040, line 21. Enter as a positive amount	10	204,214	
11	Alternative tax net operating loss deduction	11	(106,553)	
12	Interest from specified private activity bonds exempt from the regular tax	12	1,177,161	
13	Qualified small business stock, see instructions	13	19,156	
14	Exercise of incentive stock options (excess of AMT income over regular tax income)	14	13,659	
15	Estates and trusts (amount from Schedule K-1 (Form 1041), box 12, code A)	15	223,030	
16	Electing large partnerships (amount from Schedule K-1 (Form 1065-B), box 6)	16	314	
17	Disposition of property (difference between AMT and regular tax gain or loss)	17	585,209	
18	Depreciation on assets placed in service after 1986 (difference between regular tax and AMT)	18	1,434,179	
19	Passive activities (difference between AMT and regular tax income or loss)	19	1,406,944	
20	Loss limitations (difference between AMT and regular tax income or loss)	20	389,823	
21	Circulation costs (difference between regular tax and AMT)	21	2,628	
22	Long-term contracts (difference between AMT and regular tax income)	22	4,847	
23	Mining costs (difference between regular tax and AMT)	23	13,003	
24	Research and experimental costs (difference between regular tax and AMT)	24	30,971	
25	Income from certain installment sales before January 1, 1987	25	(*)	
26	Intangible drilling costs preference	26	1,637	
27	Other adjustments, including income-based related adjustments	27	183,673	
28	**Alternative minimum taxable income.** Combine lines 1 through 27. (If married filing separately and line 28 is more than $247,450, see instructions.)	28	10,209,764	

Part II Alternative Minimum Tax (AMT)

29	Exemption. (If you were under age 24 at the end of 2016, see instructions.) **IF your filing status is . . .** — **AND line 28 is not over . . .** — **THEN enter on line 29 . . .** Single or head of household — $119,700 — $53,900 Married filing jointly or qualifying widow(er) — 159,700 — 83,800 Married filing separately — 79,850 — 41,900 If line 28 is **over** the amount shown above for your filing status, see instructions.	29	9,266,641	
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	7,560,648	
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 $186,300 or less ($93,150 or less if married filing separately), multiply line 30 by 26% (0.26). Otherwise, multiply line 30 by 28% (0.28) and subtract $3,726 ($1,863 if married filing separately) from the result.	31	7,418,731	
32	Alternative minimum tax foreign tax credit (see instructions)	32	2,421,774	
33	Tentative minimum tax. Subtract line 32 from line 31	33	7,361,662	
34	Add Form 1040, line 44 (minus any tax from Form 4972), and Form 1040, line 46. Subtract from the result any foreign tax credit from Form 1040, line 48. If you used Schedule J to figure your tax on Form 1040, line 44, refigure that tax without using Schedule J before completing this line (see instructions)	34	9,145,875	
35	**AMT.** Subtract line 34 from line 33. If zero or less, enter -0-. Enter here and on Form 1040, line 45	35	4,632,313	

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

2016 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

2016

Attachment Sequence No. **32**

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

Total Forms Filed = 10,215,706

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	2,442,909,410
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% (0.025) of Form 1040, line 38. If zero or less, enter -0-	2	1,441,266
3	Taxes from Schedule A (Form 1040), line 9	3	250,012,890
4	Enter the home mortgage interest adjustment, if any, from line 6 of the worksheet in the instructions for this line	4	264,645
5	Miscellaneous deductions from Schedule A (Form 1040), line 27	5	41,038,068
6	If Form 1040, line 38, is $155,650 or less, enter -0-. Otherwise, see instructions	6	(33,596,515)
7	Tax refund from Form 1040, line 10 or line 21	7	(14,144,339)
8	Investment interest expense (difference between regular tax and AMT)	8	-1,490,087
9	Depletion (difference between regular tax and AMT)	9	191,417
10	Net operating loss deduction from Form 1040, line 21. Enter as a positive amount	10	81,867,789
11	Alternative tax net operating loss deduction	11	(15,609,048)
12	Interest from specified private activity bonds exempt from the regular tax	12	1,035,340
13	Qualified small business stock, see instructions	13	332,172
14	Exercise of incentive stock options (excess of AMT income over regular tax income)	14	1,265,071
15	Estates and trusts (amount from Schedule K-1 (Form 1041), box 12, code A)	15	2,125,945
16	Electing large partnerships (amount from Schedule K-1 (Form 1065-B), box 6)	16	-649
17	Disposition of property (difference between AMT and regular tax gain or loss)	17	-3,428,238
18	Depreciation on assets placed in service after 1986 (difference between regular tax and AMT)	18	-394,169
19	Passive activities (difference between AMT and regular tax income or loss)	19	1,497,040
20	Loss limitations (difference between AMT and regular tax income or loss)	20	156,688
21	Circulation costs (difference between regular tax and AMT)	21	62,954
22	Long-term contracts (difference between AMT and regular tax income)	22	176,818
23	Mining costs (difference between regular tax and AMT)	23	46,542
24	Research and experimental costs (difference between regular tax and AMT)	24	-219,726
25	Income from certain installment sales before January 1, 1987	25	(*)
26	Intangible drilling costs preference	26	247,707
27	Other adjustments, including income-based related adjustments	27	46,072
28	**Alternative minimum taxable income.** Combine lines 1 through 27. (If married filing separately and line 28 is more than $247,450, see instructions.)	28	2,756,729,838

Part II Alternative Minimum Tax (AMT)

29	Exemption. (If you were under age 24 at the end of 2016, see instructions.) **IF your filing status is . . .** / **AND line 28 is not over . . .** / **THEN enter on line 29 . . .** Single or head of household / $119,700 / $53,900 Married filing jointly or qualifying widow(er) / 159,700 / 83,800 Married filing separately / 79,850 / 41,900 If line 28 is **over** the amount shown above for your filing status, see instructions.	29	538,913,517
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	2,338,032,028
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 $186,300 or less ($93,150 or less if married filing separately), multiply line 30 by 26% (0.26). Otherwise, multiply line 30 by 28% (0.28) and subtract $3,726 ($1,863 if married filing separately) from the result.	31	584,002,175
32	Alternative minimum tax foreign tax credit (see instructions)	32	16,534,095
33	Tentative minimum tax. Subtract line 32 from line 31	33	567,504,628
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	591,452,742
35	**AMT.** Subtract line 34 from line 33. If zero or less, enter -0-. Enter here and on Form 1040, line 45	35	31,016,101

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

2016 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	4,987,930	
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	541,002	
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	4,986,221	
40	Enter the **smaller** of line 36 or line 39	40		
41	Subtract line 40 from line 36	41		
42	If line 41 is $186,300 or less ($93,150 or less if married filing separately), multiply line 41 by 26% (0.26). Otherwise, multiply line 41 by 28% (0.28) and subtract $3,726 ($1,863 if married filing separately) from the result ▶	42	4,417,801	
43	Enter: • $75,300 if married filing jointly or qualifying widow(er), • $37,650 if single or married filing separately, or • $50,400 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: • $415,050 if single • $233,475 if married filing separately • $466,950 if married filing jointly or qualifying widow(er) • $441,000 if head of household	49		
50	Enter the amount from line 45	50		
51	Enter the amount from line 7 of the Qualified Dividends and Capital Gain Tax Worksheet in the instructions for Form 1040, line 44, or the amount from line 19 of the Schedule D Tax Worksheet, whichever applies (as figured for the regular tax). If you did not complete either worksheet for the regular tax, enter the amount from Form 1040, line 43; if zero or less, enter -0-. If you are filing Form 2555 or Form 2555-EZ, see instructions for the amount to enter	51		
52	Add line 50 and line 51	52		
53	Subtract line 52 from line 49. If zero or less, enter -0-	53		
54	Enter the smaller of line 48 or line 53	54		
55	Multiply line 54 by 15% (0.15) ▶	55	3,961,565	
56	Add lines 47 and 54	56		
	If lines 56 and 36 are the same, skip lines 57 through 61 and go to line 62. Otherwise, go to line 57.			
57	Subtract line 56 from line 46	57		
58	Multiply line 57 by 20% (0.20) ▶	58	684,022	
	If line 38 is zero or blank, skip lines 59 through 61 and go to line 62. Otherwise, go to line 59.			
59	Add lines 41, 56, and 57	59		
60	Subtract line 59 from line 36	60		
61	Multiply line 60 by 25% (0.25) ▶	61	421,777	
62	Add lines 42, 55, 58, and 61	62		
63	If line 36 is $186,300 or less ($93,150 or less if married filing separately), multiply line 36 by 26% (0.26). Otherwise, multiply line 36 by 28% (0.28) and subtract $3,726 ($1,863 if married filing separately) from the result	63	4,769,810	
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		

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

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	577,287,671
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	19,761,433
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	596,266,745
40	Enter the **smaller** of line 36 or line 39	40	
41	Subtract line 40 from line 36	41	
42	If line 41 is $186,300 or less ($93,150 or less if married filing separately), multiply line 41 by 26% (0.26). Otherwise, multiply line 41 by 28% (0.28) and subtract $3,726 ($1,863 if married filing separately) from the result ▶	42	364,629,087
43	Enter: • $75,300 if married filing jointly or qualifying widow(er), • $37,650 if single or married filing separately, or • $50,400 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: • $415,050 if single • $233,475 if married filing separately • $466,950 if married filing jointly or qualifying widow(er) • $441,000 if head of household	49	
50	Enter the amount from line 45	50	
51	Enter the amount from line 7 of the Qualified Dividends and Capital Gain Tax Worksheet in the instructions for Form 1040, line 44, or the amount from line 19 of the Schedule D Tax Worksheet, whichever applies (as figured for the regular tax). If you did not complete either worksheet for the regular tax, enter the amount from Form 1040, line 43; if zero or less, enter -0-. If you are filing Form 2555 or Form 2555-EZ, see instructions for the amount to enter	51	
52	Add line 50 and line 51	52	
53	Subtract line 52 from line 49. If zero or less, enter -0-	53	
54	Enter the smaller of line 48 or line 53	54	
55	Multiply line 54 by 15% (0.15) ▶	55	21,149,077
56	Add lines 47 and 54	56	
	If lines 56 and 36 are the same, skip lines 57 through 61 and go to line 62. Otherwise, go to line 57.		
57	Subtract line 56 from line 46	57	
58	Multiply line 57 by 20% (0.20) ▶	58	74,568,152
	If line 38 is zero or blank, skip lines 59 through 61 and go to line 62. Otherwise, go to line 59.		
59	Add lines 41, 56, and 57	59	
60	Subtract line 59 from line 36	60	
61	Multiply line 60 by 25% (0.25) ▶	61	3,657,088
62	Add lines 42, 55, 58, and 61	62	
63	If line 36 is $186,300 or less ($93,150 or less if married filing separately), multiply line 36 by 26% (0.26). Otherwise, multiply line 36 by 28% (0.28) and subtract $3,726 ($1,863 if married filing separately) from the result	63	515,427,709
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	

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

2016 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

2016

Attachment Sequence No. **79**

Name(s) shown on return

Total Forms Filed = 534,808

Identifying number

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

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

5	Selling price including mortgages and other debts. **Don't** include interest, whether stated or unstated			5	117,090
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	109,817
14	Subtract line 13 from line 5. If zero or less, **don't** complete the rest of this form (see instructions)			14	116,126
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	1,569
16	**Gross profit.** Subtract line 15 from line 14			16	115,111
17	Subtract line 13 from line 6. If zero or less, enter -0-			17	1,532
18	**Contract price.** Add line 7 and line 17			18	115,163

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

19	Gross profit percentage (expressed as a decimal amount). Divide line 16 by line 18. For years after the year of sale, see instructions			19	
20	If this is the year of sale, enter the amount from line 17. Otherwise, enter -0-			20	
21	Payments received during year (see instructions). **Don't** include interest, whether stated or unstated			21	473,553
22	Add lines 20 and 21			22	474,184
23	Payments received in prior years (see instructions). **Don't** include interest, whether stated or unstated	23	437,675		
24	**Installment sale income.** Multiply line 22 by line 19			24	464,721
25	Enter the part of line 24 that is ordinary income under the recapture rules (see instructions)			25	6,234
26	Subtract line 25 from line 24. Enter here and on Schedule D or Form 4797 (see instructions)			26	462,325

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

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

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

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

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

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

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

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

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

30	Selling price of property sold by related party (see instructions)	30	*
31	Enter contract price from line 18 for year of first sale	31	*
32	Enter the **smaller** of line 30 or line 31	32	*
33	Total payments received by the end of your 2016 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.**

2016 Line Item Estimates—All figures are estimates based on samples.
Amounts of selected lines filed (in thousands of dollars)

Form **6252**

Department of the Treasury
Internal Revenue Service

Installment Sale Income

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

OMB No. 1545-0228

2016

Attachment Sequence No. **79**

Name(s) shown on return

Total Forms Filed = 534,808

Identifying number

1 Description of property ►

2a Date acquired (mm/dd/yyyy) ► **b** Date sold (mm/dd/yyyy) ►

3 Was the property sold to a related party (see instructions) after May 14, 1980? If "No," skip line 4 . . . . ☐ Yes ☐ No

4 Was the property you sold to a related party a marketable security? If "Yes," complete Part III. If "No," complete Part III for the year of sale and the 2 years after the year of sale . . . . . ☐ Yes ☐ No

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

5	Selling price including mortgages and other debts. **Don't** include interest, whether stated or unstated			5	69,734,727
6	Mortgages, debts, and other liabilities the buyer assumed or took the property subject to (see instructions)	6			
7	Subtract line 6 from line 5	7			
8	Cost or other basis of property sold	8			
9	Depreciation allowed or allowable	9			
10	Adjusted basis. Subtract line 9 from line 8	10			
11	Commissions and other expenses of sale	11			
12	Income recapture from Form 4797, Part III (see instructions)	12			
13	Add lines 10, 11, and 12			13	21,309,187
14	Subtract line 13 from line 5. If zero or less, **don't** complete the rest of this form (see instructions)			14	48,425,540
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	417,262
16	**Gross profit.** Subtract line 15 from line 14			16	48,027,840
17	Subtract line 13 from line 6. If zero or less, enter -0-			17	245,651
18	**Contract price.** Add line 7 and line 17			18	68,521,433

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

19	Gross profit percentage (expressed as a decimal amount). Divide line 16 by line 18. For years after the year of sale, see instructions			19	
20	If this is the year of sale, enter the amount from line 17. Otherwise, enter -0-			20	
21	Payments received during year (see instructions). **Don't** include interest, whether stated or unstated			21	54,517,897
22	Add lines 20 and 21			22	54,763,328
23	Payments received in prior years (see instructions). **Don't** include interest, whether stated or unstated	23	136,195,168		
24	**Installment sale income.** Multiply line 22 by line 19			24	38,781,660
25	Enter the part of line 24 that is ordinary income under the recapture rules (see instructions)			25	239,254
26	Subtract line 25 from line 24. Enter here and on Schedule D or Form 4797 (see instructions)			26	38,542,407

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

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

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

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

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

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

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

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

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

30	Selling price of property sold by related party (see instructions)	30	*
31	Enter contract price from line 18 for year of first sale	31	*
32	Enter the **smaller** of line 30 or line 31	32	*
33	Total payments received by the end of your 2016 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.**

2016 Line Item Estimates—All figures are estimates based on samples.
Number of returns filed for selected lines

Form **6765**

Department of the Treasury
Internal Revenue Service

Credit for Increasing Research Activities

► **Attach to your tax return.**
► **Information about Form 6765 and its separate instructions is at *www.irs.gov/form6765*.**

OMB No. 1545-0619

2016

Attachment Sequence No. **81**

Name(s) shown on return

Total Forms Filed = 4,763

Identifying number

Section A—Regular Credit. Skip this section and go to Section B if you are electing or previously elected (and are not revoking) the alternative simplified credit.

1	Certain amounts paid or incurred to energy consortia (see instructions)			1	*
2	Basic research payments to qualified organizations (see instructions)	2			
3	Qualified organization base period amount	3			
4	Subtract line 3 from line 2. If zero or less, enter -0-			4	*
5	Wages for qualified services (do not include wages used in figuring the work opportunity credit)	5			
6	Cost of supplies	6			
7	Rental or lease costs of computers (see instructions)	7			
8	Enter the applicable percentage of contract research expenses (see instructions)	8			
9	Total qualified research expenses. Add lines 5 through 8	9			
10	Enter fixed-base percentage, but not more than 16% (0.16) (see instructions)	10	%		
11	Enter average annual gross receipts (see instructions)	11			
12	Multiply line 11 by the percentage on line 10	12			
13	Subtract line 12 from line 9. If zero or less, enter -0-	13			
14	Multiply line 9 by 50% (0.50)	14			
15	Enter the **smaller** of line 13 or line 14			15	240
16	Add lines 1, 4, and 15			16	286
17	Are you electing the reduced credit under section 280C? ► Yes ☐ No ☐ If "Yes," multiply line 16 by 13% (0.13). If "No," multiply line 16 by 20% (0.20) and see the instructions for the statement that must be attached. Members of controlled groups or businesses under common control: see instructions for the statement that must be attached			17	286

Section B—Alternative Simplified Credit. Skip this section if you are completing Section A.

18	Certain amounts paid or incurred to energy consortia (see the line 1 instructions)			18	0
19	Basic research payments to qualified organizations (see the line 2 instructions)	19			
20	Qualified organization base period amount (see the line 3 instructions)	20			
21	Subtract line 20 from line 19. If zero or less, enter -0-			21	0
22	Add lines 18 and 21			22	0
23	Multiply line 22 by 20% (0.20)			23	0
24	Wages for qualified services (do not include wages used in figuring the work opportunity credit)	24			
25	Cost of supplies	25			
26	Rental or lease costs of computers (see the line 7 instructions)	26			
27	Enter the applicable percentage of contract research expenses (see the line 8 instructions)	27			
28	Total qualified research expenses. Add lines 24 through 27	28			
29	Enter your total qualified research expenses for the prior 3 tax years. If you had no qualified research expenses in any one of those years, skip lines 30 and 31	29			
30	Divide line 29 by 6.0	30			
31	Subtract line 30 from line 28. If zero or less, enter -0-	31			
32	Multiply line 31 by 14% (0.14). If you skipped lines 30 and 31, multiply line 28 by 6% (0.06)			32	35

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

2016 Line Item Estimates—All figures are estimates based on samples.
Amounts of selected lines filed (in thousands of dollars)

Form **6765**

Department of the Treasury
Internal Revenue Service

Credit for Increasing Research Activities

► **Attach to your tax return.**
► **Information about Form 6765 and its separate instructions is at *www.irs.gov/form6765*.**

OMB No. 1545-0619

2016

Attachment Sequence No. **81**

Name(s) shown on return

Total Forms Filed = 4,763

Identifying number

Section A—Regular Credit. Skip this section and go to Section B if you are electing or previously elected (and are not revoking) the alternative simplified credit.

1	Certain amounts paid or incurred to energy consortia (see instructions)				1	*
2	Basic research payments to qualified organizations (see instructions)	2				
3	Qualified organization base period amount	3				
4	Subtract line 3 from line 2. If zero or less, enter -0-				4	*
5	Wages for qualified services (do not include wages used in figuring the work opportunity credit)	5				
6	Cost of supplies	6				
7	Rental or lease costs of computers (see instructions)	7				
8	Enter the applicable percentage of contract research expenses (see instructions)	8				
9	Total qualified research expenses. Add lines 5 through 8	9				
10	Enter fixed-base percentage, but not more than 16% (0.16) (see instructions)	10		%		
11	Enter average annual gross receipts (see instructions)	11				
12	Multiply line 11 by the percentage on line 10	12				
13	Subtract line 12 from line 9. If zero or less, enter -0-	13				
14	Multiply line 9 by 50% (0.50)	14				
15	Enter the **smaller** of line 13 or line 14				15	19,522
16	Add lines 1, 4, and 15				16	20,137
17	Are you electing the reduced credit under section 280C? ► Yes ☐ No ☐ If "Yes," multiply line 16 by 13% (0.13). If "No," multiply line 16 by 20% (0.20) and see the instructions for the statement that must be attached. Members of controlled groups or businesses under common control: see instructions for the statement that must be attached				17	2,698

Section B—Alternative Simplified Credit. Skip this section if you are completing Section A.

18	Certain amounts paid or incurred to energy consortia (see the line 1 instructions)				18	0
19	Basic research payments to qualified organizations (see the line 2 instructions)	19				
20	Qualified organization base period amount (see the line 3 instructions)	20				
21	Subtract line 20 from line 19. If zero or less, enter -0-				21	0
22	Add lines 18 and 21				22	0
23	Multiply line 22 by 20% (0.20)				23	0
24	Wages for qualified services (do not include wages used in figuring the work opportunity credit)	24				
25	Cost of supplies	25				
26	Rental or lease costs of computers (see the line 7 instructions)	26				
27	Enter the applicable percentage of contract research expenses (see the line 8 instructions)	27				
28	Total qualified research expenses. Add lines 24 through 27	28				
29	Enter your total qualified research expenses for the prior 3 tax years. If you had no qualified research expenses in any one of those years, skip lines 30 and 31	29				
30	Divide line 29 by 6.0	30				
31	Subtract line 30 from line 28. If zero or less, enter -0-	31				
32	Multiply line 31 by 14% (0.14). If you skipped lines 30 and 31, multiply line 28 by 6% (0.06)				32	1,381

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

2016 Line Item Estimates—All figures are estimates based on samples.
Number of returns filed for selected lines

Section B—Alternative Simplified Credit *(continued)*

33	Add lines 23 and 32	**33**	35	
34	Are you electing the reduced credit under section 280C? ▶ Yes ☐ No ☐ If "Yes," multiply line 33 by 65% (0.65). If "No," enter the amount from line 33 and see the line 17 instructions for the statement that must be attached. Members of controlled groups or businesses under common control: see instructions for the statement that must be attached	**34**	35	

Section C—Current Year Credit

35	Enter the portion of the credit from Form 8932, line 2, that is attributable to wages that were also used to figure the credit on line 17 or line 34 (whichever applies)	**35**	*	
36	Subtract line 35 from line 17 or line 34 (whichever applies). If zero or less, enter -0-	**36**	320	
37	Credit for increasing research activities from partnerships, S corporations, estates, and trusts	**37**	4,488	
38	Add lines 36 and 37	**38**	4,762	
	• Estates and trusts, go to line 39. • Partnerships and S corporations not electing the payroll tax credit, stop here and report this amount on Schedule K. • Partnerships and S corporations electing the payroll tax credit, complete Section D and report on Schedule K the amount on this line reduced by the amount on line 44. • Eligible small businesses, stop here and report the credit on Form 3800, Part III, line 4i. See instructions for the definition of eligible small business. • Filers other than eligible small businesses, stop here and report the credit on Form 3800, Part III, line 1c. **Note:** Qualified small business filers, other than partnerships and S corporations, electing the payroll tax credit must complete Form 3800 before completing Section D.			
39	Amount allocated to beneficiaries of the estate or trust (see instructions)	**39**		
40	Estates and trusts, subtract line 39 from line 38. For eligible small businesses, report the credit on Form 3800, Part III, line 4i. See instructions. For filers other than eligible small businesses, report the credit on Form 3800, Part III, line 1c	**40**		

Section D—Qualified Small Business Payroll Tax Election and Payroll Tax Credit. Skip this section if the payroll tax election does not apply. See instructions.

41	Check this box if you are a qualified small business electing the payroll tax credit. See instructions ☐			
42	Enter the portion of line 36 elected as a payroll tax credit (do not enter more than $250,000). See instructions	**42**	*	
43	General business credit carryforward from the current year (see instructions). Partnerships and S corporations skip this line and go to line 44	**43**	*	
44	Partnerships and S corporations, enter the smaller of line 36 or line 42. All others, enter the smallest of line 36, line 42, or line 43. Enter here and on Form 8974, line 5. Members of controlled groups or businesses under common control: see instructions for the statement that must be attached	**44**	*	

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

2016 Line Item Estimates—All figures are estimates based on samples.
Amounts of selected lines filed (in thousands of dollars)

Section B—Alternative Simplified Credit *(continued)*

33	Add lines 23 and 32	**33**	1,381	
34	Are you electing the reduced credit under section 280C? ▶ Yes ☐ No ☐ If "Yes," multiply line 33 by 65% (0.65). If "No," enter the amount from line 33 and see the line 17 instructions for the statement that must be attached. Members of controlled groups or businesses under common control: see instructions for the statement that must be attached	**34**	1,060	

Section C—Current Year Credit

35	Enter the portion of the credit from Form 8932, line 2, that is attributable to wages that were also used to figure the credit on line 17 or line 34 (whichever applies)	**35**	*	
36	Subtract line 35 from line 17 or line 34 (whichever applies). If zero or less, enter -0-	**36**	3,684	
37	Credit for increasing research activities from partnerships, S corporations, estates, and trusts	**37**	53,351	
38	Add lines 36 and 37	**38**	57,035	
	• Estates and trusts, go to line 39. • Partnerships and S corporations not electing the payroll tax credit, stop here and report this amount on Schedule K. • Partnerships and S corporations electing the payroll tax credit, complete Section D and report on Schedule K the amount on this line reduced by the amount on line 44. • Eligible small businesses, stop here and report the credit on Form 3800, Part III, line 4i. See instructions for the definition of eligible small business. • Filers other than eligible small businesses, stop here and report the credit on Form 3800, Part III, line 1c. **Note:** Qualified small business filers, other than partnerships and S corporations, electing the payroll tax credit must complete Form 3800 before completing Section D.			
39	Amount allocated to beneficiaries of the estate or trust (see instructions)	**39**		
40	Estates and trusts, subtract line 39 from line 38. For eligible small businesses, report the credit on Form 3800, Part III, line 4i. See instructions. For filers other than eligible small businesses, report the credit on Form 3800, Part III, line 1c	**40**		

Section D—Qualified Small Business Payroll Tax Election and Payroll Tax Credit. Skip this section if the payroll tax election does not apply. See instructions.

41	Check this box if you are a qualified small business electing the payroll tax credit. See instructions ☐			
42	Enter the portion of line 36 elected as a payroll tax credit (do not enter more than $250,000). See instructions	**42**	*	
43	General business credit carryforward from the current year (see instructions). Partnerships and S corporations skip this line and go to line 44	**43**	*	
44	Partnerships and S corporations, enter the smaller of line 36 or line 42. All others, enter the smallest of line 36, line 42, or line 43. Enter here and on Form 8974, line 5. Members of controlled groups or businesses under common control: see instructions for the statement that must be attached	**44**	*	

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

2016 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

2016

Attachment Sequence No. **82**

Name(s) shown on tax return

Total Forms Filed = 495,799

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)		3 492,116
4	Form 1099-B adjustments. See instructions and attach statement		4 3,419
5	Combine lines 3 and 4		5 490,850
	Note: If line 5 shows a net gain, skip line 6 and enter the gain on line 7. Partnerships and S corporations, see instructions.		
6	If you have a net section 1256 contracts loss and checked box D above, enter the amount of loss to be carried back. Enter the loss as a positive number. If you didn't check box D, enter -0-		6 767
7	Combine lines 5 and 6		7 490,274
8	**Short-term capital gain or (loss).** Multiply line 7 by 40% (0.40). Enter here and include on line 4 of Schedule D or on Form 8949 (see instructions)		8 458,881
9	**Long-term capital gain or (loss).** Multiply line 7 by 60% (0.60). Enter here and include on line 11 of Schedule D or on Form 8949 (see instructions)		9 490,274

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	(891)
b	Enter the long-term portion of losses from line 10, column (h), here and include on line 11 of Schedule D or on Form 8949 (see instructions)	11b	(33)

Section B—Gains From Straddles

	(a) Description of property	(b) Date entered into or acquired	(c) Date closed out or sold	(d) Gross sales price	(e) Cost or other basis plus expense of sale	(f) Gain. If column (d) is more than (e), enter difference. Otherwise, enter -0-
12						

13a	Enter the short-term portion of gains from line 12, column (f), here and include on line 4 of Schedule D or on Form 8949 (see instructions)	13a	1,672
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	1,603

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					

2016 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

2016

Attachment Sequence No. **82**

Name(s) shown on tax return

Total Forms Filed = 495,799

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)		8,243,616
4	Form 1099-B adjustments. See instructions and attach statement		-6,785
5	Combine lines 3 and 4		8,236,832
	Note: If line 5 shows a net gain, skip line 6 and enter the gain on line 7. Partnerships and S corporations, see instructions.		
6	If you have a net section 1256 contracts loss and checked box D above, enter the amount of loss to be carried back. Enter the loss as a positive number. If you didn't check box D, enter -0-		153,390
7	Combine lines 5 and 6		8,390,222
8	**Short-term capital gain or (loss).** Multiply line 7 by 40% (0.40). Enter here and include on line 4 of Schedule D or on Form 8949 (see instructions)		3,356,089
9	**Long-term capital gain or (loss).** Multiply line 7 by 60% (0.60). Enter here and include on line 11 of Schedule D or on Form 8949 (see instructions)		5,034,131

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	(9,106)
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	(7,574)

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	603,790
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	432,730

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					

2016 Line Item Estimates—All figures are estimates based on samples.
Number of returns filed for selected lines

Form **8283**
(Rev. December 2014)
Department of the Treasury
Internal Revenue Service

Noncash Charitable Contributions

► **Attach to your tax return if you claimed a total deduction of over $500 for all contributed property.**
► **Information about Form 8283 and its separate instructions is at *www.irs.gov/form8283*.**

OMB No. 1545-0908
Attachment Sequence No. **155**

Name(s) shown on your income tax return

Total Forms Filed = 8,628,961

Identifying number

Note. Figure the amount of your contribution deduction before completing this form. See your tax return instructions.

Section A. Donated Property of $5,000 or Less and Publicly Traded Securities— List in this section **only** items (or groups of similar items) for which you claimed a deduction of $5,000 or less. Also list publicly traded securities even if the deduction is more than $5,000 (see instructions).

Part I Information on Donated Property— If you need more space, attach a statement.

1	(a) Name and address of the donee organization	(b) If donated property is a vehicle (see instructions), check the box. Also enter the vehicle identification number (unless Form 1098-C is attached).	(c) Description of donated property (For a vehicle, enter the year, make, model, and mileage. For securities, enter the company name and the number of shares.)
A		☐	
B		☐	
C		☐	
D		☐	
E		☐	

Note. If the amount you claimed as a deduction for an item is $500 or less, you do not have to complete columns (e), (f), and (g).

	(d) Date of the contribution	(e) Date acquired by donor (mo., yr.)	(f) How acquired by donor	(g) Donor's cost or adjusted basis	(h) Fair market value (see instructions)	(i) Method used to determine the fair market value
A				5,060,528	8,545,090	
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?		

2016 Line Item Estimates—All figures are estimates based on samples.
Amounts of selected lines filed (in thousands of dollars)

Form **8283**
(Rev. December 2014)
Department of the Treasury
Internal Revenue Service

Noncash Charitable Contributions

► **Attach to your tax return if you claimed a total deduction of over $500 for all contributed property.**
► **Information about Form 8283 and its separate instructions is at *www.irs.gov/form8283*.**

OMB No. 1545-0908
Attachment Sequence No. **155**

Name(s) shown on your income tax return

Total Forms Filed = 8,628,961

Identifying number

Note. Figure the amount of your contribution deduction before completing this form. See your tax return instructions.

Section A. Donated Property of $5,000 or Less and Publicly Traded Securities—List in this section **only** items (or groups of similar items) for which you claimed a deduction of $5,000 or less. Also list publicly traded securities even if the deduction is more than $5,000 (see instructions).

Part I **Information on Donated Property—**If you need more space, attach a statement.

1	(a) Name and address of the donee organization	(b) If donated property is a vehicle (see instructions), check the box. Also enter the vehicle identification number (unless Form 1098-C is attached).	(c) Description of donated property (For a vehicle, enter the year, make, model, and mileage. For securities, enter the company name and the number of shares.)
A		☐	
B		☐	
C		☐	
D		☐	
E		☐	

Note. If the amount you claimed as a deduction for an item is $500 or less, you do not have to complete columns (e), (f), and (g).

	(d) Date of the contribution	(e) Date acquired by donor (mo., yr.)	(f) How acquired by donor	(g) Donor's cost or adjusted basis	(h) Fair market value (see instructions)	(i) Method used to determine the fair market value
A				46,912,899	57,277,556	
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?		

2016 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			140,598
B			
C			
D			

	(d) Date acquired by donor (mo., yr.)	**(e)** How acquired by donor	**(f)** Donor's cost or adjusted basis	**(g)** For bargain sales, enter amount received	**See instructions** **(h)** Amount claimed as a deduction	**(i)** Date of contribution
A			122,244	2,900	113,366	
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

2016 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			42,804,124
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			8,388,701	565,793	11,127,706	
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

2016 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

2016

Attachment Sequence No. **138**

Name(s) shown on your tax return

Total Forms Filed = 95,386

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	88,705	
4	Enter any 2013 credit carryforward from line 16 of your 2015 Form 8396	4	*	
5	Enter any 2014 credit carryforward from line 14 of your 2015 Form 8396	5	9,093	
6	Enter any 2015 credit carryforward from line 17 of your 2015 Form 8396	6	16,396	
7	Add lines 3 through 6	7	94,037	
8	Limitation based on tax liability. Enter the amount from the Credit Limit Worksheet (see instructions)	8	85,014	
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	83,665	

Part II Mortgage Interest Credit Carryforward to 2017. (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	**2015 credit carryforward to 2017.** Enter the **smaller** of line 6 or line 13	14		
15	Subtract line 14 from line 13	15		
16	**2014 credit carryforward to 2017.** Enter the **smaller** of line 5 or line 15	16		
17	**2016 credit carryforward to 2017.** 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.**

2016 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

2016

Attachment Sequence No. **138**

Name(s) shown on your tax return

Total Forms Filed = 95,386

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	131,988	
4	Enter any 2013 credit carryforward from line 16 of your 2015 Form 8396	4	*	
5	Enter any 2014 credit carryforward from line 14 of your 2015 Form 8396	5	21,337	
6	Enter any 2015 credit carryforward from line 17 of your 2015 Form 8396	6	27,878	
7	Add lines 3 through 6	7	224,214	
8	Limitation based on tax liability. Enter the amount from the Credit Limit Worksheet (see instructions)	8	512,053	
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	116,318	

Part II Mortgage Interest Credit Carryforward to 2017. (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	**2015 credit carryforward to 2017.** Enter the **smaller** of line 6 or line 13	14		
15	Subtract line 14 from line 13	15		
16	**2014 credit carryforward to 2017.** Enter the **smaller** of line 5 or line 15	16		
17	**2016 credit carryforward to 2017.** 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.**

2016 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

2016

Attachment Sequence No. 88

Name(s) shown on return

Total Forms Filed = 7,659,354

Identifying number

Part I 2016 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**	2,567,353		
b	Activities with net loss (enter the amount from Worksheet 1, column (b))	**1b**	(3,371,588)		
c	Prior years unallowed losses (enter the amount from Worksheet 1, column (c))	**1c**	(1,635,539)		
d	Combine lines 1a, 1b, and 1c			**1d**	4,849,098
Commercial Revitalization Deductions From Rental Real Estate Activities					
2a	Commercial revitalization deductions from Worksheet 2, column (a)	**2a**	(*)		
b	Prior year unallowed commercial revitalization deductions from Worksheet 2, column (b)	**2b**	(*)		
c	Add lines 2a and 2b			**2c**	(1,642)
All Other Passive Activities					
3a	Activities with net income (enter the amount from Worksheet 3, column (a))	**3a**	2,542,649		
b	Activities with net loss (enter the amount from Worksheet 3, column (b))	**3b**	(1,809,462)		
c	Prior years unallowed losses (enter the amount from Worksheet 3, column (c))	**3c**	(1,357,095)		
d	Combine lines 3a, 3b, and 3c			**3d**	3,770,405
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**	7,651,989

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**	2,816,823
6	Enter $150,000. If married filing separately, see instructions	**6**	2,793,835		
7	Enter modified adjusted gross income, but not less than zero (see instructions)	**7**	2,948,813		
	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**	1,549,071		
9	Multiply line 8 by 50% (0.5). **Do not** enter more than $25,000. If married filing separately, see instructions			**9**	1,549,071
10	Enter the **smaller** of line 5 or line 9			**10**	1,549,070

If line 2c is a loss, go to Part III. Otherwise, go to line 15.

Part III Special Allowance for Commercial Revitalization Deductions From Rental Real Estate Activities

Note: *Enter all numbers in Part III as positive amounts. See the example for Part II in the instructions.*

11	Enter $25,000 reduced by the amount, if any, on line 10. If married filing separately, see instructions	**11**	*
12	Enter the loss from line 4	**12**	
13	Reduce line 12 by the amount on line 10	**13**	1,634
14	Enter the **smallest** of line 2c (treated as a positive amount), line 11, or line 13	**14**	*

Part IV Total Losses Allowed

15	Add the income, if any, on lines 1a and 3a and enter the total	**15**	1,223,500
16	**Total losses allowed from all passive activities for 2016.** Add lines 10, 14, and 15. See instructions to find out how to report the losses on your tax return	**16**	3,819,865

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

2016 Line Item Estimates—All figures are estimates based on samples.
Amounts of selected lines filed (in thousands of dollars)

Form **8582**

Department of the Treasury
Internal Revenue Service (99)

Passive Activity Loss Limitations

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

OMB No. 1545-1008

2016

Attachment Sequence No. **88**

Name(s) shown on return

Total Forms Filed = 7,659,354

Identifying number

Part I 2016 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	80,171,750			
b	Activities with net loss (enter the amount from Worksheet 1, column (b))	1b	(43,551,694)			
c	Prior years unallowed losses (enter the amount from Worksheet 1, column (c))	1c	(78,653,282)			
d	Combine lines 1a, 1b, and 1c			1d	-42,033,227	
Commercial Revitalization Deductions From Rental Real Estate Activities						
2a	Commercial revitalization deductions from Worksheet 2, column (a)	2a	(*)			
b	Prior year unallowed commercial revitalization deductions from Worksheet 2, column (b)	2b	(*)			
c	Add lines 2a and 2b			2c	(16,578)	
All Other Passive Activities						
3a	Activities with net income (enter the amount from Worksheet 3, column (a))	3a	150,679,999			
b	Activities with net loss (enter the amount from Worksheet 3, column (b))	3b	(51,291,696)			
c	Prior years unallowed losses (enter the amount from Worksheet 3, column (c))	3c	(85,075,568)			
d	Combine lines 3a, 3b, and 3c			3d	14,312,735	
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	-27,737,070	

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	101,618,194
6	Enter $150,000. If married filing separately, see instructions	6	418,468,220		
7	Enter modified adjusted gross income, but not less than zero (see instructions)	7	726,209,329		
	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	93,871,657		
9	Multiply line 8 by 50% (0.5). **Do not** enter more than $25,000. If married filing separately, see instructions			9	29,077,039
10	Enter the **smaller** of line 5 or line 9			10	14,106,250

If line 2c is a loss, go to Part III. Otherwise, go to line 15.

Part III Special Allowance for Commercial Revitalization Deductions From Rental Real Estate Activities

Note: *Enter all numbers in Part III as positive amounts. See the example for Part II in the instructions.*

11	Enter $25,000 reduced by the amount, if any, on line 10. If married filing separately, see instructions	11	*
12	Enter the loss from line 4	12	
13	Reduce line 12 by the amount on line 10	13	69,137
14	Enter the **smallest** of line 2c (treated as a positive amount), line 11, or line 13	14	*

Part IV Total Losses Allowed

15	Add the income, if any, on lines 1a and 3a and enter the total	15	24,790,499
16	**Total losses allowed from all passive activities for 2016.** Add lines 10, 14, and 15. See instructions to find out how to report the losses on your tax return	16	68,722,175

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

2016 Line Item Estimates—All figures are estimates based on samples.
Number of returns filed for selected lines

Form **8586**
(Rev. December 2016)
Department of the Treasury
Internal Revenue Service (99)

Low-Income Housing Credit

▶ **Attach to your tax return.**
▶ **Information about Form 8586 and its instructions is at *www.irs.gov/form8586*.**

OMB No. 1545-0984

Attachment Sequence No. **36a**

Name(s) shown on return

Total Forms Filed = 19,550

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	1,155	
4	Low-income housing credit for buildings placed in service before 2008 from partnerships, S corporations, estates, and trusts	4	6,893	
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	8,037	
6	Amount allocated to beneficiaries of the estate or trust (see instructions)	6		
7	Estates and trusts, subtract line 6 from line 5. Report this amount on Form 3800, Part III, line 1d, column (c)	7		

Part II Buildings Placed in Service After 2007

8	Number of Forms 8609-A attached for buildings placed in service after 2007 ▶			
9	Has there been a decrease in the qualified basis of any buildings accounted for on line 8 since the close of the preceding tax year? ☐ **Yes** ☐ **No** If "Yes," enter the building identification numbers (BINs) of the buildings that had a decreased basis. If you need more space, attach a schedule. **(i)** _____ **(ii)** _____ **(iii)** _____ **(iv)** _____			
10	Current year credit from attached Form(s) 8609-A for buildings placed in service after 2007 (see instructions)	10	*	
11	Low-income housing credit for buildings placed in service after 2007 from partnerships, S corporations, estates, and trusts	11	2,911	
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	2,912	
13	Amount allocated to beneficiaries of the estate or trust (see instructions)	13		
14	Estates and trusts, subtract line 13 from line 12. Report this amount on Form 3800, Part III, line 4d, column (c)	14		

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

2016 Line Item Estimates—All figures are estimates based on samples.
Amounts of selected lines filed (in thousands of dollars)

Form **8586**
(Rev. December 2016)
Department of the Treasury
Internal Revenue Service (99)

Low-Income Housing Credit

▶ **Attach to your tax return.**
▶ **Information about Form 8586 and its instructions is at *www.irs.gov/form8586*.**

OMB No. 1545-0984

Attachment Sequence No. **36a**

Name(s) shown on return

Total Forms Filed = 19,550

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	3,803	
4	Low-income housing credit for buildings placed in service before 2008 from partnerships, S corporations, estates, and trusts	4	15,485	
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	19,288	
6	Amount allocated to beneficiaries of the estate or trust (see instructions)	6		
7	Estates and trusts, subtract line 6 from line 5. Report this amount on Form 3800, Part III, line 1d, column (c)	7		

Part II Buildings Placed in Service After 2007

8	Number of Forms 8609-A attached for buildings placed in service after 2007 . . . . . ▶			
9	Has there been a decrease in the qualified basis of any buildings accounted for on line 8 since the close of the preceding tax year? ☐ **Yes** ☐ **No** If "Yes," enter the building identification numbers (BINs) of the buildings that had a decreased basis. If you need more space, attach a schedule. **(i)** _____ **(ii)** _____ **(iii)** _____ **(iv)** _____			
10	Current year credit from attached Form(s) 8609-A for buildings placed in service after 2007 (see instructions)	10	*	
11	Low-income housing credit for buildings placed in service after 2007 from partnerships, S corporations, estates, and trusts.	11	18,103	
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	18,106	
13	Amount allocated to beneficiaries of the estate or trust (see instructions)	13		
14	Estates and trusts, subtract line 13 from line 12. Report this amount on Form 3800, Part III, line 4d, column (c)	14		

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

2016 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

2016

Attachment Sequence No. **48**

Name. If married, file a separate form for each spouse required to file Form 8606. See instructions.
Total Forms Filed = 2,341,433

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 2016.
- You took distributions from a traditional, SEP, or SIMPLE IRA in 2016 **and** you made nondeductible contributions to a traditional IRA in 2016 or an earlier year. For this purpose, a distribution does not include a rollover, qualified charitable distribution, one-time distribution to fund an HSA, conversion, recharacterization, or return of certain contributions.
- You converted part, but not all, of your traditional, SEP, and SIMPLE IRAs to Roth IRAs in 2016 (excluding any portion you recharacterized) **and** you made nondeductible contributions to a traditional IRA in 2016 or an earlier year.

1	Enter your nondeductible contributions to traditional IRAs for 2016, including those made for 2016 from January 1, 2017, through April 18, 2017 (see instructions)				1	732,839
2	Enter your total basis in traditional IRAs (see instructions)				2	959,178
3	Add lines 1 and 2				3	1,402,429
	In 2016, 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, 2017, through April 18, 2017				4	23,425
5	Subtract line 4 from line 3				5	1,394,175
6	Enter the value of **all** your traditional, SEP, and SIMPLE IRAs as of December 31, 2016, plus any outstanding rollovers (see instructions)	6	379,898			
7	Enter your distributions from traditional, SEP, and SIMPLE IRAs in 2016. **Do not** include rollovers, qualified charitable distributions, a one-time distribution to fund an HSA, conversions to a Roth IRA, certain returned contributions, or recharacterizations of traditional IRA contributions (see instructions)	7	464,976			
8	Enter the net amount you converted from traditional, SEP, and SIMPLE IRAs to Roth IRAs in 2016. **Do not** include amounts converted that you later recharacterized (see instructions). Also enter this amount on line 16	8	56,142			
9	Add lines 6, 7, and 8	9	530,413			
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	50,530			
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	425,079			
13	Add lines 11 and 12. This is the nontaxable portion of all your distributions				13	556,563
14	Subtract line 13 from line 3. This is **your total basis in traditional IRAs for 2016 and earlier years**				14	1,291,008
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	437,234
	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).					

2016 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

2016

Attachment Sequence No. **48**

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

Total Forms Filed = 2,341,433

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 2016.
- You took distributions from a traditional, SEP, or SIMPLE IRA in 2016 **and** you made nondeductible contributions to a traditional IRA in 2016 or an earlier year. For this purpose, a distribution does not include a rollover, qualified charitable distribution, one-time distribution to fund an HSA, conversion, recharacterization, or return of certain contributions.
- You converted part, but not all, of your traditional, SEP, and SIMPLE IRAs to Roth IRAs in 2016 (excluding any portion you recharacterized) **and** you made nondeductible contributions to a traditional IRA in 2016 or an earlier year.

1	Enter your nondeductible contributions to traditional IRAs for 2016, including those made for 2016 from January 1, 2017, through April 18, 2017 (see instructions)				1	4,475,234
2	Enter your total basis in traditional IRAs (see instructions)				2	27,172,611
3	Add lines 1 and 2				3	31,647,845
	In 2016, 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.					
	In 2016, did you take a distribution from traditional, SEP, or SIMPLE IRAs, or make a Roth IRA conversion? → **Yes** → Go to line 4.					
4	Enter those contributions included on line 1 that were made from January 1, 2017, through April 18, 2017				4	152,274
5	Subtract line 4 from line 3				5	31,495,572
6	Enter the value of **all** your traditional, SEP, and SIMPLE IRAs as of December 31, 2016, plus any outstanding rollovers (see instructions)	6	197,660,405			
7	Enter your distributions from traditional, SEP, and SIMPLE IRAs in 2016. **Do not** include rollovers, qualified charitable distributions, a one-time distribution to fund an HSA, conversions to a Roth IRA, certain returned contributions, or recharacterizations of traditional IRA contributions (see instructions)	7	12,776,212			
8	Enter the net amount you converted from traditional, SEP, and SIMPLE IRAs to Roth IRAs in 2016. **Do not** include amounts converted that you later recharacterized (see instructions). Also enter this amount on line 16	8	1,225,305			
9	Add lines 6, 7, and 8	9	211,661,922			
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	400,061			
12	Multiply line 7 by line 10. This is the nontaxable portion of your distributions that you did not convert to a Roth IRA	12	1,155,158			
13	Add lines 11 and 12. This is the nontaxable portion of all your distributions				13	2,296,881
14	Subtract line 13 from line 3. This is **your total basis in traditional IRAs for 2016 and earlier years**				14	29,350,964
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	11,983,535
	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).					

2016 Line Item Estimates—All figures are estimates based on samples.
Number of returns filed for selected lines

Part II 2016 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 2016 (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 2016. **Do not** include amounts you later recharacterized back to traditional, SEP, or SIMPLE IRAs in 2016 or 2017 (see instructions)	16	215,717	
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	127,932	
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	137,491	

Part III Distributions From Roth IRAs

Complete this part only if you took a distribution from a Roth IRA in 2016. For this purpose, a distribution does not include a rollover, qualified charitable distribution, one-time distribution to fund an HSA, recharacterization, or return of certain contributions (see instructions).

19	Enter your total nonqualified distributions from Roth IRAs in 2016, including any qualified first-time homebuyer distributions (see instructions)	19	361,473	
20	Qualified first-time homebuyer expenses (see instructions). **Do not** enter more than $10,000	20	13,108	
21	Subtract line 20 from line 19. If zero or less, enter -0-	21	350,840	
22	Enter your basis in Roth IRA contributions (see instructions). If line 21 is zero, **stop here**	22	235,568	
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	187,203	
24	Enter your basis in conversions from traditional, SEP, and SIMPLE IRAs and rollovers from qualified retirement plans to a Roth IRA (see instructions)	24	21,739	
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	169,976	

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 2016 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 2016 (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 2016. **Do not** include amounts you later recharacterized back to traditional, SEP, or SIMPLE IRAs in 2016 or 2017 (see instructions)	16	4,471,108	
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	1,197,478	
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	3,273,630	

Part III Distributions From Roth IRAs

Complete this part only if you took a distribution from a Roth IRA in 2016. For this purpose, a distribution does not include a rollover, qualified charitable distribution, one-time distribution to fund an HSA, recharacterization, or return of certain contributions (see instructions).

19	Enter your total nonqualified distributions from Roth IRAs in 2016, including any qualified first-time homebuyer distributions (see instructions)	19	3,235,183	
20	Qualified first-time homebuyer expenses (see instructions). **Do not** enter more than $10,000	20	82,466	
21	Subtract line 20 from line 19. If zero or less, enter -0-	21	3,152,957	
22	Enter your basis in Roth IRA contributions (see instructions). If line 21 is zero, **stop here**	22	4,047,972	
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	1,240,298	
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	1,081,190	
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	810,440	

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.	

2016 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

2016

Attachment Sequence No. **33**

Child's name shown on return — Total Forms Filed = 327,871 — **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	327,871
2	If the child **did not** itemize deductions on **Schedule A** (Form 1040 or Form 1040NR), enter $2,100. Otherwise, see instructions	2	327,871
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	325,240
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	308,074
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	308,074

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	269,623
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	100,272
8	Add lines 5, 6, and 7 (see instructions)	8	309,074
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	298,875
10	Enter the parent's tax from Form 1040, line 44; Form 1040A, line 28, minus any alternative minimum tax; Form 1040EZ, line 10; Form 1040NR, line 42; or Form 1040NR-EZ, line 15. **Do not** include any tax from **Form 4972, 8814,** or **8885** or any tax from recapture of an education credit. If the parent files Form 2555 or 2555-EZ, see the instructions. If the Qualified Dividends and Capital Gain Tax Worksheet, Schedule D Tax Worksheet, or Schedule J (Form 1040) was used to figure the tax, check here ▶ ☐	10	266,615
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	281,885
12a	Add lines 5 and 7 — 12a: 308,074		
b	Divide line 5 by line 12a. Enter the result as a decimal (rounded to at least three places)	12b	325,240 × .
13	Multiply line 11 by line 12b	13	280,886

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: 274,129		
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	132,863
16	Add lines 13 and 15	16	285,883
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	184,605
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	290,880

2016 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

2016

Attachment Sequence No. **33**

Child's name shown on return — Total Forms Filed = 327,871 — **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	4,786,634
2	If the child **did not** itemize deductions on **Schedule A** (Form 1040 or Form 1040NR), enter $2,100. Otherwise, see instructions	2	760,504
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	4,031,041
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	4,377,495
5	Enter the **smaller** of line 3 or line 4. If zero, **stop;** do not complete the rest of this form but **do** attach it to the child's return	5	3,717,956

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	206,948,910
7	Enter the total, if any, from Forms 8615, line 5, of **all other** children of the parent named above. **Do not** include the amount from line 5 above	7	3,091,334
8	Add lines 5, 6, and 7 (see instructions)	8	213,758,200
9	Enter the tax on the amount on line 8 based on the **parent's** filing status above (see instructions). If the Qualified Dividends and Capital Gain Tax Worksheet, Schedule D Tax Worksheet, or Schedule J (Form 1040) is used to figure the tax, check here ▶ ☐	9	55,431,761
10	Enter the parent's tax from Form 1040, line 44; Form 1040A, line 28, minus any alternative minimum tax; Form 1040EZ, line 10; Form 1040NR, line 42; or Form 1040NR-EZ, line 15. **Do not** include any tax from **Form 4972, 8814,** or **8885** or any tax from recapture of an education credit. If the parent files Form 2555 or 2555-EZ, see the instructions. If the Qualified Dividends and Capital Gain Tax Worksheet, Schedule D Tax Worksheet, or Schedule J (Form 1040) was used to figure the tax, check here ▶ ☐	10	53,856,610
11	Subtract line 10 from line 9 and enter the result. If line 7 is blank, also enter this amount on line 13 and go to **Part III**	11	1,575,150
12a	Add lines 5 and 7 — 12a: 6,809,290		
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	824,653

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: 659,539		
15	Enter the tax on the amount on line 14 based on the **child's** filing status (see instructions). If the Qualified Dividends and Capital Gain Tax Worksheet, Schedule D Tax Worksheet, or Schedule J (Form 1040) is used to figure the tax, check here ▶ ☐	15	43,800
16	Add lines 13 and 15	16	868,453
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	562,710
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	881,706

2016 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

2016

Attachment Sequence No. **74**

Name(s) shown on return

Total Forms Filed = 1,242,722

Identifying number

Part I Net Minimum Tax on Exclusion Items

1	Combine lines 1, 6, and 10 of your 2015 Form 6251. Estates and trusts, see instructions	**1**	1,220,795	
2	Enter adjustments and preferences treated as exclusion items (see instructions)	**2**	1,149,472	
3	Minimum tax credit net operating loss deduction (see instructions)	**3**	(12,998	)
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 $246,250 and you were married filing separately for 2015, see instructions	**4**	1,189,108	
5	Enter: $83,400 if married filing jointly or qualifying widow(er) for 2015; $53,600 if single or head of household for 2015; or $41,700 if married filing separately for 2015. Estates and trusts, enter $23,800	**5**	1,242,722	
6	Enter: $158,900 if married filing jointly or qualifying widow(er) for 2015; $119,200 if single or head of household for 2015; or $79,450 if married filing separately for 2015. Estates and trusts, enter $79,450	**6**	1,242,722	
7	Subtract line 6 from line 4. If zero or less, enter -0- here and on line 8 and go to line 9	**7**	1,024,841	
8	Multiply line 7 by 25% (0.25)	**8**	1,024,841	
9	Subtract line 8 from line 5. If zero or less, enter -0-. If under age 24 at the end of 2015, see instructions	**9**	1,036,774	
10	Subtract line 9 from line 4. If zero or less, enter -0- here and on line 15 and go to Part II. Form 1040NR filers, see instructions	**10**	1,112,853	
11	• If **for 2015** you filed Form 2555 or 2555-EZ, see instructions for the amount to enter. • If **for 2015** 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 $185,400 or less ($92,700 or less if married filing separately for 2015), multiply line 10 by 26% (0.26). Otherwise, multiply line 10 by 28% (0.28) and subtract $3,708 ($1,854 if married filing separately for 2015) from the result. Form 1040NR filers, see instructions.	**11**	1,101,336	
12	Minimum tax foreign tax credit on exclusion items (see instructions)	**12**	325,232	
13	Tentative minimum tax on exclusion items. Subtract line 12 from line 11	**13**	1,100,010	
14	Enter the amount from your 2015 Form 6251, line 34, or 2015 Form 1041, Schedule I, line 55	**14**	1,103,182	
15	**Net minimum tax on exclusion items.** Subtract line 14 from line 13. If zero or less, enter -0-	**15**	906,931	

2016 Line Item Estimates—All figures are estimates based on samples.
Amounts of selected lines filed (in thousands of dollars)

Form **8801**

Department of the Treasury
Internal Revenue Service (99)

Credit for Prior Year Minimum Tax—Individuals, Estates, and Trusts

► **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

2016

Attachment Sequence No. **74**

Name(s) shown on return

Total Forms Filed = 1,242,722

Identifying number

Part I Net Minimum Tax on Exclusion Items

1	Combine lines 1, 6, and 10 of your 2015 Form 6251. Estates and trusts, see instructions	1	433,859,197	
2	Enter adjustments and preferences treated as exclusion items (see instructions)	2	64,066,546	
3	Minimum tax credit net operating loss deduction (see instructions)	3	(2,936,161	)
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 $246,250 and you were married filing separately for 2015, see instructions	4	501,078,737	
5	Enter: $83,400 if married filing jointly or qualifying widow(er) for 2015; $53,600 if single or head of household for 2015; or $41,700 if married filing separately for 2015. Estates and trusts, enter $23,800	5	94,061,202	
6	Enter: $158,900 if married filing jointly or qualifying widow(er) for 2015; $119,200 if single or head of household for 2015; or $79,450 if married filing separately for 2015. Estates and trusts, enter $79,450	6	183,916,057	
7	Subtract line 6 from line 4. If zero or less, enter -0- here and on line 8 and go to line 9	7	335,379,860	
8	Multiply line 7 by 25% (0.25)	8	83,845,088	
9	Subtract line 8 from line 5. If zero or less, enter -0-. If under age 24 at the end of 2015, see instructions	9	51,721,883	
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	455,740,812	
11	• If **for 2015** you filed Form 2555 or 2555-EZ, see instructions for the amount to enter. • If **for 2015** 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 $185,400 or less ($92,700 or less if married filing separately for 2015), multiply line 10 by 26% (0.26). Otherwise, multiply line 10 by 28% (0.28) and subtract $3,708 ($1,854 if married filing separately for 2015) from the result. Form 1040NR filers, see instructions.	11	108,018,083	
12	Minimum tax foreign tax credit on exclusion items (see instructions)	12	1,789,401	
13	Tentative minimum tax on exclusion items. Subtract line 12 from line 11	13	106,246,284	
14	Enter the amount from your 2015 Form 6251, line 34, or 2015 Form 1041, Schedule I, line 55	14	97,731,712	
15	**Net minimum tax on exclusion items.** Subtract line 14 from line 13. If zero or less, enter -0-	15	10,158,358	

2016 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 2017

16	Enter the amount from your 2015 Form 6251, line 35, or 2015 Form 1041, Schedule I, line 56	16	999,828	
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	743,563	
19	**2015 credit carryforward.** Enter the amount from your 2015 Form 8801, line 26	19	868,120	
20	Enter your 2015 unallowed qualified electric vehicle credit (see instructions)	20	*	
21	Combine lines 18 through 20. If zero or less, stop here and see the instructions	21	1,171,992	
22	Enter your 2016 regular income tax liability minus allowable credits (see instructions)	22	1,078,418	
23	Enter the amount from your 2016 Form 6251, line 33, or 2016 Form 1041, Schedule I, line 54	23	1,048,225	
24	Subtract line 23 from line 22. If zero or less, enter -0-	24	321,279	
25	**Minimum tax credit.** Enter the **smaller** of line 21 or line 24. Also enter this amount on your 2016 Form 1040, line 54 (check box **b**); Form 1040NR, line 51 (check box **b**); or Form 1041, Schedule G, line 2c	25	321,279	
26	**Credit carryforward to 2017.** Subtract line 25 from line 21. Keep a record of this amount because you may use it in future years	26	961,924	

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

Part II Minimum Tax Credit and Carryforward to 2017

16	Enter the amount from your 2015 Form 6251, line 35, or 2015 Form 1041, Schedule I, line 56	16	11,265,126	
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	1,106,768	
19	**2015 credit carryforward.** Enter the amount from your 2015 Form 8801, line 26	19	9,923,205	
20	Enter your 2015 unallowed qualified electric vehicle credit (see instructions)	20	*	
21	Combine lines 18 through 20. If zero or less, stop here and see the instructions	21	11,471,974	
22	Enter your 2016 regular income tax liability minus allowable credits (see instructions)	22	94,454,945	
23	Enter the amount from your 2016 Form 6251, line 33, or 2016 Form 1041, Schedule I, line 54	23	100,472,248	
24	Subtract line 23 from line 22. If zero or less, enter -0-	24	3,315,280	
25	**Minimum tax credit.** Enter the **smaller** of line 21 or line 24. Also enter this amount on your 2016 Form 1040, line 54 (check box **b**); Form 1040NR, line 51 (check box **b**); or Form 1041, Schedule G, line 2c	25	906,848	
26	**Credit carryforward to 2017.** Subtract line 25 from line 21. Keep a record of this amount because you may use it in future years	26	10,564,959	

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

2016 Line Item Estimates—All figures are estimates based on samples.
Number of returns filed for selected lines

Part III Tax Computation Using Maximum Capital Gains Rates

Complete Part III only if you are required to do so by line 11 or by the Foreign Earned Income Tax Worksheet in the instructions.

Caution: If you didn't complete the 2015 Qualified Dividends and Capital Gain Tax Worksheet, the 2015 Schedule D Tax Worksheet, or Part V of the 2015 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 2015, enter the amount from line 3 of the Foreign Earned Income Tax Worksheet in the instructions	27		
	Caution: If **for 2015** 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 2015 Qualified Dividends and Capital Gain Tax Worksheet, the amount from line 13 of your 2015 Schedule D Tax Worksheet, or the amount from line 26 of the 2015 Schedule D (Form 1041), whichever applies*	28		
	If you figured your 2015 tax using the 2015 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 2015 Schedule D (Form 1040), or line 18b, column (2), of the 2015 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 2015 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 $185,400 or less ($92,700 or less if married filing separately for 2015), multiply line 32 by 26% (0.26). Otherwise, multiply line 32 by 28% (0.28) and subtract $3,708 ($1,854 if married filing separately for 2015) from the result. Form 1040NR filers, see instructions ▶	33		
34	Enter: • $74,900 if married filing jointly or qualifying widow(er) for 2015, • $37,450 if single or married filing separately for 2015, • $50,200 if head of household for 2015, or • $2,500 for an estate or trust. Form 1040NR filers, see instructions.	34		
35	Enter the amount from line 7 of your 2015 Qualified Dividends and Capital Gain Tax Worksheet, the amount from line 14 of your 2015 Schedule D Tax Worksheet, or the amount from line 27 of the 2015 Schedule D (Form 1041), whichever applies. If you didn't complete either worksheet or Part V of the 2015 Schedule D (Form 1041), enter the amount from your 2015 Form 1040, line 43, or 2015 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: • $413,200 if single for 2015, • $232,425 if married filing separately for 2015, • $464,850 if married filing jointly or qualifying widow(er) for 2015, • $439,000 if head of household for 2015, or • $12,300 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 2015 Qualified Dividends and Capital Gain Tax Worksheet or the amount from line 19 of your 2015 Schedule D Tax Worksheet, whichever applies. If you didn't complete either worksheet, see instructions. Form 1041 filers, enter the amount from line 27 of your 2015 Schedule D (Form 1041) or line 18 of your 2015 Schedule D Tax Worksheet, whichever applies. If you didn't complete either the worksheet or Part V of the 2015 Schedule D (Form 1041), enter the amount from your 2015 Form 1041, line 22; if zero or less, enter -0-. Form 1040NR filers, see instructions	42		

* The 2015 Qualified Dividends and Capital Gain Tax Worksheet is in the 2015 Instructions for Form 1040. The 2015 Schedule D Tax Worksheet is in the 2015 Instructions for Schedule D (Form 1040) (or the 2015 Instructions for Schedule D (Form 1041)).

Part III **Tax Computation Using Maximum Capital Gains Rates**

Complete Part III only if you are required to do so by line 11 or by the Foreign Earned Income Tax Worksheet in the instructions.

Caution: If you didn't complete the 2015 Qualified Dividends and Capital Gain Tax Worksheet, the 2015 Schedule D Tax Worksheet, or Part V of the 2015 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 2015, enter the amount from line 3 of the Foreign Earned Income Tax Worksheet in the instructions 27

Caution: If **for 2015** 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 2015 Qualified Dividends and Capital Gain Tax Worksheet, the amount from line 13 of your 2015 Schedule D Tax Worksheet, or the amount from line 26 of the 2015 Schedule D (Form 1041), whichever applies* 28

If you figured your 2015 tax using the 2015 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 2015 Schedule D (Form 1040), or line 18b, column (2), of the 2015 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 2015 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 $185,400 or less ($92,700 or less if married filing separately for 2015), multiply line 32 by 26% (0.26). Otherwise, multiply line 32 by 28% (0.28) and subtract $3,708 ($1,854 if married filing separately for 2015) from the result. Form 1040NR filers, see instructions . . . . . ▶ 33

34 Enter:
- $74,900 if married filing jointly or qualifying widow(er) for 2015,
- $37,450 if single or married filing separately for 2015,
- $50,200 if head of household for 2015, or
- $2,500 for an estate or trust.

Form 1040NR filers, see instructions. 34

35 Enter the amount from line 7 of your 2015 Qualified Dividends and Capital Gain Tax Worksheet, the amount from line 14 of your 2015 Schedule D Tax Worksheet, or the amount from line 27 of the 2015 Schedule D (Form 1041), whichever applies. If you didn't complete either worksheet or Part V of the 2015 Schedule D (Form 1041), enter the amount from your 2015 Form 1040, line 43, or 2015 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:
- $413,200 if single for 2015,
- $232,425 if married filing separately for 2015,
- $464,850 if married filing jointly or qualifying widow(er) for 2015,
- $439,000 if head of household for 2015, or
- $12,300 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 2015 Qualified Dividends and Capital Gain Tax Worksheet or the amount from line 19 of your 2015 Schedule D Tax Worksheet, whichever applies. If you didn't complete either worksheet, see instructions. Form 1041 filers, enter the amount from line 27 of your 2015 Schedule D (Form 1041) or line 18 of your 2015 Schedule D Tax Worksheet, whichever applies. If you didn't complete either the worksheet or Part V of the 2015 Schedule D (Form 1041), enter the amount from your 2015 Form 1041, line 22; if zero or less, enter -0-. Form 1040NR filers, see instructions . . . 42

* The 2015 Qualified Dividends and Capital Gain Tax Worksheet is in the 2015 Instructions for Form 1040. The 2015 Schedule D Tax Worksheet is in the 2015 Instructions for Schedule D (Form 1040) (or the 2015 Instructions for Schedule D (Form 1041)).

2016 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

2016

Attachment Sequence No. **40**

Name(s) shown on your return

Total Forms Filed = 68,480

Your social security number

Caution: The federal income tax on your child's income, including qualified dividends and capital gain distributions, may be less if you file a separate tax return for the child instead of making this election. This is because you cannot take certain tax benefits that your child could take on his or her own return. For details, see *Tax benefits you cannot take* in the instructions.

A Child's name (first, initial, and last)

B Child's social security number

C If more than one Form 8814 is attached, check here . . . . . ► ☐

Part I Child's Interest and Dividends To Report on Your Return

1a	Enter your child's **taxable** interest. If this amount is different from the amounts shown on the child's Forms 1099-INT and 1099-OID, see the instructions			**1a**	16,085
b	Enter your child's **tax-exempt** interest. **Do not** include this amount on line 1a	**1b**	1,903		
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**	38,907
b	Enter your child's qualified dividends included on line 2a. See the instructions	**2b**	32,861		
3	Enter your child's capital gain distributions. If your child received any capital gain distributions as a nominee, see the instructions			**3**	24,966
4	Add lines 1a, 2a, and 3. If the total is $2,100 or less, skip lines 5 through 12 and go to line 13. If the total is $10,500 or more, **do not** file this form. Your child **must** file his or her own return to report the income			**4**	43,470
5	Base amount			**5**	
6	Subtract line 5 from line 4			**6**	17,432
	If both lines 2b and 3 are zero or blank, skip lines 7 through 10, enter -0- on line 11, and go to line 12. Otherwise, go to line 7.				
7	Divide line 2b by line 4. Enter the result as a decimal (rounded to at least three places)	**7**	.		
8	Divide line 3 by line 4. Enter the result as a decimal (rounded to at least three places)	**8**	.		
9	Multiply line 6 by line 7. Enter the result here. See the instructions for where to report this amount on your return	**9**	14,444		
10	Multiply line 6 by line 8. Enter the result here. See the instructions for where to report this amount on your return	**10**	10,626		
11	Add lines 9 and 10			**11**	14,858
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**	12,071

Part II Tax on the First $2,100 of Child's Interest and Dividends

13	Amount not taxed	**13**	
14	Subtract line 13 from line 4. If the result is zero or less, enter -0-	**14**	41,691
15	**Tax.** Is the amount on line 14 less than $1,050? ☐ **No.** Enter $105 here and see the **Note** below. ☐ **Yes.** Multiply line 14 by 10% (.10). Enter the result here and see the **Note** below.	**15**	41,691

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.

2016 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

2016

Attachment Sequence No. **40**

Name(s) shown on your return

Total Forms Filed = 68,480

Your social security number

Caution: The federal income tax on your child's income, including qualified dividends and capital gain distributions, may be less if you file a separate tax return for the child instead of making this election. This is because you cannot take certain tax benefits that your child could take on his or her own return. For details, see *Tax benefits you cannot take* in the instructions.

A Child's name (first, initial, and last)

B Child's social security number

C If more than one Form 8814 is attached, check here . . . . . ► ☐

Part I Child's Interest and Dividends To Report on Your Return

1a	Enter your child's **taxable** interest. If this amount is different from the amounts shown on the child's Forms 1099-INT and 1099-OID, see the instructions			**1a**	14,664
b	Enter your child's **tax-exempt** interest. **Do not** include this amount on line 1a	**1b**	1,000		
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**	95,291
b	Enter your child's qualified dividends included on line 2a. See the instructions	**2b**	54,846		
3	Enter your child's capital gain distributions. If your child received any capital gain distributions as a nominee, see the instructions			**3**	40,324
4	Add lines 1a, 2a, and 3. If the total is $2,100 or less, skip lines 5 through 12 and go to line 13. If the total is $10,500 or more, **do not** file this form. Your child **must** file his or her own return to report the income			**4**	150,280
5	Base amount			**5**	
6	Subtract line 5 from line 4			**6**	39,462
	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**	18,118		
10	Multiply line 6 by line 8. Enter the result here. See the instructions for where to report this amount on your return	**10**	8,060		
11	Add lines 9 and 10			**11**	26,178
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**	13,300

Part II Tax on the First $2,100 of Child's Interest and Dividends

13	Amount not taxed	**13**	
14	Subtract line 13 from line 4. If the result is zero or less, enter -0-	**14**	44,139
15	**Tax.** Is the amount on line 14 less than $1,050? ☐ **No.** Enter $105 here and see the **Note** below. ☐ **Yes.** Multiply line 14 by 10% (.10). Enter the result here and see the **Note** below.	**15**	4,412

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.

2016 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
2016
Attachment Sequence No. **109**

Name(s) shown on tax return

Total Forms Filed = 25,289

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**

Note: *Do not file this form if a related party sold property into the exchange, directly or indirectly (such as through an intermediary); that property became your replacement property; and none of the exceptions in line 11 applies to the exchange. Instead, report the disposition of the property as if the exchange had been a sale. If one of the exceptions on line 11 applies to the exchange, complete Part II.*

Part II Related Party Exchange Information

8 Name of related party	Relationship to you	Related party's identifying number

Address (no., street, and apt., room, or suite no., city or town, state, and ZIP code)

9 During this tax year (and before the date that is 2 years after the last transfer of property that was part of the exchange), did the related party sell or dispose of any part of the like-kind property received from you (or an intermediary) in the exchange? . . . . . ☐ **Yes** ☐ **No**

10 During this tax year (and before the date that is 2 years after the last transfer of property that was part of the exchange), did you sell or dispose of any part of the like-kind property you received? . . . . . ☐ **Yes** ☐ **No**

If both lines 9 and 10 are "No" and this is the year of the exchange, go to Part III. If both lines 9 and 10 are "No" and this is ***not*** *the year of the exchange, stop here. If either line 9 or line 10 is "Yes," complete Part III and report on this year's tax return the deferred gain or (loss) from line 24* ***unless*** *one of the exceptions on line 11 applies.*

11 If one of the exceptions below applies to the disposition, check the applicable box.

a ☐ The disposition was after the death of either of the related parties.

b ☐ The disposition was an involuntary conversion, and the threat of conversion occurred after the exchange.

c ☐ You can establish to the satisfaction of the IRS that neither the exchange nor the disposition had tax avoidance as one of its principal purposes. If this box is checked, attach an explanation. See instructions.

2016 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

2016

Attachment Sequence No. **109**

Name(s) shown on tax return

Total Forms Filed = 25,289

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**

Note: *Do not file this form if a related party sold property into the exchange, directly or indirectly (such as through an intermediary); that property became your replacement property; and none of the exceptions in line 11 applies to the exchange. Instead, report the disposition of the property as if the exchange had been a sale. If one of the exceptions on line 11 applies to the exchange, complete Part II.*

Part II Related Party Exchange Information

8 Name of related party	Relationship to you	Related party's identifying number

Address (no., street, and apt., room, or suite no., city or town, state, and ZIP code)

9 During this tax year (and before the date that is 2 years after the last transfer of property that was part of the exchange), did the related party sell or dispose of any part of the like-kind property received from you (or an intermediary) in the exchange? . . . . . ☐ **Yes** ☐ **No**

10 During this tax year (and before the date that is 2 years after the last transfer of property that was part of the exchange), did you sell or dispose of any part of the like-kind property you received? . . . . . ☐ **Yes** ☐ **No**

If both lines 9 and 10 are "No" and this is the year of the exchange, go to Part III. If both lines 9 and 10 are "No" and this is ***not*** *the year of the exchange, stop here. If either line 9 or line 10 is "Yes," complete Part III and report on this year's tax return the deferred gain or (loss) from line 24* ***unless*** *one of the exceptions on line 11 applies.*

11 If one of the exceptions below applies to the disposition, check the applicable box.

a ☐ The disposition was after the death of either of the related parties.

b ☐ The disposition was an involuntary conversion, and the threat of conversion occurred after the exchange.

c ☐ You can establish to the satisfaction of the IRS that neither the exchange nor the disposition had tax avoidance as one of its principal purposes. If this box is checked, attach an explanation. See instructions.

2016 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	8,126			
13	Adjusted basis of other property given up	13	3,071			
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	8,183
	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	16,143
16	FMV of like-kind property you received				16	227,032
17	Add lines 15 and 16				17	229,338
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	250,986
19	**Realized gain or (loss).** Subtract line 18 from line 17				19	244,117
20	Enter the smaller of line 15 or line 19, but not less than zero				20	12,290
21	Ordinary income under recapture rules. Enter here and on Form 4797, line 16. See instructions				21	1,278
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	11,286
23	**Recognized gain.** Add lines 21 and 22				23	12,349
24	Deferred gain or (loss). Subtract line 23 from line 19. If a related party exchange, see instructions				24	242,677
25	**Basis of like-kind property received.** Subtract line 15 from the sum of lines 18 and 23				25	250,895

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

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

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

27 Description of divested property ▶ _____

_____

28 Description of replacement property ▶ _____

_____

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

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

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

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

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

12	Fair market value (FMV) of other property given up	12	1,857,052			
13	Adjusted basis of other property given up	13	584,337			
14	Gain or (loss) recognized on other property given up. Subtract line 13 from line 12. Report the gain or (loss) in the same manner as if the exchange had been a sale				14	1,272,715
	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	2,562,458
16	FMV of like-kind property you received				16	57,593,702
17	Add lines 15 and 16				17	60,156,160
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	35,717,925
19	**Realized gain or (loss).** Subtract line 18 from line 17				19	24,438,235
20	Enter the smaller of line 15 or line 19, but not less than zero				20	2,098,707
21	Ordinary income under recapture rules. Enter here and on Form 4797, line 16. See instructions				21	56,878
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	2,053,920
23	**Recognized gain.** Add lines 21 and 22				23	2,110,798
24	Deferred gain or (loss). Subtract line 23 from line 19. If a related party exchange, see instructions				24	22,327,437
25	**Basis of like-kind property received.** Subtract line 15 from the sum of lines 18 and 23				25	35,266,265

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	

2016 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

2016

Attachment Sequence No. **176**

Name(s) of proprietor(s) | Total Forms Filed = 3,125,045 | **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	2,911,929
2	Total area of home	2	2,916,179
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 (366 days x 24 hours) (see instructions)	5	hr.
6	Divide line 4 by line 5. Enter the result as a decimal amount	6	.
7	Business percentage. For daycare facilities not used exclusively for business, multiply line 6 by line 3 (enter the result as a percentage). All others, enter the amount from line 3 ►	7	%

Part II Figure Your Allowable Deduction

8	Enter the amount from Schedule C, line 29, **plus** any gain derived from the business use of your home, **minus** any loss from the trade or business not derived from the business use of your home (see instructions)					8	2,961,186
	See instructions for columns (a) and (b) before completing lines 9–21.		**(a)** Direct expenses		**(b)** Indirect expenses		
9	Casualty losses (see instructions)	9	5,505		19,281		
10	Deductible mortgage interest (see instructions)	10	46,327		1,656,535		
11	Real estate taxes (see instructions)	11	58,574		1,881,960		
12	Add lines 9, 10, and 11	12	74,725		1,979,254		
13	Multiply line 12, column (b) by line 7			13	1,975,001		
14	Add line 12, column (a) and line 13					14	2,018,779
15	Subtract line 14 from line 8. If zero or less, enter -0-					15	2,078,818
16	Excess mortgage interest (see instructions)	16	*		24,075		
17	Insurance	17	80,421		1,970,671		
18	Rent	18	61,184		606,224		
19	Repairs and maintenance	19	133,086		974,680		
20	Utilities	20	170,047		2,420,025		
21	Other expenses (see instructions)	21	81,632		783,784		
22	Add lines 16 through 21	22	320,923		2,596,116		
23	Multiply line 22, column (b) by line 7			23	2,589,894		
24	Carryover of prior year operating expenses (see instructions)			24	645,613		
25	Add line 22, column (a), line 23, and line 24					25	2,823,609
26	Allowable operating expenses. Enter the **smaller** of line 15 or line 25					26	1,985,974
27	Limit on excess casualty losses and depreciation. Subtract line 26 from line 15					27	1,942,504
28	Excess casualty losses (see instructions)			28	3,198		
29	Depreciation of your home from line 41 below			29	1,324,419		
30	Carryover of prior year excess casualty losses and depreciation (see instructions)			30	332,018		
31	Add lines 28 through 30					31	1,341,785
32	Allowable excess casualty losses and depreciation. Enter the **smaller** of line 27 or line 31					32	877,067
33	Add lines 14, 26, and 32					33	2,620,562
34	Casualty loss portion, if any, from lines 14 and 32. Carry amount to **Form 4684** (see instructions)					34	20,853
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	2,618,192

Part III Depreciation of Your Home

36	Enter the **smaller** of your home's adjusted basis or its fair market value (see instructions)	36	1,280,358
37	Value of land included on line 36	37	717,522
38	Basis of building. Subtract line 37 from line 36	38	1,272,095
39	Business basis of building. Multiply line 38 by line 7	39	1,265,920
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	1,324,419

Part IV Carryover of Unallowed Expenses to 2017

42	Operating expenses. Subtract line 26 from line 25. If less than zero, enter -0-	42	1,008,724
43	Excess casualty losses and depreciation. Subtract line 32 from line 31. If less than zero, enter -0-	43	512,102

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

2016 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

2016

Attachment Sequence No. **176**

Name(s) of proprietor(s)

Total Forms Filed = 3,125,045

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	1,066,451
2	Total area of home	2	6,187,747
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 (366 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	72,252,194

See instructions for columns (a) and (b) before completing lines 9–21.

		(a) Direct expenses	(b) Indirect expenses
9	Casualty losses (see instructions)	8,644	182,394
10	Deductible mortgage interest (see instructions)	183,624	14,447,132
11	Real estate taxes (see instructions)	84,001	8,329,362
12	Add lines 9, 10, and 11	276,269	22,958,888
13	Multiply line 12, column (b) by line 7		3,398,790
14	Add line 12, column (a) and line 13		14 3,675,060
15	Subtract line 14 from line 8. If zero or less, enter -0-		15 79,238,499
16	Excess mortgage interest (see instructions)	*	104,792
17	Insurance	68,372	2,781,408
18	Rent	386,842	9,514,446
19	Repairs and maintenance	145,386	3,370,827
20	Utilities	271,425	8,898,997
21	Other expenses (see instructions)	64,464	1,741,575
22	Add lines 16 through 21	938,588	26,412,045
23	Multiply line 22, column (b) by line 7		4,676,494
24	Carryover of prior year operating expenses (see instructions)		2,698,824

25	Add line 22, column (a), line 23, and line 24	25	8,313,905
26	Allowable operating expenses. Enter the **smaller** of line 15 or line 25	26	4,254,960
27	Limit on excess casualty losses and depreciation. Subtract line 26 from line 15	27	74,983,539
28	Excess casualty losses (see instructions)	28	13,681
29	Depreciation of your home from line 41 below	29	1,208,177
30	Carryover of prior year excess casualty losses and depreciation (see instructions)	30	1,042,479
31	Add lines 28 through 30	31	2,264,338
32	Allowable excess casualty losses and depreciation. Enter the **smaller** of line 27 or line 31	32	838,066
33	Add lines 14, 26, and 32	33	8,768,085
34	Casualty loss portion, if any, from lines 14 and 32. Carry amount to **Form 4684** (see instructions)	34	47,060
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	8,721,025

Part III Depreciation of Your Home

36	Enter the **smaller** of your home's adjusted basis or its fair market value (see instructions)	36	365,821,428
37	Value of land included on line 36	37	59,580,907
38	Basis of building. Subtract line 37 from line 36	38	306,240,521
39	Business basis of building. Multiply line 38 by line 7	39	42,816,797
40	Depreciation percentage (see instructions)	40	70,336 %
41	Depreciation allowable (see instructions). Multiply line 39 by line 40. Enter here and on line 29 above	41	1,208,177

Part IV Carryover of Unallowed Expenses to 2017

42	Operating expenses. Subtract line 26 from line 25. If less than zero, enter -0-	42	4,058,945
43	Excess casualty losses and depreciation. Subtract line 32 from line 31. If less than zero, enter -0-	43	1,426,272

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

2016 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

2016

Attachment Sequence No. **38**

Name(s) shown on return

Total Forms Filed = 92,677

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 1999** and disabled	(d) a child with special needs	(e) a foreign child	(f) Child's identifying number	(g) Check if adoption became final in 2016 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**	25,786		12,038		4,035			
4	Subtract line 3 from line 2	**4**								
5	**Qualified adoption expenses** (see instructions)	**5**	39,182		11,306		2,990			
	Caution: Your qualified adoption expenses may not be equal to the adoption expenses you paid in 2016.									
6	Enter the **smaller** of line 4 or line 5	**6**	39,150		11,274		2,990			
7	Enter modified adjusted gross income (see instructions)	**7**								
8	Is line 7 more than $201,920? ☐ **No.** Skip lines 8 and 9, and enter -0- on line 10. ☐ **Yes.** Subtract $201,920 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**	38,383		11,272		2,988			
12	Add the amounts on line 11	**12**							40,431	
13	Credit carryforward, if any, from prior years. See your Adoption Credit Carryforward Worksheet in the 2015 Form 8839 instructions	**13**							56,760	
14	Add lines 12 and 13	**14**							90,102	
15	Enter the amount from line 5 of the Credit Limit Worksheet in the instructions	**15**							66,250	
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**							66,250	

2016 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

2016

Attachment Sequence No. **38**

Name(s) shown on return

Total Forms Filed = 92,677

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 1999** and disabled	(d) a child with special needs	(e) a foreign child	(f) Child's identifying number	(g) Check if adoption became final in 2016 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	306,117		136,556		53,396			
4	Subtract line 3 from line 2	4								
5	**Qualified adoption expenses** (see instructions)	5	362,149		119,714		40,219			
	Caution: Your qualified adoption expenses may not be equal to the adoption expenses you paid in 2016.									
6	Enter the **smaller** of line 4 or line 5	6	291,736		102,946		40,189			
7	Enter modified adjusted gross income (see instructions)	7								
8	Is line 7 more than $201,920? ☐ **No.** Skip lines 8 and 9, and enter -0- on line 10. ☐ **Yes.** Subtract $201,920 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	283,981		102,879		40,133			
12	Add the amounts on line 11	12							440,747	
13	Credit carryforward, if any, from prior years. See your Adoption Credit Carryforward Worksheet in the 2015 Form 8839 instructions	13							865,515	
14	Add lines 12 and 13	14							1,306,262	
15	Enter the amount from line 5 of the Credit Limit Worksheet in the instructions	15							290,168	
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							290,168	

2016 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 2016. This amount should be shown in box 12 of your 2016 Form(s) W-2 with code **T**	20					
21	Add the amounts on line 20					21	5,212
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 2016, 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 $201,920? ☐ **No.** Skip lines 24 and 25, and enter -0- on line 26. ☐ **Yes.** Subtract $201,920 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	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	1,163

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 2015, those expenses were not fully reimbursed by your employer or otherwise, and the adoption was not final by the end of 2015.
- The total adoption expenses you paid in 2016 were not fully reimbursed by your employer or otherwise, and the adoption became final in 2016 or earlier.
- You adopted a child with special needs and the adoption became final in 2016.

*** 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 2016. This amount should be shown in box 12 of your 2016 Form(s) W-2 with code **T**	20					
21	Add the amounts on line 20					21	24,132
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 2016, 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 $201,920? ☐ **No.** Skip lines 24 and 25, and enter -0- on line 26. ☐ **Yes.** Subtract $201,920 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	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	6,842

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 2015, those expenses were not fully reimbursed by your employer or otherwise, and the adoption was not final by the end of 2015.
- The total adoption expenses you paid in 2016 were not fully reimbursed by your employer or otherwise, and the adoption became final in 2016 or earlier.
- You adopted a child with special needs and the adoption became final in 2016.

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

2016 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. 1545-0123

2016

Attachment Sequence No. **98**

Name(s) shown on return | Total Forms Filed = 25,476 | **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**	14,117
2	Tips not subject to the credit provisions (see instructions)	**2**	2,504
3	Creditable tips. Subtract line 2 from line 1	**3**	14,117
4	Multiply line 3 by 7.65% (0.0765). If you had any tipped employees whose wages (including tips) exceeded $118,500, see instructions and check here . . . . . ► ☐	**4**	14,117
5	Credit for employer social security and Medicare taxes paid on certain employee tips from partnerships and S corporations	**5**	13,682
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**	25,476

2016 Line Item Estimates—All figures are estimates based on samples.
Amounts of selected lines filed (in thousands of dollars)

Form **8846**

Department of the Treasury
Internal Revenue Service

Credit for Employer Social Security and Medicare Taxes Paid on Certain Employee Tips

► **Attach to your tax return.**

► **Information about Form 8846 and its instructions is at *www.irs.gov/form8846*.**

OMB No. 1545-0123

2016

Attachment Sequence No. **98**

Name(s) shown on return — Total Forms Filed = 25,476 — **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**	817,878	
2	Tips not subject to the credit provisions (see instructions)	**2**	72,760	
3	Creditable tips. Subtract line 2 from line 1	**3**	745,118	
4	Multiply line 3 by 7.65% (0.0765). If you had any tipped employees whose wages (including tips) exceeded $118,500, see instructions and check here . . . . . ► ☐	**4**	56,929	
5	Credit for employer social security and Medicare taxes paid on certain employee tips from partnerships and S corporations	**5**	102,525	
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**	159,454	

2016 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

2016

Attachment Sequence No. **39**

Name(s) shown on return

Total Forms Filed = 160,216

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 2016	1	9,154	
2	Archer MSA contributions you made for 2016, including those made from January 1, 2017, through April 18, 2017, that were for 2016. Don't include rollovers (see instructions)	2	6,732	
3	Limitation from the Line 3 Limitation Chart and Worksheet in the instructions	3	5,714	
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	6,720	
5	**Archer MSA deduction.** Enter the **smallest** of line 2, 3, or 4 here. Also include this amount on Form 1040, line 36, or Form 1040NR, line 35. On the dotted line next to Form 1040, line 36, or Form 1040NR, line 35, enter "MSA" and the amount	5	3,712	

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 2016 from all Archer MSAs (see instructions)	6a	25,233	
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	24,912	
7	Unreimbursed qualified medical expenses (see instructions)	7	17,880	
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	9,029	
9a	If any of the distributions included on line 8 meet any of the **Exceptions to the Additional 20% Tax** (see instructions), check here ► ☐			
b	**Additional 20% tax** (see instructions). Enter 20% (0.20) of the distributions included on line 8 that are subject to the additional 20% tax. Also include this amount in the total on Form 1040, line 62, or Form 1040NR, line 60. Check box c on Form 1040, line 62, or box b on Form 1040NR, line 60. Enter "MSA" and the amount on the line next to the box	9b	8,021	

Section B. Medicare Advantage MSA Distributions. If you are filing jointly and both you and your spouse received distributions in 2016 from a Medicare Advantage MSA, complete a separate Section B for each spouse (see instructions).

10	Total distributions you received in 2016 from all Medicare Advantage MSAs (see instructions)	10	10,589	
11	Unreimbursed qualified medical expenses (see instructions)	11	7,580	
12	**Taxable Medicare Advantage MSA distributions.** Subtract line 11 from line 10. If zero or less, enter -0-. Also include this amount in the total on Form 1040, line 21, or Form 1040NR, line 21. On the dotted line next to line 21, enter "Med MSA" and the amount	12	*	
13a	If any of the distributions included on line 12 meet any of the **Exceptions to the Additional 50% Tax** (see instructions), check here ► ☐			
b	**Additional 50% tax.** Enter 50% (0.50) of the distributions included on line 12 that are subject to the additional 50% tax. See instructions for the amount to enter if you had a Medicare Advantage MSA at the end of 2015. Also include this amount in the total on Form 1040, line 62, or Form 1040NR, line 60. Check box c on Form 1040, line 62, or box b on Form 1040NR, line 60. Enter "Med MSA" and the amount on the line next to the box	13b	*	

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

2016

Attachment Sequence No. **39**

Name(s) shown on return

Total Forms Filed = 160

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 2016	1	11,362		
2	Archer MSA contributions you made for 2016, including those made from January 1, 2017, through April 18, 2017, that were for 2016. Don't include rollovers (see instructions)			2	23,438
3	Limitation from the Line 3 Limitation Chart and Worksheet in the instructions			3	14,402
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	443,091
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	6,922

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 2016 from all Archer MSAs (see instructions)	6a	104,840
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	631
c	Subtract line 6b from line 6a	6c	104,209
7	Unreimbursed qualified medical expenses (see instructions)	7	97,869
8	**Taxable Archer MSA distributions.** Subtract line 7 from line 6c. If zero or less, enter -0-. Also include this amount in the total on Form 1040, line 21, or Form 1040NR, line 21. On the dotted line next to line 21, enter "MSA" and the amount	8	7,154
9a	If any of the distributions included on line 8 meet any of the **Exceptions to the Additional 20% Tax** (see instructions), check here ▶ ☐		
b	**Additional 20% tax** (see instructions). Enter 20% (0.20) of the distributions included on line 8 that are subject to the additional 20% tax. Also include this amount in the total on Form 1040, line 62, or Form 1040NR, line 60. Check box c on Form 1040, line 62, or box b on Form 1040NR, line 60. Enter "MSA" and the amount on the line next to the box	9b	1,243

Section B. Medicare Advantage MSA Distributions. If you are filing jointly and both you and your spouse received distributions in 2016 from a Medicare Advantage MSA, complete a separate Section B for each spouse (see instructions).

10	Total distributions you received in 2016 from all Medicare Advantage MSAs (see instructions)	10	12,209
11	Unreimbursed qualified medical expenses (see instructions)	11	8,365
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	3,845
13a	If any of the distributions included on line 12 meet any of the **Exceptions to the Additional 50% Tax** (see instructions), check here ▶ ☐		
b	**Additional 50% tax.** Enter 50% (0.50) of the distributions included on line 12 that are subject to the additional 50% tax. See instructions for the amount to enter if you had a Medicare Advantage MSA at the end of 2015. Also include this amount in the total on Form 1040, line 62, or Form 1040NR, line 60. Check box c on Form 1040, line 62, or box b on Form 1040NR, line 60. Enter "Med MSA" and the amount on the line next to the box	13b	1,922

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

2016 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 2016, 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 2016 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**	68,074
	Caution: Don't use lines 18 through 26 to figure the taxable amount of benefits paid under an LTC insurance contract that isn't a **qualified** LTC insurance contract. Instead, if the benefits aren't excludable from your income (for example, if the benefits aren't paid for personal injuries or sickness through accident or health insurance), report the amount not excludable as income on Form 1040, line 21.			
18	Enter the part of the amount on line 17 that is from **qualified** LTC insurance contracts		**18**	50,714
19	Accelerated death benefits received on a per diem or other periodic basis. Don't include any amounts you received because the insured was terminally ill (see instructions)		**19**	*
20	Add lines 18 and 19		**20**	50,714
	Note: If you checked "Yes" on line 15 above, see **Multiple Payees** in the instructions before completing lines 21 through 25.			
21	Multiply $340 by the number of days in the LTC period	**21** 65,914		
22	Costs incurred for qualified LTC services provided for the insured during the LTC period (see instructions)	**22** 77,834		
23	Enter the **larger** of line 21 or line 22	**23** 92,190		
24	Reimbursements for qualified LTC services provided for the insured during the LTC period	**24** 56,532		
	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**	83,178
26	**Taxable payments.** Subtract line 25 from line 20. If zero or less, enter -0-. Also include this amount in the total on Form 1040, line 21. On the dotted line next to line 21, enter "LTC" and the amount		**26**	1,638

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

2016 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 2016, 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 2016 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**	2,746,012
	Caution: Don't use lines 18 through 26 to figure the taxable amount of benefits paid under an LTC insurance contract that isn't a **qualified** LTC insurance contract. Instead, if the benefits aren't excludable from your income (for example, if the benefits aren't paid for personal injuries or sickness through accident or health insurance), report the amount not excludable as income on Form 1040, line 21.		
18	Enter the part of the amount on line 17 that is from **qualified** LTC insurance contracts	**18**	2,005,489
19	Accelerated death benefits received on a per diem or other periodic basis. Don't include any amounts you received because the insured was terminally ill (see instructions)	**19**	3
20	Add lines 18 and 19	**20**	2,005,492
	Note: If you checked "Yes" on line 15 above, see **Multiple Payees** in the instructions before completing lines 21 through 25.		
21	Multiply $340 by the number of days in the LTC period	**21**	6,953,966
22	Costs incurred for qualified LTC services provided for the insured during the LTC period (see instructions)	**22**	3,427,445
23	Enter the **larger** of line 21 or line 22	**23**	8,118,202
24	Reimbursements for qualified LTC services provided for the insured during the LTC period	**24**	1,457,828
	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**	6,935,536
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**	30,279

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

2016 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

2016

Attachment Sequence No. **50**

Name(s) shown on return

Total Forms Filed = 11,090,423

Your social security number

CAUTION

Complete a separate Part III on page 2 for each student for whom you're claiming either credit before you complete Parts I and II.

Part I Refundable American Opportunity Credit

1	After completing Part III for each student, enter the total of all amounts from all Parts III, line 30			1	8,847,514
2	Enter: $180,000 if married filing jointly; $90,000 if single, head of household, or qualifying widow(er)	2	8,847,514		
3	Enter the amount from Form 1040, line 38, or Form 1040A, line 22. If you're filing Form 2555, 2555-EZ, or 4563, or you're excluding income from Puerto Rico, see Pub. 970 for the amount to enter	3	8,788,428		
4	Subtract line 3 from line 2. If zero or less, **stop**; you can't take any education credit	4	8,845,507		
5	Enter: $20,000 if married filing jointly; $10,000 if single, head of household, or qualifying widow(er)	5	8,845,507		
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	8,845,507
7	Multiply line 1 by line 6. **Caution:** If you were under age 24 at the end of the year **and** meet the conditions described in the instructions, you **can't** take the refundable American opportunity credit; skip line 8, enter the amount from line 7 on line 9, and check this box ► ☐			7	8,845,507
8	**Refundable American opportunity credit.** Multiply line 7 by 40% (0.40). Enter the amount here and on Form 1040, line 68, or Form 1040A, line 44. Then go to line 9 below			8	8,763,285

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	8,845,507
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	2,379,734
11	Enter the smaller of line 10 or $10,000			11	2,379,734
12	Multiply line 11 by 20% (0.20)			12	2,379,734
13	Enter: $131,000 if married filing jointly; $65,000 if single, head of household, or qualifying widow(er)	13	2,379,734		
14	Enter the amount from Form 1040, line 38, or Form 1040A, line 22. If you're filing Form 2555, 2555-EZ, or 4563, or you're excluding income from Puerto Rico, see Pub. 970 for the amount to enter	14	2,379,734		
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	2,371,725		
16	Enter: $20,000 if married filing jointly; $10,000 if single, head of household, or qualifying widow(er)	16	2,371,725		
17	If line 15 is: • Equal to or more than line 16, enter 1.000 on line 17 and go to line 18 • Less than line 16, divide line 15 by line 16. Enter the result as a decimal (rounded to at least three places)			17	2,371,725
18	Multiply line 12 by line 17. Enter here and on line 1 of the Credit Limit Worksheet (see instructions) ►			18	2,371,725
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	8,997,968

2016 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

2016

Attachment Sequence No. **50**

Name(s) shown on return

Total Forms Filed = 11,090,423

Your social security number

Complete a separate Part III on page 2 for each student for whom you're claiming either credit before you complete Parts I and II.

Part I Refundable American Opportunity Credit

1	After completing Part III for each student, enter the total of all amounts from all Parts III, line 30			1	20,177,720
2	Enter: $180,000 if married filing jointly; $90,000 if single, head of household, or qualifying widow(er)	2	1,137,609,97[illegible]		
3	Enter the amount from Form 1040, line 38, or Form 1040A, line 22. If you're filing Form 2555, 2555-EZ, or 4563, or you're excluding income from Puerto Rico, see Pub. 970 for the amount to enter	3	454,515,645		
4	Subtract line 3 from line 2. If zero or less, **stop**; you can't take any education credit	4	683,686,739		
5	Enter: $20,000 if married filing jointly; $10,000 if single, head of household, or qualifying widow(er)	5	126,361,426		
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	8,699,275
7	Multiply line 1 by line 6. **Caution:** If you were under age 24 at the end of the year **and** meet the conditions described in the instructions, you **can't** take the refundable American opportunity credit; skip line 8, enter the amount from line 7 on line 9, and check this box ► ☐			7	19,792,897
8	**Refundable American opportunity credit.** Multiply line 7 by 40% (0.40). Enter the amount here and on Form 1040, line 68, or Form 1040A, line 44. Then go to line 9 below.			8	7,864,516

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	11,928,381
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	16,598,306
11	Enter the smaller of line 10 or $10,000			11	11,565,145
12	Multiply line 11 by 20% (0.20)			12	2,313,043
13	Enter: $131,000 if married filing jointly; $65,000 if single, head of household, or qualifying widow(er)	13	224,155,771		
14	Enter the amount from Form 1040, line 38, or Form 1040A, line 22. If you're filing Form 2555, 2555-EZ, or 4563, or you're excluding income from Puerto Rico, see Pub. 970 for the amount to enter	14	122,353,140		
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	101,975,332		
16	Enter: $20,000 if married filing jointly; $10,000 if single, head of household, or qualifying widow(er)	16	34,186,792		
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	23,338,060
18	Multiply line 12 by line 17. Enter here and on line 1 of the Credit Limit Worksheet (see instructions) ►			18	2,254,088
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	9,653,056

2016 Line Item Estimates—All figures are estimates based on samples.
Number of returns filed for selected lines

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

CAUTION

Complete Part III for each student for whom you're claiming either the American opportunity credit or lifetime learning credit. Use additional copies of page 2 as needed for each student.

Part III Student and Educational Institution Information

See instructions.

20 Student name (as shown on page 1 of your tax return)	**21** Student social security number (as shown on page 1 of your tax return)
22 Educational institution information (see instructions)	
a. Name of first educational institution	**b.** Name of second educational institution (if any)
(1) Address. Number and street (or P.O. box). City, town or post office, state, and ZIP code. If a foreign address, see instructions.	**(1)** Address. Number and street (or P.O. box). City, town or post office, state, and ZIP code. If a foreign address, see instructions.
(2) Did the student receive Form 1098-T from this institution for 2016? ☐ Yes ☐ No	**(2)** Did the student receive Form 1098-T from this institution for 2016? ☐ Yes ☐ No
(3) Did the student receive Form 1098-T from this institution for 2015 with box 2 filled in and box 7 checked? ☐ Yes ☐ No	**(3)** Did the student receive Form 1098-T from this institution for 2015 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 2016?	☐ 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 2016 at an eligible educational institution in a program leading towards a postsecondary degree, certificate, or other recognized postsecondary educational credential? See instructions.	☐ Yes — Go to line 25.	☐ No — **Stop!** Go to line 31 for this student.
25	Did the student complete the first 4 years of postsecondary education before 2016? See instructions.	☐ Yes — **Stop!** Go to line 31 for this student.	☐ No — Go to line 26.
26	Was the student convicted, before the end of 2016, of a felony for possession or distribution of a controlled substance?	☐ Yes — **Stop!** Go to line 31 for this student.	☐ No — Complete lines 27 through 30 for this student.

CAUTION

*You **can't** take the American opportunity credit and the lifetime learning credit for the **same student** in the same year. If you complete lines 27 through 30 for this student, don't complete line 31.*

Student 1 Student 3 Student 2 Student 4

American Opportunity Credit

27	Adjusted qualified education expenses (see instructions). **Don't enter more than $4,000**	**27**	8,847,514	47,205
28	Subtract $2,000 from line 27. If zero or less, enter -0-	**28**	681,492	*
29	Multiply line 28 by 25% (0.25)	**29**		
30	If line 28 is zero, enter the amount from line 27. Otherwise, add $2,000 to the amount on line 29 and enter the result. Skip line 31. Include the total of all amounts from all Parts III, line 30, on Part I, line 1	**30**	8,847,514 681,492	47,205 *

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**	2,379,734 48,236	* 0

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

2016 Line Item Estimates—All figures are estimates based on samples.
Amounts of selected lines filed (in thousands of dollars)

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

CAUTION

Complete Part III for each student for whom you're claiming either the American opportunity credit or lifetime learning credit. Use additional copies of page 2 as needed for each student.

Part III Student and Educational Institution Information

See instructions.

20 Student name (as shown on page 1 of your tax return)

21 Student social security number (as shown on page 1 of your tax return)

22 Educational institution information (see instructions)

a. Name of first educational institution

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 2016? ☐ Yes ☐ No

(2) Did the student receive Form 1098-T from this institution for 2016? ☐ Yes ☐ No

(3) Did the student receive Form 1098-T from this institution for 2015 with box 2 filled in and box 7 checked? ☐ Yes ☐ No

(3) Did the student receive Form 1098-T from this institution for 2015 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 2016? ☐ 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 2016 at an eligible educational institution in a program leading towards a postsecondary degree, certificate, or other recognized postsecondary educational credential? See instructions. ☐ Yes — Go to line 25. ☐ No — **Stop!** Go to line 31 for this student.

25 Did the student complete the first 4 years of postsecondary education before 2016? See instructions. ☐ Yes — **Stop!** Go to line 31 for this student. ☐ No — Go to line 26.

26 Was the student convicted, before the end of 2016, of a felony for possession or distribution of a controlled substance? ☐ Yes — **Stop!** Go to line 31 for this student. ☐ No — Complete lines 27 through 30 for this student.

CAUTION

*You **can't** take the American opportunity credit and the lifetime learning credit for the **same student** in the same year. If you complete lines 27 through 30 for this student, don't complete line 31.*

		Student 1	Student 3	Student 2	Student 4
	American Opportunity Credit				
27	Adjusted qualified education expenses (see instructions). **Don't enter more than $4,000**	**27**	267,021		144,774
28	Subtract $2,000 from line 27. If zero or less, enter -0-	**28**	158,172		*
29	Multiply line 28 by 25% (0.25)	**29**			
30	If line 28 is zero, enter the amount from line 27. Otherwise, add $2,000 to the amount on line 29 and enter the result. Skip line 31. Include the total of all amounts from all Parts III, line 30, on Part I, line 1	**30**	18,613,076 459,228		97,867 *
	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**	16,429,326 145,515		* 0

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

2016 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

2016

Attachment Sequence No. **54**

Name(s) shown on return

Total Forms Filed = 8,545,757

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 $30,750 ($46,125 if head of household; $61,500 if married filing jointly).
- The person(s) who made the qualified contribution or elective deferral **(a)** was born after January 1, 1999, **(b)** is claimed as a dependent on someone else's 2016 tax return, or **(c)** was a **student** (see instructions).

			(a) You		(b) Your spouse
1	Traditional and Roth IRA (including *my*RA) contributions for 2016. **Do not** include rollover contributions	1	666,554		223,977
2	Elective deferrals to a 401(k) or other qualified employer plan, voluntary employee contributions, and 501(c)(18)(D) plan contributions for 2016 (see instructions)	2	7,299,891		1,111,481
3	Add lines 1 and 2	3	7,725,771		1,277,138
4	Certain distributions received **after** 2013 and **before** the due date (including extensions) of your 2016 tax return (see instructions). If married filing jointly, include **both** spouses' amounts in **both** columns. See instructions for an exception	4	274,760		112,232
5	Subtract line 4 from line 3. If zero or less, enter -0-	5	7,717,741		1,266,027
6	In each column, enter the **smaller** of line 5 or $2,000	6	7,717,741		1,266,027
7	Add the amounts on line 6. If zero, **stop;** you cannot take this credit			7	8,536,055
8	Enter the amount from Form 1040, line 38*; Form 1040A, line 22; or Form 1040NR, line 37	8	8,535,056		
9	Enter the applicable decimal amount shown below:				

If line 8 is—		And your filing status is—		
Over—	But not over—	Married filing jointly	Head of household	Single, Married filing separately, or Qualifying widow(er)
		Enter on line 9—		
---	$18,500	.5	.5	.5
$18,500	$20,000	.5	.5	.2
$20,000	$27,750	.5	.5	.1
$27,750	$30,000	.5	.2	.1
$30,000	$30,750	.5	.1	.1
$30,750	$37,000	.5	.1	.0
$37,000	$40,000	.2	.1	.0
$40,000	$46,125	.1	.1	.0
$46,125	$61,500	.1	.0	.0
$61,500	---	.0	.0	.0

Note: If line 9 is zero, **stop;** you cannot take this credit.

9			8,520,163 X .
10	Multiply line 7 by line 9	10	8,520,163
11	Limitation based on tax liability. Enter the amount from the Credit Limit Worksheet in the instructions	11	8,477,439
12	**Credit for qualified retirement savings contributions.** Enter the **smaller** of line 10 or line 11 here and on Form 1040, line 51; Form 1040A, line 34; or Form 1040NR, line 48	12	8,457,550

*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.

2016 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

2016

Attachment Sequence No. **54**

Name(s) shown on return

Total Forms Filed = 8,545,757

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 $30,750 ($46,125 if head of household; $61,500 if married filing jointly).
- The person(s) who made the qualified contribution or elective deferral **(a)** was born after January 1, 1999, **(b)** is claimed as a dependent on someone else's 2016 tax return, or **(c)** was a **student** (see instructions).

			(a) You		(b) Your spouse
1	Traditional and Roth IRA (including *my*RA) contributions for 2016. **Do not** include rollover contributions	1	2,680,187		862,500
2	Elective deferrals to a 401(k) or other qualified employer plan, voluntary employee contributions, and 501(c)(18)(D) plan contributions for 2016 (see instructions)	2	11,628,574		2,109,020
3	Add lines 1 and 2	3	14,308,761		2,971,520
4	Certain distributions received **after** 2013 and **before** the due date (including extensions) of your 2016 tax return (see instructions). If married filing jointly, include **both** spouses' amounts in **both** columns. See instructions for an exception	4	466,303		286,018
5	Subtract line 4 from line 3. If zero or less, enter -0-	5	13,950,307		2,826,985
6	In each column, enter the **smaller** of line 5 or $2,000	6	8,695,572		1,610,034
7	Add the amounts on line 6. If zero, **stop;** you cannot take this credit			7	10,305,606
8	Enter the amount from Form 1040, line 38*; Form 1040A, line 22; or Form 1040NR, line 37	8	289,315,289		
9	Enter the applicable decimal amount shown below:			9	X .

If line 8 is—		And your filing status is—		
Over—	But not over—	Married filing jointly	Head of household	Single, Married filing separately, or Qualifying widow(er)
		Enter on line 9—		
---	$18,500	.5	.5	.5
$18,500	$20,000	.5	.5	.2
$20,000	$27,750	.5	.5	.1
$27,750	$30,000	.5	.2	.1
$30,000	$30,750	.5	.1	.1
$30,750	$37,000	.5	.1	.0
$37,000	$40,000	.2	.1	.0
$40,000	$46,125	.1	.1	.0
$46,125	$61,500	.1	.0	.0
$61,500	---	.0	.0	.0

Note: If line 9 is zero, **stop;** you cannot take this credit.

10	Multiply line 7 by line 9	10	1,838,056
11	Limitation based on tax liability. Enter the amount from the Credit Limit Worksheet in the instructions	11	14,261,456
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	1,536,316

*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.

2016 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

2016

Attachment Sequence No. **52**

Name(s) shown on Form 1040 or Form 1040NR — Total Forms Filed = 10,555,111

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 2016 (see instructions) ►	☐ Self-only ☐ Family		
2	HSA contributions you made for 2016 (or those made on your behalf), including those made from January 1, 2017, through April 18, 2017, that were for 2016. **Do not** include employer contributions, contributions through a cafeteria plan, or rollovers (see instructions)		2	1,789,299
3	If you were under age 55 at the end of 2016, and on the first day of **every** month during 2016, you were, or were considered, an eligible individual with the **same** coverage, enter $3,350 ($6,750 for family coverage). **All others,** see the instructions for the amount to enter		3	8,963,822
4	Enter the amount you and your employer contributed to your Archer MSAs for 2016 from Form 8853, lines 1 and 2. If you or your spouse had family coverage under an HDHP at any time during 2016, also include any amount contributed to your spouse's Archer MSAs		4	26,976
5	Subtract line 4 from line 3. If zero or less, enter -0-		5	8,960,571
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 2016, see the instructions for the amount to enter		6	8,779,704
7	If you were age 55 or older at the end of 2016, married, and you or your spouse had family coverage under an HDHP at any time during 2016, enter your additional contribution amount (see instructions)		7	1,109,765
8	Add lines 6 and 7		8	8,785,782
9	Employer contributions made to your HSAs for 2016	9 7,999,183		
10	Qualified HSA funding distributions	10 70,371		
11	Add lines 9 and 10		11	8,017,401
12	Subtract line 11 from line 8. If zero or less, enter -0-		12	8,072,266
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	1,721,015
	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 2016 from all HSAs (see instructions)		14a	6,934,579
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	90,664
c	Subtract line 14b from line 14a		14c	6,888,886
15	Qualified medical expenses paid using HSA distributions (see instructions)		15	6,678,241
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	284,278
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. Check box c on Form 1040, line 62, or box b on Form 1040NR, line 60. Enter "HSA" and the amount on the line next to the box		17b	264,918

2016 Line Item Estimates—All figures are estimates based on samples.
Amounts of selected lines filed (in thousands of dollars)

Form **8889**

Department of the Treasury
Internal Revenue Service

Health Savings Accounts (HSAs)

► **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

2016

Attachment Sequence No. **52**

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

Total Forms Filed = 10,555,111

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 2016 (see instructions). ►	☐ Self-only ☐ Family		
2	HSA contributions you made for 2016 (or those made on your behalf), including those made from January 1, 2017, through April 18, 2017, that were for 2016. **Do not** include employer contributions, contributions through a cafeteria plan, or rollovers (see instructions)	2	5,417,174	
3	If you were under age 55 at the end of 2016, and on the first day of **every** month during 2016, you were, or were considered, an eligible individual with the **same** coverage, enter $3,350 ($6,750 for family coverage). **All others,** see the instructions for the amount to enter	3	49,106,153	
4	Enter the amount you and your employer contributed to your Archer MSAs for 2016 from Form 8853, lines 1 and 2. If you or your spouse had family coverage under an HDHP at any time during 2016, also include any amount contributed to your spouse's Archer MSAs	4	60,643	
5	Subtract line 4 from line 3. If zero or less, enter -0-	5	49,054,842	
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 2016, see the instructions for the amount to enter	6	46,955,293	
7	If you were age 55 or older at the end of 2016, married, and you or your spouse had family coverage under an HDHP at any time during 2016, enter your additional contribution amount (see instructions)	7	1,129,478	
8	Add lines 6 and 7	8	48,084,771	
9	Employer contributions made to your HSAs for 2016 — 9: 19,406,717			
10	Qualified HSA funding distributions — 10: 170,116			
11	Add lines 9 and 10	11	19,576,832	
12	Subtract line 11 from line 8. If zero or less, enter -0-	12	29,678,708	
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	4,966,885	
	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 2016 from all HSAs (see instructions)	14a	16,294,382	
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	127,531	
c	Subtract line 14b from line 14a	14c	16,166,851	
15	Qualified medical expenses paid using HSA distributions (see instructions)	15	15,812,395	
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	354,456	
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. Check box c on Form 1040, line 62, or box b on Form 1040NR, line 60. Enter "HSA" and the amount on the line next to the box	17b	60,527	

2016 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**	9,279	
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**	11,584	
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. Check box c on Form 1040, line 62, or box b on Form 1040NR, line 60. Enter "HDHP" and the amount on the line next to the box	**21**	11,584	

*** 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**	8,595	
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**	11,934	
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. Check box c on Form 1040, line 62, or box b on Form 1040NR, line 60. Enter "HDHP" and the amount on the line next to the box	**21**	1,193	

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

2016 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 = 887,200

Identifying number

Note. Do not complete column (a), unless you have oil-related production activities. Enter amounts for all activities in column (b), including oil-related production activities.

			(a) Oil-related production activities	(b) All activities
1	Domestic production gross receipts (DPGR)	1	107,182	449,947
2	Allocable cost of goods sold. If you are using the small business simplified overall method, skip lines 2 and 3	2	67,786	309,320
3	Enter deductions and losses allocable to DPGR (see instructions)	3	86,151	347,812
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	3,897	64,979
5	Add lines 2 through 4	5	95,725	428,504
6	Subtract line 5 from line 1	6	81,131	403,879
7	Qualified production activities income from estates, trusts, and certain partnerships and S corporations (see instructions)	7	13,290	332,294
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	69,228	
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		615,969
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		614,949
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		607,966
13	Enter 9% of line 12	13		598,433
14a	Enter the smaller of line 10a or line 12	14a	61,616	
b	Reduction for oil-related qualified production activities income. Multiply line 14a by 3%	14b		56,826
15	Subtract line 14b from line 13	15		598,433
16	Form W-2 wages (see instructions)	16		285,246
17	Form W-2 wages from estates, trusts, and certain partnerships and S corporations (see instructions)	17		306,274
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		566,206
21	Form W-2 wage limitation. Enter 50% of line 20	21		566,206
22	Enter the smaller of line 15 or line 21.	22		563,548
23	Domestic production activities deduction from cooperatives. Enter deduction from Form 1099-PATR, box 6	23		186,678
24	Expanded affiliated group allocation (see instructions)	24		*
25	**Domestic production activities deduction.** Combine lines 22 through 24 and enter the result here and on Form 1040, line 35; Form 1120, line 25; or the applicable line of your return	25		719,598

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

2016 Line Item Estimates—All figures are estimates based on samples.
Amounts of selected lines filed (in thousands of dollars)

Form **8903**
(Rev. December 2010)
Department of the Treasury
Internal Revenue Service

Domestic Production Activities Deduction

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

OMB No. 1545-1984

Attachment Sequence No. **143**

Name(s) as shown on return

Total Forms Filed = 887,200

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	35,943,133	1,289,373,461
2	Allocable cost of goods sold. If you are using the small business simplified overall method, skip lines 2 and 3	2	29,166,075	899,132,132
3	Enter deductions and losses allocable to DPGR (see instructions)	3	4,712,845	228,885,304
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	161,894	51,120,158
5	Add lines 2 through 4	5	34,040,814	1,179,137,595
6	Subtract line 5 from line 1	6	1,902,320	110,235,866
7	Qualified production activities income from estates, trusts, and certain partnerships and S corporations (see instructions)	7	595,307	65,595,761
8	Add lines 6 and 7. Estates and trusts, go to line 9, all others, skip line 9 and go to line 10	8		
9	Amount allocated to beneficiaries of the estate or trust (see instructions)	9		
10a	**Oil-related qualified production activities income.** Estates and trusts, subtract line 9, column (a), from line 8, column (a), all others, enter amount from line 8, column (a). If zero or less, enter -0- here	10a	3,263,530	
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		188,958,819
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		442,231,705
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		142,407,890
13	Enter 9% of line 12	13		12,816,704
14a	Enter the smaller of line 10a or line 12	14a	2,338,924	
b	Reduction for oil-related qualified production activities income. Multiply line 14a by 3%	14b		70,166
15	Subtract line 14b from line 13	15		12,746,538
16	Form W-2 wages (see instructions)	16		195,362,033
17	Form W-2 wages from estates, trusts, and certain partnerships and S corporations (see instructions)	17		132,814,555
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		328,176,588
21	Form W-2 wage limitation. Enter 50% of line 20	21		164,088,420
22	Enter the smaller of line 15 or line 21.	22		12,221,130
23	Domestic production activities deduction from cooperatives. Enter deduction from Form 1099-PATR, box 6	23		1,151,053
24	Expanded affiliated group allocation (see instructions)	24		*
25	**Domestic production activities deduction.** Combine lines 22 through 24 and enter the result here and on Form 1040, line 35; Form 1120, line 25; or the applicable line of your return	25		13,372,136

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

2016 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

2016

Attachment Sequence No. **152**

Name(s) shown on return

Total Forms Filed = 11,135

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**	11,125	*

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**	696	
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**	706	

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**	10,626	
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**	2,882	
14	Subtract line 13 from line 12. If zero or less, enter -0- and stop here. You cannot claim the personal use part of the credit			**14**	11,132	
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**	10,623	

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

2016 Line Item Estimates—All figures are estimates based on samples.
Amounts of selected lines filed (in thousands of dollars)

Form **8910**

Department of the Treasury
Internal Revenue Service

Alternative Motor Vehicle Credit

► **Attach to your tax return.**

► **Information about Form 8910 and its separate instructions is at *www.irs.gov/form8910.***

OMB No. 1545-1998

2016

Attachment Sequence No. **152**

Name(s) shown on return

Total Forms Filed = 11,135

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**	65,761	*

Next: If you did NOT use your vehicle for business or investment purposes and did not have a credit from a partnership or S corporation, skip Part II and go to Part III. All others, go to Part II.

Part II Credit for Business/Investment Use Part of Vehicle

5	Business/investment use percentage (see instructions)	**5**	%		%
6	Multiply line 4 by line 5	**6**			
7	Add columns (a) and (b) on line 6		**7**	3,205	
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**	4,237	

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**	79,594	
12	Enter the amount from Form 1040, line 47, or Form 1040NR, line 45		**12**		
13	Personal credits from Form 1040 or 1040NR (see instructions)		**13**	5,092	
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**	590,764	
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**	26,867	

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

2016 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

2016

Attachment Sequence No. **151**

Name(s) shown on return

Total Forms Filed = 9,704

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	9,694

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

2	Business/investment use part (see instructions)	2	1,222
3	Section 179 expense deduction (see instructions)	3	*
4	Subtract line 3 from line 2	4	
5	Multiply line 4 by 30% (0.30)	5	
6	Maximum business/investment use part of credit (see instructions)	6	2,221
7	Enter the **smaller** of line 5 or line 6	7	1,219
8	Alternative fuel vehicle refueling property credit from partnerships and S corporations (see instructions)	8	*
9	**Business/investment use part of credit.** Add lines 7 and 8. Partnerships and S corporations, stop here and report this amount on Schedule K. All others, report this amount on Form 3800, Part III, line 1s	9	1,221

Part III Credit for Personal Use Part of Refueling Property

10	Subtract line 2 from line 1. If zero, stop here; **do not** file this form unless you are claiming a credit on line 9	10	
11	Multiply line 10 by 30% (0.30)	11	
12	Maximum personal use part of credit (see instructions)	12	
13	Enter the **smaller** of line 11 or line 12	13	9,454
14	Regular tax before credits: • Individuals. Enter the sum of the amounts from Form 1040, lines 44 and 46; or the sum of the amounts from Form 1040NR, lines 42 and 44. • Other filers. Enter the regular tax before credits from your return.	14	
15	Credits that reduce regular tax before the alternative fuel vehicle refueling property credit:		
a	Foreign tax credit — 15a		
b	Certain allowable credits (see instructions) — 15b		
c	Add lines 15a and 15b	15c	7,432
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	9,449
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	6,425
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	8,486
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	8,486

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

2016 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

2016

Attachment Sequence No. **151**

Name(s) shown on return

Total Forms Filed = 9,704

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	18,324	

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

2	Business/investment use part (see instructions)	2	8,854	
3	Section 179 expense deduction (see instructions)	3	*	
4	Subtract line 3 from line 2	4		
5	Multiply line 4 by 30% (0.30)	5		
6	Maximum business/investment use part of credit (see instructions)	6	64,153	
7	Enter the **smaller** of line 5 or line 6	7	2,442	
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	2,585	

Part III Credit for Personal Use Part of Refueling Property

10	Subtract line 2 from line 1. If zero, stop here; **do not** file this form unless you are claiming a credit on line 9	10		
11	Multiply line 10 by 30% (0.30)	11		
12	Maximum personal use part of credit (see instructions)	12		
13	Enter the **smaller** of line 11 or line 12	13	2,610	
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	20,562	
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	734,276	
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	612,881	
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	127,852	
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	2,309	

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

2016 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

2016

Attachment Sequence No. **60**

Name(s) shown on return

Total Forms Filed = 1,694,022

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 2016 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	1,690,637	
		Student 2	42,470	
		Student 3 Student 4	*	*

2	Add the amounts on line 1, column (c), and enter the total		**2**	1,690,637
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**	1,686,917
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**	1,687,102

*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.**

2016 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

2016

Attachment Sequence No. **60**

Name(s) shown on return

Total Forms Filed = 1,694,022

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 2016 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	11,522,310	
		Student 2	338,312	
		Student 3 Student 4	*	*

2	Add the amounts on line 1, column (c), and enter the total	2	11,860,907	
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	106,386,576	

*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.

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 3,910,226

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.**

2016 Line Item Estimates—All figures are estimates based on samples.
Number of returns filed for selected lines

Form **8936**

Department of the Treasury
Internal Revenue Service

Qualified Plug-in Electric Drive Motor Vehicle Credit

(Including Qualified Two-Wheeled Plug-in Electric Vehicles)

► **Attach to your tax return.**

► **Information about Form 8936 and its separate instructions is at *www.irs.gov/form8936*.**

OMB No. 1545-2137

2016

Attachment Sequence No. **125**

Name(s) shown on return

Total Forms Filed = 60,245

Identifying number

Note:
- Use this form to claim the credit for certain plug-in electric vehicles.
- Claim the credit for certain alternative motor vehicles on Form 8910.

Part I Tentative Credit

Use a separate column for each vehicle. If you need more columns, use additional Forms 8936 and include the totals on lines 12 and 19.		**(a)** Vehicle 1	**(b)** Vehicle 2
1 Year, make, and model of vehicle	**1**		
2 Vehicle identification number (see instructions)	**2**		
3 Enter date vehicle was placed in service (MM/DD/YYYY)	**3**		
4 If the vehicle is a two-wheeled vehicle, enter the cost of the vehicle. If the vehicle has at least four wheels, 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 go to line 11	**6**				
7 Section 179 expense deduction (see instructions)	**7**				
8 Subtract line 7 from line 6	**8**				
9 Multiply line 8 by 10% (0.10)	**9**				
10 Maximum credit per vehicle	**10**				
11 For vehicles with four or more wheels, enter the amount from line 6. If the vehicle is a two-wheeled vehicle, enter the smaller of line 9 or line 10	**11**				
12 Add columns (a) and (b) on line 11	**12**			5,008	
13 Qualified plug-in electric drive motor vehicle credit from partnerships and S corporations (see instructions)	**13**			403	
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**			5,411	

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

2016 Line Item Estimates—All figures are estimates based on samples.
Amounts of selected lines filed (in thousands of dollars)

Form **8936**

Department of the Treasury
Internal Revenue Service

Qualified Plug-in Electric Drive Motor Vehicle Credit

(Including Qualified Two-Wheeled Plug-in Electric Vehicles)

► **Attach to your tax return.**

► **Information about Form 8936 and its separate instructions is at *www.irs.gov/form8936*.**

OMB No. 1545-2137

2016

Attachment Sequence No. **125**

Name(s) shown on return

Total Forms Filed = 60,245

Identifying number

Note:
- Use this form to claim the credit for certain plug-in electric vehicles.
- Claim the credit for certain alternative motor vehicles on Form 8910.

Part I Tentative Credit

Use a separate column for each vehicle. If you need more columns, use additional Forms 8936 and include the totals on lines 12 and 19.		**(a)** Vehicle 1	**(b)** Vehicle 2
1 Year, make, and model of vehicle	**1**		
2 Vehicle identification number (see instructions)	**2**		
3 Enter date vehicle was placed in service (MM/DD/YYYY)	**3**		
4 If the vehicle is a two-wheeled vehicle, enter the cost of the vehicle. If the vehicle has at least four wheels, 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 go to line 11	**6**				
7 Section 179 expense deduction (see instructions)	**7**				
8 Subtract line 7 from line 6	**8**				
9 Multiply line 8 by 10% (0.10)	**9**				
10 Maximum credit per vehicle	**10**				
11 For vehicles with four or more wheels, enter the amount from line 6. If the vehicle is a two-wheeled vehicle, enter the smaller of line 9 or line 10	**11**				
12 Add columns (a) and (b) on line 11	**12**		19,352		
13 Qualified plug-in electric drive motor vehicle credit from partnerships and S corporations (see instructions)	**13**		2,628		
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**		21,980		

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

2016 Line Item Estimates—All figures are estimates based on samples.
Number of returns filed for selected lines

Part III Credit for Personal Use Part of Vehicle

			(a) Vehicle 1		(b) Vehicle 2	
15	If you skipped Part II, enter the amount from line 4. If you completed Part II, subtract line 6 from line 4. If the vehicle has at least four wheels, leave lines 16 and 17 blank and go to line 18	**15**				
16	Multiply line 15 by 10% (0.10)	**16**				
17	Maximum credit per vehicle. If you skipped Part II, enter $2,500. If you completed Part II, subtract line 11 from line 10	**17**				
18	For vehicles with four or more wheels, enter the amount from line 15. If the vehicle is a two-wheeled vehicle, enter the smaller of line 16 or line 17	**18**				
19	Add columns (a) and (b) on line 18	**19**			57,094	
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**			21,654	
22	Subtract line 21 from line 20	**22**			60,197	
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**			57,066	

Part III Credit for Personal Use Part of Vehicle

			(a) Vehicle 1		(b) Vehicle 2	
15	If you skipped Part II, enter the amount from line 4. If you completed Part II, subtract line 6 from line 4. If the vehicle has at least four wheels, leave lines 16 and 17 blank and go to line 18	15				
16	Multiply line 15 by 10% (0.10)	16				
17	Maximum credit per vehicle. If you skipped Part II, enter $2,500. If you completed Part II, subtract line 11 from line 10	17				
18	For vehicles with four or more wheels, enter the amount from line 15. If the vehicle is a two-wheeled vehicle, enter the smaller of line 16 or line 17	18				
19	Add columns (a) and (b) on line 18	19			388,710	
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			157,406	
22	Subtract line 21 from line 20	22			9,327,073	
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			375,125	

2016 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

2016

Attachment Sequence No. **65**

Name(s) shown on return

Total Forms Filed = 1,183

Identifying number

A Did you pay premiums during your tax year for employee health insurance coverage you provided through a Small Business Health Options Program (SHOP) Marketplace (or do you qualify for an exception to this requirement)? (see instructions)

☐ **Yes.** Enter Marketplace Identifier (if any): _____

☐ **No.** Stop. Do not file Form 8941 (see instructions for an exception that may apply to a partnership, S corporation, cooperative, estate, trust, or tax-exempt entity)

B Enter the employer identification number (EIN) used to report employment taxes for individuals included on line 1 below if different from the identifying number listed above ☐

C Does a tax return you (or any predecessor) filed for a tax year beginning in 2014 include a Form 8941 with line A checked "Yes" and line 12 showing a positive amount?

☐ **Yes.** Stop. Do not file Form 8941 (see instructions for an exception that may apply to a partnership, S corporation, cooperative, estate, trust, or tax-exempt entity) (also see instructions for information about the credit period limitation)

☐ **No.**

Caution: See the instructions and complete Worksheets 1 through 7 as needed.

1	Enter the number of individuals you employed during the tax year who are considered employees for purposes of this credit (total from Worksheet 1, column (a))	1		
2	Enter the number of full-time equivalent employees (FTEs) you had for the tax year (from Worksheet 2, line 3). If you entered 25 or more, skip lines 3 through 11 and enter -0- on line 12	2		
3	Average annual wages you paid for the tax year (from Worksheet 3, line 3). This amount must be a multiple of $1,000. If you entered $52,000 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	1,169	
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	1,165	
6	Enter the **smaller** of line 4 or line 5	6	1,165	
7	Multiply line 6 by the applicable percentage: • Tax-exempt small employers, multiply line 6 by 35% (0.35) • All other small employers, multiply line 6 by 50% (0.50)	7	1,165	
8	If line 2 is 10 or less, enter the amount from line 7. Otherwise, enter the amount from Worksheet 5, line 6	8	1,165	
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	1,157	
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	1,169	
12	Enter the **smaller** of line 9 or line 11	12	1,157	
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	*	
16	Add lines 12 and 15. Cooperatives, estates, and trusts, go to line 17. Tax-exempt small employers, skip lines 17 and 18 and go to line 19. Partnerships and S corporations, stop here and report this amount on Schedule K. All others, stop here and report this amount on Form 3800, Part III, line 4h	16	1,158 1,158	
17	Amount allocated to patrons of the cooperative or beneficiaries of the estate or trust (see instructions)	17		
18	Cooperatives, estates, and trusts, subtract line 17 from line 16. Stop here and report this amount on Form 3800, Part III, line 4h	18		
19	Enter the amount you paid in 2016 for taxes considered payroll taxes for purposes of this credit (see instructions)	19		
20	Tax-exempt small employers, enter the **smaller** of line 16 or line 19 here and on Form 990-T, line 45f	20		

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

2016 Line Item Estimates—All figures are estimates based on samples.
Amounts of selected lines filed (in thousands of dollars)

Form **8941**

Department of the Treasury
Internal Revenue Service

Credit for Small Employer Health Insurance Premiums

► **Attach to your tax return.**

► **Information about Form 8941 and its separate instructions is at *www.irs.gov/form8941*.**

OMB No. 1545-2198

2016

Attachment Sequence No. **65**

Name(s) shown on return

Total Forms Filed = 1,183

Identifying number

A Did you pay premiums during your tax year for employee health insurance coverage you provided through a Small Business Health Options Program (SHOP) Marketplace (or do you qualify for an exception to this requirement)? (see instructions)

☐ **Yes.** Enter Marketplace Identifier (if any): _____

☐ **No.** Stop. Do not file Form 8941 (see instructions for an exception that may apply to a partnership, S corporation, cooperative, estate, trust, or tax-exempt entity)

B Enter the employer identification number (EIN) used to report employment taxes for individuals included on line 1 below if different from the identifying number listed above ☐

C Does a tax return you (or any predecessor) filed for a tax year beginning in 2014 include a Form 8941 with line A checked "Yes" and line 12 showing a positive amount?

☐ **Yes.** Stop. Do not file Form 8941 (see instructions for an exception that may apply to a partnership, S corporation, cooperative, estate, trust, or tax-exempt entity) (also see instructions for information about the credit period limitation)

☐ **No.**

Caution: See the instructions and complete Worksheets 1 through 7 as needed.

1	Enter the number of individuals you employed during the tax year who are considered employees for purposes of this credit (total from Worksheet 1, column (a))	1	
2	Enter the number of full-time equivalent employees (FTEs) you had for the tax year (from Worksheet 2, line 3). If you entered 25 or more, skip lines 3 through 11 and enter -0- on line 12	2	
3	Average annual wages you paid for the tax year (from Worksheet 3, line 3). This amount must be a multiple of $1,000. If you entered $52,000 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	16,410
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	20,471
6	Enter the **smaller** of line 4 or line 5	6	15,656
7	Multiply line 6 by the applicable percentage: • Tax-exempt small employers, multiply line 6 by 35% (0.35) • All other small employers, multiply line 6 by 50% (0.50)	7	7,828
8	If line 2 is 10 or less, enter the amount from line 7. Otherwise, enter the amount from Worksheet 5, line 6	8	7,702
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	4,378
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	16,410
12	Enter the **smaller** of line 9 or line 11	12	4,378
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	*
16	Add lines 12 and 15. Cooperatives, estates, and trusts, go to line 17. Tax-exempt small employers, skip lines 17 and 18 and go to line 19. Partnerships and S corporations, stop here and report this amount on Schedule K. All others, stop here and report this amount on Form 3800, Part III, line 4h	16	4,378 4,378
17	Amount allocated to patrons of the cooperative or beneficiaries of the estate or trust (see instructions)	17	
18	Cooperatives, estates, and trusts, subtract line 17 from line 16. Stop here and report this amount on Form 3800, Part III, line 4h	18	
19	Enter the amount you paid in 2016 for taxes considered payroll taxes for purposes of this credit (see instructions)	19	
20	Tax-exempt small employers, enter the **smaller** of line 16 or line 19 here and on Form 990-T, line 45f	20	

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

2016 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

2016

Attachment Sequence No. **71**

Name(s) shown on return

Total Forms Filed = 4,306,746

Your social security number

Part I Additional Medicare Tax on Medicare Wages

1	Medicare wages and tips from Form W-2, box 5. If you have more than one Form W-2, enter the total of the amounts from box 5	1	4,108,533		
2	Unreported tips from Form 4137, line 6	2	*		
3	Wages from Form 8919, line 6	3	1,255		
4	Add lines 1 through 3	4	4,108,591		
5	Enter the following amount for your filing status: Married filing jointly . . . $250,000 Married filing separately . . . $125,000 Single, Head of household, or Qualifying widow(er) $200,000	5	4,284,327		
6	Subtract line 5 from line 4. If zero or less, enter -0-			6	3,186,499
7	Additional Medicare Tax on Medicare wages. Multiply line 6 by 0.9% (0.009). Enter here and go to Part II			7	3,184,832

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	1,129,338		
9	Enter the following amount for your filing status: Married filing jointly . . . $250,000 Married filing separately . . . $125,000 Single, Head of household, or Qualifying widow(er) $200,000	9	4,099,148		
10	Enter the amount from line 4	10			
11	Subtract line 10 from line 9. If zero or less, enter -0-	11	1,088,391		
12	Subtract line 11 from line 8. If zero or less, enter -0-			12	1,007,905
13	Additional Medicare Tax on self-employment income. Multiply line 12 by 0.9% (0.009). Enter here and go to Part III			13	1,007,603

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	2,458		
15	Enter the following amount for your filing status: Married filing jointly . . . $250,000 Married filing separately . . . $125,000 Single, Head of household, or Qualifying widow(er) $200,000	15	4,001,582		
16	Subtract line 15 from line 14. If zero or less, enter -0-			16	1,551
17	Additional Medicare Tax on railroad retirement (RRTA) compensation. Multiply line 16 by 0.9% (0.009). Enter here and go to Part IV			17	1,551

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	3,647,785

Part V Withholding Reconciliation

19	Medicare tax withheld from Form W-2, box 6. If you have more than one Form W-2, enter the total of the amounts from box 6	19	4,100,677		
20	Enter the amount from line 1	20			
21	Multiply line 20 by 1.45% (0.0145). This is your regular Medicare tax withholding on Medicare wages	21	4,106,883		
22	Subtract line 21 from line 19. If zero or less, enter -0-. This is your Additional Medicare Tax withholding on Medicare wages			22	3,147,691
23	Additional Medicare Tax withholding on railroad retirement (RRTA) compensation from Form W-2, box 14 (see instructions)			23	1,363
24	**Total Additional Medicare Tax withholding.** Add lines 22 and 23. Also include this amount with federal income tax withholding on Form 1040, line 64 (Form 1040NR, 1040-PR, and 1040-SS filers, see instructions)			24	3,148,740

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

2016 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
2016
Attachment Sequence No. **71**

Name(s) shown on return

Total Forms Filed = 4,306,746

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	1,614,721,190		
2	Unreported tips from Form 4137, line 6	2	*		
3	Wages from Form 8919, line 6	3	138,871		
4	Add lines 1 through 3	4	1,614,868,814		
5	Enter the following amount for your filing status: Married filing jointly . . . $250,000 Married filing separately . . . $125,000 Single, Head of household, or Qualifying widow(er) $200,000	5	1,021,852,647		
6	Subtract line 5 from line 4. If zero or less, enter -0-			6	715,637,752
7	Additional Medicare Tax on Medicare wages. Multiply line 6 by 0.9% (0.009). Enter here and go to Part II			7	6,440,741

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	252,095,185		
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	978,470,565		
10	Enter the amount from line 4	10			
11	Subtract line 10 from line 9. If zero or less, enter -0-	11	125,147,494		
12	Subtract line 11 from line 8. If zero or less, enter -0-			12	174,126,112
13	Additional Medicare Tax on self-employment income. Multiply line 12 by 0.9% (0.009). Enter here and go to Part III			13	1,567,132

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	829,181		
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	955,202,094		
16	Subtract line 15 from line 14. If zero or less, enter -0-			16	314,322
17	Additional Medicare Tax on railroad retirement (RRTA) compensation. Multiply line 16 by 0.9% (0.009). Enter here and go to Part IV			17	2,829

Part IV Total Additional Medicare Tax

18	Add lines 7, 13, and 17. Also include this amount on Form 1040, line 62, (Form 1040NR, 1040-PR, and 1040-SS filers, see instructions) and go to Part V	18	8,010,702

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	29,491,251		
20	Enter the amount from line 1	20			
21	Multiply line 20 by 1.45% (0.0145). This is your regular Medicare tax withholding on Medicare wages	21	23,413,435		
22	Subtract line 21 from line 19. If zero or less, enter -0-. This is your Additional Medicare Tax withholding on Medicare wages			22	6,150,813
23	Additional Medicare Tax withholding on railroad retirement (RRTA) compensation from Form W-2, box 14 (see instructions)			23	2,893
24	**Total Additional Medicare Tax withholding.** Add lines 22 and 23. Also include this amount with federal income tax withholding on Form 1040, line 64 (Form 1040NR, 1040-PR, and 1040-SS filers, see instructions)			24	6,153,706

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

2016 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

2016

Attachment Sequence No. **72**

Name(s) shown on your tax return

Total Forms Filed = 4,526,310

Your social security number or EIN

Part I Investment Income

☐ Section 6013(g) election (see instructions) **Boxes checked = 666**
☐ Section 6013(h) election (see instructions) **Boxes checked = ***
☐ Regulations section 1.1411-10(g) election (see instructions) **Boxes checked = 11,260**

1	Taxable interest (see instructions)				1	3,812,995
2	Ordinary dividends (see instructions)				2	3,284,016
3	Annuities (see instructions)				3	80,987
4a	Rental real estate, royalties, partnerships, S corporations, trusts, etc. (see instructions)	4a	2,239,175			
b	Adjustment for net income or loss derived in the ordinary course of a non-section 1411 trade or business (see instructions)	4b	1,481,006			
c	Combine lines 4a and 4b				4c	1,451,540
5a	Net gain or loss from disposition of property (see instructions)	5a	3,269,124			
b	Net gain or loss from disposition of property that is not subject to net investment income tax (see instructions)	5b	361,244			
c	Adjustment from disposition of partnership interest or S corporation stock (see instructions)	5c	12,360			
d	Combine lines 5a through 5c				5d	3,199,536
6	Adjustments to investment income for certain CFCs and PFICs (see instructions)				6	8,494
7	Other modifications to investment income (see instructions)				7	832,181
8	Total investment income. Combine lines 1, 2, 3, 4c, 5d, 6, and 7				8	4,293,600

Part II Investment Expenses Allocable to Investment Income and Modifications

9a	Investment interest expenses (see instructions)	9a	567,432			
b	State, local, and foreign income tax (see instructions)	9b	3,035,554			
c	Miscellaneous investment expenses (see instructions)	9c	555,655			
d	Add lines 9a, 9b, and 9c				9d	3,242,853
10	Additional modifications (see instructions)				10	204,278
11	Total deductions and modifications. Add lines 9d and 10				11	3,257,670

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	3,934,267
	Individuals:					
13	Modified adjusted gross income (see instructions)	13	4,522,295			
14	Threshold based on filing status (see instructions)	14	4,526,310			
15	Subtract line 14 from line 13. If zero or less, enter -0-	15	4,483,536			
16	Enter the smaller of line 12 or line 15				16	3,908,932
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	3,853,849
	Estates and Trusts:					
18a	Net investment income (line 12 above)	18a				
b	Deductions for distributions of net investment income and deductions under section 642(c) (see instructions)	18b				
c	Undistributed net investment income. Subtract line 18b from 18a (see instructions). If zero or less, enter -0-	18c				
19a	Adjusted gross income (see instructions)	19a				
b	Highest tax bracket for estates and trusts for the year (see instructions)	19b				
c	Subtract line 19b from line 19a. If zero or less, enter -0-	19c				
20	Enter the smaller of line 18c or line 19c				20	
21	Net investment income tax for estates and trusts. Multiply line 20 by 3.8% (.038). **Enter here and include on your tax return** (see instructions)				21	

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

2016 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

2016

Attachment Sequence No. **72**

Name(s) shown on your tax return

Total Forms Filed = 4,526,310

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	53,538,223
2	Ordinary dividends (see instructions)				2	149,409,193
3	Annuities (see instructions)				3	2,864,114
4a	Rental real estate, royalties, partnerships, S corporations, trusts, etc. (see instructions)	4a	586,221,457			
b	Adjustment for net income or loss derived in the ordinary course of a non-section 1411 trade or business (see instructions)	4b	-513,588,212			
c	Combine lines 4a and 4b				4c	72,633,245
5a	Net gain or loss from disposition of property (see instructions)	5a	521,291,986			
b	Net gain or loss from disposition of property that is not subject to net investment income tax (see instructions)	5b	-124,163,112			
c	Adjustment from disposition of partnership interest or S corporation stock (see instructions)	5c	-25,223,225			
d	Combine lines 5a through 5c				5d	371,905,649
6	Adjustments to investment income for certain CFCs and PFICs (see instructions)				6	450,016
7	Other modifications to investment income (see instructions)				7	-2,452,340
8	Total investment income. Combine lines 1, 2, 3, 4c, 5d, 6, and 7				8	648,348,101

Part II Investment Expenses Allocable to Investment Income and Modifications

9a	Investment interest expenses (see instructions)	9a	12,021,932			
b	State, local, and foreign income tax (see instructions)	9b	39,556,598			
c	Miscellaneous investment expenses (see instructions)	9c	18,177,436			
d	Add lines 9a, 9b, and 9c				9d	69,755,967
10	Additional modifications (see instructions)				10	402,276
11	Total deductions and modifications. Add lines 9d and 10				11	70,158,243

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	586,820,736
	Individuals:					
13	Modified adjusted gross income (see instructions)	13	2,933,170,976			
14	Threshold based on filing status (see instructions)	14	1,070,650,716			
15	Subtract line 14 from line 13. If zero or less, enter -0-	15	1,870,280,411			
16	Enter the smaller of line 12 or line 15				16	511,872,364
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	19,451,137
	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	

2016 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

2016

Attachment Sequence No. **73**

Name shown on your return

Total Forms Filed = 6,551,589

Your social security number

You cannot claim the PTC if your filing status is married filing separately unless you qualify for an exception (see instructions). If you qualify, check the box. ☐

Part I Annual and Monthly Contribution Amount

1	Tax family size. Enter the number of exemptions from Form 1040 or Form 1040A, line 6d, or Form 1040NR, line 7d			1	**6,551,056**
2a	Modified AGI. Enter your modified AGI (see instructions)	2a	**6,523,389**	b Enter the total of your dependents' modified AGI (see instructions) 2b	91,611
3	Household income. Add the amounts on lines 2a and 2b (see instructions)			3	**6,408,855**
4	Federal poverty line. Enter the federal poverty line amount from Table 1-1, 1-2, or 1-3 (see instructions). Check the appropriate box for the federal poverty table used. **a** ☐ Alaska **b** ☐ Hawaii **c** ☐ Other 48 states and DC			4	
5	Household income as a percentage of federal poverty line (see instructions)			5	**6,551,589** %
6	Did you enter 401% on line 5? (See instructions if you entered less than 100%.) ☐ **No.** Continue to line 7. ☐ **Yes.** You are not eligible to take the PTC. If advance payment of the PTC was made, see the instructions for how to report your excess advance PTC repayment amount.				
7	Applicable Figure. Using your line 5 percentage, locate your "applicable figure" on the table in the instructions			7	**6,060,964**
8a	Annual contribution amount. Multiply line 3 by line 7. Round to nearest whole dollar amount	8a	**5,930,376**	b Monthly contribution amount. Divide line 8a by 12. Round to nearest whole dollar amount 8b	5,922,000

Part II Premium Tax Credit Claim and Reconciliation of Advance Payment of Premium Tax Credit

9 Are you allocating policy amounts with another taxpayer or do you want to use the alternative calculation for year of marriage (see instructions)?
☐ **Yes.** Skip to Part IV, Allocation of Policy Amounts, or Part V, Alternative Calculation for Year of Marriage. ☐ **No.** Continue to line 10.

10 See the instructions to determine if you can use line 11 or must complete lines 12 through 23.
☐ **Yes.** Continue to line 11. Compute your annual PTC. Then skip lines 12–23 and continue to line 24.
☐ **No.** Continue to lines 12–23. Compute your monthly PTC and continue to line 24.

Annual Calculation	**(a)** Annual enrollment premiums (Form(s) 1095-A, line 33A)	**(b)** Annual applicable SLCSP premium (Form(s) 1095-A, line 33B)	**(c)** Annual contribution amount (line 8a)	**(d)** Annual maximum premium assistance (subtract (c) from (b), if zero or less, enter -0-)	**(e)** Annual premium tax credit allowed (smaller of (a) or (d))	**(f)** Annual advance payment of PTC (Form (s) 1095-A, line 33C)
11 Annual Totals	2,392,682	2,357,857	**2,423,856**	**2,226,057**	**2,226,057**	2,450,332
Monthly Calculation	**(a)** Monthly enrollment premiums (Form(s) 1095-A, lines 21–32, column A)	**(b)** Monthly applicable SLCSP premium (Form (s) 1095-A, lines 21–32, column B)	**(c)** Monthly contribution amount (amount from line 8b or alternative marriage monthly calculation)	**(d)** Monthly maximum premium assistance (subtract (c) from (b), if zero or less, enter -0-)	**(e)** Monthly premium tax credit allowed (smaller of (a) or (d))	**(f)** Monthly advance payment of PTC (Form(s) 1095-A, lines 21–32, column C)
12 January					**1,818,271**	2,073,786
13 February					**2,091,783**	2,390,532
14 March					**2,402,751**	2,741,069
15 April					**2,393,394**	2,733,137
16 May					**2,322,969**	2,645,358
17 June					**2,259,971**	2,566,543
18 July					**2,213,234**	2,506,285
19 August					**2,126,037**	2,401,322
20 September					**2,073,879**	2,341,819
21 October					**2,031,995**	2,285,286
22 November					**1,991,596**	2,234,999
23 December					**1,939,834**	2,166,119

24	Total premium tax credit. Enter the amount from line 11(e) or add lines 12(e) through 23(e) and enter the total here	24	5,426,187
25	Advance payment of PTC. Enter the amount from line 11(f) or add lines 12(f) through 23(f) and enter the total here	25	6,156,456
26	Net premium tax credit. If line 24 is greater than line 25, subtract line 25 from line 24. Enter the difference here and on Form 1040, line 69; Form 1040A, line 45; or Form 1040NR, line 65. If line 24 equals line 25, enter zero. Stop here. If line 25 is greater than line 24, leave this line blank and continue to line 27	26	**2,644,433**

Part III Repayment of Excess Advance Payment of the Premium Tax Credit

27	Excess advance payment of PTC. If line 25 is greater than line 24, subtract line 24 from line 25. Enter the difference here	27	**3,454,370**
28	Repayment limitation (see instructions)	28	**3,069,027**
29	Excess advance premium tax credit repayment. Enter the smaller of line 27 or line 28 here and on Form 1040, line 46; Form 1040A, line 29; or Form 1040NR, line 44	29	**3,454,370**

2016 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

2016

Attachment Sequence No. **73**

Name shown on your return

Total Forms Filed = 6,551,589

Your social security number

You cannot claim the PTC if your filing status is married filing separately unless you qualify for an exception (see instructions). If you qualify, check the box. ☐

Part I Annual and Monthly Contribution Amount

1	Tax family size. Enter the number of exemptions from Form 1040 or Form 1040A, line 6d, or Form 1040NR, line 7d			1	**13,452**
2a	Modified AGI. Enter your modified AGI (see instructions)	2a	**209,326,243**	b Enter the total of your dependents' modified AGI (see instructions) 2b	753,299
3	Household income. Add the amounts on lines 2a and 2b (see instructions)			3	**220,221,652**
4	Federal poverty line. Enter the federal poverty line amount from Table 1-1, 1-2, or 1-3 (see instructions). Check the appropriate box for the federal poverty table used. **a** ☐ Alaska **b** ☐ Hawaii **c** ☐ Other 48 states and DC			4	8,634
5	Household income as a percentage of federal poverty line (see instructions)			5	**105,897,476%**
6	Did you enter 401% on line 5? (See instructions if you entered less than 100%.) ☐ **No.** Continue to line 7. ☐ **Yes.** You are not eligible to take the PTC. If advance payment of the PTC was made, see the instructions for how to report your excess advance PTC repayment amount.				
7	Applicable Figure. Using your line 5 percentage, locate your "applicable figure" on the table in the instructions			7	**3,262,509**
8a	Annual contribution amount. Multiply line 3 by line 7. Round to nearest whole dollar amount	8a	**12,026,844**	b Monthly contribution amount. Divide line 8a by 12. Round to nearest whole dollar amount 8b	1,002,474

Part II Premium Tax Credit Claim and Reconciliation of Advance Payment of Premium Tax Credit

9 Are you allocating policy amounts with another taxpayer or do you want to use the alternative calculation for year of marriage (see instructions)?
☐ **Yes.** Skip to Part IV, Allocation of Policy Amounts, or Part V, Alternative Calculation for Year of Marriage. ☐ **No.** Continue to line 10.

10 See the instructions to determine if you can use line 11 or must complete lines 12 through 23.
☐ **Yes.** Continue to line 11. Compute your annual PTC. Then skip lines 12–23 and continue to line 24.
☐ **No.** Continue to lines 12–23. Compute your monthly PTC and continue to line 24.

Annual Calculation	(a) Annual enrollment premiums (Form(s) 1095-A, line 33A)	(b) Annual applicable SLCSP premium (Form(s) 1095-A, line 33B)	(c) Annual contribution amount (line 8a)	(d) Annual maximum premium assistance (subtract (c) from (b), if zero or less, enter -0-)	(e) Annual premium tax credit allowed (smaller of (a) or (d))	(f) Annual advance payment of PTC (Form (s) 1095-A, line 33C)
11 Annual Totals	16,547,387	15,990,160	**4,765,535**	**11,745,607**	**11,537,990**	12,445,034
Monthly Calculation	(a) Monthly enrollment premiums (Form(s) 1095-A, lines 21–32, column A)	(b) Monthly applicable SLCSP premium (Form (s) 1095-A, lines 21–32, column B)	(c) Monthly contribution amount (amount from line 8b or alternative marriage monthly calculation)	(d) Monthly maximum premium assistance (subtract (c) from (b), if zero or less, enter -0-)	(e) Monthly premium tax credit allowed (smaller of (a) or (d))	(f) Monthly advance payment of PTC (Form(s) 1095-A, lines 21–32, column C)
12 January					**812,493**	910,731
13 February					**903,291**	1,013,428
14 March					**1,009,909**	1,130,637
15 April					**1,004,791**	1,124,948
16 May					**978,630**	1,084,669
17 June					**953,308**	1,059,607
18 July					**930,757**	1,036,047
19 August					**895,204**	995,172
20 September					**875,592**	969,416
21 October					**855,574**	944,496
22 November					**842,342**	926,827
23 December					**823,779**	907,612

24	Total premium tax credit. Enter the amount from line 11(e) or add lines 12(e) through 23(e) and enter the total here	24	22,183,074
25	Advance payment of PTC. Enter the amount from line 11(f) or add lines 12(f) through 23(f) and enter the total here	25	24,537,138
26	Net premium tax credit. If line 24 is greater than line 25, subtract line 25 from line 24. Enter the difference here and on Form 1040, line 69; Form 1040A, line 45; or Form 1040NR, line 65. If line 24 equals line 25, enter zero. Stop here. If line 25 is greater than line 24, leave this line blank and continue to line 27	26	**1,919,003**

Part III Repayment of Excess Advance Payment of the Premium Tax Credit

27	Excess advance payment of PTC. If line 25 is greater than line 24, subtract line 24 from line 25. Enter the difference here	27	**4,274,073**
28	Repayment limitation (see instructions)	28	**3,173,961**
29	Excess advance premium tax credit repayment. Enter the smaller of line 27 or line 28 here and on Form 1040, line 46; Form 1040A, line 29; or Form 1040NR, line 44	29	**3,145,720**

2016 Line Item Estimates—All figures are estimates based on samples.
Number of returns filed for selected lines

Part IV Allocation of Policy Amounts

Complete the following information for up to four shared policy allocations. See instructions for allocation details.

Allocation 1

	(a) Policy Number (Form 1095-A, line 2)	(b) SSN of other taxpayer	(c) Allocation start month	(d) Allocation stop month
30				

Allocation percentage applied to monthly amounts	(e) Premium Percentage	(f) SLCSP Percentage	(g) Advance Payment of the PTC Percentage

Allocation 2

	(a) Policy Number (Form 1095-A, line 2)	(b) SSN of other taxpayer	(c) Allocation start month	(d) Allocation stop month
31				

Allocation percentage applied to monthly amounts	(e) Premium Percentage	(f) SLCSP Percentage	(g) Advance Payment of the PTC Percentage

Allocation 3

	(a) Policy Number (Form 1095-A, line 2)	(b) SSN of other taxpayer	(c) Allocation start month	(d) Allocation stop month
32				

Allocation percentage applied to monthly amounts	(e) Premium Percentage	(f) SLCSP Percentage	(g) Advance Payment of the PTC Percentage

Allocation 4

	(a) Policy Number (Form 1095-A, line 2)	(b) SSN of other taxpayer	(c) Allocation start month	(d) Allocation stop month
33				

Allocation percentage applied to monthly amounts	(e) Premium Percentage	(f) SLCSP Percentage	(g) Advance Payment of the PTC Percentage

34 Have you completed all policy amount allocations?

☐ **Yes.** Multiply the amounts on Form 1095-A by the allocation percentages entered by policy. Add all allocated policy amounts and non-allocated policy amounts from Forms 1095-A, if any, to compute a combined total for each month. Enter the combined total for each month on lines 12–23, columns (a), (b), and (f). Compute the amounts for lines 12–23, columns (c)–(e), and continue to line 24.

☐ **No.** See the instructions to report additional policy amount allocations.

Part V Alternative Calculation for Year of Marriage

Complete line(s) 35 and/or 36 to elect the alternative calculation for year of marriage. For eligibility to make the election, see the instructions for line 9. To complete line(s) 35 and/or 36 and compute the amounts for lines 12–23, see the instructions for this Part V.

		(a) Alternative family size	(b) Alternative monthly contribution amount	(c) Alternative start month	(d) Alternative stop month
35	**Alternative entries for your SSN**				
36	**Alternative entries for your spouse's SSN**				

Part IV Allocation of Policy Amounts

Complete the following information for up to four shared policy allocations. See instructions for allocation details.

Allocation 1

30	**(a)** Policy Number (Form 1095-A, line 2)	**(b)** SSN of other taxpayer	**(c)** Allocation start month	**(d)** Allocation stop month

Allocation percentage applied to monthly amounts	**(e)** Premium Percentage	**(f)** SLCSP Percentage	**(g)** Advance Payment of the PTC Percentage

Allocation 2

31	**(a)** Policy Number (Form 1095-A, line 2)	**(b)** SSN of other taxpayer	**(c)** Allocation start month	**(d)** Allocation stop month

Allocation percentage applied to monthly amounts	**(e)** Premium Percentage	**(f)** SLCSP Percentage	**(g)** Advance Payment of the PTC Percentage

Allocation 3

32	**(a)** Policy Number (Form 1095-A, line 2)	**(b)** SSN of other taxpayer	**(c)** Allocation start month	**(d)** Allocation stop month

Allocation percentage applied to monthly amounts	**(e)** Premium Percentage	**(f)** SLCSP Percentage	**(g)** Advance Payment of the PTC Percentage

Allocation 4

33	**(a)** Policy Number (Form 1095-A, line 2)	**(b)** SSN of other taxpayer	**(c)** Allocation start month	**(d)** Allocation stop month

Allocation percentage applied to monthly amounts	**(e)** Premium Percentage	**(f)** SLCSP Percentage	**(g)** Advance Payment of the PTC Percentage

34 Have you completed all policy amount allocations?

☐ **Yes.** Multiply the amounts on Form 1095-A by the allocation percentages entered by policy. Add all allocated policy amounts and non-allocated policy amounts from Forms 1095-A, if any, to compute a combined total for each month. Enter the combined total for each month on lines 12–23, columns (a), (b), and (f). Compute the amounts for lines 12–23, columns (c)–(e), and continue to line 24.

☐ **No.** See the instructions to report additional policy amount allocations.

Part V Alternative Calculation for Year of Marriage

Complete line(s) 35 and/or 36 to elect the alternative calculation for year of marriage. For eligibility to make the election, see the instructions for line 9. To complete line(s) 35 and/or 36 and compute the amounts for lines 12–23, see the instructions for this Part V.

35	**Alternative entries for your SSN**	**(a)** Alternative family size	**(b)** Alternative monthly contribution amount	**(c)** Alternative start month	**(d)** Alternative stop month
36	**Alternative entries for your spouse's SSN**	**(a)** Alternative family size	**(b)** Alternative monthly contribution amount	**(c)** Alternative start month	**(d)** Alternative stop month

2016 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
2016
Attachment Sequence No. **75**

Name as shown on return

Total Forms Filed = 13,095,704

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		258,802	
2		85,047	
3		40,276	
4		29,068	
5		18,804	
6		13,729	

Part II **Coverage Exemptions Claimed on Your Return for Your Household**

7 If you are claiming a coverage exemption because your household income or gross income is below the filing threshold, check here . . . . . 5,273,05 ☐

Part III **Coverage Exemptions Claimed on Your Return for Individuals.** If you and/or a member of your tax household are claiming an exemption on your return, complete Part III.

	(a) Name of Individual	(b) SSN	(c) Exemption Type	(d) Full Year	(e) Jan	(f) Feb	(g) Mar	(h) Apr	(i) May	(j) June	(k) July	(l) Aug	(m) Sept	(n) Oct	(o) Nov	(p) Dec
8		9,646,115														
9		3,798,870														
10		1,838,513														
11		1,022,534														
12		463,223														
13		204,424														

Note: Individuals may receive multiple exemptions.

Publication 4801 (Rev. 9-2018) Catalogue Number 59952D Department of the Treasury **Internal Revenue Service** www.irs.gov