



## Statistics of Income

# Individual Income Tax Returns Line Item Estimates

2020



[www.irs.gov/statistics](http://www.irs.gov/statistics)

Department  
of the  
Treasury  
**Internal  
Revenue  
Service**

**Charles P. Rettig**  
Commissioner

**Barry W. Johnson**  
Deputy Chief Data & Analytics Officer, Statistics  
Director Statistics of Income Division, RAAS

# Individual Income Tax Returns Line Item Estimates, 2020

**Publication 4801 (Rev. 11–2022)**

This 2020 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 2020 Individual SOI Complete Report weighted file. The estimates presented here are based on returns filed in Processing Year 2021 that were sampled statistically and then weighted to estimate the entire 2020 Tax Year.

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

2020 Complete Report estimates:

164,358,792      Total, all individual returns filed

Estimates of returns filed electronically:

151,569,468      Total, all individual returns filed

## **Suggested Citation**

*Statistics of Income—2020*  
*Individual Income Tax Returns*  
*Line Item Estimates*  
Internal Revenue Service  
Washington, D.C.



# Contents

	<b>Page</b>
Totals for Forms and Schedules .....	7
Limitations and Guidelines .....	9
Description of the Sample .....	11
Line Item Estimates, by Individual Income Tax Form and Schedule.....	13
All Returns Filed	
Returns.....	14
Amounts.....	15
Electronically Filed Returns	
Returns.....	18
Amounts.....	19
Schedule 1, Additional Income and Adjustments to Income	
Returns.....	22
Amounts.....	23
Schedule 2, Additional Taxes	
Returns.....	24
Amounts.....	25
Schedule 3, Additional Credits and Payments	
Returns.....	26
Amounts.....	27
Schedule A, Itemized Deductions	
Returns.....	28
Amounts.....	29
Schedule B, Interest and Ordinary Dividends	
Returns.....	30
Amounts.....	31
Schedule C, Profit or Loss From Business (Sole Proprietorship)	
Returns.....	32
Amounts.....	33
Schedule D, Capital Gains and Losses	
Returns.....	36
Amounts.....	37
Schedule E, Supplemental Income and Loss	
Returns.....	40
Amounts.....	41
Schedule EIC, Earned Income Credit	
Returns.....	44
Amounts.....	45

	<b>Page</b>
Schedule F, Profit or Loss From Farming	
Returns.....	46
Amounts.....	47
Schedule R, Credit for the Elderly or the Disabled	
Returns.....	50
Amounts.....	51
Schedule SE, Self-Employment Tax	
Returns.....	54
Amounts.....	55
Schedule 8812, Additional Child Tax Credit	
Returns.....	58
Amounts.....	59
Form 965-A, Individual Report of Net 965 Tax Liability	
Returns.....	60
Amounts.....	61
Form 982, Reduction of Tax Attributes Due to Discharge of Indebtedness (and Section 1082 Basis Adjustment)	
Returns.....	66
Amounts.....	67
Form 2106, Employee Business Expenses	
Returns.....	68
Amounts.....	69
Form 2439, Notice to Shareholder of Undistributed Long-Term Capital Gains	
Returns.....	72
Amounts.....	73
Form 2441, Child and Dependent Care Expenses	
Returns.....	74
Amounts.....	75
Form 3468, Investment Credit	
Returns.....	78
Amounts.....	79
Form 3800, General Business Credit	
Returns.....	84
Amounts.....	85
Form 3903, Moving Expenses	
Returns.....	90
Amounts.....	91

	Page		Page
Form 4136, Credit for Federal Tax Paid on Fuels		Form 8283, Noncash Charitable Contributions	
Returns.....	92	Returns.....	144
Amounts.....	93	Amounts.....	145
Form 4562, Depreciation and Amortization (Including Information on Listed Property)		Form 8396, Mortgage Interest Credit	
Returns.....	100	Returns.....	148
Amounts.....	101	Amounts.....	149
Form 4684, Casualties and Thefts		Form 8582, Passive Activity Loss Limitations	
Returns.....	104	Returns.....	150
Amounts.....	105	Amounts.....	151
Form 4797, Sales of Business Property		Form 8586, Low-Income Housing Credit	
Returns.....	112	Returns.....	152
Amounts.....	113	Amounts.....	153
Form 4835, Farm Rental Income and Expenses		Form 8606, Nondeductible IRAs	
Returns.....	116	Returns.....	154
Amounts.....	117	Amounts.....	155
Form 4952, Investment Interest Expense Deduction		Form 8615, Tax for Certain Children Who Have Unearned Income	
Returns.....	118	Returns.....	158
Amounts.....	119	Amounts.....	159
Form 5329, Additional Taxes on Qualified Plans (Including IRAs) and Other Tax-Favored Accounts		Form 8801, Credit for Prior Year Minimum Tax— Individuals, Estates, and Trusts	
Returns.....	120	Returns.....	160
Amounts.....	121	Amounts.....	161
Form 5405, Repayment of the First-Time Homebuyer Credit		Form 8814, Parents' Election To Report Child's Interest and Dividends	
Returns.....	124	Returns.....	168
Amounts.....	125	Amounts.....	169
Form 5695, Residential Energy Credits		Form 8824, Like-Kind Exchanges	
Returns.....	126	Returns.....	170
Amounts.....	127	Amounts.....	171
Form 5884, Work Opportunity Credit		Form 8829, Expenses for Business Use of Your Home	
Returns.....	130	Returns.....	174
Amounts.....	131	Amounts.....	175
Form 6251, Alternative Minimum Tax—Individuals		Form 8839, Qualified Adoption Expenses	
Returns.....	132	Returns.....	176
Amounts.....	133	Amounts.....	177
Form 6252, Installment Sale Income		Form 8846, Credit for Employer Social Security and Medicare Taxes Paid on Certain Employee Tips	
Returns.....	136	Returns.....	180
Amounts.....	137	Amounts.....	181
Form 6765, Credit for Increasing Research Activities		Form 8853, Archer MSAs and Long-Term Care Insurance Contracts	
Returns.....	138	Returns.....	182
Amounts.....	139	Amounts.....	183
Form 6781, Gains and Losses From Section 1256 Contracts and Straddles			
Returns.....	142		
Amounts.....	143		

**Contents****Individual Income Tax Returns  
Line Item Estimates, 2020**

<b>Page</b>	<b>Page</b>
Form 8863, Education Credits (American Opportunity and Lifetime Learning Credits)	Form 8959, Additional Medicare Tax
Returns..... 186	Returns.....208
Amounts..... 187	Amounts.....209
Form 8880, Credit for Qualified Retirement Savings Contributions	Form 8960, Net Investment Income Tax—Individuals, Estates, and Trusts
Returns..... 190	Returns..... 210
Amounts..... 191	Amounts..... 211
Form 8889, Health Savings Accounts (HSAs)	Form 8962, Premium Tax Credit (PTC)
Returns..... 192	Returns..... 212
Amounts..... 193	Amounts..... 213
Form 8903, Domestic Production Activities Deduction	Form 8990, Limitation on Business Interest Expense Under Section 163(j)
Returns..... 194	Returns..... 216
Amounts..... 195	Amounts..... 217
Form 8910, Alternative Motor Vehicle Credit	Form 8992, U.S. Shareholder Calculation of Global Intangible Low-Taxed Income (GILTI)
Returns..... 196	Returns..... 222
Amounts..... 197	Amounts..... 223
Form 8911, Alternative Fuel Vehicle Refueling Property Credit	Form 8994, Employer Credit for Paid Family and Medical Leave
Returns..... 198	Returns..... 224
Amounts..... 199	Amounts..... 225
Form 8917, Tuition and Fees Deduction	Form 8995, Qualified Business Income Deduction Simplified Computation
Returns..... 200	Returns..... 226
Amounts..... 201	Amounts..... 227
Form 8936, Qualified Plug-in Electric Drive Motor Vehicle Credit	Form 8997, Initial and Annual Statement of Qualified Opportunity Fund (QOF) Investments
Returns..... 202	Returns..... 228
Amounts..... 203	Amounts..... 229
Form 8938, Statement of Specified Foreign Financial Assets	
Returns..... 206	
Amounts..... 207	

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



# Totals for Forms and Schedules

## Line Item Estimate Totals for Tax Year 2020

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 2020

Type of Form	Total	Electronically Filed
All returns filed	164,358,792	151,569,468
Form 1040, U.S. Individual Income Tax Return	147,781,563	137,029,512
Form 1040-SR, U.S. Tax Return for Seniors	16,577,229	14,539,957
Schedule 1, Additional Income and Adjustments to Income	80,009,436	74,516,075
Schedule 2, Additional Taxes	31,373,834	29,045,298
Schedule 3, Additional Credits and Payments	36,919,462	35,029,186
Schedule A, Itemized Deductions	15,812,365	14,628,333
Schedule B, Interest and Ordinary Dividends	21,688,534	19,896,516
Schedule C, Profit or Loss From Business (Sole Proprietorship)	32,004,164	28,965,111
Schedule D, Capital Gains and Losses	25,991,494	24,325,648
Schedule E, Supplemental Income and Loss	19,669,489	18,313,364
Schedule EIC, Earned Income Credit	18,388,995	17,651,268
Schedule F, Profit or Loss From Farming	1,814,583	1,690,300
Schedule R, Credit for the Elderly or the Disabled	47,886	41,369
Schedule SE, Self-Employment Tax	21,612,957	19,469,942
Schedule 8812, Additional Child Tax Credit	19,305,957	18,373,351
Form 965-A, Individual Report of Net 965 Tax Liability	22,726	22,057
Form 982, Reduction of Tax Attributes Due to Discharge of Indebtedness (and Section 1082 Basis Adjustment)	98,565	90,093
Form 2106, Employee Business Expenses	395,659	348,183
Form 2439, Notice to Shareholder of Undistributed Long-Term Capital Gains	3,301	3,090
Form 2441, Child and Dependent Care Expenses	5,964,945	5,756,021
Form 3468, Investment Credit	21,232	19,164
Form 3800, General Business Credit	676,768	643,402
Form 3903, Moving Expenses	84,811	79,715
Form 4136, Credit for Federal Tax Paid on Fuels	292,191	271,646
Form 4562, Depreciation and Amortization (Information on Listed Property)	9,962,916	9,422,646
Form 4684, Casualties and Thefts	127,890	118,042
Form 4797, Sales of Business Property	3,169,087	2,999,348
Form 4835, Farm Rental Income and Expenses	461,875	423,686
Form 4952, Investment Interest Expense Deduction	1,323,023	1,255,684
Form 5329, Additional Taxes on Qualified Plans (including IRAs) and Other Tax-Favored Accounts	2,590,504	2,448,391
Form 5405, Repayment of the First-Time Homebuyer Credit	124,793	116,513
Form 5695, Residential Energy Credits	2,416,669	2,263,791
Form 5884, Work Opportunity Credit	17,290	17,217
Form 6251, Alternative Minimum Tax—Individuals	5,597,802	5,288,788



**Individual Income Tax Returns  
Line Item Estimates, 2020**

**Totals for Forms and Schedules**

**Totals for Forms and Schedules from Line Item Estimates for Tax Year 2020—Continued**

Type of Form	Total	Electronically Filed
Form 6252, Installment Sale Income	465,993	439,197
Form 6765, Credit for Increasing Research Activities	9,491	9,289
Form 6781, Gains and Losses From Section 1256 Contracts and Straddles	552,813	521,676
Form 8283, Noncash Charitable Contributions	3,080,803	2,857,559
Form 8396, Mortgage Interest Credit	102,226	98,923
Form 8582, Passive Activity Loss Limitations	7,804,876	7,392,760
Form 8586, Low-Income Housing Credit	2,953	2,928
Form 8606, Nondeductible IRAs	2,807,314	2,657,389
Form 8615, Tax for Certain Children Who Have Unearned Income	466,224	433,742
Form 8801, Credit for Prior Year Minimum Tax—Individuals, Estates, and Trusts	292,846	276,878
Form 8814, Parents' Election To Report Child's Interest and Dividends	49,176	45,663
Form 8824, Like-Kind Exchanges	53,238	49,569
Form 8829, Expenses for Business Use of Your Home	3,178,402	2,979,356
Form 8839, Qualified Adoption Expenses	102,188	98,566
Form 8846, Credit for Employer Social Security and Medicare Taxes Paid on Certain Employee Tips	22,958	22,167
Form 8853, Archer MSAs and Long-Term Care Insurance Contracts	150,529	139,613
Form 8863, Education Credits (American Opportunity and Lifetime Learning Credits)	8,726,402	8,300,396
Form 8880, Credit for Qualified Retirement Savings Contributions	9,496,452	9,106,390
Form 8889, Health Savings Accounts (HSAs)	15,192,287	14,514,558
Form 8903, Domestic Production Activities Deduction	11,708	8,634
Form 8910, Alternative Motor Vehicle Credit	18,503	18,361
Form 8911, Alternative Fuel Vehicle Refueling Property Credit	30,420	29,387
Form 8917, Tuition and Fees Deduction	1,303,172	1,227,198
Form 8936, Qualified Plug-in Electric Drive Motor Vehicle Credit	63,847	60,233
Form 8938, Statement of Specified Foreign Financial Assets	521,878	462,565
Form 8959, Additional Medicare Tax	6,077,015	5,832,141
Form 8960, Net Investment Income Tax—Individuals, Estates, and Trusts	6,827,426	6,471,317
Form 8962, Premium Tax Credit (PTC)	4,630,532	4,247,151
Form 8990, Limitation on Business Interest Expense Under Section 163(j)	140,958	138,843
Form 8992, U.S. Shareholder Calculation of Global Intangible Low-Taxed Income (GILTI)	14,920	13,383
Form 8994, Employer Credit for Paid Family and Medical Leave	6,692	5,729
Form 8995, Qualified Business Income Deduction Simplified Computation	35,951,550	34,011,044
Form 8997, Initial and Annual Statement of Qualified Opportunity Fund (QOF) Investments	19,520	17,832

# Limitations and Guidelines for the 2020 Line Item Estimates

Since SOI obtained the line counts used in this package from the Tax Year 2020 Individual SOI Complete Report File, they are subject to the same data limitations as the data included in the Complete Report File. These limitations are derived from the fact that these data are statistically sampled, meaning that the line counts are estimates based on samples, and should not be mistaken for actual counts of the entire filing population. While most forms and items are present often enough to provide accurate estimates, some less popular items should be used with a high degree of caution. SOI removed all line items with a sample count of fewer than 10.

The sample used in this study is one of a large number of samples that could have been selected using the same sample design. The estimates calculated from these different samples would vary. The sample estimate and an estimate of its standard error permit the construction of interval estimates with prescribed confidence that the interval includes the population value. Shown below are 95-percent confidence intervals for selected Form 1040 items. (For example, the population value of number of returns for salaries and wages, with 95-percent confidence, is between 129,787,258 and 130,410,206.) These confidence intervals correspond to the estimates for all individual income tax returns filed for Tax Year 2020.

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

Item	95% confidence interval
Salaries and wages	130,098,732 ( 129,787,258 , 130,410,206)
Taxable interest	48,346,274 ( 48,035,182 , 48,657,367)
Tax-exempt interest	6,479,806 ( 6,360,012 , 6,599,600)
Ordinary dividends	31,086,844 ( 30,832,402 , 31,341,285)
Qualified dividends	29,012,583 ( 28,766,458 , 29,258,707)
Taxable IRA distributions	13,101,306 ( 12,901,760 , 13,300,852)
Taxable pensions and annuities	30,412,365 ( 30,125,102 , 30,699,629)
Total social security benefits	31,691,628 ( 31,394,080 , 31,989,176)
Taxable social security benefits	23,057,234 ( 22,805,002 , 23,309,465)
Total income	160,981,093 ( 160,838,996 , 161,123,191)
Adjusted gross income (amount in thousands)	12,591,788,823 ( 12,571,590,040 , 12,611,987,607)
Basic standard deduction	143,550,780 ( 143,307,318 , 143,794,243)
Additional standard deduction	25,304,324 ( 25,030,278 , 25,578,370)
Total itemized deductions	15,535,429 ( 15,340,120 , 15,730,737)
Qualified business income deduction	22,827,118 ( 22,619,187 , 23,035,049)
Taxable income	127,425,325 ( 127,125,206 , 127,725,443)
Income tax before credits	126,758,953 ( 126,456,652 , 127,061,253)
Total credits	69,357,133 ( 68,989,606 , 69,724,660)
Income tax after credits	102,943,986 ( 102,621,417 , 103,266,554)
Total tax liability	107,545,294 ( 107,221,394 , 107,869,193)
Tax due at time of filing	32,771,171 ( 32,488,570 , 33,053,772)
Overpayment	125,949,019 ( 125,632,978 , 126,265,059)

**Forms whose line entries have weak estimates (implying a returns-sampled count less than 50) are listed below and not included in the publication.:**

Form 4137

Form 4972

Form 5884-A

Form 8609-A

Form 8834

Form 8941

Form 8978

# Description of the Sample for the Line Item Estimates

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

## Domain of Study

The statistics in this report are estimates from a probability sample of unaudited Individual Income Tax Returns (Form 1040 and 1040-SR (including electronic returns)) filed by U.S. citizens and residents during Calendar Year 2021.

All returns processed during 2021 were subjected to sampling except tentative and amended returns. Tentative returns were not subjected to sampling because the revised returns may have been sampled later, while amended returns were excluded because the original returns had already been subjected to sampling. A small percentage of returns were not identified as tentative or amended until after sampling. These returns, along with those that had no income information, frivolous income information, or fraudulent income information, when recognized, were excluded in calculating estimates.

The estimates in this report are intended to represent all returns filed for Tax Year 2020. While most of the returns processed during Calendar Year 2021 were filed for Tax Year 2020, the remaining returns were mostly for prior years, and a few for noncalendar years ending during 2018 and 2019.

## Sample Design and Selection

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

1. Nontaxable (including no alternative minimum tax) with adjusted gross income or expanded income of \$200,000 or more.

2. High business receipts of \$50,000,000 or more.
3. Presence or absence of special forms or schedules (Form 2555, Form 1116, Form 1040 Schedule C, and Form 1040 Schedule F).
4. Indexed positive or negative income. Sixty variables are used to derive positive and negative incomes. These positive and negative income classes are deflated using the Chain-Type Price Index for the Gross Domestic Product to represent a base year of 2016.

Tax data processed to the IRS Individual Master File at the Enterprise Computing Center at Martinsburg during Calendar Year 2021 were used to assign each taxpayer's record to the appropriate stratum and to determine whether the record should be included in the sample. Records are selected for the sample either if they possess certain combinations of the four ending digits of their Social Security number (SSN), or if their five ending digits of an eleven-digit number generated by a mathematical transformation of the SSN is less than or equal to the stratum sampling rate times 100,000. (See reference 3 for details.)

## Data Capture and Cleaning

Data capture for the SOI sample begins with the designation of a sample of administrative records. While the sample was being selected, the process was continually monitored for sample selection and data collection errors. In addition, a small subsample of returns was selected and independently reviewed, analyzed, and processed for a quality evaluation.

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

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

Some returns designated for the sample were not available for SOI processing because other areas of IRS needed the return at the same time. For Tax Year 2020, about 0.7 percent of the sample returns were unavailable.

Due to the COVID-19 pandemic, delays in processing Tax Year 2020 returns occurred because of the temporary closing of submission processing centers. Approximately 4.5 million returns were ultimately

processed during the beginning of Tax Year 2021. These returns were moved into the Tax Year 2020 study.

### Method of Estimation

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

### Sampling Variability

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

# Line Item Estimates, by Individual Income Tax Form and Schedule for Tax Year 2020

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.

---

**2020 Line Item Estimates—All figures are estimates based on samples.  
Number of returns filed for selected lines**

Total of all returns filed = **164,358,792**Electronically Filed Returns = **151,569,468**Form **1040**

Department of the Treasury—Internal Revenue Service

(99)

**U.S. Individual Income Tax Return****2020**

OMB No. 1545-0074

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

**Filing Status** **83,652,916** **55,247,969** **3,919,416** **21,463,538** **74,953**  
☐ Single ☐ Married filing jointly ☐ Married filing separately (MFS) ☐ Head of household (HOH) ☐ Qualifying widow(er) (QW)  
 Check only one box. If you checked the MFS box, enter the name of your spouse. If you checked the HOH or QW box, enter the child's name if the qualifying person is a child but not your dependent ▶

Your first name and middle initial		Last name		Your social security number	
If joint return, spouse's first name and middle initial		Last name		Spouse's social security number	
Home address (number and street). If you have a P.O. box, see instructions.				Apt. no.	
City, town, or post office. If you have a foreign address, also complete spaces below.				State	ZIP code
Foreign country name		Foreign province/state/county		Foreign postal code	

**Presidential Election Campaign**  
 Check here if you, or your spouse, are eligible to pay the tax on your tax or refund.  
**Y = \* 3,064,560 Y = \*\* 4,923,076**  
☐ You ☐ Spouse

At any time during 2020, did you receive, sell, send, exchange, or otherwise acquire any financial interest in any virtual currency? ☐ Yes ☐ No

**Standard Deduction** **Someone can claim:** ☐ You as a dependent ☐ Your spouse as a dependent **Virtual Currency** **yes = 2,308,231 no = 157,010,912**  
☐ Spouse itemizes on a separate return or you were a dual-status alien

**Age/Blindness** **You:** ☐ Were born before January 2, 1956 ☐ Are blind **Spouse:** ☐ Was born before January 2, 1956 ☐ Is blind

**Dependents** (see instructions):

(1) First name	Last name	(2) Social security number	(3) Relationship to you	(4) <input checked="" type="checkbox"/> if qualifies for (see instructions):	Child tax credit	Credit for other dependents
					<b>35,198,516</b>	<input type="checkbox"/>
					<b>21,472,739</b>	<input type="checkbox"/>
					<b>7,714,902</b>	<input type="checkbox"/>
					<b>2,102,625</b>	<input type="checkbox"/>

<b>1</b>	Wages, salaries, tips, etc. Attach Form(s) W-2 . . . . . <b>1* txbi schlrshps 857,783</b>	<b>1</b>	<b>130,098,732</b>
<b>2a</b>	Tax-exempt interest . . . . . <b>6,479,806</b>	<b>2b</b>	<b>48,346,274</b>
<b>3a</b>	Qualified dividends . . . . . <b>29,012,583</b>	<b>3b</b>	<b>31,086,844</b>
<b>4a</b>	IRA distributions . . . . . <b>14,205,309</b>	<b>4b</b>	<b>13,101,306</b>
<b>5a</b>	Pensions and annuities . . . . . <b>33,021,101</b>	<b>5b</b>	<b>30,412,365</b>
<b>6a</b>	Social security benefits . . . . . <b>31,691,628</b>	<b>6b</b>	<b>23,057,234</b>
<b>7</b>	Capital gain or (loss). Attach Schedule D if required. If not required, check here <b>3,919,950</b> ▶ <input type="checkbox"/>	<b>7</b>	<b>25,083,935</b>
<b>8</b>	Other income from Schedule 1, line 9 . . . . .	<b>8</b>	<b>66,435,792</b>
<b>9</b>	Add lines 1, 2b, 3b, 4b, 5b, 6b, 7, and 8. This is your <b>total income</b> . . . . . ▶	<b>9</b>	<b>160,981,093</b>
<b>10</b>	Adjustments to income:		
<b>a</b>	From Schedule 1, line 22 . . . . . <b>10a 36,917,699</b>		
<b>b</b>	Charitable contributions if you take the standard deduction. See instructions <b>10b 41,390,425</b>		
<b>c</b>	Add lines 10a and 10b. These are your <b>total adjustments to income</b> . . . . . ▶	<b>10c</b>	<b>66,584,423</b>
<b>11</b>	Subtract line 10c from line 9. This is your <b>adjusted gross income</b> . . . . . ▶	<b>11</b>	<b>161,243,255</b>
<b>12</b>	<b>Standard deduction or itemized deductions</b> (from Schedule A) . . . . .	<b>12</b>	<b>*** See Below</b>
<b>13</b>	Qualified business income deduction. Attach Form 8995 or Form 8995-A . . . . .	<b>13</b>	<b>22,827,118</b>
<b>14</b>	Add lines 12 and 13 . . . . .	<b>14</b>	<b>157,516,957</b>
<b>15</b>	<b>Taxable income.</b> Subtract line 14 from line 11. If zero or less, enter -0- . . . . .	<b>15</b>	<b>127,425,325</b>

For Disclosure, Privacy Act, and Paperwork Reduction Act Notice, see separate instructions.

Cat. No. 11320B

Form **1040** (2020)

\*\*\* **Standard Deduction = 143,551,783**  
 \*\*\* **Itemized Deductions = 15,535,429**

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

Total of all returns filed = **164,358,792**

Electronically Filed Returns = **157,874,579**

Form **1040**

Department of the Treasury—Internal Revenue Service (99)  
**U.S. Individual Income Tax Return**

**2020**

OMB No. 1545-0074

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

**Filing Status**

☐ Single ☐ Married filing jointly ☐ Married filing separately (MFS) ☐ Head of household (HOH) ☐ Qualifying widow(er) (QW)  
Check only one box.  
If you checked the MFS box, enter the name of your spouse. If you checked the HOH or QW box, enter the child's name if the qualifying person is a child but not your dependent ▶

Your first name and middle initial		Last name		Your social security number	
If joint return, spouse's first name and middle initial		Last name		Spouse's social security number	
Home address (number and street). If you have a P.O. box, see instructions.				Apt. no.	
City, town, or post office. If you have a foreign address, also complete spaces below.			State	ZIP code	
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

At any time during 2020, did you receive, sell, send, exchange, or otherwise acquire any financial interest in any virtual currency? ☐ Yes ☐ No

**Standard Deduction**

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

**Age/Blindness**

**You:** ☐ Were born before January 2, 1956 ☐ Are blind **Spouse:** ☐ Was born before January 2, 1956 ☐ Is blind

**Dependents**

(see instructions):

(1) First name	Last name	(2) Social security number	(3) Relationship to you	(4) <input checked="" type="checkbox"/> if qualifies for (see instructions): Child tax credit	Credit for other dependents
				<input type="checkbox"/>	<input type="checkbox"/>
				<input type="checkbox"/>	<input type="checkbox"/>
				<input type="checkbox"/>	<input type="checkbox"/>
				<input type="checkbox"/>	<input type="checkbox"/>

<div>Attach Sch. B if required.</div> <div>Standard Deduction for—</div> <div><div>• Single or Married filing separately, \$12,400</div><div>• Married filing jointly or Qualifying widow(er), \$24,800</div><div>• Head of household, \$18,650</div><div>• If you checked any box under Standard Deduction, see instructions.</div></div>	1	Wages, salaries, tips, etc. Attach Form(s) W-2		1* txbl schlrshps	4,105,334	1	8,416,495,535	
	2a	Tax-exempt interest	2a	59,449,107	2b	Taxable interest	2b	127,375,994
	3a	Qualified dividends	3a	260,244,440	3b	Ordinary dividends	3b	327,876,787
	4a	IRA distributions	4a	353,034,392	4b	Taxable amount	4b	284,005,168
	5a	Pensions and annuities	5a	1,407,948,180	5b	Taxable amount	5b	827,597,726
	6a	Social security benefits	6a	774,017,713	6b	Taxable amount	6b	374,166,924
	7	Capital gain or (loss). Attach Schedule D if required. If not required, check here					7	1,117,709,542
	8	Other income from Schedule 1, line 9					8	1,251,563,932
	9	Add lines 1, 2b, 3b, 4b, 5b, 6b, 7, and 8. This is your <b>total income</b>					9	12,739,653,369
	10	Adjustments to income:						
	a	From Schedule 1, line 22	10a	137,166,853				
	b	Charitable contributions if you take the standard deduction. See instructions	10b	10,697,693				
	c	Add lines 10a and 10b. These are your <b>total adjustments to income</b>	10c	147,864,546				
	11	Subtract line 10c from line 9. This is your <b>adjusted gross income</b>					11	12,591,788,823
	12	<b>Standard deduction or itemized deductions</b> (from Schedule A)					12	*** See Below
13	Qualified business income deduction. Attach Form 8995 or Form 8995-A					13	166,114,001	
14	Add lines 12 and 13					14	3,247,282,972	
15	<b>Taxable income.</b> Subtract line 14 from line 11. If zero or less, enter -0-					15	9,812,730,835	

For Disclosure, Privacy Act, and Paperwork Reduction Act Notice, see separate instructions.

Cat. No. 11320B

Form **1040** (2020)

\*\*\* **Standard Deduction = 2,495,360,191,019**  
\*\*\* **Itemized Deductions = 607,514,569,803**



<b>16</b>	Tax (see instructions). Check if any from Form(s): <b>1</b> <input type="checkbox"/> 8814 <b>2</b> <input type="checkbox"/> 4972 <b>3</b> <input type="checkbox"/> <span style="border: 1px solid black; padding: 0 20px;"></span>	<b>16</b>	<b>126,517,182</b>
<b>17</b>	Amount from Schedule 2, line 3	<b>17</b>	<b>1,893,681</b>
<b>18</b>	Add lines 16 and 17	<b>18</b>	<b>126,758,953</b>
<b>19</b>	Child tax credit or credit for other dependents	<b>19</b>	<b>39,330,076</b>
<b>20</b>	Amount from Schedule 3, line 7	<b>20</b>	<b>31,395,857</b>
<b>21</b>	Add lines 19 and 20	<b>21</b>	<b>57,874,025</b>
<b>22</b>	Subtract line 21 from line 18. If zero or less, enter -0-	<b>22</b>	<b>109,766,338</b>
<b>23</b>	Other taxes, including self-employment tax, from Schedule 2, line 10	<b>23</b>	<b>30,236,385</b>
<b>24</b>	Add lines 22 and 23. This is your <b>total tax</b>	<b>24</b>	<b>119,398,433</b>
<b>25</b>	Federal income tax withheld from:		
	<b>a</b> Form(s) W-2	<b>25a</b>	<b>118,598,959</b>
	<b>b</b> Form(s) 1099	<b>25b</b>	<b>44,773,634</b>
	<b>c</b> Other forms (see instructions)	<b>25c</b>	<b>4,969,138</b>
	<b>d</b> Add lines 25a through 25c	<b>25d</b>	<b>140,126,721</b>
<b>26</b>	2020 estimated tax payments and amount applied from 2019 return	<b>26</b>	<b>9,783,673</b>
<b>27</b>	Earned income credit (EIC)	<b>27</b>	<b>26,025,709</b>
<b>28</b>	Additional child tax credit. Attach Schedule 8812	<b>28</b>	<b>19,119,249</b>
<b>29</b>	American opportunity credit from Form 8863, line 8	<b>29</b>	<b>6,481,440</b>
<b>30</b>	Recovery rebate credit. See instructions	<b>30</b>	<b>31,096,185</b>
<b>31</b>	Amount from Schedule 3, line 13	<b>31</b>	<b>7,462,183</b>
<b>32</b>	Add lines 27 through 31. These are your <b>total other payments and refundable credits</b>	<b>32</b>	<b>62,595,858</b>
<b>33</b>	Add lines 25d, 26, and 32. These are your <b>total payments</b>	<b>33</b>	<b>155,293,744</b>
<b>34</b>	If line 33 is more than line 24, subtract line 24 from line 33. This is the amount you <b>overpaid</b>	<b>34</b>	<b>125,949,019</b>
<b>35a</b>	Amount of line 34 you want <b>refunded to you</b> . If Form 8888 is attached, check here <input type="checkbox"/>	<b>35a</b>	<b>122,728,631</b>
<b>b</b>	Routing number <span style="border: 1px solid black; padding: 0 20px;"></span>	<b>c</b>	Type: <input type="checkbox"/> Checking <input type="checkbox"/> Savings
<b>d</b>	Account number <span style="border: 1px solid black; padding: 0 20px;"></span>		
<b>36</b>	Amount of line 34 you want <b>applied to your 2021 estimated tax</b>	<b>36</b>	<b>4,334,431</b>
<b>37</b>	Subtract line 33 from line 24. This is the <b>amount you owe now</b>	<b>37</b>	<b>32,771,171</b>
	<b>Note:</b> Schedule H and Schedule SE filers, line 37 may not represent all of the taxes you owe for 2020. See Schedule 3, line 12e, and its instructions for details.		
<b>38</b>	Estimated tax penalty (see instructions)	<b>38</b>	<b>10,472,580</b>

**Refund**

Direct deposit? See instructions.

**Amount You Owe**

For details on how to pay, see instructions.

**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)  **58,103,094**

**Sign Here**

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

Your signature	Date	Your occupation	If the IRS sent you an Identity Protection PIN, enter it here (see inst.) ▶
Spouse's signature. If a joint return, <b>both</b> must sign.	Date	Spouse's occupation	If the IRS sent your spouse an Identity Protection PIN, enter it here (see inst.) ▶

Phone no.  Email address

**Paid Preparer Use Only**

Preparer's name	Preparer's signature	Date	PTIN	Check if: <input type="checkbox"/> Self-employed
Firm's name ▶				Phone no.
Firm's address ▶				Firm's EIN ▶

Form 1040 (2020)

Page **2**

<b>16</b>	<b>Tax</b> (see instructions). Check if any from Form(s): <b>1</b> <input type="checkbox"/> 8814 <b>2</b> <input type="checkbox"/> 4972 <b>3</b> <input type="checkbox"/> <b>9,736</b>	<b>16</b>	<b>1,822,990,005</b>
<b>17</b>	Amount from Schedule 2, line 3	<b>17</b>	<b>4,616,591</b>
<b>18</b>	Add lines 16 and 17	<b>18</b>	<b>1,827,636,926</b>
<b>19</b>	Child tax credit or credit for other dependents	<b>19</b>	<b>84,414,634</b>
<b>20</b>	Amount from Schedule 3, line 7	<b>20</b>	<b>45,076,856</b>
<b>21</b>	Add lines 19 and 20	<b>21</b>	<b>129,590,483</b>
<b>22</b>	Subtract line 21 from line 18. If zero or less, enter -0-	<b>22</b>	<b>1,698,046,442</b>
<b>23</b>	Other taxes, including self-employment tax, from Schedule 2, line 10	<b>23</b>	<b>118,810,941</b>
<b>24</b>	Add lines 22 and 23. This is your <b>total tax</b>	<b>24</b>	<b>1,817,433,675</b>
<b>25</b>	Federal income tax withheld from:		
<b>a</b>	Form(s) W-2	<b>25a</b>	<b>1,124,951,133</b>
<b>b</b>	Form(s) 1099	<b>25b</b>	<b>159,906,062</b>
<b>c</b>	Other forms (see instructions)	<b>25c</b>	<b>12,309,272</b>
<b>d</b>	Add lines 25a through 25c	<b>25d</b>	<b>1,331,767,098</b>
<b>26</b>	2020 estimated tax payments and amount applied from 2019 return	<b>26</b>	<b>417,829,370</b>
<b>27</b>	Earned income credit (EIC)	<b>27</b>	<b>59,239,684</b>
<b>28</b>	Additional child tax credit. Attach Schedule 8812	<b>28</b>	<b>33,664,804</b>
<b>29</b>	American opportunity credit from Form 8863, line 8	<b>29</b>	<b>5,654,475</b>
<b>30</b>	Recovery rebate credit. See instructions	<b>30</b>	<b>45,427,981</b>
<b>31</b>	Amount from Schedule 3, line 13	<b>31</b>	<b>195,236,123</b>
<b>32</b>	Add lines 27 through 31. These are your <b>total other payments and refundable credits</b>	<b>32</b>	<b>338,985,737</b>
<b>33</b>	Add lines 25d, 26, and 32. These are your <b>total payments</b>	<b>33</b>	<b>2,072,301,524</b>
<b>34</b>	If line 33 is more than line 24, subtract line 24 from line 33. This is the amount you <b>overpaid</b>	<b>34</b>	<b>-472,019,865</b>
<b>35a</b>	Amount of line 34 you want <b>refunded to you</b> . If Form 8888 is attached, check here <input type="checkbox"/>	<b>35a</b>	<b>379,672,173</b>
<b>b</b>	Routing number	<b>c</b> Type: <input type="checkbox"/> Checking <input type="checkbox"/> Savings	
<b>d</b>	Account number		
<b>36</b>	Amount of line 34 you want <b>applied to your 2021 estimated tax</b>	<b>36</b>	<b>92,347,692</b>
<b>37</b>	Subtract line 33 from line 24. This is the <b>amount you owe now</b> <b>Note:</b> Schedule H and Schedule SE filers, line 37 may not represent all of the taxes you owe for 2020. See Schedule 3, line 12e, and its instructions for details.	<b>37</b>	<b>218,487,802</b>
<b>38</b>	Estimated tax penalty (see instructions)	<b>38</b>	<b>1,335,786</b>

• If you have a qualifying child, attach Sch. EIC.  
• If you have nontaxable combat pay, see instructions.

**Refund**

Direct deposit?  
See instructions.

**Amount You Owe**

For details on how to pay, see instructions.

**Third Party Designee**

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

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

**Sign Here**

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

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

Your signature	Date	Your occupation	If the IRS sent you an Identity Protection PIN, enter it here (see inst.)
Spouse's signature. If a joint return, <b>both</b> must sign.	Date	Spouse's occupation	If the IRS sent your spouse an Identity Protection PIN, enter it here (see inst.)
Phone no.	Email address		

**Paid Preparer Use Only**

Preparer's name	Preparer's signature	Date	PTIN	Check if: <input type="checkbox"/> Self-employed
Firm's name	Firm's address			Phone no.
				Firm's EIN

Go to [www.irs.gov/Form1040](http://www.irs.gov/Form1040) for instructions and the latest information.

Form **1040** (2020)

Electronically Filed Returns = 151,569,468

Form 1040

Department of the Treasury—Internal Revenue Service

(99)

U.S. Individual Income Tax Return

2020

OMB No. 1545-0074

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

**Filing Status** ☒ Single ☐ Married filing jointly ☐ Married filing separately (MFS) ☐ Head of household (HOH) ☐ Qualifying widow(er) (QW)  
Check only one box. If you checked the MFS box, enter the name of your spouse. If you checked the HOH or QW box, enter the child's name if the qualifying person is a child but not your dependent ▶

Your first name and middle initial		Last name		Your social security number	
If joint return, spouse's first name and middle initial		Last name		Spouse's social security number	
Home address (number and street). If you have a P.O. box, see instructions.				Apt. no.	
City, town, or post office. If you have a foreign address, also complete spaces below.				State	
Foreign country name				Foreign postal code	
Foreign province/state/county				Foreign postal code	
Presidential Election Campaign Check here if you, or your spouse, are eligible to claim the credit. If you check this box below will not change your tax or refund. <input type="checkbox"/> You <input type="checkbox"/> Spouse					

At any time during 2020, did you receive, sell, send, exchange, or otherwise acquire any financial interest in any virtual currency? ☐ Yes ☐ No

**Standard Deduction** **Someone can claim:** ☐ You as a dependent ☐ Your spouse as a dependent ☐ Spouse itemizes on a separate return or you were a dual-status alien **Virtual Currency** yes = 2,226,516 no = 147,171,652

**Age/Blindness** **You:** ☐ Were born before January 2, 1956 ☐ Are blind **Spouse:** ☐ Was born before January 2, 1956 ☐ Is blind

(1) First name Last name		(2) Social security number	(3) Relationship to you	(4) <input checked="" type="checkbox"/> if qualifies for (see instructions):	Child tax credit	Credit for other dependents
					33,483,346	<input type="checkbox"/>
					20,504,627	<input type="checkbox"/>
					7,363,682	<input type="checkbox"/>
					1,978,085	<input type="checkbox"/>

<b>1</b> Wages, salaries, tips, etc. Attach Form(s) W-2		<b>1</b>	<b>121,887,886</b>
<b>2a</b> Tax-exempt interest	<b>2a</b> 6,044,815	<b>2b</b> Taxable interest	<b>2b</b> 44,183,746
<b>3a</b> Qualified dividends	<b>3a</b> 27,014,221	<b>3b</b> Ordinary dividends	<b>3b</b> 28,737,283
<b>4a</b> IRA distributions	<b>4a</b> 12,845,175	<b>4b</b> Taxable amount	<b>4b</b> 11,832,133
<b>5a</b> Pensions and annuities	<b>5a</b> 29,956,573	<b>5b</b> Taxable amount	<b>5b</b> 27,497,894
<b>6a</b> Social security benefits	<b>6a</b> 28,244,150	<b>6b</b> Taxable amount	<b>6b</b> 20,751,323
<b>7</b> Capital gain or (loss). Attach Schedule D if required. If not required, check here <input type="checkbox"/>		<b>7</b>	<b>23,474,648</b>
<b>8</b> Other income from Schedule 1, line 9		<b>8</b>	<b>61,579,308</b>
<b>9</b> Add lines 1, 2b, 3b, 4b, 5b, 6b, 7, and 8. This is your <b>total income</b>		<b>9</b>	<b>149,019,565</b>
<b>10</b> Adjustments to income:			
<b>a</b> From Schedule 1, line 22	<b>10a</b> 34,069,317		
<b>b</b> Charitable contributions if you take the standard deduction. See instructions	<b>10b</b> 38,756,713		
<b>c</b> Add lines 10a and 10b. These are your <b>total adjustments to income</b>		<b>10c</b>	<b>61,755,755</b>
<b>11</b> Subtract line 10c from line 9. This is your <b>adjusted gross income</b>		<b>11</b>	<b>149,263,559</b>
<b>12</b> <b>Standard deduction or itemized deductions</b> (from Schedule A)		<b>12</b>	<b>132,944,076</b>
<b>13</b> Qualified business income deduction. Attach Form 8995 or Form 8995-A		<b>13</b>	<b>21,563,504</b>
<b>14</b> Add lines 12 and 13		<b>14</b>	<b>146,898,253</b>
<b>15</b> <b>Taxable income.</b> Subtract line 14 from line 11. If zero or less, enter -0-		<b>15</b>	<b>118,834,579</b>

For Disclosure, Privacy Act, and Paperwork Reduction Act Notice, see separate instructions.

Cat. No. 11320B

Form 1040 (2020)

Electronically Filed Returns = **157,874,579**

**Form 1040**

Department of the Treasury—Internal Revenue Service (99)  
**U.S. Individual Income Tax Return**

**2020**

OMB No. 1545-0074

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

**Filing Status**

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

Check only one box.

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

Your first name and middle initial	Last name	Your social security number
If joint return, spouse's first name and middle initial	Last name	Spouse's social security number
Home address (number and street). If you have a P.O. box, see instructions.		Apt. no.
City, town, or post office. If you have a foreign address, also complete spaces below.	State	ZIP code
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

At any time during 2020, did you receive, sell, send, exchange, or otherwise acquire any financial interest in any virtual currency? ☐ Yes ☐ No

**Standard Deduction**

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

**Age/Blindness**

**You:** ☐ Were born before January 2, 1956 ☐ Are blind **Spouse:** ☐ Was born before January 2, 1956 ☐ Is blind

**Dependents**

(see instructions):

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

(1) First name	Last name	(2) Social security number	(3) Relationship to you	(4) <input checked="" type="checkbox"/> if qualifies for (see instructions): Child tax credit	Credit for other dependents
				<input type="checkbox"/>	<input type="checkbox"/>
				<input type="checkbox"/>	<input type="checkbox"/>
				<input type="checkbox"/>	<input type="checkbox"/>
				<input type="checkbox"/>	<input type="checkbox"/>

Attach Sch. B if required.

**Standard Deduction for—**

- Single or Married filing separately, \$12,400
- Married filing jointly or Qualifying widow(er), \$24,800
- Head of household, \$18,650
- If you checked any box under *Standard Deduction*, see instructions.

<b>1</b>	Wages, salaries, tips, etc. Attach Form(s) W-2 . . . . .	<b>1</b>	<b>7,948,394,594</b>
<b>2a</b>	Tax-exempt interest . . . . .	<b>2a</b>	<b>55,390,281</b>
<b>3a</b>	Qualified dividends . . . . .	<b>3a</b>	<b>234,992,946</b>
<b>4a</b>	IRA distributions . . . . .	<b>4a</b>	<b>317,933,838</b>
<b>5a</b>	Pensions and annuities . . . . .	<b>5a</b>	<b>1,289,021,969</b>
<b>6a</b>	Social security benefits . . . . .	<b>6a</b>	<b>692,471,212</b>
<b>7</b>	Capital gain or (loss). Attach Schedule D if required. If not required, check here . . . . . <input type="checkbox"/>	<b>7</b>	<b>1,040,484,869</b>
<b>8</b>	Other income from Schedule 1, line 9 . . . . .	<b>8</b>	<b>1,198,951,549</b>
<b>9</b>	Add lines 1, 2b, 3b, 4b, 5b, 6b, 7, and 8. This is your <b>total income</b> . . . . . ▶	<b>9</b>	<b>11,945,909,238</b>
<b>10</b>	Adjustments to income:		
<b>a</b>	From Schedule 1, line 22 . . . . .	<b>10a</b>	<b>127,601,808</b>
<b>b</b>	Charitable contributions if you take the standard deduction. See instructions . . . . .	<b>10b</b>	<b>9,991,751</b>
<b>c</b>	Add lines 10a and 10b. These are your <b>total adjustments to income</b> . . . . . ▶	<b>10c</b>	<b>137,593,559</b>
<b>11</b>	Subtract line 10c from line 9. This is your <b>adjusted gross income</b> . . . . . ▶	<b>11</b>	<b>11,808,315,679</b>
<b>12</b>	<b>Standard deduction or itemized deductions</b> (from Schedule A) . . . . .	<b>12</b>	<b>2,316,397,653</b>
<b>13</b>	Qualified business income deduction. Attach Form 8995 or Form 8995-A . . . . .	<b>13</b>	<b>158,183,185</b>
<b>14</b>	Add lines 12 and 13 . . . . .	<b>14</b>	<b>3,024,223,833</b>
<b>15</b>	<b>Taxable income.</b> Subtract line 14 from line 11. If zero or less, enter -0- . . . . .	<b>15</b>	<b>9,216,424,273</b>

For Disclosure, Privacy Act, and Paperwork Reduction Act Notice, see separate instructions.

Cat. No. 11320B

Form **1040** (2020)

**2020 Line Item Estimates—All figures are estimates based on samples.  
Number of returns filed for selected lines**

Form 1040 (2020)

Page **2**

<b>16</b>	<b>Tax</b> (see instructions). Check if any from Form(s): <b>1</b> <input type="checkbox"/> 8814 <b>2</b> <input type="checkbox"/> 4972 <b>3</b> <input type="checkbox"/> <span style="border: 1px solid black; padding: 0 20px;"></span>	<b>16</b>	<b>118,014,779</b>
<b>17</b>	Amount from Schedule 2, line 3	<b>17</b>	<b>1,748,209</b>
<b>18</b>	Add lines 16 and 17	<b>18</b>	<b>118,225,819</b>
<b>19</b>	Child tax credit or credit for other dependents	<b>19</b>	<b>37,344,397</b>
<b>20</b>	Amount from Schedule 3, line 7	<b>20</b>	<b>29,966,222</b>
<b>21</b>	Add lines 19 and 20	<b>21</b>	<b>54,871,334</b>
<b>22</b>	Subtract line 21 from line 18. If zero or less, enter -0-	<b>22</b>	<b>102,061,304</b>
<b>23</b>	Other taxes, including self-employment tax, from Schedule 2, line 10	<b>23</b>	<b>27,879,297</b>
<b>24</b>	Add lines 22 and 23. This is your <b>total tax</b> <span style="float: right;">▶</span>	<b>24</b>	<b>110,579,653</b>
<b>25</b>	Federal income tax withheld from:		
<b>a</b>	Form(s) W-2	<b>25a</b>	<b>112,964,279</b>
<b>b</b>	Form(s) 1099	<b>25b</b>	<b>42,215,359</b>
<b>c</b>	Other forms (see instructions)	<b>25c</b>	<b>4,426,840</b>
<b>d</b>	Add lines 25a through 25c	<b>25d</b>	<b>131,038,106</b>
<b>26</b>	2020 estimated tax payments and amount applied from 2019 return	<b>26</b>	<b>8,938,184</b>
<b>27</b>	Earned income credit (EIC)	<b>27</b>	<b>24,622,648</b>
<b>28</b>	Additional child tax credit. Attach Schedule 8812	<b>28</b>	<b>18,189,198</b>
<b>29</b>	American opportunity credit from Form 8863, line 8	<b>29</b>	<b>6,158,025</b>
<b>30</b>	Recovery rebate credit. See instructions	<b>30</b>	<b>28,089,751</b>
<b>31</b>	Amount from Schedule 3, line 13	<b>31</b>	<b>6,870,013</b>
<b>32</b>	Add lines 27 through 31. These are your <b>total other payments and refundable credits</b> <span style="float: right;">▶</span>	<b>32</b>	<b>57,871,752</b>
<b>33</b>	Add lines 25d, 26, and 32. These are your <b>total payments</b> <span style="float: right;">▶</span>	<b>33</b>	<b>144,214,713</b>
<b>Refund</b>	<b>34</b> If line 33 is more than line 24, subtract line 24 from line 33. This is the amount you <b>overpaid</b>	<b>34</b>	<b>117,756,836</b>
	<b>35a</b> Amount of line 34 you want <b>refunded to you</b> . If Form 8888 is attached, check here <span style="float: right;">▶ <input type="checkbox"/></span>	<b>35a</b>	<b>114,733,240</b>
Direct deposit? See instructions.	<b>▶ b</b> Routing number <span style="border: 1px solid black; padding: 0 20px;"></span> <b>▶ c</b> Type: <input type="checkbox"/> Checking <input type="checkbox"/> Savings		
	<b>▶ d</b> Account number <span style="border: 1px solid black; padding: 0 20px;"></span>		
	<b>36</b> Amount of line 34 you want <b>applied to your 2021 estimated tax</b> <span style="float: right;">▶</span>	<b>36</b>	<b>4,037,677</b>
<b>Amount You Owe</b>	<b>37</b> Subtract line 33 from line 24. This is the <b>amount you owe now</b> <span style="float: right;">▶</span>	<b>37</b>	<b>29,179,734</b>
For details on how to pay, see instructions.	<b>Note:</b> Schedule H and Schedule SE filers, line 37 may not represent all of the taxes you owe for 2020. See Schedule 3, line 12e, and its instructions for details.		
	<b>38</b> Estimated tax penalty (see instructions) <span style="float: right;">▶</span>	<b>38</b>	<b>9,630,166</b>
<b>Third Party Designee</b>	Do you want to allow another person to discuss this return with the IRS? See instructions <span style="float: right;">▶ <input type="checkbox"/> Yes. Complete below. <input type="checkbox"/> No</span>		
	Designee's name <span style="border: 1px solid black; padding: 0 20px;"></span> Phone no. <span style="border: 1px solid black; padding: 0 20px;"></span> Personal identification number (PIN) <span style="border: 1px solid black; padding: 0 20px;"></span>		<b>58,103,094</b>
<b>Sign Here</b>	Under penalties of perjury, I declare that I have examined this return and accompanying schedules and statements, and to the best of my knowledge and belief, they are true, correct, and complete. Declaration of preparer (other than taxpayer) is based on all information of which preparer has any knowledge.		
Joint return? See instructions. Keep a copy for your records.	Your signature <span style="border: 1px solid black; padding: 0 20px;"></span>	Date <span style="border: 1px solid black; padding: 0 20px;"></span>	Your occupation <span style="border: 1px solid black; padding: 0 20px;"></span>
	Spouse's signature. If a joint return, <b>both</b> must sign. <span style="border: 1px solid black; padding: 0 20px;"></span>	Date <span style="border: 1px solid black; padding: 0 20px;"></span>	Spouse's occupation <span style="border: 1px solid black; padding: 0 20px;"></span>
	If the IRS sent you an Identity Protection PIN, enter it here (see inst.) ▶		
	Phone no. <span style="border: 1px solid black; padding: 0 20px;"></span>	Email address <span style="border: 1px solid black; padding: 0 20px;"></span>	
<b>Paid Preparer Use Only</b>	Preparer's name <span style="border: 1px solid black; padding: 0 20px;"></span>	Preparer's signature <span style="border: 1px solid black; padding: 0 20px;"></span>	Date <span style="border: 1px solid black; padding: 0 20px;"></span>
	Firm's name <span style="border: 1px solid black; padding: 0 20px;"></span>	PTIN <span style="border: 1px solid black; padding: 0 20px;"></span>	Check if: <input type="checkbox"/> Self-employed
	Firm's address <span style="border: 1px solid black; padding: 0 20px;"></span>	Phone no. <span style="border: 1px solid black; padding: 0 20px;"></span>	Firm's EIN <span style="border: 1px solid black; padding: 0 20px;"></span>

Go to [www.irs.gov/Form1040](http://www.irs.gov/Form1040) for instructions and the latest information.Form **1040** (2020)

Form 1040 (2020)

Page **2**

<b>16</b>	Tax (see instructions). Check if any from Form(s): 1 <input type="checkbox"/> 8814 2 <input type="checkbox"/> 4972 3 <input type="checkbox"/>		<b>1,716,870,651</b>
<b>17</b>	Amount from Schedule 2, line 3		<b>4,283,672</b>
<b>18</b>	Add lines 16 and 17		<b>1,721,154,323</b>
<b>19</b>	Child tax credit or credit for other dependents		<b>80,840,397</b>
<b>20</b>	Amount from Schedule 3, line 7		<b>40,636,903</b>
<b>21</b>	Add lines 19 and 20		<b>121,477,301</b>
<b>22</b>	Subtract line 21 from line 18. If zero or less, enter -0-		<b>1,599,677,022</b>
<b>23</b>	Other taxes, including self-employment tax, from Schedule 2, line 10		<b>109,657,168</b>
<b>24</b>	Add lines 22 and 23. This is your <b>total tax</b>		<b>1,709,336,744</b>
<b>25</b>	Federal income tax withheld from:		
<b>a</b>	Form(s) W-2	<b>25a</b>	<b>1,077,288,287</b>
<b>b</b>	Form(s) 1099	<b>25b</b>	<b>149,531,132</b>
<b>c</b>	Other forms (see instructions)	<b>25c</b>	<b>9,982,412</b>
<b>d</b>	Add lines 25a through 25c		<b>25d</b>
<b>26</b>	2020 estimated tax payments and amount applied from 2019 return		<b>1,259,497,013</b>
<b>27</b>	Earned income credit (EIC)	<b>27</b>	<b>389,756,096</b>
<b>28</b>	Additional child tax credit. Attach Schedule 8812	<b>28</b>	<b>56,733,161</b>
<b>29</b>	American opportunity credit from Form 8863, line 8	<b>29</b>	<b>32,068,717</b>
<b>30</b>	Recovery rebate credit. See instructions	<b>30</b>	<b>5,362,245</b>
<b>31</b>	Amount from Schedule 3, line 13	<b>31</b>	<b>41,345,439</b>
<b>32</b>	Add lines 27 through 31. These are your <b>total other payments and refundable credits</b>		<b>180,591,615</b>
<b>33</b>	Add lines 25d, 26, and 32. These are your <b>total payments</b>		<b>32</b>
<b>34</b>	If line 33 is more than line 24, subtract line 24 from line 33. This is the amount you <b>overpaid</b>		<b>316,092,414</b>
<b>35a</b>	Amount of line 34 you want <b>refunded to you</b> . If Form 8888 is attached, check here <input type="checkbox"/>		<b>34</b>
<b>b</b>	Routing number	<b>c</b> Type: <input type="checkbox"/> Checking <input type="checkbox"/> Savings	<b>-443,400,856</b>
<b>d</b>	Account number		<b>35a</b>
<b>36</b>	Amount of line 34 you want <b>applied to your 2021 estimated tax</b>	<b>36</b>	<b>357,692,745</b>
<b>37</b>	Subtract line 33 from line 24. This is the <b>amount you owe now</b> <b>Note:</b> Schedule H and Schedule SE filers, line 37 may not represent all of the taxes you owe for 2020. See Schedule 3, line 12e, and its instructions for details.		<b>85,708,110</b>
<b>38</b>	Estimated tax penalty (see instructions)	<b>38</b>	<b>201,344,149</b>

• If you have a qualifying child, attach Sch. EIC.  
• If you have nontaxable combat pay, see instructions.

**Refund**

Direct deposit?  
See instructions.

**Amount You Owe**

For details on how to pay, see instructions.

**Third Party Designee**

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

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

**Sign Here**

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

Your signature	Date	Your occupation	If the IRS sent you an Identity Protection PIN, enter it here (see inst.)
Spouse's signature. If a joint return, <b>both</b> must sign.	Date	Spouse's occupation	If the IRS sent your spouse an Identity Protection PIN, enter it here (see inst.)

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

Phone no.  Email address

**Paid Preparer Use Only**

Preparer's name	Preparer's signature	Date	PTIN	Check if: <input type="checkbox"/> Self-employed
Firm's name	Firm's address			Phone no.
Firm's EIN				



Total Forms Filed = 80,009,436

**SCHEDULE 1**  
**(Form 1040)**

Department of the Treasury  
Internal Revenue Service

**Additional Income and Adjustments to Income**

► Attach to Form 1040, 1040-SR, or 1040-NR.  
► Go to [www.irs.gov/Form1040](http://www.irs.gov/Form1040) for instructions and the latest information.

OMB No. 1545-0074

**2020**  
Attachment  
Sequence No. **01**

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

Your social security number

**Part I Additional Income**

<b>1</b>	Taxable refunds, credits, or offsets of state and local income taxes . . . . .	<b>1</b>	<b>3,795,242</b>
<b>2a</b>	Alimony received . . . . .	<b>2a</b>	<b>314,411</b>
<b>b</b>	Date of original divorce or separation agreement (see instructions) ►		
<b>3</b>	Business income or (loss). Attach Schedule C . . . . .	<b>3</b>	<b>27,727,153</b>
<b>4</b>	Other gains or (losses). Attach Form 4797 . . . . .	<b>4</b>	<b>1,948,657</b>
<b>5</b>	Rental real estate, royalties, partnerships, S corporations, trusts, etc. Attach Schedule E	<b>5</b>	<b>16,784,058</b>
<b>6</b>	Farm income or (loss). Attach Schedule F . . . . .	<b>6</b>	<b>1,738,421</b>
<b>7</b>	Unemployment compensation . . . . .	<b>7</b>	<b>29,901,078</b>
<b>8</b>	Other income. List type and amount ►	<b>8</b>	<b>6,956,041</b>
<b>9</b>	Combine lines 1 through 8. Enter here and on Form 1040, 1040-SR, or 1040-NR, line 8 . . . . .	<b>9</b>	<b>66,435,792</b>

**Part II Adjustments to Income**

<b>10</b>	Educator expenses . . . . .	<b>10</b>	<b>3,436,604</b>
<b>11</b>	Certain business expenses of reservists, performing artists, and fee-basis government officials. Attach Form 2106 . . . . .	<b>11</b>	<b>316,183</b>
<b>12</b>	Health savings account deduction. Attach Form 8889 . . . . .	<b>12</b>	<b>2,008,708</b>
<b>13</b>	Moving expenses for members of the Armed Forces. Attach Form 3903 . . . . .	<b>13</b>	<b>80,889</b>
<b>14</b>	Deductible part of self-employment tax. Attach Schedule SE . . . . .	<b>14</b>	<b>20,352,607</b>
<b>15</b>	Self-employed SEP, SIMPLE, and qualified plans . . . . .	<b>15</b>	<b>947,275</b>
<b>16</b>	Self-employed health insurance deduction . . . . .	<b>16</b>	<b>3,640,345</b>
<b>17</b>	Penalty on early withdrawal of savings . . . . .	<b>17</b>	<b>379,439</b>
<b>18a</b>	Alimony paid . . . . .	<b>18a</b>	<b>420,321</b>
<b>b</b>	Recipient's SSN . . . . .		<b>428,988</b>
<b>c</b>	Date of original divorce or separation agreement (see instructions) ►		
<b>19</b>	IRA deduction . . . . .	<b>19</b>	<b>2,465,286</b>
<b>20</b>	Student loan interest deduction . . . . .	<b>20</b>	<b>10,103,544</b>
<b>21</b>	Tuition and fees deduction. Attach Form 8917 . . . . .	<b>21</b>	<b>1,294,534</b>
<b>22</b>	Add lines 10 through 21. These are your <b>adjustments to income</b> . Enter here and on Form 1040, 1040-SR, or 1040-NR, line 10a . . . . .	<b>22</b>	<b>36,917,699</b>

For Paperwork Reduction Act Notice, see your tax return instructions.

Cat. No. 71479F

Schedule 1 (Form 1040) 2020

8. Net oper. loss= 1,323,044  
8. Stock options= 889  
8. Cancel. of debt= 510,844  
8. For. earn. inc. ex= 455,352  
8. Gambling inc.= 1,687,491  
8. Taxable HSA = 531,695  
8. Sec 965 = 2,413  
8. 461 Loss Limit = 25  
8. 8992 Low tx = 7,823

22. Dom. Prod. Ded = 11,133  
22. Archer MSA Ded.= 4,365  
22. Housing ded.= 4,573  
22. Other adj.= 293,714

Total Forms Filed = 80,009,436

**SCHEDULE 1**  
**(Form 1040)**

Department of the Treasury  
Internal Revenue Service

**Additional Income and Adjustments to Income**

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

▶ Go to [www.irs.gov/Form1040](http://www.irs.gov/Form1040) for instructions and the latest information.

OMB No. 1545-0074

**2020**

Attachment  
Sequence No. **01**

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

Your social security number

**Part I Additional Income**

<b>1</b>	Taxable refunds, credits, or offsets of state and local income taxes . . . . .	<b>1</b>	<b>4,336,115</b>
<b>2a</b>	Alimony received . . . . .	<b>2a</b>	<b>9,659,488</b>
<b>b</b>	Date of original divorce or separation agreement (see instructions) ▶		
<b>3</b>	Business income or (loss). Attach Schedule C . . . . .	<b>3</b>	<b>337,175,302</b>
<b>4</b>	Other gains or (losses). Attach Form 4797 . . . . .	<b>4</b>	<b>33,788,611</b>
<b>5</b>	Rental real estate, royalties, partnerships, S corporations, trusts, etc. Attach Schedule E	<b>5</b>	<b>793,879,232</b>
<b>6</b>	Farm income or (loss). Attach Schedule F . . . . .	<b>6</b>	<b>-21,864,139</b>
<b>7</b>	Unemployment compensation . . . . .	<b>7</b>	<b>405,283,667</b>
<b>8</b>	Other income. List type and amount ▶	<b>8</b>	<b>37,253,562</b>
<b>9</b>	Combine lines 1 through 8. Enter here and on Form 1040, 1040-SR, or 1040-NR, line 8 . . . . .	<b>9</b>	<b>1,251,563,932</b>

**Part II Adjustments to Income**

<b>10</b>	Educator expenses . . . . .	<b>10</b>	<b>904,137</b>
<b>11</b>	Certain business expenses of reservists, performing artists, and fee-basis government officials. Attach Form 2106 . . . . .	<b>11</b>	<b>2,533,353</b>
<b>12</b>	Health savings account deduction. Attach Form 8889 . . . . .	<b>12</b>	<b>5,948,959</b>
<b>13</b>	Moving expenses for members of the Armed Forces. Attach Form 3903 . . . . .	<b>13</b>	<b>208,240</b>
<b>14</b>	Deductible part of self-employment tax. Attach Schedule SE . . . . .	<b>14</b>	<b>33,293,453</b>
<b>15</b>	Self-employed SEP, SIMPLE, and qualified plans . . . . .	<b>15</b>	<b>26,091,044</b>
<b>16</b>	Self-employed health insurance deduction . . . . .	<b>16</b>	<b>30,148,510</b>
<b>17</b>	Penalty on early withdrawal of savings . . . . .	<b>17</b>	<b>208,505</b>
<b>18a</b>	Alimony paid . . . . .	<b>18a</b>	<b>10,697,070</b>
<b>b</b>	Recipient's SSN . . . . . ▶		
<b>c</b>	Date of original divorce or separation agreement (see instructions) ▶		
<b>19</b>	IRA deduction . . . . .	<b>19</b>	<b>13,574,992</b>
<b>20</b>	Student loan interest deduction . . . . .	<b>20</b>	<b>7,752,615</b>
<b>21</b>	Tuition and fees deduction. Attach Form 8917 . . . . .	<b>21</b>	<b>3,176,138</b>
<b>22</b>	Add lines 10 through 21. These are your <b>adjustments to income</b> . Enter here and on Form 1040, 1040-SR, or 1040-NR, line 10a . . . . .	<b>22</b>	<b>137,166,853</b>

For Paperwork Reduction Act Notice, see your tax return instructions.

Cat. No. 71479F

Schedule 1 (Form 1040) 2020

8. Net oper. loss= 224,129,910  
8. Stock options= 76,571  
8. Cancel. of debt= 4,953,787  
8. For. earn. inc. ex= 29,622,342  
8. Gambling inc.= 28,437,694  
8. Taxable HSA = 635,596  
8. Sec 965 = 15,258  
8. 461 Loss Limit = 184,932  
8. 8992 Low tx = 2,869,447

22. Dom. Prod. Ded = 67,614  
22. Archer MSA Ded.= 7,013  
22. Housing ded.= 40,783  
22. Other adj.= 2,514,426



**SCHEDULE 2**  
**(Form 1040)**

Department of the Treasury  
Internal Revenue Service

**Additional Taxes**

▶ **Attach to Form 1040, 1040-SR, or 1040-NR.**  
▶ **Go to [www.irs.gov/Form1040](http://www.irs.gov/Form1040) for instructions and the latest information.**

OMB No. 1545-0074

**2020**  
Attachment  
Sequence No. **02**

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

**Total Forms Filed = 31,373,834**

**Your social security number**

**Part I Tax**

<b>1</b>	Alternative minimum tax. Attach Form 6251 . . . . .	<b>1</b>	156,549
<b>2</b>	Excess advance premium tax credit repayment. Attach Form 8962 . . . . .	<b>2</b>	1,748,217
<b>3</b>	Add lines 1 and 2. Enter here and on Form 1040, 1040-SR, or 1040-NR, line 17 . . . . .	<b>3</b>	1,893,681

**Part II Other Taxes**

<b>4</b>	Self-employment tax. Attach Schedule SE . . . . .	<b>4</b>	20,352,607
<b>5</b>	Unreported social security and Medicare tax from Form: <b>a</b> <input type="checkbox"/> 4137 <b>b</b> <input type="checkbox"/> 8919 . . . . .	<b>5</b>	
<b>6</b>	Additional tax on IRAs, other qualified retirement plans, and other tax-favored accounts. Attach Form 5329 if required . . . . .	<b>6</b>	3,873,810
<b>7a</b>	Household employment taxes. Attach Schedule H . . . . .	<b>7a</b>	179,705
<b>b</b>	Repayment of first-time homebuyer credit from Form 5405. Attach Form 5405 if required . . . . .	<b>7b</b>	509,464
<b>8</b>	Taxes from: <b>a</b> <input type="checkbox"/> Form 8959 <b>b</b> <input type="checkbox"/> Form 8960 8a 5,169,751 8b 5,691,866 <b>c</b> <input type="checkbox"/> Instructions; enter code(s) Other taxes = 899,519 . . . . .	<b>8</b>	
<b>9</b>	Section 965 net tax liability installment from Form 965-A . . . . .	<b>9</b>	5,497
<b>10</b>	Add lines 4 through 8. These are your <b>total other taxes</b> . Enter here and on Form 1040 or 1040-SR, line 23, or Form 1040-NR, line 23b . . . . .	<b>10</b>	30,236,385

For Paperwork Reduction Act Notice, see your tax return instructions.

Cat. No. 71478U

Schedule 2 (Form 1040) 2020

**SCHEDULE 2**  
**(Form 1040)**

Department of the Treasury  
Internal Revenue Service

**Additional Taxes**

► Attach to Form 1040, 1040-SR, or 1040-NR.  
► Go to [www.irs.gov/Form1040](http://www.irs.gov/Form1040) for instructions and the latest information.

OMB No. 1545-0074

**2020**  
Attachment  
Sequence No. **02**

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

Total Forms Filed = 31,373,834

Your social security number

**Part I Tax**

<b>1</b>	Alternative minimum tax. Attach Form 6251 . . . . .	<b>1</b>	2,937,322
<b>2</b>	Excess advance premium tax credit repayment. Attach Form 8962 . . . . .	<b>2</b>	1,709,599
<b>3</b>	Add lines 1 and 2. Enter here and on Form 1040, 1040-SR, or 1040-NR, line 17 . .	<b>3</b>	4,616,591

**Part II Other Taxes**

<b>4</b>	Self-employment tax. Attach Schedule SE . . . . .	<b>4</b>	66,574,852
<b>5</b>	Unreported social security and Medicare tax from Form: <b>a</b> <input type="checkbox"/> 4137 <b>b</b> <input type="checkbox"/> 8919 .	<b>5</b>	
<b>6</b>	Additional tax on IRAs, other qualified retirement plans, and other tax-favored accounts. Attach Form 5329 if required . . . . .	<b>6</b>	3,642,009
<b>7a</b>	Household employment taxes. Attach Schedule H . . . . .	<b>7a</b>	1,209,817
<b>b</b>	Repayment of first-time homebuyer credit from Form 5405. Attach Form 5405 if required . . . . .	<b>7b</b>	267,007
<b>8</b>	Taxes from: <b>a</b> <input type="checkbox"/> Form 8959 <b>b</b> <input type="checkbox"/> Form 8960 8a 11,362,876 8b 35,358,499 <b>c</b> <input type="checkbox"/> Instructions; enter code(s) Other taxes = 861,190	<b>8</b>	
<b>9</b>	Section 965 net tax liability installment from Form 965-A . . .	<b>9</b>	253,452
<b>10</b>	Add lines 4 through 8. These are your <b>total other taxes</b> . Enter here and on Form 1040 or 1040-SR, line 23, or Form 1040-NR, line 23b . . . . .	<b>10</b>	118,810,941

For Paperwork Reduction Act Notice, see your tax return instructions.

Cat. No. 71478U

Schedule 2 (Form 1040) 2020

<b>SCHEDULE 3</b> <b>(Form 1040)</b>  <small>Department of the Treasury Internal Revenue Service</small>	<b>Additional Credits and Payments</b>  <div style="display: flex; justify-content: space-around; font-size: small;"> <div>▶ Attach to Form 1040, 1040-SR, or 1040-NR.</div> <div>▶ Go to <a href="http://www.irs.gov/Form1040">www.irs.gov/Form1040</a> for instructions and the latest information.</div> </div>	<small>OMB No. 1545-0074</small>  <div style="font-size: 2em; font-weight: bold; margin: 0;">2020</div> <small>Attachment Sequence No. <b>03</b></small>
Name(s) shown on Form 1040, 1040-SR, or 1040-NR <div style="text-align: right; color: purple; font-weight: bold;">Total Forms Filed = 36,919,462</div>		Your social security number

Part I Nonrefundable Credits		
1	Foreign tax credit. Attach Form 1116 if required . . . . .	1 9,200,635
2	Credit for child and dependent care expenses. Attach Form 2441 . . . . .	2 5,049,685
3	Education credits from Form 8863, line 19 . . . . .	3 7,418,821
4	Retirement savings contributions credit. Attach Form 8880 . . . . .	4 9,401,147
5	Residential energy credits. Attach Form 5695 . . . . .	5 2,290,640
6	Other credits from Form:    a <input type="checkbox"/> 3800    b <input type="checkbox"/> 8801    c <input type="checkbox"/> _____	6 SEE BELOW
7	Add lines 1 through 6. Enter here and on Form 1040, 1040-SR, or 1040-NR, line 20	7 31,395,857

Part II Other Payments and Refundable Credits		
8	Net premium tax credit. Attach Form 8962 . . . . .	8 2,223,362
9	Amount paid with request for extension to file (see instructions) . . . . .	9 1,597,601
10	Excess social security and tier 1 RRTA tax withheld . . . . .	10 1,587,700
11	Credit for federal tax on fuels. Attach Form 4136 . . . . .	11 292,191
12	Other payments or refundable credits:	
a	Form 2439 . . . . .	12a 3,112
b	Qualified sick and family leave credits from Schedule(s) H and Form(s) 7202 . . . . .	12b 998,868
c	Health coverage tax credit from Form 8885 . . . . .	12c 47,083
d	Other: _____	12d 32,415
e	Deferral for certain Schedule H or SE filers (see instructions) . . . . .	12e 863,595
f	Add lines 12a through 12e . . . . .	12f 1,853,472
13	Add lines 8 through 12f. Enter here and on Form 1040, 1040-SR, or 1040-NR, line 31	13 7,462,183

For Paperwork Reduction Act Notice, see your tax return instructions.

Cat. No. 71480G

Schedule 3 (Form 1040) 2020

6a	F3800	433,065
6b	F8801	148,294
6c	F8910	18,183
6c	Sch R	45,677
6c	F8834	3,035
6c	F8911	28,519
6c	F8936	61,793
6c	F8396	94,293
6c	F8839	64,773
6c	Other Credits	7,854

**SCHEDULE 3**  
**(Form 1040)**

Department of the Treasury  
Internal Revenue Service

**Additional Credits and Payments**

► Attach to Form 1040, 1040-SR, or 1040-NR.  
► Go to [www.irs.gov/Form1040](http://www.irs.gov/Form1040) for instructions and the latest information.

OMB No. 1545-0074

**2020**  
Attachment  
Sequence No. **03**

Name(s) shown on Form 1040, 1040-SR, or 1040-NR  
**Total Forms Filed = 36,919,462**

Your social security number

**Part I Nonrefundable Credits**

1	Foreign tax credit. Attach Form 1116 if required . . . . .	1	21,624,553
2	Credit for child and dependent care expenses. Attach Form 2441 . . . . .	2	2,826,870
3	Education credits from Form 8863, line 19 . . . . .	3	7,880,608
4	Retirement savings contributions credit. Attach Form 8880 . . . . .	4	1,749,685
5	Residential energy credits. Attach Form 5695 . . . . .	5	3,901,324
6	Other credits from Form: a <input type="checkbox"/> 3800 b <input type="checkbox"/> 8801 c <input type="checkbox"/> SEE BELOW	6	
7	Add lines 1 through 6. Enter here and on Form 1040, 1040-SR, or 1040-NR, line 20	7	45,076,856

**Part II Other Payments and Refundable Credits**

8	Net premium tax credit. Attach Form 8962 . . . . .	8	2,149,299
9	Amount paid with request for extension to file (see instructions) . . . . .	9	169,512,965
10	Excess social security and tier 1 RRTA tax withheld . . . . .	10	3,630,524
11	Credit for federal tax on fuels. Attach Form 4136 . . . . .	11	166,650
12	Other payments or refundable credits:		
a	Form 2439 . . . . .	12a	77,187
b	Qualified sick and family leave credits from Schedule(s) H and Form(s) 7202 . . . . .	12b	1,911,053
c	Health coverage tax credit from Form 8885 . . . . .	12c	45,008
d	Other: . . . . .	12d	284,190
e	Deferral for certain Schedule H or SE filers (see instructions) . . . . .	12e	940,901
f	Add lines 12a through 12e . . . . .	12f	3,066,897
13	Add lines 8 through 12f. Enter here and on Form 1040, 1040-SR, or 1040-NR, line 31	13	195,236,123

For Paperwork Reduction Act Notice, see your tax return instructions.

Cat. No. 71480G

Schedule 3 (Form 1040) 2020

6a	F3800	4,932,175
6b	F8801	1,362,613
6c	F8910	48,221
6c	Sch R	4,265
6c	F8834	4,554
6c	F8911	9,801
6c	F8936	313,118
6c	F8396	153,078
6c	F8839	321,764
6c	Other Credits	43,220

**SCHEDULE A**  
**(Form 1040)**

Department of the Treasury  
 Internal Revenue Service (99)

**Itemized Deductions**

► Go to [www.irs.gov/ScheduleA](http://www.irs.gov/ScheduleA) for instructions and the latest information.  
 ► Attach to Form 1040 or 1040-SR.

**Caution:** If you are claiming a net qualified disaster loss on Form 4684, see the instructions for line 16.

OMB No. 1545-0074

**2020**

Attachment  
 Sequence No. **07**

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

**Total schedules filed = 15,812,365**

Your social security number

<b>Medical and Dental Expenses</b>	<b>Caution:</b> Do not include expenses reimbursed or paid by others.				
	1	Medical and dental expenses (see instructions)	1	3,941,813	
	2	Enter amount from Form 1040 or 1040-SR, line 11 <b>2</b>			
	3	Multiply line 2 by 7.5% (0.075)	3	3,939,811	
	4	Subtract line 3 from line 1. If line 3 is more than line 1, enter -0-	4	3,941,813	
<b>Taxes You Paid</b>	5	State and local taxes.			
	a	State and local income taxes or general sales taxes. You may include either income taxes or general sales taxes on line 5a, but not both. If you elect to include general sales taxes instead of income taxes, check this box <input type="checkbox"/>	<b>Income Taxes = 11,256,735</b>		
			<b>General Sales Tax = 3,732,744</b>		
	5a		5a	14,989,478	
	5b		5b	13,563,994	
	5c		5c	6,234,442	
	5d		5d	15,270,934	
	5e		5e	15,270,934	
	6	Other taxes. List type and amount ►	6	865,460	
	7	Add lines 5e and 6	7	15,400,513	
<b>Interest You Paid</b> <b>Caution:</b> Your mortgage interest deduction may be limited (see instructions).	8	Home mortgage interest and points. If you didn't use all of your home mortgage loan(s) to buy, build, or improve your home, see instructions and check this box <input type="checkbox"/>			
	a	Home mortgage interest and points reported to you on Form 1098. See instructions if limited	8a	12,144,134	
	b	Home mortgage interest not reported to you on Form 1098. See instructions if limited. If paid to the person from whom you bought the home, see instructions and show that person's name, identifying no., and address	8b	332,636	
	c	Points not reported to you on Form 1098. See instructions for special rules	8c	1,083,486	
	d	Mortgage insurance premiums (see instructions)	8d		
	e	Add lines 8a through 8d	8e	12,321,025	
	9	Investment interest. Attach Form 4952 if required. See instructions.	9	769,809	
	10	Add lines 8e and 9	10	12,530,953	
	<b>Gifts to Charity</b> <b>Caution:</b> If you made a gift and got a benefit for it, see instructions.	11	Gifts by cash or check. If you made any gift of \$250 or more, see instructions	11	11,685,162
		12	Other than by cash or check. If you made any gift of \$250 or more, see instructions. You <b>must</b> attach Form 8283 if over \$500.	12	7,047,033
13		Carryover from prior year	13	257,261	
14		Add lines 11 through 13	14	12,637,022	
<b>Casualty and Theft Losses</b>	15	Casualty and theft loss(es) from a federally declared disaster (other than net qualified disaster losses). Attach Form 4684 and enter the amount from line 18 of that form. See instructions	15	6,619	
	<b>Other Itemized Deductions</b>	16	Other—from list in instructions. List type and amount ► <b>Gambling Loss Deduction = 363,420</b> <b>Other than gambling deduction = 338,903</b> <b>Property income, casualty and theft deduction = 28,918</b>	16	723,153
<b>Total Itemized Deductions</b>		17	Add the amounts in the far right column for lines 4 through 16. Also, enter this amount on Form 1040 or 1040-SR, line 12	17	15,535,437
		18	If you elect to itemize deductions even though they are less than your standard deduction, check this box <input type="checkbox"/> <b>185,395</b> ►		

**SCHEDULE A  
(Form 1040)**

Department of the Treasury  
Internal Revenue Service (99)

**Itemized Deductions**

► Go to [www.irs.gov/ScheduleA](http://www.irs.gov/ScheduleA) for instructions and the latest information.  
► Attach to Form 1040 or 1040-SR.

**Caution:** If you are claiming a net qualified disaster loss on Form 4684, see the instructions for line 16.

OMB No. 1545-0074

**2020**

Attachment  
Sequence No. **07**

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

**Total schedules filed = 15,812,365**

Your social security number

<b>Medical and Dental Expenses</b>	<b>Caution:</b> Do not include expenses reimbursed or paid by others.				
	1	Medical and dental expenses (see instructions)	1	102,169,008	
	2	Enter amount from Form 1040 or 1040-SR, line 11 <input type="text" value="2"/>			
	3	Multiply line 2 by 7.5% (0.075)	3	24,920,597	
	4	Subtract line 3 from line 1. If line 3 is more than line 1, enter -0-	4	77,248,411	
<b>Taxes You Paid</b>	5	State and local taxes.			
	a	State and local income taxes or general sales taxes. You may include either income taxes or general sales taxes on line 5a, but not both. If you elect to include general sales taxes instead of income taxes, check this box <input type="checkbox"/>			
			<b>Income Taxes =</b>	<b>207,853,088</b>	
			<b>General Sales Tax =</b>	<b>8,064,270</b>	
	5a		5a	215,917,358	
	5b		5b	103,011,379	
	5c		5c	4,529,995	
	5d		5d	322,620,491	
	5e		5e	121,385,415	
	6	Other taxes. List type and amount ►	6	2,002,116	
7	Add lines 5e and 6	7	124,225,773		
<b>Interest You Paid</b> <small><b>Caution:</b> Your mortgage interest deduction may be limited (see instructions).</small>	8	Home mortgage interest and points. If you didn't use all of your home mortgage loan(s) to buy, build, or improve your home, see instructions and check this box <input type="checkbox"/>			
	a	Home mortgage interest and points reported to you on Form 1098. See instructions if limited	8a	154,860,497	
	b	Home mortgage interest not reported to you on Form 1098. See instructions if limited. If paid to the person from whom you bought the home, see instructions and show that person's name, identifying no., and address	8b	2,927,697	
	c	Points not reported to you on Form 1098. See instructions for special rules	8c	1,535,775	
	d	Mortgage insurance premiums (see instructions)	8d		
	e	Add lines 8a through 8d	8e	162,158,870	
	9	Investment interest. Attach Form 4952 if required. See instructions.	9	16,396,040	
	10	Add lines 8e and 9	10	178,554,910	
	<b>Gifts to Charity</b> <small><b>Caution:</b> If you made a gift and got a benefit for it, see instructions.</small>	11	Gifts by cash or check. If you made any gift of \$250 or more, see instructions	11	137,008,455
		12	Other than by cash or check. If you made any gift of \$250 or more, see instructions. You <b>must</b> attach Form 8283 if over \$500.	12	85,720,231
13		Carryover from prior year	13	16,414,521	
14		Add lines 11 through 13	14	204,664,857	
<b>Casualty and Theft Losses</b>	15	Casualty and theft loss(es) from a federally declared disaster (other than net qualified disaster losses). Attach Form 4684 and enter the amount from line 18 of that form. See instructions	15	275,346	
<b>Other Itemized Deductions</b>	16	Other—from list in instructions. List type and amount ► <b>Gambling Loss Deduction = 17,093,02</b> <b>Other than gambling deduction = 4,085,421</b> <b>Property income, casualty and theft deduction = 1,229,196</b>	16	22,407,640	
	17	Add the amounts in the far right column for lines 4 through 16. Also, enter this amount on Form 1040 or 1040-SR, line 12	17	607,543,088	
<b>Total Itemized Deductions</b>	18	If you elect to itemize deductions even though they are less than your standard deduction, check this box <input type="checkbox"/>			

**SCHEDULE B**  
**(Form 1040)**

Department of the Treasury  
Internal Revenue Service (99)

Name(s) shown on return

## Interest and Ordinary Dividends

▶ Go to [www.irs.gov/ScheduleB](http://www.irs.gov/ScheduleB) for instructions and the latest information.  
▶ Attach to Form 1040 or 1040-SR.

OMB No. 1545-0074

2020  
Attachment  
Sequence No. 08

Your social security number

**Total schedules filed = 21,688,534**

## Part I

## Interest

(See instructions  
and the  
instructions for  
Forms 1040 and  
1040-SR, line 2b.)

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

1 List name of payer. If any interest is from a seller-financed mortgage and the buyer used the property as a personal residence, see the instructions and list this interest first. Also, show that buyer's social security number and address ►

**2** Add the amounts on line 1 . . . . .

**3** Excludable interest on series EE and I U.S. savings bonds issued after 1989.  
Attach Form 8815.

**4** Subtract line 3 from line 2. Enter the result here and on Form 1040 or 1040-SR, line 2b ▶

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

## Part II

## Ordinary Dividends

(See instructions  
and the  
instructions for  
Forms 1040 and  
1040-SR, line 3b.)

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

**5** List name of payer ►

**6** Add the amounts on line 5. Enter the total here and on Form 1040 or 1040-SR, line 3b

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

## Part III

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.

## Foreign Accounts and Trusts

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

**7a** At any time during 2020, 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 2020, 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 . . . . .

Yes	No







SCHEDULE C (Form 1040)

Department of the Treasury Internal Revenue Service (99)

Profit or Loss From Business (Sole Proprietorship)

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

OMB No. 1545-0074

2020 Attachment Sequence No. 09

Name of proprietor Total schedules filed = 31,472,868 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 2020? If "No," see instructions for limit on losses Yes No

H If you started or acquired this business during 2020, check here

I Did you make any payments in 2020 that would require you to file Form(s) 1099? See instructions Yes No

J If "Yes," did you or will you file required Form(s) 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 46,394	1	26,554.096
2	Returns and allowances	2	592.681
3	Subtract line 2 from line 1	3	26,545.102
4	Cost of goods sold (from line 42)	4	4,142,466
5	Gross profit. Subtract line 4 from line 3	5	26,579,379
6	Other income, including federal and state gasoline or fuel tax credit or refund (see instructions)	6	1,245,233
7	Gross income. Add lines 5 and 6	7	26,977,656

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

8	Advertising	8	6,746,709	18	Office expense (see instructions)	18	8,604,915
9	Car and truck expenses (see instructions)	9	14,925,481	19	Pension and profit-sharing plans	19	93,971
10	Commissions and fees	10	1,458,639	20	Rent or lease (see instructions):		
11	Contract labor (see instructions)	11	2,418,067	a	Vehicles, machinery, and equipment	20a	2,004,428
12	Depletion	12	72,685	b	Other business property	20b	3,422,348
13	Depreciation and section 179 expense deduction (not included in Part III) (see instructions)	13	5,288,857	21	Repairs and maintenance	21	5,096,278
14	Employee benefit programs (other than on line 19)	14	212,423	22	Supplies (not included in Part III)	22	12,866,894
15	Insurance (other than health)	15	6,650,751	23	Taxes and licenses	23	6,298,012
16	Interest (see instructions):			24	Travel and meals:		
a	Mortgage (paid to banks, etc.)	16a	445,801	a	Travel	24a	4,521,111
b	Other	16b	1,403,977	b	Deductible meals (see instructions)	24b	6,789,282
17	Legal and professional services	17	9,387,017	25	Utilities	25	15,474,552
28	Total expenses before expenses for business use of home. Add lines 8 through 27a	28	24,280,841	26	Wages (less employment credits)	26	1,071,919
29	Tentative profit or (loss). Subtract line 28 from line 7	29	28,095,238	27a	Other expenses (from line 48)	27a	14,205,417
30	Expenses for business use of your home. Do not report these expenses elsewhere. Attach Form 8829 unless using the simplified method. See instructions. Simplified method filers only: Enter the total square footage of (a) your home: 2,283.166 and (b) the part of your home used for business: 2,282.153. Use the Simplified Method Worksheet in the instructions to figure the amount to enter on line 30	30	4,166,806	b	Reserved for future use	27b	
31	Net profit or (loss). Subtract line 30 from line 29. If a profit, enter on both Schedule 1 (Form 1040), line 3, and on Schedule SE, line 2. (If you checked the box on line 1, see instructions). Estates and trusts, enter on Form 1041, line 3. If a loss, you must go to line 32.	31	27,727,153				
32	If you have a loss, check the box that describes your investment in this activity. See instructions. If you checked 32a, enter the loss on both Schedule 1 (Form 1040), line 3, 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. 211,704						

Total Boxes Checked = 7,627,417

32a All investment is at risk.

32b Some investment is not at risk.

**SCHEDULE C  
(Form 1040)**

Department of the Treasury  
Internal Revenue Service (99)

**Profit or Loss From Business**  
(Sole Proprietorship)

▶ Go to [www.irs.gov/ScheduleC](http://www.irs.gov/ScheduleC) for instructions and the latest information.

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

OMB No. 1545-0074

**2020**  
Attachment  
Sequence No. **09**

Name of proprietor

**Total schedules filed = 31,472,868**

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 2020? If "No," see instructions for limit on losses ☐ Yes ☐ No

**H** If you started or acquired this business during 2020, check here ☐

**I** Did you make any payments in 2020 that would require you to file Form(s) 1099? See instructions ☐ Yes ☐ No

**J** If "Yes," did you or will you file required Form(s) 1099? ☐ Yes ☐ No

**Part I Income**

<b>1</b>	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 <input type="checkbox"/>	<b>1</b>	<b>1,571,832,315</b>
<b>2</b>	Returns and allowances	<b>2</b>	<b>7,354,921</b>
<b>3</b>	Subtract line 2 from line 1	<b>3</b>	<b>1,564,477,394</b>
<b>4</b>	Cost of goods sold (from line 42)	<b>4</b>	<b>437,822,156</b>
<b>5</b>	<b>Gross profit.</b> Subtract line 4 from line 3	<b>5</b>	<b>1,126,655,237</b>
<b>6</b>	Other income, including federal and state gasoline or fuel tax credit or refund (see instructions)	<b>6</b>	<b>25,806,269</b>
<b>7</b>	<b>Gross income.</b> Add lines 5 and 6	<b>7</b>	<b>1,152,461,507</b>

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

<b>8</b>	Advertising	<b>8</b>	<b>18,076,972</b>	<b>18</b>	Office expense (see instructions)	<b>18</b>	<b>16,625,344</b>
<b>9</b>	Car and truck expenses (see instructions)	<b>9</b>	<b>104,050,256</b>	<b>19</b>	Pension and profit-sharing plans	<b>19</b>	<b>1,302,008</b>
<b>10</b>	Commissions and fees	<b>10</b>	<b>19,123,054</b>	<b>20</b>	Rent or lease (see instructions):		
<b>11</b>	Contract labor (see instructions)	<b>11</b>	<b>76,679,606</b>	<b>a</b>	Vehicles, machinery, and equipment	<b>20a</b>	<b>11,577,141</b>
<b>12</b>	Depletion	<b>12</b>	<b>464,444</b>	<b>b</b>	Other business property	<b>20b</b>	<b>40,470,151</b>
<b>13</b>	Depreciation and section 179 expense deduction (not included in Part III) (see instructions)	<b>13</b>	<b>55,001,932</b>	<b>21</b>	Repairs and maintenance	<b>21</b>	<b>23,693,615</b>
<b>14</b>	Employee benefit programs (other than on line 19)	<b>14</b>	<b>3,214,638</b>	<b>22</b>	Supplies (not included in Part III)	<b>22</b>	<b>54,664,366</b>
<b>15</b>	Insurance (other than health)	<b>15</b>	<b>23,674,961</b>	<b>23</b>	Taxes and licenses	<b>23</b>	<b>20,251,241</b>
<b>16</b>	Interest (see instructions):			<b>24</b>	Travel and meals:		
<b>a</b>	Mortgage (paid to banks, etc.)	<b>16a</b>	<b>3,533,673</b>	<b>a</b>	Travel	<b>24a</b>	<b>12,609,176</b>
<b>b</b>	Other	<b>16b</b>	<b>6,909,072</b>	<b>b</b>	Deductible meals (see instructions)	<b>24b</b>	<b>10,212,073</b>
<b>17</b>	Legal and professional services	<b>17</b>	<b>15,621,265</b>	<b>25</b>	Utilities	<b>25</b>	<b>36,333,493</b>
				<b>26</b>	Wages (less employment credits)	<b>26</b>	<b>99,649,963</b>
				<b>27a</b>	Other expenses (from line 48)	<b>27a</b>	<b>151,157,093</b>
				<b>b</b>	Reserved for future use	<b>27b</b>	

<b>28</b>	<b>Total expenses</b> before expenses for business use of home. Add lines 8 through 27a	<b>28</b>	<b>804,961,557</b>
<b>29</b>	Tentative profit or (loss). Subtract line 28 from line 7	<b>29</b>	<b>347,499,949</b>

**30** Expenses for business use of your home. Do not report these expenses elsewhere. Attach Form 8829 unless using the simplified method. See instructions.

**Simplified method filers only:** Enter the total square footage of (a) your home: **4,767,027**  
 and (b) the part of your home used for business: **469,907**. Use the Simplified Method Worksheet in the instructions to figure the amount to enter on line 30

**31** **Net profit or (loss).** Subtract line 30 from line 29.

- If a profit, enter on both **Schedule 1 (Form 1040), line 3**, 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.

**32** If you have a loss, check the box that describes your investment in this activity. See instructions.

- If you checked 32a, enter the loss on both **Schedule 1 (Form 1040), line 3**, 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 = 7,945**

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

**Part III**   **Cost of Goods Sold** (see instructions)

<b>33</b>	Method(s) used to value closing inventory: <b>a</b> <input type="checkbox"/> Cost <b>b</b> <input type="checkbox"/> Lower of cost or market <b>c</b> <input type="checkbox"/> Other (attach explanation)	
<b>34</b>	Was there any change in determining quantities, costs, or valuations between opening and closing inventory? If "Yes," attach explanation . . . . .	<input type="checkbox"/> <b>Yes</b> <input type="checkbox"/> <b>No</b>
<b>35</b>	Inventory at beginning of year. If different from last year's closing inventory, attach explanation . . . . .	<b>35</b> <b>1,100,345</b>
<b>36</b>	Purchases less cost of items withdrawn for personal use . . . . .	<b>36</b> <b>2,215,827</b>
<b>37</b>	Cost of labor. Do not include any amounts paid to yourself . . . . .	<b>37</b> <b>486,925</b>
<b>38</b>	Materials and supplies . . . . .	<b>38</b> <b>1,890,443</b>
<b>39</b>	Other costs . . . . .	<b>39</b> <b>938,367</b>
<b>40</b>	Add lines 35 through 39 . . . . .	<b>40</b>
<b>41</b>	Inventory at end of year . . . . .	<b>41</b> <b>1,136,531</b>
<b>42</b>	<b>Cost of goods sold.</b> Subtract line 41 from line 40. Enter the result here and on line 4 . . . . .	<b>42</b>

**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.

<b>43</b>	When did you place your vehicle in service for business purposes? (month/day/year)    ▶    /    /	
<b>44</b>	Of the total number of miles you drove your vehicle during 2020, enter the number of miles you used your vehicle for:	
<b>a</b>	Business _____	<b>b</b> Commuting (see instructions) _____
		<b>c</b> Other _____
<b>45</b>	Was your vehicle available for personal use during off-duty hours? . . . . .	<input type="checkbox"/> <b>Yes</b> <input type="checkbox"/> <b>No</b>
<b>46</b>	Do you (or your spouse) have another vehicle available for personal use?. . . . .	<input type="checkbox"/> <b>Yes</b> <input type="checkbox"/> <b>No</b>
<b>47a</b>	Do you have evidence to support your deduction? . . . . .	<input type="checkbox"/> <b>Yes</b> <input type="checkbox"/> <b>No</b>
<b>b</b>	If "Yes," is the evidence written? . . . . .	<input type="checkbox"/> <b>Yes</b> <input type="checkbox"/> <b>No</b>

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

<b>48</b>	<b>Total other expenses.</b> Enter here and on line 27a . . . . .
<b>48</b>	

**Part III** **Cost of Goods Sold** (see instructions)

<b>33</b>	Method(s) used to value closing inventory: <b>a</b> <input type="checkbox"/> Cost <b>b</b> <input type="checkbox"/> Lower of cost or market <b>c</b> <input type="checkbox"/> Other (attach explanation)	
<b>34</b>	Was there any change in determining quantities, costs, or valuations between opening and closing inventory? If "Yes," attach explanation . . . . .	<input type="checkbox"/> Yes <input type="checkbox"/> No
<b>35</b>	Inventory at beginning of year. If different from last year's closing inventory, attach explanation . . . . .	<b>35</b> <b>41,729,543</b>
<b>36</b>	Purchases less cost of items withdrawn for personal use . . . . .	<b>36</b> <b>246,298,766</b>
<b>37</b>	Cost of labor. Do not include any amounts paid to yourself . . . . .	<b>37</b> <b>40,779,794</b>
<b>38</b>	Materials and supplies . . . . .	<b>38</b> <b>72,434,530</b>
<b>39</b>	Other costs . . . . .	<b>39</b> <b>77,600,960</b>
<b>40</b>	Add lines 35 through 39 . . . . .	<b>40</b>
<b>41</b>	Inventory at end of year . . . . .	<b>41</b> <b>41,021,437</b>
<b>42</b>	<b>Cost of goods sold.</b> Subtract line 41 from line 40. Enter the result here and on line 4 . . . . .	<b>42</b>

**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.

<b>43</b>	When did you place your vehicle in service for business purposes? (month/day/year)      ►      /      /	
<b>44</b>	Of the total number of miles you drove your vehicle during 2020, enter the number of miles you used your vehicle for:	
<b>a</b>	Business	<b>b</b> Commuting (see instructions)
<b>45</b>	Was your vehicle available for personal use during off-duty hours? . . . . .	<input type="checkbox"/> Yes <input type="checkbox"/> No
<b>46</b>	Do you (or your spouse) have another vehicle available for personal use?. . . . .	<input type="checkbox"/> Yes <input type="checkbox"/> No
<b>47a</b>	Do you have evidence to support your deduction? . . . . .	<input type="checkbox"/> Yes <input type="checkbox"/> No
<b>b</b>	If "Yes," is the evidence written? . . . . .	<input type="checkbox"/> Yes <input type="checkbox"/> No

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

<b>48</b>	<b>Total other expenses.</b> Enter here and on line 27a . . . . .

SCHEDULE D

(Form 1040)

Department of the Treasury  
Internal Revenue Service (99)

Capital Gains and Losses

▶ Attach to Form 1040, 1040-SR, or 1040-NR.  
▶ Go to [www.irs.gov/ScheduleD](http://www.irs.gov/ScheduleD) for instructions and the latest information.  
▶ Use Form 8949 to list your transactions for lines 1b, 2, 3, 8b, 9, and 10.

OMB No. 1545-0074

2020  
Attachment  
Sequence No. 12

Name(s) shown on return

Total schedules filed = 25,991,494    Total Sales Reported with Form 1099 = 22,073,835

Your social security number

Did you dispose of any investment(s) in a qualified opportunity fund during the tax year?    ☐ Yes    ☐ No    **yes = 33,605    no = 19,476,826**  
If "Yes," attach Form 8949 and see its instructions for additional requirements for reporting your gain or loss.

Part I

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

See instructions for how to figure the amounts to enter on the lines below. This form may be easier to complete if you round off cents to whole dollars.	(d) Proceeds (sales price)	(e) Cost (or other basis)	(g) Adjustments to gain or loss from Form(s) 8949, Part I, line 2, column (g)	(h) Gain or (loss) Subtract column (e) from column (d) and combine the result with column (g)
1a Totals for all short-term transactions reported on Form 1099-B for which basis was reported to the IRS and for which you have no adjustments (see instructions). However, if you choose to report all these transactions on Form 8949, leave this line blank and go to line 1b .	4,999,020	4,995,115		4,905,045
1b Totals for all transactions reported on Form(s) 8949 with Box A checked . . . . .	11,797,945	11,800,742	4,776,282	11,482,659
2 Totals for all transactions reported on Form(s) 8949 with Box B checked . . . . .	2,960,270	2,640,135	310,314	2,552,144
3 Totals for all transactions reported on Form(s) 8949 with Box C checked . . . . .	1,271,332	1,304,306	102,067	1,192,120
4 Short-term gain from Form 6252 and short-term gain or (loss) from Forms 4684, 6781, and 8824 . . . . .			4	582,131
5 Net short-term gain or (loss) from partnerships, S corporations, estates, and trusts from Schedule(s) K-1 . . . . .			5	1,033,798
6 Short-term capital loss carryover. Enter the amount, if any, from line 8 of your Capital Loss Carryover Worksheet in the instructions . . . . .			6	( 2,036,339 )
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	17,508,003

Part II

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

See instructions for how to figure the amounts to enter on the lines below. This form may be easier to complete if you round off cents to whole dollars.	(d) Proceeds (sales price)	(e) Cost (or other basis)	(g) Adjustments to gain or loss from Form(s) 8949, Part II, line 2, column (g)	(h) Gain or (loss) Subtract column (e) from column (d) and combine the result with column (g)
8a Totals for all long-term transactions reported on Form 1099-B for which basis was reported to the IRS and for which you have no adjustments (see instructions). However, if you choose to report all these transactions on Form 8949, leave this line blank and go to line 8b .	4,378,380	4,361,769		4,257,388
8b Totals for all transactions reported on Form(s) 8949 with Box D checked . . . . .	9,726,405	9,740,297	2,675,637	9,415,059
9 Totals for all transactions reported on Form(s) 8949 with Box E checked . . . . .	5,689,107	5,390,111	317,553	5,326,659
10 Totals for all transactions reported on Form(s) 8949 with Box F checked . . . . .	2,533,452	2,349,169	1,016,585	1,878,458
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	2,298,891
12 Net long-term gain or (loss) from partnerships, S corporations, estates, and trusts from Schedule(s) K-1 . . . . .			12	1,752,783
13 Capital gain distributions. See the instructions . . . . .			13	10,942,851
14 Long-term capital loss carryover. Enter the amount, if any, from line 13 of your Capital Loss Carryover Worksheet in the instructions . . . . .			14	( 3,815,710 )
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	20,584,296

For Paperwork Reduction Act Notice, see your tax return instructions.

Cat. No. 11338H

Schedule D (Form 1040) 2020



**SCHEDULE D**  
(Form 1040)

Department of the Treasury  
Internal Revenue Service (99)

**Capital Gains and Losses**

▶ **Attach to Form 1040, 1040-SR, or 1040-NR.**  
▶ **Go to [www.irs.gov/ScheduleD](http://www.irs.gov/ScheduleD) for instructions and the latest information.**  
▶ **Use Form 8949 to list your transactions for lines 1b, 2, 3, 8b, 9, and 10.**

OMB No. 1545-0074

**2020**

Attachment  
Sequence No. **12**

Name(s) shown on return

**Total schedules filed = 25,991,494    Total Sales Reported with Form 1099 = 12,832,636,226**

Your social security number

Did you dispose of any investment(s) in a qualified opportunity fund during the tax year? ☐ **Yes** ☐ **No**

If "Yes," attach Form 8949 and see its instructions for additional requirements for reporting your gain or loss.

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

See instructions for how to figure the amounts to enter on the lines below.

This form may be easier to complete if you round off cents to whole dollars.

	(d) Proceeds (sales price)	(e) Cost (or other basis)	(g) Adjustments to gain or loss from Form(s) 8949, Part I, line 2, column (g)	(h) Gain or (loss) Subtract column (e) from column (d) and combine the result with column (g)
<b>1a</b> 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 . . . . .	<b>1,430,641,685</b>	<b>1,430,905,942</b>		<b>-264,257</b>
<b>1b</b> Totals for all transactions reported on Form(s) 8949 with <b>Box A</b> checked . . . . .	<b>7,546,420,896</b>	<b>7,911,213,302</b>	<b>357,168,967</b>	<b>-7,623,413</b>
<b>2</b> Totals for all transactions reported on Form(s) 8949 with <b>Box B</b> checked . . . . .	<b>503,354,019</b>	<b>516,223,881</b>	<b>12,391,119</b>	<b>-478,742</b>
<b>3</b> Totals for all transactions reported on Form(s) 8949 with <b>Box C</b> checked . . . . .	<b>196,017,462</b>	<b>199,097,511</b>	<b>907,020</b>	<b>-2,173,030</b>
<b>4</b> Short-term gain from Form 6252 and short-term gain or (loss) from Forms 4684, 6781, and 8824 . . . . .			<b>4</b>	<b>1,892,300</b>
<b>5</b> Net short-term gain or (loss) from partnerships, S corporations, estates, and trusts from Schedule(s) K-1 . . . . .			<b>5</b>	<b>27,698,815</b>
<b>6</b> Short-term capital loss carryover. Enter the amount, if any, from line 8 of your <b>Capital Loss Carryover Worksheet</b> in the instructions . . . . .			<b>6</b>	<b>( 174,812,747 )</b>
<b>7</b> <b>Net short-term capital gain or (loss).</b> 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 . . . . .			<b>7</b>	<b>-155,761,075</b>

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

See instructions for how to figure the amounts to enter on the lines below.

This form may be easier to complete if you round off cents to whole dollars.

	(d) Proceeds (sales price)	(e) Cost (or other basis)	(g) Adjustments to gain or loss from Form(s) 8949, Part II, line 2, column (g)	(h) Gain or (loss) Subtract column (e) from column (d) and combine the result with column (g)
<b>8a</b> 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 . . . . .	<b>519,267,416</b>	<b>479,080,559</b>		<b>40,186,857</b>
<b>8b</b> Totals for all transactions reported on Form(s) 8949 with <b>Box D</b> checked . . . . .	<b>1,387,798,600</b>	<b>1,317,277,609</b>	<b>29,060,038</b>	<b>99,581,030</b>
<b>9</b> Totals for all transactions reported on Form(s) 8949 with <b>Box E</b> checked . . . . .	<b>487,014,082</b>	<b>330,594,530</b>	<b>-7,441,606</b>	<b>148,977,947</b>
<b>10</b> Totals for all transactions reported on Form(s) 8949 with <b>Box F</b> checked . . . . .	<b>762,122,065</b>	<b>545,323,366</b>	<b>-114,705,563</b>	<b>102,093,136</b>
<b>11</b> 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 . . . . .			<b>11</b>	<b>280,894,684</b>
<b>12</b> Net long-term gain or (loss) from partnerships, S corporations, estates, and trusts from Schedule(s) K-1 . . . . .			<b>12</b>	<b>271,964,047</b>
<b>13</b> Capital gain distributions. See the instructions . . . . .			<b>13</b>	<b>55,908,061</b>
<b>14</b> Long-term capital loss carryover. Enter the amount, if any, from line 13 of your <b>Capital Loss Carryover Worksheet</b> in the instructions . . . . .			<b>14</b>	<b>( 277,977,296 )</b>
<b>15</b> <b>Net long-term capital gain or (loss).</b> Combine lines 8a through 14 in column (h). Then, go to Part III on the back . . . . .			<b>15</b>	<b>721,628,841</b>

Part III

Summary

16	Combine lines 7 and 15 and enter the result . . . . .	16	25,083,935
	<ul style="list-style-type: none"> <li>If line 16 is a <b>gain</b>, enter the amount from line 16 on Form 1040, 1040-SR, or 1040-NR, line 7. Then, go to line 17 below.</li> <li>If line 16 is a <b>loss</b>, skip lines 17 through 20 below. Then, go to line 21. Also be sure to complete line 22.</li> <li>If line 16 is <b>zero</b>, skip lines 17 through 21 below and enter -0- on Form 1040, 1040-SR, or 1040-NR, line 7. Then, go to line 22.</li> </ul>		
17	Are lines 15 and 16 <b>both</b> gains? <input type="checkbox"/> <b>Yes.</b> Go to line 18. <input type="checkbox"/> <b>No.</b> Skip lines 18 through 21, and go to line 22.		
18	If you are required to complete the <b>28% Rate Gain Worksheet</b> (see instructions), enter the amount, if any, from line 7 of that worksheet . . . . . ►	18	45,485
19	If you are required to complete the <b>Unrecaptured Section 1250 Gain Worksheet</b> (see instructions), enter the amount, if any, from line 18 of that worksheet . . . . . ►	19	1,416,831
20	Are lines 18 and 19 both zero or blank and are you not filing Form 4952? <input type="checkbox"/> <b>Yes.</b> Complete the <b>Qualified Dividends and Capital Gain Tax Worksheet</b> in the instructions for Forms 1040 and 1040-SR, line 16. <b>Don't</b> complete lines 21 and 22 below.  <input type="checkbox"/> <b>No.</b> Complete the <b>Schedule D Tax Worksheet</b> in the instructions. <b>Don't</b> complete lines 21 and 22 below.		
21	If line 16 is a loss, enter here and on Form 1040, 1040-SR, or 1040-NR, line 7, the <b>smaller</b> of: <div> <ul style="list-style-type: none"> <li>The loss on line 16; or</li> <li>(\$3,000), or if married filing separately, (\$1,500)</li> </ul> </div>	21	( )
	<b>Note:</b> When figuring which amount is smaller, treat both amounts as positive numbers.		
22	Do you have qualified dividends on Form 1040, 1040-SR, or 1040-NR, line 3a?  <input type="checkbox"/> <b>Yes.</b> Complete the <b>Qualified Dividends and Capital Gain Tax Worksheet</b> in the instructions for Forms 1040 and 1040-SR, line 16.  <input type="checkbox"/> <b>No.</b> Complete the rest of Form 1040, 1040-SR, or 1040-NR.		

**Part III Summary**

<p><b>16</b> Combine lines 7 and 15 and enter the result . . . . .</p> <ul style="list-style-type: none"> <li>• If line 16 is a <b>gain</b>, enter the amount from line 16 on Form 1040, 1040-SR, or 1040-NR, line 7. Then, go to line 17 below.</li> <li>• If line 16 is a <b>loss</b>, skip lines 17 through 20 below. Then, go to line 21. Also be sure to complete line 22.</li> <li>• If line 16 is <b>zero</b>, skip lines 17 through 21 below and enter -0- on Form 1040, 1040-SR, or 1040-NR, line 7. Then, go to line 22.</li> </ul> <p><b>17</b> Are lines 15 and 16 <b>both</b> gains?</p> <p><input type="checkbox"/> <b>Yes.</b> Go to line 18.</p> <p><input type="checkbox"/> <b>No.</b> Skip lines 18 through 21, and go to line 22.</p> <p><b>18</b> If you are required to complete the <b>28% Rate Gain Worksheet</b> (see instructions), enter the amount, if any, from line 7 of that worksheet . . . . . ►</p> <p><b>19</b> If you are required to complete the <b>Unrecaptured Section 1250 Gain Worksheet</b> (see instructions), enter the amount, if any, from line 18 of that worksheet . . . . . ►</p> <p><b>20</b> Are lines 18 and 19 both zero or blank and are you not filing Form 4952?</p> <p><input type="checkbox"/> <b>Yes.</b> Complete the <b>Qualified Dividends and Capital Gain Tax Worksheet</b> in the instructions for Forms 1040 and 1040-SR, line 16. <b>Don't</b> complete lines 21 and 22 below.</p> <p><input type="checkbox"/> <b>No.</b> Complete the <b>Schedule D Tax Worksheet</b> in the instructions. <b>Don't</b> complete lines 21 and 22 below.</p> <p><b>21</b> If line 16 is a loss, enter here and on Form 1040, 1040-SR, or 1040-NR, line 7, the <b>smaller</b> of:</p> <div style="display: flex; align-items: center;"> <ul style="list-style-type: none"> <li>• The loss on line 16; or</li> <li>• (\$3,000), or if married filing separately, (\$1,500)</li> </ul> <div style="font-size: 3em; margin: 0 10px;">}</div> <div style="flex-grow: 1; border-bottom: 1px solid black; position: relative;"> <div style="position: absolute; right: -10px; top: -5px;">)</div> </div> </div> <p><b>Note:</b> When figuring which amount is smaller, treat both amounts as positive numbers.</p> <p><b>22</b> Do you have qualified dividends on Form 1040, 1040-SR, or 1040-NR, line 3a?</p> <p><input type="checkbox"/> <b>Yes.</b> Complete the <b>Qualified Dividends and Capital Gain Tax Worksheet</b> in the instructions for Forms 1040 and 1040-SR, line 16.</p> <p><input type="checkbox"/> <b>No.</b> Complete the rest of Form 1040, 1040-SR, or 1040-NR.</p>	<p><b>16</b> <b>565,867,772</b></p> <p><b>18</b> <b>5,165,657</b></p> <p><b>19</b> <b>38,134,319</b></p> <p><b>21</b> ( )</p>
---	---



SCHEDULE E (Form 1040)

Department of the Treasury Internal Revenue Service (99)

Name(s) shown on return

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

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

OMB No. 1545-0074

2020

Attachment Sequence No. 13

Total schedules filed = 19,669,489

Your social security number

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

A Did you make any payments in 2020 that would require you to file Form(s) 1099? See instructions B If "Yes," did you or will you file required Form(s) 1099?

1a Physical address of each property (street, city, state, ZIP code) A Number of Returns with Rental Properties = 9,672,389 Total Number of Rental Properties = 16,743,589 B Number of Returns with Royalties = 1,842,010 Total Number of Royalties = 2,639,065 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 B C

Type of Property:

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

Income: Properties: RENT A ROYALTY B C 3 Rents received 3 9,165,830 4 Royalties received 4 1,758,113

Expenses: 5 Advertising 5 6 Auto and travel (see instructions) 6 7 Cleaning and maintenance 7 8 Commissions. 8 9 Insurance 9 10 Legal and other professional fees 10 11 Management fees 11 12 Mortgage interest paid to banks, etc. (see instructions) 12 4,760,832 13 Other interest. 13 549,329 14 Repairs. 14 15 Supplies 15 16 Taxes 16 8,236,499 17 Utilities. 17 18 Depreciation expense or depletion 18 7,529,928 724,161 19 Other (list) 19 20 Total expenses. Add lines 5 through 19 20 9,312,485 1,160,894 21 Subtract line 20 from line 3 (rents) and/or 4 (royalties). If result is a (loss), see instructions to find out if you must file Form 6198 21 9,518,065 1,750,198 22 Deductible rental real estate loss after limitation, if any, on Form 8582 (see instructions) 22 ( 4,437,457 nondeductible rental loss = 1,782,183 suspended loss carryover = 985,116 )

23a Total of all amounts reported on line 3 for all rental properties 23a 9,165,830 b Total of all amounts reported on line 4 for all royalty properties 23b 1,758,113 c Total of all amounts reported on line 12 for all properties 23c 4,760,832 d Total of all amounts reported on line 18 for all properties 23d 8,140,676 e Total of all amounts reported on line 20 for all properties 23e 10,233,945

24 Income. Add positive amounts shown on line 21. Do not include any losses 24 6,941,400 25 Losses. Add royalty losses from line 21 and rental real estate losses from line 22. Enter total losses here 25 ( 4,921,242 )

26 Total rental real estate and royalty income or (loss). Combine lines 24 and 25. Enter the result here. If Parts II, III, IV, and line 40 on page 2 do not apply to you, also enter this amount on Schedule 1 (Form 1040), line 5. Otherwise, include this amount in the total on line 41 on page 2 26 9,635,291

**SCHEDULE E**  
**(Form 1040)**

Department of the Treasury  
Internal Revenue Service (99)

Name(s) shown on return

**Supplemental Income and Loss**

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

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

▶ **Go to [www.irs.gov/ScheduleE](http://www.irs.gov/ScheduleE) for instructions and the latest information.**

OMB No. 1545-0074

**2020**

Attachment  
Sequence No. **13**

**Total schedules filed = 19,669,489**

Your social security number

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

**A** Did you make any payments in 2020 that would require you to file Form(s) 1099? See instructions . . . . . ☐ **Yes** ☐ **No**  
**B** If "Yes," did you or will you file required Form(s) 1099? . . . . . ☐ **Yes** ☐ **No**

<b>1a</b>	Physical address of each property (street, city, state, ZIP code)				
<b>A</b>					
<b>B</b>					
<b>C</b>					
<b>1b</b>	Type of Property (from list below)	<b>2</b> For each rental real estate property listed above, report the number of fair rental and personal use days. Check the <b>QJV</b> box only if you meet the requirements to file as a qualified joint venture. See instructions.	<b>Fair Rental Days</b>	<b>Personal Use Days</b>	<b>QJV</b>
<b>A</b>		<b>A</b>			<input type="checkbox"/>
<b>B</b>		<b>B</b>			<input type="checkbox"/>
<b>C</b>		<b>C</b>			<input type="checkbox"/>

**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) |

<b>Income:</b>	<b>Properties:</b>	<b>RENT A</b>	<b>ROYALTY B</b>	<b>C</b>
<b>3</b> Rents received . . . . .	<b>3</b>	<b>365,416,313</b>		
<b>4</b> Royalties received . . . . .	<b>4</b>		<b>27,520,897</b>	
<b>Expenses:</b>				
<b>5</b> Advertising . . . . .	<b>5</b>			
<b>6</b> Auto and travel (see instructions) . . . . .	<b>6</b>			
<b>7</b> Cleaning and maintenance . . . . .	<b>7</b>			
<b>8</b> Commissions. . . . .	<b>8</b>			
<b>9</b> Insurance . . . . .	<b>9</b>			
<b>10</b> Legal and other professional fees . . . . .	<b>10</b>			
<b>11</b> Management fees . . . . .	<b>11</b>			
<b>12</b> Mortgage interest paid to banks, etc. (see instructions)	<b>12</b>	<b>54,260,395</b>		
<b>13</b> Other interest. . . . .	<b>13</b>			<b>6,862,542</b>
<b>14</b> Repairs. . . . .	<b>14</b>			
<b>15</b> Supplies . . . . .	<b>15</b>			
<b>16</b> Taxes . . . . .	<b>16</b>	<b>55,998,946</b>		
<b>17</b> Utilities. . . . .	<b>17</b>			
<b>18</b> Depreciation expense or depletion . . . . .	<b>18</b>	<b>96,030,217</b>	<b>3,005,139</b>	
<b>19</b> Other (list) ▶ . . . . .	<b>19</b>			
<b>20</b> Total expenses. Add lines 5 through 19 . . . . .	<b>20</b>	<b>344,303,677</b>	<b>8,598,481</b>	
<b>21</b> 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 <b>Form 6198</b> . . . . .	<b>21</b>	<b>21,112,637</b>	<b>18,922,417</b>	
<b>22</b> Deductible rental real estate loss after limitation, if any, on <b>Form 8582</b> (see instructions) . . . . .	<b>22</b>	<b>( 53,613,113</b>	<b>nondeductible rental loss = 25,332,203</b> <b>suspended loss carryover = 15,239,878 )</b>	
<b>23a</b> Total of all amounts reported on line 3 for all rental properties . . . . .	<b>23a</b>	<b>365,416,313</b>		
<b>b</b> Total of all amounts reported on line 4 for all royalty properties . . . . .	<b>23b</b>	<b>27,520,897</b>		
<b>c</b> Total of all amounts reported on line 12 for all properties . . . . .	<b>23c</b>	<b>54,260,395</b>		
<b>d</b> Total of all amounts reported on line 18 for all properties . . . . .	<b>23d</b>	<b>99,035,356</b>		
<b>e</b> Total of all amounts reported on line 20 for all properties . . . . .	<b>23e</b>	<b>352,902,157</b>		
<b>24</b> <b>Income.</b> Add positive amounts shown on line 21. <b>Do not</b> include any losses . . . . .	<b>24</b>			<b>120,240,811</b>
<b>25</b> <b>Losses.</b> Add royalty losses from line 21 and rental real estate losses from line 22. Enter total losses here . . . . .	<b>25</b>			<b>( 70,113,433 )</b>
<b>26</b> <b>Total rental real estate and royalty income or (loss).</b> Combine lines 24 and 25. Enter the result here. If Parts II, III, IV, and line 40 on page 2 do not apply to you, also enter this amount on Schedule 1 (Form 1040), line 5. Otherwise, include this amount in the total on line 41 on page 2 . . . . .	<b>26</b>			<b>50.127.378</b>

**For Paperwork Reduction Act Notice, see the separate instructions.**

Cat. No. 11344L

Schedule E (Form 1040) 2020

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

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

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

27	Are you reporting any loss not allowed in a prior year due to the at-risk or basis limitations, a prior year unallowed loss from a passive activity (if that loss was not reported on Form 8582), or unreimbursed partnership expenses? If you answered "Yes," see instructions before completing this section . . . . . <input type="checkbox"/> <b>Yes</b> <input type="checkbox"/> <b>No</b>					
28	(a) Name	(b) Enter <b>P</b> for partnership; <b>S</b> for S corporation	(c) Check if foreign partnership	(d) Employer identification number	(e) Check if basis computation is required	(f) Check if any amount is not at risk
A	<b>Number of PARTNERSHIPS</b>	<b>6,708,581</b>	<b>34,627</b>		<input type="checkbox"/>	<b>10,534,013</b>
B			<input type="checkbox"/>		<input type="checkbox"/>	<input type="checkbox"/>
C	<b>Number of S-CORPS</b>	<b>5,540,974</b>	<input type="checkbox"/>		<input type="checkbox"/>	<b>335,624</b>
D			<input type="checkbox"/>		<input type="checkbox"/>	<input type="checkbox"/>
<b>Passive Income and Loss</b>			<b>Nonpassive Income and Loss</b>			
	(g) Passive loss allowed (attach <b>Form 8582</b> if required)	(h) Passive income from <b>Schedule K-1</b>	(i) Nonpassive loss allowed (see <b>Schedule K-1</b> )	(j) Section 179 expense deduction from <b>Form 4562</b>	(k) Nonpassive income from <b>Schedule K-1</b>	
A	<b>PARTNERSHIPS</b>	<b>PARTNERSHIPS</b>	<b>PARTNERSHIPS</b>	<b>PARTNERSHIPS</b>	<b>PARTNERSHIPS</b>	
B	<b>1,127,765</b>	<b>1,649,326</b>	<b>1,842,993</b>	<b>205,322</b>	<b>2,248,400</b>	
C	<b>S-CORPS</b>	<b>S-CORPS</b>	<b>S-CORPS</b>	<b>S-CORPS</b>	<b>S-CORPS</b>	
D	<b>173,547</b>	<b>468,691</b>	<b>1,753,806</b>	<b>482,496</b>	<b>3,307,597</b>	
29a	Totals	<b>2,021,169</b>			<b>5,191,195</b>	
b	Totals	<b>1,243,817</b>	<b>3,400,243</b>	<b>676,178</b>		
30	Add columns (h) and (k) of line 29a. . . . .				30	<b>6,537,788</b>
31	Add columns (g), (i), and (j) of line 29b. . . . .				31	( <b>4,696,457</b> )
32	<b>Total partnership and S corporation income or (loss).</b> Combine lines 30 and 31 . . . . .				32	<b>9,001,513</b>

**Part III** **Income or Loss From Estates and Trusts**

33	(a) Name	(b) Employer identification number			
A					
B					
<b>Passive Income and Loss</b>		<b>Nonpassive Income and Loss</b>			
	(c) Passive deduction or loss allowed (attach <b>Form 8582</b> if required)	(d) Passive income from <b>Schedule K-1</b>	(e) Deduction or loss from <b>Schedule K-1</b>	(f) Other income from <b>Schedule K-1</b>	
A					
B					
34a	Totals	<b>281,258</b>		<b>390,862</b>	
b	Totals	<b>37,732</b>	<b>47,645</b>		
35	Add columns (d) and (f) of line 34a . . . . .			35	<b>611,574</b>
36	Add columns (c) and (e) of line 34b . . . . .			36	( <b>81,835</b> )
37	<b>Total estate and trust income or (loss).</b> Combine lines 35 and 36 . . . . .			37	<b>650,555</b>

**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 <b>Schedules Q</b> , line 2c (see instructions)	(d) Taxable income (net loss) from <b>Schedules Q</b> , line 1b	(e) Income from <b>Schedules Q</b> , line 3b	
			<b>54</b>	<b>8,711</b>		
39	Combine columns (d) and (e) only. Enter the result here and include in the total on line 41 below				39	<b>10,688</b>

**Part V** **Summary**

40	Net farm rental income or (loss) from <b>Form 4835</b> . Also, complete line 42 below . . . . .				40	<b>429,226</b>
41	<b>Total income or (loss).</b> Combine lines 26, 32, 37, 39, and 40. Enter the result here and on Schedule 1 (Form 1040), line 5 ▶				41	<b>16,784,058</b>
42	Reconciliation of farming and fishing income. Enter your gross farming and fishing income reported on Form 4835, line 7; Schedule K-1 (Form 1065), box 14, code B; Schedule K-1 (Form 1120-S), box 17, code AD; and Schedule K-1 (Form 1041), box 14, code F. See instructions . . . . .				42	<b>659,733</b>
43	Reconciliation for real estate professionals. If you were a real estate professional (see instructions), enter the net income or (loss) you reported anywhere on Form 1040, Form 1040-SR, or Form 1040-NR from all rental real estate activities in which you materially participated under the passive activity loss rules . . . . .				43	<b>469,460</b>

Schedule E (Form 1040) 2020

Attachment Sequence No. **13**

Page **2**

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

Your social security number

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

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

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

<b>28</b>	(a) Name	(b) Enter <b>P</b> for partnership; <b>S</b> for S corporation	(c) Check if foreign partnership	(d) Employer identification number	(e) Check if basis computation is required	(f) Check if any amount is not at risk
<b>A</b>			<input type="checkbox"/>		<input type="checkbox"/>	<input type="checkbox"/>
<b>B</b>			<input type="checkbox"/>		<input type="checkbox"/>	<input type="checkbox"/>
<b>C</b>			<input type="checkbox"/>		<input type="checkbox"/>	<input type="checkbox"/>
<b>D</b>			<input type="checkbox"/>		<input type="checkbox"/>	<input type="checkbox"/>

<b>Passive Income and Loss</b>			<b>Nonpassive Income and Loss</b>		
(g) Passive loss allowed (attach <b>Form 8582</b> if required)	(h) Passive income from <b>Schedule K-1</b>	(i) Nonpassive loss allowed (see <b>Schedule K-1</b> )	(j) Section 179 expense deduction from <b>Form 4562</b>	(k) Nonpassive income from <b>Schedule K-1</b>	
<b>A PARTNERSHIPS</b>	<b>PARTNERSHIPS</b>	<b>PARTNERSHIPS</b>	<b>PARTNERSHIPS</b>	<b>PARTNERSHIPS</b>	
<b>B 39,744,218</b>	<b>74,137,975</b>	<b>164,938,530</b>	<b>4,967,562</b>	<b>352,766,852</b>	
<b>C S-CORPS</b>	<b>S-CORPS</b>	<b>S-CORPS</b>	<b>S-CORPS</b>	<b>S-CORPS</b>	
<b>D 5,023,689</b>	<b>38,488,515</b>	<b>108,894,196</b>	<b>20,033,276</b>	<b>585,639,908</b>	
<b>29a Totals</b>	<b>112,626,490</b>			<b>938,406,761</b>	
<b>b Totals</b>	<b>44,767,907</b>	<b>273,832,726</b>	<b>25,000,838</b>		
<b>30</b> Add columns (h) and (k) of line 29a. . . . .			<b>30</b>	<b>1,051,033,251</b>	
<b>31</b> Add columns (g), (i), and (j) of line 29b. . . . .			<b>31</b>	<b>( 343,601,472 )</b>	
<b>32 Total partnership and S corporation income or (loss).</b> Combine lines 30 and 31 . . . . .			<b>32</b>	<b>707,431,778</b>	

**Part III Income or Loss From Estates and Trusts**

<b>33</b>	(a) Name	(b) Employer identification number
<b>A</b>		
<b>B</b>		

<b>Passive Income and Loss</b>			<b>Nonpassive Income and Loss</b>		
(c) Passive deduction or loss allowed (attach <b>Form 8582</b> if required)	(d) Passive income from <b>Schedule K-1</b>	(e) Deduction or loss from <b>Schedule K-1</b>	(f) Other income from <b>Schedule K-1</b>		
<b>A</b>					
<b>B</b>					
<b>34a Totals</b>	<b>15,985,602</b>		<b>21,506,813</b>		
<b>b Totals</b>	<b>1,248,820</b>	<b>4,760,575</b>			
<b>35</b> Add columns (d) and (f) of line 34a . . . . .			<b>35</b>	<b>37,492,415</b>	
<b>36</b> Add columns (c) and (e) of line 34b . . . . .			<b>36</b>	<b>( 6,009,395 )</b>	
<b>37 Total estate and trust income or (loss).</b> Combine lines 35 and 36 . . . . .			<b>37</b>	<b>31,483,020</b>	

**Part IV Income or Loss From Real Estate Mortgage Investment Conduits (REMICs)—Residual Holder**

<b>38</b>	(a) Name	(b) Employer identification number	(c) Excess inclusion from <b>Schedules Q</b> , line 2c (see instructions)	(d) Taxable income (net loss) from <b>Schedules Q</b> , line 1b	(e) Income from <b>Schedules Q</b> , line 3b
			<b>1</b>	<b>-40,885</b>	
<b>39</b>	Combine columns (d) and (e) only. Enter the result here and include in the total on line 41 below				<b>39 -56,126</b>

**Part V Summary**

<b>40</b>	Net farm rental income or (loss) from <b>Form 4835</b> . Also, complete line 42 below . . . . .	<b>40</b>	<b>4,893,181</b>
<b>41</b>	<b>Total income or (loss).</b> Combine lines 26, 32, 37, 39, and 40. Enter the result here and on Schedule 1 (Form 1040), line 5 ▶	<b>41</b>	<b>793,879,232</b>
<b>42</b>	<b>Reconciliation of farming and fishing income.</b> Enter your gross farming and fishing income reported on Form 4835, line 7; Schedule K-1 (Form 1065), box 14, code B; Schedule K-1 (Form 1120-S), box 17, code AD; and Schedule K-1 (Form 1041), box 14, code F. See instructions . . . . .	<b>42</b>	<b>134,989,276</b>
<b>43</b>	<b>Reconciliation for real estate professionals.</b> If you were a real estate professional (see instructions), enter the net income or (loss) you reported anywhere on Form 1040, Form 1040-SR, or Form 1040-NR from all rental real estate activities in which you materially participated under the passive activity loss rules . . . . .	<b>43</b>	<b>39,744,121</b>

**SCHEDULE EIC**  
(Form 1040)

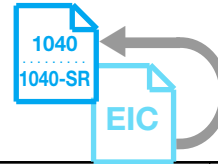
Department of the Treasury  
Internal Revenue Service (99)

Name(s) shown on return

**Earned Income Credit**

Qualifying Child Information

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



OMB No. 1545-0074

**2020**

Attachment  
Sequence No. **43**

Your social security number

**Total schedules filed = 18,388,995**

**Before you begin:**

- See the instructions for Form 1040 or 1040-SR, line 27, 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.



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

**Qualifying Child Information**

**Child 1**

**Child 2**

**Child 3**

**1 Child's name**

If you have more than three qualifying children, you have to list only three to get the maximum credit.

First name

Last name

First name

Last name

First name

Last name

**2 Child's SSN**

The child must have an SSN as defined in the instructions for Form 1040 or 1040-SR, line 27, unless the child was born and died in 2020. If your child was born and died in 2020 and did not have an SSN, enter "Died" on this line and attach a copy of the child's birth certificate, death certificate, or hospital medical records showing a live birth.

**18,387,987**

**9,191,229**

**3,196,245**

**3 Child's year of birth**

Year **18,388,995**  
*If born after 2001 and the child is younger than you (or your spouse, if filing jointly), skip lines 4a and 4b; go to line 5.*

Year **9,191,229**  
*If born after 2001 and the child is younger than you (or your spouse, if filing jointly), skip lines 4a and 4b; go to line 5.*

Year **3,196,245**  
*If born after 2001 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 2020, a student, and younger than you (or your spouse, if filing jointly)?

☐ Yes. ☐ No.  
**1,011,803** line 4b.  
*line 5.*

☐ Yes. ☐ No.  
**278,527** line 4b.  
*line 5.*

☐ Yes. ☐ No.  
**179,355** line 4b.  
*line 5.*

**b** Was the child permanently and totally disabled during any part of 2020?

☐ Yes. ☐ No.  
**463,532**  
*Go to line 5.* The child is not a qualifying child.

☐ Yes. ☐ No.  
**88,166**  
*Go to line 5.* The child is not a qualifying child.

☐ Yes. ☐ No.  
**24,033**  
*Go to line 5.* The child is not a qualifying child.

**5 Child's relationship to you**

(for example, son, daughter, grandchild, niece, nephew, eligible foster child, etc.)

**18,388,995**

**9,191,229**

**3,196,245**

**6 Number of months child lived with you in the United States during 2020**

- If the child lived with you for more than half of 2020 but less than 7 months, enter "7."
- If the child was born or died in 2020 and your home was the child's home for more than half the time he or she was alive during 2020, enter "12."

**18,387,993** months  
*Do not enter more than 12 months.*

**9,191,229** months  
*Do not enter more than 12 months.*

**3,195,245** months  
*Do not enter more than 12 months.*



**SCHEDULE EIC**  
(Form 1040)

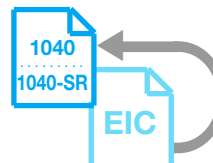
Department of the Treasury  
Internal Revenue Service (99)

Name(s) shown on return

**Earned Income Credit**

Qualifying Child Information

- **Complete and attach to Form 1040 or 1040-SR only if you have a qualifying child.**  
► **Go to [www.irs.gov/ScheduleEIC](http://www.irs.gov/ScheduleEIC) for the latest information.**



OMB No. 1545-0074

**2020**

Attachment  
Sequence No. **43**

**Total schedules filed = 18,388,995**

Your social security number

**Before you begin:**

- See the instructions for Form 1040 or 1040-SR, line 27, 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.



- 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**

	First name	Last name	First name	Last name	First name	Last name
<b>1 Child's name</b> If you have more than three qualifying children, you have to list only three to get the maximum credit.						
<b>2 Child's SSN</b> The child must have an SSN as defined in the instructions for Form 1040 or 1040-SR, line 27, unless the child was born and died in 2020. If your child was born and died in 2020 and did not have an SSN, enter "Died" on this line and attach a copy of the child's birth certificate, death certificate, or hospital medical records showing a live birth.						
<b>3 Child's year of birth</b>	Year _____ <i>If born after 2001 and the child is younger than you (or your spouse, if filing jointly), skip lines 4a and 4b; go to line 5.</i>		Year _____ <i>If born after 2001 and the child is younger than you (or your spouse, if filing jointly), skip lines 4a and 4b; go to line 5.</i>		Year _____ <i>If born after 2001 and the child is younger than you (or your spouse, if filing jointly), skip lines 4a and 4b; go to line 5.</i>	
<b>4 a</b> Was the child under age 24 at the end of 2020, a student, and younger than you (or your spouse, if filing jointly)?	<input type="checkbox"/> Yes. <input type="checkbox"/> No. <i>Go to line 5.</i>	<input type="checkbox"/> Yes. <input type="checkbox"/> No. <i>Go to line 4b.</i>	<input type="checkbox"/> Yes. <input type="checkbox"/> No. <i>Go to line 5.</i>	<input type="checkbox"/> Yes. <input type="checkbox"/> No. <i>Go to line 4b.</i>	<input type="checkbox"/> Yes. <input type="checkbox"/> No. <i>Go to line 5.</i>	<input type="checkbox"/> Yes. <input type="checkbox"/> No. <i>Go to line 4b.</i>
<b>b</b> Was the child permanently and totally disabled during any part of 2020?	<input type="checkbox"/> Yes. <input type="checkbox"/> No. <i>Go to line 5.</i>	<input type="checkbox"/> Yes. <input type="checkbox"/> No. The child is not a qualifying child.	<input type="checkbox"/> Yes. <input type="checkbox"/> No. <i>Go to line 5.</i>	<input type="checkbox"/> Yes. <input type="checkbox"/> No. The child is not a qualifying child.	<input type="checkbox"/> Yes. <input type="checkbox"/> No. <i>Go to line 5.</i>	<input type="checkbox"/> Yes. <input type="checkbox"/> No. The child is not a qualifying child.
<b>5 Child's relationship to you</b> (for example, son, daughter, grandchild, niece, nephew, eligible foster child, etc.)						
<b>6 Number of months child lived with you in the United States during 2020</b>  • If the child lived with you for more than half of 2020 but less than 7 months, enter "7." • If the child was born or died in 2020 and your home was the child's home for more than half the time he or she was alive during 2020, enter "12."	_____ months <i>Do not enter more than 12 months.</i>		_____ months <i>Do not enter more than 12 months.</i>		_____ months <i>Do not enter more than 12 months.</i>	

**For Paperwork Reduction Act Notice, see your tax return instructions.**

Cat. No. 13339M

**Schedule EIC (Form 1040) 2020**

SCHEDULE F (Form 1040)

Department of the Treasury Internal Revenue Service (99)

Profit or Loss From Farming

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

OMB No. 1545-0074

2020 Attachment Sequence No. 14

Name of proprietor

Total schedules filed = 1,769,447

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 2020? If "No," see instructions for limit on passive losses ☐ Yes ☐ No

F Did you make any payments in 2020 that would require you to file Form(s) 1099? See instructions ☐ Yes ☐ No

G If "Yes," did you or will you file required Form(s) 1099? ☐ Yes ☐ No

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

1a	Sales of livestock and other resale items (see instructions)	1a	361,853	
b	Cost or other basis of livestock or other items reported on line 1a	1b	208,277	
c	Subtract line 1b from line 1a	1c	378,077	
2	Sales of livestock, produce, grains, and other products you raised	2	953,675	
3a	Cooperative distributions (Form(s) 1099-PATR)	3a	** 437,490	3b Taxable amount
4a	Agricultural program payments (see instructions)	4a	** 676,466	4b Taxable amount
5a	Commodity Credit Corporation (CCC) loans reported under election	5a	** 2,221	5b Taxable amount
b	CCC loans forfeited	5b	** 3,116	5c Taxable amount
6	Crop insurance proceeds and federal crop disaster payments (see instructions):			
a	Amount received in 2020	6a	137,761	6b Taxable amount
c	If election to defer to 2021 is attached, check here <input type="checkbox"/>	6d	13,210	6d Amount deferred from 2019
7	Custom hire (machine work) income	7	** 151,898	
8	Other income, including federal and state gasoline or fuel tax credit or refund (see instructions)	8	** 554,296	
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	1,514,832	

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	496,192	23	Pension and profit-sharing plans	23	1,388
11	Chemicals	11	510,262	24	Rent or lease (see instructions):		
12	Conservation expenses (see instructions)	12	27,550	a	Vehicles, machinery, equipment	24a	
13	Custom hire (machine work)	13	423,967	b	Other (land, animals, etc.)	24b	
14	Depreciation and section 179 expense (see instructions)	14	1,288,943	25	Repairs and maintenance	25	1,192,116
15	Employee benefit programs other than on line 23	15	21,357	26	Seeds and plants	26	571,713
16	Feed	16	933,615	27	Storage and warehousing	27	
17	Fertilizers and lime	17	628,211	28	Supplies	28	1,088,825
18	Freight and trucking	18		29	Taxes	29	996,772
19	Gasoline, fuel, and oil	19	1,067,354	30	Utilities	30	
20	Insurance (other than health)	20	897,556	31	Veterinary, breeding, and medicine	31	
21	Interest (see instructions):			32	Other expenses (specify):		
a	Mortgage (paid to banks, etc.)	21a	346,782	a		32a	
b	Other	21b	402,127	b		32b	
22	Labor hired (less employment credits)	22	262,853	c		32c	
				d		32d	
				e		32e	
				f		32f	

33 Total expenses. Add lines 10 through 32f. If line 32f is negative, see instructions

34 Net farm profit or (loss). Subtract line 33 from line 9 Total of all unmarked expenses 1,508,668

If a profit, stop here and see instructions for where to report. If a loss, complete lines 35 and 36. Nondeductible Loss (+) / Suspended Carryover (-) 17,735

35 Reserved for future use.

36 Check the box that describes your investment in this activity and see instructions for where to report your loss:

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

For Paperwork Reduction Act Notice, see the separate instructions. Cat. No. 11346H Schedule F (Form 1040) 2020

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



**SCHEDULE F**  
**(Form 1040)**

Department of the Treasury  
Internal Revenue Service (99)

**Profit or Loss From Farming**

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

OMB No. 1545-0074

**2020**  
Attachment  
Sequence No. **14**

Name of proprietor

**Total schedules filed = 1,769,447**

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 2020? If "No," see instructions for limit on passive losses ☐ Yes ☐ No

**F** Did you make any payments in 2020 that would require you to file Form(s) 1099? See instructions ☐ Yes ☐ No

**G** If "Yes," did you or will you file required Form(s) 1099? ☐ Yes ☐ No

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

<b>1a</b>	Sales of livestock and other resale items (see instructions)	<b>1a</b>	<b>35,787,133</b>		
<b>b</b>	Cost or other basis of livestock or other items reported on line 1a	<b>1b</b>	<b>21,182,785</b>		
<b>c</b>	Subtract line 1b from line 1a	<b>1c</b>	<b>14,604,348</b>		
<b>2</b>	Sales of livestock, produce, grains, and other products you raised	<b>2</b>	<b>88,464,886</b>		
<b>3a</b>	Cooperative distributions (Form(s) 1099-PATR)	<b>3a</b>	<b>** 25,058,623</b>	<b>3b</b>	Taxable amount
<b>4a</b>	Agricultural program payments (see instructions)	<b>4a</b>	<b>**20,131,517</b>	<b>4b</b>	Taxable amount
<b>5a</b>	Commodity Credit Corporation (CCC) loans reported under election			<b>5a</b>	<b>** 632,343</b>
<b>b</b>	CCC loans forfeited	<b>5b</b>	<b>**121,366</b>	<b>5c</b>	Taxable amount
<b>6</b>	Crop insurance proceeds and federal crop disaster payments (see instructions):			<b>5c</b>	<b>**119,391</b>
<b>a</b>	Amount received in 2020	<b>6a</b>	<b>6,490,764</b>	<b>6b</b>	Taxable amount
<b>c</b>	If election to defer to 2021 is attached, check here <input type="checkbox"/>	<b>6d</b>	<b>1,093,084</b>	<b>6d</b>	Amount deferred from 2019
<b>7</b>	Custom hire (machine work) income	<b>7</b>	<b>** 5,479,450</b>	<b>7</b>	<b>** 5,479,450</b>
<b>8</b>	Other income, including federal and state gasoline or fuel tax credit or refund (see instructions)	<b>8</b>	<b>**12,121,953</b>	<b>8</b>	<b>**12,121,953</b>
<b>9</b>	<b>Gross income.</b> 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	<b>9</b>	<b>165,766,753</b>	<b>9</b>	<b>165,766,753</b>

**Part II Farm Expenses—Cash and Accrual Method.** Do not include personal or living expenses. See instructions.

<b>10</b>	Car and truck expenses (see instructions). Also attach <b>Form 4562</b>	<b>10</b>	<b>1,930,098</b>	<b>23</b>	Pension and profit-sharing plans	<b>23</b>	<b>11,418</b>
<b>11</b>	Chemicals	<b>11</b>	<b>8,403,747</b>	<b>24</b>	Rent or lease (see instructions):		
<b>12</b>	Conservation expenses (see instructions)	<b>12</b>	<b>79,762</b>	<b>a</b>	Vehicles, machinery, equipment	<b>24a</b>	
<b>13</b>	Custom hire (machine work)	<b>13</b>	<b>5,660,844</b>	<b>b</b>	Other (land, animals, etc.)	<b>24b</b>	
<b>14</b>	Depreciation and section 179 expense (see instructions)	<b>14</b>	<b>37,189,774</b>	<b>25</b>	Repairs and maintenance	<b>25</b>	<b>11,863,795</b>
<b>15</b>	Employee benefit programs other than on line 23	<b>15</b>	<b>301,098</b>	<b>26</b>	Seeds and plants	<b>26</b>	<b>11,280,751</b>
<b>16</b>	Feed	<b>16</b>	<b>18,887,418</b>	<b>27</b>	Storage and warehousing	<b>27</b>	
<b>17</b>	Fertilizers and lime	<b>17</b>	<b>14,050,851</b>	<b>28</b>	Supplies	<b>28</b>	<b>6,088,094</b>
<b>18</b>	Freight and trucking	<b>18</b>		<b>29</b>	Taxes	<b>29</b>	<b>4,221,974</b>
<b>19</b>	Gasoline, fuel, and oil	<b>19</b>	<b>5,656,447</b>	<b>30</b>	Utilities	<b>30</b>	
<b>20</b>	Insurance (other than health)	<b>20</b>	<b>6,395,630</b>	<b>31</b>	Veterinary, breeding, and medicine	<b>31</b>	
<b>21</b>	Interest (see instructions):			<b>32</b>	Other expenses (specify):		
<b>a</b>	Mortgage (paid to banks, etc.)	<b>21a</b>	<b>5,086,216</b>	<b>a</b>		<b>32a</b>	
<b>b</b>	Other	<b>21b</b>	<b>4,189,548</b>	<b>b</b>		<b>32b</b>	
<b>22</b>	Labor hired (less employment credits)	<b>22</b>	<b>7,187,041</b>	<b>c</b>		<b>32c</b>	
<b>33</b>	<b>Total expenses.</b> Add lines 10 through 32f. If line 32f is negative, see instructions			<b>d</b>		<b>32d</b>	
<b>34</b>	<b>Net farm profit or (loss).</b> Subtract line 33 from line 9 <b>Total of all unmarked expenses</b>	<b>41,070,169</b>		<b>e</b>		<b>32e</b>	
	If a profit, stop here and see instructions for where to report. If a loss, complete lines 35 and 36. <b>Nondeductible Loss (+) / Suspended Carryover (-)</b>			<b>f</b>		<b>32f</b>	
<b>35</b>	Reserved for future use.						
<b>36</b>	Check the box that describes your investment in this activity and see instructions for where to report your loss:						
<b>a</b>	<input type="checkbox"/> All investment is at risk.	<b>b</b>	<input type="checkbox"/> Some investment is not at risk.				

**For Paperwork Reduction Act Notice, see the separate instructions.**

Cat. No. 11346H

**Schedule F (Form 1040) 2020**

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

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

<b>37</b>	Sales of livestock, produce, grains, and other products (see instructions)		<b>37</b>	<b>953,675</b>
<b>38a</b>	Cooperative distributions (Form(s) 1099-PATR)	<b>38a</b> ** <b>437,490</b>	<b>38b</b> Taxable amount	<b>38b</b> ** <b>429,650</b>
<b>39a</b>	Agricultural program payments	<b>39a</b> ** <b>676,466</b>	<b>39b</b> Taxable amount	<b>39b</b> ** <b>669,007</b>
<b>40</b>	Commodity Credit Corporation (CCC) loans:			
<b>a</b>	CCC loans reported under election		<b>40a</b>	** <b>2,221</b>
<b>b</b>	CCC loans forfeited	<b>40b</b> ** <b>3,116</b>	<b>40c</b> Taxable amount	<b>40c</b> ** <b>3,107</b>
<b>41</b>	Crop insurance proceeds		<b>41</b>	** <b>131,870</b>
<b>42</b>	Custom hire (machine work) income		<b>42</b>	** <b>151,898</b>
<b>43</b>	Other income (see instructions)		<b>43</b>	** <b>554,296</b>
<b>44</b>	Add amounts in the right column for lines 37 through 43 (lines 37, 38b, 39b, 40a, 40c, 41, 42, and 43)		<b>44</b>	<b>7,129</b>
<b>45</b>	Inventory of livestock, produce, grains, and other products at beginning of the year. Do not include sales reported on Form 4797	<b>45</b>		
<b>46</b>	Cost of livestock, produce, grains, and other products purchased during the year	<b>46</b>		
<b>47</b>	Add lines 45 and 46	<b>47</b>		
<b>48</b>	Inventory of livestock, produce, grains, and other products at end of year	<b>48</b>		
<b>49</b>	Cost of livestock, produce, grains, and other products sold. Subtract line 48 from line 47*		<b>49</b>	
<b>50</b>	<b>Gross income.</b> Subtract line 49 from line 44. Enter the result here and on Part I, line 9		<b>50</b>	<b>9,515</b>

\*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**



*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).*

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

Schedule F (Form 1040) 2020

Page **2**

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

<b>37</b>	Sales of livestock, produce, grains, and other products (see instructions)	<b>37</b>	<b>88,464,886</b>
<b>38a</b>	Cooperative distributions (Form(s) 1099-PATR)	<b>38a</b>	<b>** 25,058,623</b>
<b>38b</b>	Taxable amount	<b>38b</b>	<b>** 20,648,713</b>
<b>39a</b>	Agricultural program payments	<b>39a</b>	<b>**20,131,517</b>
<b>39b</b>	Taxable amount	<b>39b</b>	<b>** 19,938,730</b>
<b>40</b>	Commodity Credit Corporation (CCC) loans:		
<b>a</b>	CCC loans reported under election	<b>40a</b>	<b>** 632,343</b>
<b>b</b>	CCC loans forfeited	<b>40b</b>	<b>** 121,366</b>
<b>40c</b>	Taxable amount	<b>40c</b>	<b>** 119,391</b>
<b>41</b>	Crop insurance proceeds	<b>41</b>	<b>** 5,556,427</b>
<b>42</b>	Custom hire (machine work) income	<b>42</b>	<b>** 5,479,450</b>
<b>43</b>	Other income (see instructions)	<b>43</b>	<b>** 12,121,953</b>
<b>44</b>	Add amounts in the right column for lines 37 through 43 (lines 37, 38b, 39b, 40a, 40c, 41, 42, and 43)	<b>44</b>	<b>2,809,033</b>
<b>45</b>	Inventory of livestock, produce, grains, and other products at beginning of the year. Do not include sales reported on Form 4797	<b>45</b>	
<b>46</b>	Cost of livestock, produce, grains, and other products purchased during the year	<b>46</b>	
<b>47</b>	Add lines 45 and 46	<b>47</b>	
<b>48</b>	Inventory of livestock, produce, grains, and other products at end of year	<b>48</b>	
<b>49</b>	Cost of livestock, produce, grains, and other products sold. Subtract line 48 from line 47*	<b>49</b>	
<b>50</b>	<b>Gross income.</b> Subtract line 49 from line 44. Enter the result here and on Part I, line 9	<b>50</b>	<b>1,723,868</b>

\*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**



*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).*

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

Schedule F (Form 1040) 2020

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

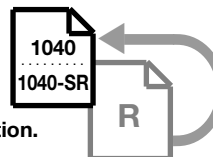
**Schedule R**  
**(Form 1040)**

Department of the Treasury  
Internal Revenue Service (99)

**Credit for the Elderly or the Disabled**

▶ Attach to Form 1040 or 1040-SR.

▶ Go to [www.irs.gov/ScheduleR](http://www.irs.gov/ScheduleR) for instructions and the latest information.



OMB No. 1545-0074

**2020**

Attachment  
Sequence No. **16**

Name(s) shown on return

**Total schedules filed = 47,886**

Your social security number

You may be able to take this credit and reduce your tax if by the end of 2020:

- 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 2020:** **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** ☐

**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** ☐

Married filing jointly

**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 2020 . . . **8** ☐

**9** You were under 65, you retired on permanent and total disability, and you lived apart from your spouse for all of 2020 . . . . . **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 2020, check this box . . . . . **▶** ☐

- If you checked this box, you don't have to get another statement for 2020.

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

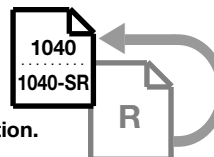
**Schedule R**  
**(Form 1040)**

Department of the Treasury  
Internal Revenue Service (99)

**Credit for the Elderly or the Disabled**

▶ Attach to Form 1040 or 1040-SR.

▶ Go to [www.irs.gov/ScheduleR](http://www.irs.gov/ScheduleR) for instructions and the latest information.



OMB No. 1545-0074

**2020**

Attachment  
Sequence No. **16**

Name(s) shown on return

**Total schedules filed = 47,886**

Your social security number

You may be able to take this credit and reduce your tax if by the end of 2020:

- 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 2020:** **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 2020 . . **8** ☐

**9** You were under 65, you retired on permanent and total disability, and you lived apart from your spouse for all of 2020 . . . . . **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 2020, check this box . . . . . **2** ☐

- If you checked this box, you don't have to get another statement for 2020.
- If you **didn't** check this box, have your physician complete the statement in the instructions. You **must** keep the statement for your records.

**Part III Figure Your Credit**

<b>10</b>	<b>If you checked (in Part I):</b> Box 1, 2, 4, or 7 . . . . . \$5,000 Box 3, 5, or 6 . . . . . \$7,500 Box 8 or 9 . . . . . \$3,750	<b>Enter:</b> } . . . . .	<b>10</b>	
	<div style="border: 1px solid black; padding: 2px; display: inline-block;"> <b>Did you check box 2, 4, 5, 6, or 9 in Part I?</b> </div>	Yes → You <b>must</b> complete line 11. No → Enter the amount from line 10 on line 12 and go to line 13.		
<b>11</b>	<b>If you checked (in Part I):</b> • 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.	} . . . . .	<b>11</b>	1,100
	<div style="border: 1px solid black; padding: 2px; display: inline-block;"> <b>TIP</b> For more details on what to include on line 11, see Figure Your Credit in the instructions.       </div>			
<b>12</b>	If you completed line 11, enter the <b>smaller</b> of line 10 or line 11. <b>All others</b> , enter the amount from line 10 . . . . .		<b>12</b>	47,886
<b>13</b>	Enter the following pensions, annuities, or disability income that you (and your spouse if filing jointly) received in 2020.			
<b>a</b>	Nontaxable part of social security benefits and nontaxable part of railroad retirement benefits treated as social security (see instructions)	<b>13a</b>	2,365	
<b>b</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) . . . . .	<b>13b</b>	*	
<b>c</b>	Add lines 13a and 13b. (Even though these income items aren't taxable, they <b>must</b> 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 . . . . .	<b>13c</b>	2,366	
<b>14</b>	Enter the amount from Form 1040 or 1040-SR, line 11 . . . . .	<b>14</b>		
<b>15</b>	<b>If you checked (in Part I):</b> Box 1 or 2 . . . . . \$7,500 Box 3, 4, 5, 6, or 7 . . . . . \$10,000 Box 8 or 9 . . . . . \$5,000	<b>Enter:</b> } . . . . .	<b>15</b>	
<b>16</b>	Subtract line 15 from line 14. If zero or less, enter -0- . . . . .	<b>16</b>	46,088	
<b>17</b>	Enter one-half of line 16 . . . . .	<b>17</b>	46,088	
<b>18</b>	Add lines 13c and 17 . . . . .		<b>18</b>	46,254
<b>19</b>	Subtract line 18 from line 12. If zero or less, <b>stop</b> ; you <b>can't</b> take the credit. Otherwise, go to line 20. . . . .		<b>19</b>	46,679
<b>20</b>	Multiply line 19 by 15% (0.15) . . . . .		<b>20</b>	
<b>21</b>	Tax liability limit. Enter the amount from the Credit Limit Worksheet in the instructions . . . . .		<b>21</b>	
<b>22</b>	<b>Credit for the elderly or the disabled.</b> Enter the <b>smaller</b> of line 20 or line 21. Also enter this amount on Schedule 3 (Form 1040), line 6 (check box <b>c</b> and enter "Sch R" on the line next to that box) . . . . .		<b>22</b>	45,677

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



**Part III Figure Your Credit**

<b>10</b>	<b>If you checked (in Part I):</b> Box 1, 2, 4, or 7 . . . . . \$5,000 Box 3, 5, or 6 . . . . . \$7,500 Box 8 or 9 . . . . . \$3,750	<b>Enter:</b> } . . . . .	<b>10</b>	
	<div style="border: 1px solid black; padding: 2px; display: inline-block;"> <b>Did you check box 2, 4, 5, 6, or 9 in Part I?</b> </div> Yes → You <b>must</b> complete line 11. No → Enter the amount from line 10 on line 12 and go to line 13.			
<b>11</b>	<b>If you checked (in Part I):</b> • 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.	} . . . . .	<b>11</b>	<b>10,258</b>
	<div style="border: 1px solid black; padding: 2px; display: inline-block;"> <b>TIP</b> For more details on what to include on line 11, see Figure Your Credit in the instructions.                 </div>			
<b>12</b>	If you completed line 11, enter the <b>smaller</b> of line 10 or line 11. <b>All others</b> , enter the amount from line 10		<b>12</b>	<b>240,433</b>
<b>13</b>	Enter the following pensions, annuities, or disability income that you (and your spouse if filing jointly) received in 2020.			
<b>a</b>	Nontaxable part of social security benefits and nontaxable part of railroad retirement benefits treated as social security (see instructions)	<b>13a</b>	<b>13,136</b>	
<b>b</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)	<b>13b</b>	*	
<b>c</b>	Add lines 13a and 13b. (Even though these income items aren't taxable, they <b>must</b> 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	<b>13c</b>	<b>13,137</b>	
<b>14</b>	Enter the amount from Form 1040 or 1040-SR, line 11	<b>14</b>		
<b>15</b>	<b>If you checked (in Part I):</b> Box 1 or 2 . . . . . \$7,500 Box 3, 4, 5, 6, or 7 . . . . . \$10,000 Box 8 or 9 . . . . . \$5,000	<b>Enter:</b> }	<b>15</b>	
<b>16</b>	Subtract line 15 from line 14. If zero or less, enter -0-	<b>16</b>	<b>422,625</b>	
<b>17</b>	Enter one-half of line 16	<b>17</b>	<b>211,322</b>	
<b>18</b>	Add lines 13c and 17		<b>18</b>	<b>224,459</b>
<b>19</b>	Subtract line 18 from line 12. If zero or less, <b>stop</b> ; you <b>can't</b> take the credit. Otherwise, go to line 20.		<b>19</b>	<b>50,530</b>
<b>20</b>	Multiply line 19 by 15% (0.15)		<b>20</b>	
<b>21</b>	Tax liability limit. Enter the amount from the Credit Limit Worksheet in the instructions		<b>21</b>	
<b>22</b>	<b>Credit for the elderly or the disabled.</b> Enter the <b>smaller</b> of line 20 or line 21. Also enter this amount on Schedule 3 (Form 1040), line 6 (check box <b>c</b> and enter "Sch R" on the line next to that box)		<b>22</b>	<b>4,265</b>

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



**SCHEDULE SE**  
**(Form 1040)**

Department of the Treasury  
Internal Revenue Service (99)

**Self-Employment Tax**

► Go to [www.irs.gov/ScheduleSE](http://www.irs.gov/ScheduleSE) for instructions and the latest information.  
► Attach to Form 1040, 1040-SR, or 1040-NR.

OMB No. 1545-0074

**2020**  
Attachment  
Sequence No. **17**

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

**Total schedules filed = 20,414,127**

Social security number of person  
with self-employment income ►

**Part I Self-Employment Tax**

**Note:** If your only income subject to self-employment tax is **church employee income**, see instructions for how to report your income and 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 . . . . . ☐

Skip lines 1a and 1b if you use the farm optional method in Part II. See instructions.

**1a** Net farm profit or (loss) from Schedule F, line 34, and farm partnerships, Schedule K-1 (Form 1065), box 14, code A . . . . . **1a** **559,436**

**b** If you received social security retirement or disability benefits, enter the amount of Conservation Reserve Program payments included on Schedule F, line 4b, or listed on Schedule K-1 (Form 1065), box 20, code AH . . . . . **1b** ( **22,103** )

Skip line 2 if you use the nonfarm optional method in Part II. See instructions.

**2** Net profit or (loss) from Schedule C, line 31; and Schedule K-1 (Form 1065), box 14, code A (other than farming). See instructions for other income to report or if you are a minister or member of a religious order . . . . . **2** **20,044,714**

**3** Combine lines 1a, 1b, and 2 . . . . . **3**

**4a** If line 3 is more than zero, multiply line 3 by 92.35% (0.9235). Otherwise, enter amount from line 3 . . . . . **4a** **20,371,376**

**Note:** If line 4a is less than \$400 due to Conservation Reserve Program payments on line 1b, see instructions.

**b** If you elect one or both of the optional methods, enter the total of lines 15 and 17 here . . . . . **4b**

**c** Combine lines 4a and 4b. If less than \$400, **stop**; you don't owe self-employment tax. **Exception:** If less than \$400 and you had **church employee income**, enter -0- and continue . . . . . **4c** **20,338,979**

**5a** Enter your **church employee income** from Form W-2. See instructions for definition of church employee income . . . . . **5a** **25,975**

**b** Multiply line 5a by 92.35% (0.9235). If less than \$100, enter -0- . . . . . **5b**

**6** Add lines 4c and 5b . . . . . **6** **20,352,607**

**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 2020 . . . . . **7** **137,700**

**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 \$137,700 or more, skip lines 8b through 10, and go to line 11 . . . . . **8a** **7,999,611**

**b** Unreported tips subject to social security tax from Form 4137, line 10 . . . . . **8b** **7,344**

**c** Wages subject to social security tax from Form 8919, line 10 . . . . . **8c** **6,429**

**d** Add lines 8a, 8b, and 8c . . . . . **8d** **8,007,149**

**9** Subtract line 8d from line 7. If zero or less, enter -0- here and on line 10 and go to line 11 . . . . . **9**

**10** Multiply the **smaller** of line 6 or line 9 by 12.4% (0.124) . . . . . **10** **19,700,289**

**11** Multiply line 6 by 2.9% (0.029) . . . . . **11** **20,352,607**

**12** **Self-employment tax.** Add lines 10 and 11. Enter here and on **Schedule 2 (Form 1040), line 4** . . . . . **12** **20,352,607**

**13** **Deduction for one-half of self-employment tax.**

Multiply line 12 by 50% (0.50). Enter here and on **Schedule 1 (Form 1040), line 14** . . . . . **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<sup>1</sup> wasn't more than \$8,460, **or (b)** your net farm profits<sup>2</sup> were less than \$6,107.

**14** Maximum income for optional methods . . . . . **14** **5,640**

**15** Enter the **smaller** of: two-thirds ( $\frac{2}{3}$ ) of gross farm income<sup>1</sup> (not less than zero) **or** \$5,640. Also, include this amount on line 4b above . . . . . **15** **11,737**

**Nonfarm Optional Method.** You may use this method **only** if **(a)** your net nonfarm profits<sup>3</sup> were less than \$6,107 and also less than 72.189% of your gross nonfarm income,<sup>4</sup> **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 ( $\frac{2}{3}$ ) of gross nonfarm income<sup>4</sup> (not less than zero) **or** the amount on line 16. Also, include this amount on line 4b above . . . . . **17** **12,579**

<sup>1</sup> From Sch. F, line 9; and Sch. K-1 (Form 1065), box 14, code B.

<sup>2</sup> 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.

<sup>3</sup> From Sch. C, line 31; and Sch. K-1 (Form 1065), box 14, code A.

<sup>4</sup> From Sch. C, line 7; and Sch. K-1 (Form 1065), box 14, code C.

**SCHEDULE SE  
(Form 1040)**

Department of the Treasury  
Internal Revenue Service (99)

**Self-Employment Tax**

► Go to [www.irs.gov/ScheduleSE](http://www.irs.gov/ScheduleSE) for instructions and the latest information.  
► Attach to Form 1040, 1040-SR, or 1040-NR.

OMB No. 1545-0074

**2020**  
Attachment  
Sequence No. **17**

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

**Total schedules filed = 20,414,127**

Social security number of person  
with self-employment income ►

**Part I Self-Employment Tax**

**Note:** If your only income subject to self-employment tax is **church employee income**, see instructions for how to report your income and 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 . . . . . ☐

Skip lines 1a and 1b if you use the farm optional method in Part II. See instructions.

**1a** Net farm profit or (loss) from Schedule F, line 34, and farm partnerships, Schedule K-1 (Form 1065), box 14, code A . . . . . **1a 12,348,139**

**b** If you received social security retirement or disability benefits, enter the amount of Conservation Reserve Program payments included on Schedule F, line 4b, or listed on Schedule K-1 (Form 1065), box 20, code AH . . . . . **1b ( 227,785 )**

Skip line 2 if you use the nonfarm optional method in Part II. See instructions.

**2** Net profit or (loss) from Schedule C, line 31; and Schedule K-1 (Form 1065), box 14, code A (other than farming). See instructions for other income to report or if you are a minister or member of a religious order . . . . . **2 674,798,642**

**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 634,160,186**

**Note:** If line 4a is less than \$400 due to Conservation Reserve Program payments on line 1b, see instructions.

**b** If you elect one or both of the optional methods, enter the total of lines 15 and 17 here . . . . . **4b**

**c** Combine lines 4a and 4b. If less than \$400, **stop**; you don't owe self-employment tax. **Exception:** If less than \$400 and you had **church employee income**, enter -0- and continue . . . . . **4c 637,003,619**

**5a** Enter your **church employee income** from Form W-2. See instructions for definition of church employee income . . . . . **5a 754,734**

**b** Multiply line 5a by 92.35% (0.9235). If less than \$100, enter -0- . . . . . **5b**

**6** Add lines 4c and 5b . . . . . **6 637,700,617**

**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 2020 . . . . . **7 137,700**

**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 \$137,700 or more, skip lines 8b through 10, and go to line 11 . . . . . **8a 357,784,673**

**b** Unreported tips subject to social security tax from Form 4137, line 10 . . . . . **8b 151,176**

**c** Wages subject to social security tax from Form 8919, line 10 . . . . . **8c 78,857**

**d** Add lines 8a, 8b, and 8c . . . . . **8d 358,014,706**

**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 48,081,498**

**11** Multiply line 6 by 2.9% (0.029) . . . . . **11 18,493,275**

**12 Self-employment tax.** Add lines 10 and 11. Enter here and on **Schedule 2 (Form 1040), line 4** . . . . . **12 66,574,852**

**13 Deduction for one-half of self-employment tax.**

Multiply line 12 by 50% (0.50). Enter here and on **Schedule 1 (Form 1040), line 14** . . . . . **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<sup>1</sup> wasn't more than \$8,460, **or (b)** your net farm profits<sup>2</sup> were less than \$6,107.

**14** Maximum income for optional methods . . . . . **14 5,640**

**15** Enter the **smaller** of: two-thirds ( $\frac{2}{3}$ ) of gross farm income<sup>1</sup> (not less than zero) **or** \$5,640. Also, include this amount on line 4b above . . . . . **15 64,952**

**Nonfarm Optional Method.** You may use this method **only** if **(a)** your net nonfarm profits<sup>3</sup> were less than \$6,107 and also less than 72.189% of your gross nonfarm income,<sup>4</sup> **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 ( $\frac{2}{3}$ ) of gross nonfarm income<sup>4</sup> (not less than zero) **or** the amount on line 16. Also, include this amount on line 4b above . . . . . **17 52,438**

<sup>1</sup> From Sch. F, line 9; and Sch. K-1 (Form 1065), box 14, code B.

<sup>3</sup> From Sch. C, line 31; and Sch. K-1 (Form 1065), box 14, code A.

<sup>2</sup> 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.

<sup>4</sup> From Sch. C, line 7; and Sch. K-1 (Form 1065), box 14, code C.

**2020 Line Item Estimates—All figures are estimates based on samples.**  
**Number of returns filed for selected lines**

Schedule SE (Form 1040) 2020

Attachment Sequence No. **17**Page **2****Part III Maximum Deferral of Self-Employment Tax Payments**

If line 4c is zero, skip lines 18 through 20, and enter -0- on line 21.

<b>18</b>	Enter the portion of line 3 that can be attributed to March 27, 2020, through December 31, 2020 . . .	<b>18</b>	<b>3,019,055</b>
<b>19</b>	If line 18 is more than zero, multiply line 18 by 92.35% (0.9235); otherwise, enter the amount from line 18 . . .	<b>19</b>	<b>3,019,055</b>
<b>20</b>	Enter the portion of lines 15 and 17 that can be attributed to March 27, 2020, through December 31, 2020 . . .	<b>20</b>	<b>6,249</b>
<b>21</b>	Combine lines 19 and 20 . . .	<b>21</b>	<b>3,024,077</b>
If line 5b is zero, skip line 22 and enter -0- on line 23.			
<b>22</b>	Enter the portion of line 5a that can be attributed to March 27, 2020, through December 31, 2020 . . .	<b>22</b>	<b>3,159</b>
<b>23</b>	Multiply line 22 by 92.35% (0.9235) . . .	<b>23</b>	<b>3,159</b>
<b>24</b>	Add lines 21 and 23 . . .	<b>24</b>	<b>3,027,096</b>
<b>25</b>	Enter the smaller of line 9 or line 24 . . .	<b>25</b>	<b>2,901,376</b>
<b>26</b>	Multiply line 25 by 6.2% (0.062). Enter here and see the instructions for line 12e of Schedule 3 (Form 1040) . . .	<b>26</b>	<b>2,899,053</b>

Schedule SE (Form 1040) 2020

**Part III Maximum Deferral of Self-Employment Tax Payments**

If line 4c is zero, skip lines 18 through 20, and enter -0- on line 21.

<b>18</b>	Enter the portion of line 3 that can be attributed to March 27, 2020, through December 31, 2020 . . . . .	<b>18</b>	<b>101,051,628</b>
<b>19</b>	If line 18 is more than zero, multiply line 18 by 92.35% (0.9235); otherwise, enter the amount from line 18 . . . . .	<b>19</b>	<b>93,321,195</b>
<b>20</b>	Enter the portion of lines 15 and 17 that can be attributed to March 27, 2020, through December 31, 2020 . . . . .	<b>20</b>	<b>18,434</b>
<b>21</b>	Combine lines 19 and 20 . . . . .	<b>21</b>	<b>93,339,629</b>

If line 5b is zero, skip line 22 and enter -0- on line 23.

<b>22</b>	Enter the portion of line 5a that can be attributed to March 27, 2020, through December 31, 2020 . . . . .	<b>22</b>	<b>17,468</b>
<b>23</b>	Multiply line 22 by 92.35% (0.9235) . . . . .	<b>23</b>	<b>16,132</b>
<b>24</b>	Add lines 21 and 23 . . . . .	<b>24</b>	<b>93,355,761</b>
<b>25</b>	Enter the smaller of line 9 or line 24 . . . . .	<b>25</b>	<b>60,269,657</b>
<b>26</b>	Multiply line 25 by 6.2% (0.062). Enter here and see the instructions for line 12e of Schedule 3 (Form 1040) . . . . .	<b>26</b>	<b>3,736,677</b>

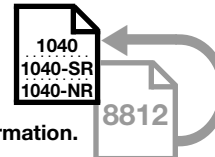
**SCHEDULE 8812**  
**(Form 1040)**

Department of the Treasury  
Internal Revenue Service (99)

**Additional Child Tax Credit**

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

► Go to [www.irs.gov/Schedule8812](http://www.irs.gov/Schedule8812) for instructions and the latest information.



OMB No. 1545-0074

**2020**

Attachment  
Sequence No. **47**

Name(s) shown on return

Total schedules filed = **19,305,957**

Your social security number

**Part I All Filers**

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

<b>1</b>	If you are required to use the worksheet in Pub. 972, enter the amount from line 10 of the Child Tax Credit and Credit for Other Dependents Worksheet in the publication. Otherwise, enter the amount from line 8 of your Child Tax Credit and Credit for Other Dependents Worksheet. (See the instructions for Forms 1040 and 1040-SR, line 19, or the instructions for Form 1040-NR, line 19.)	<b>1</b>	<b>19,304,130</b>
<b>2</b>	Enter the amount from line 19 of your Form 1040, Form 1040-SR, or Form 1040-NR	<b>2</b>	<b>12,814,856</b>
<b>3</b>	Subtract line 2 from line 1. If zero, <b>stop here;</b> you cannot claim this credit	<b>3</b>	<b>19,254,289</b>
<b>4</b>	Number of qualifying children under 17 with the required social security number: _____ x \$1,400. Enter the result. If zero, <b>stop here;</b> you cannot claim this credit <b>TIP:</b> The number of children you use for this line is the same as the number of children you used for line 1 of the Child Tax Credit and Credit for Other Dependents Worksheet.	<b>4</b>	<b>19,238,437</b>
<b>5</b>	Enter the <b>smaller</b> of line 3 or line 4	<b>5</b>	<b>19,192,936</b>
<b>6a</b>	Earned income (see instructions)	<b>6a</b>	<b>19,186,474</b>
<b>b</b>	Nontaxable combat pay (see instructions)	<b>6b</b>	<b>74,070</b>
<b>7</b>	Is the amount on line 6a more than \$2,500? <input type="checkbox"/> <b>No.</b> Leave line 7 blank and enter -0- on line 8. <input type="checkbox"/> <b>Yes.</b> Subtract \$2,500 from the amount on line 6a. Enter the result	<b>7</b>	<b>19,131,889</b>
<b>8</b>	Multiply the amount on line 7 by 15% (0.15) and enter the result <b>Next.</b> On line 4, is the amount \$4,200 or more? <input type="checkbox"/> <b>No.</b> If line 8 is zero, <b>stop here;</b> you cannot claim this credit. Otherwise, skip Part II and enter the <b>smaller</b> of line 5 or line 8 on line 15. <input type="checkbox"/> <b>Yes.</b> If line 8 is equal to or more than line 5, skip Part II and enter the amount from line 5 on line 15. Otherwise, go to line 9.	<b>8</b>	<b>19,130,888</b>

**Part II Certain Filers Who Have Three or More Qualifying Children**

<b>9</b>	Withheld social security, Medicare, and Additional Medicare taxes from Form(s) W-2, boxes 4 and 6. If married filing jointly, include your spouse's amounts with yours. If your employer withheld or you paid Additional Medicare Tax or tier 1 RRTA taxes, see instructions.	<b>9</b>	<b>1,388,819</b>
<b>10</b>	Enter the total of the amounts from Schedule 1 (Form 1040), line 14, and Schedule 2 (Form 1040), line 5, plus any taxes that you identified using code "UT" and entered on Schedule 2 (Form 1040), line 8	<b>10</b>	<b>592,819</b>
<b>11</b>	Add lines 9 and 10	<b>11</b>	<b>1,762,293</b>
<b>12</b>	<b>1040 and 1040-SR filers:</b> Enter the total of the amounts from Form 1040 or 1040-SR, line 27, and Schedule 3 (Form 1040), line 10. <b>1040-NR filers:</b> Enter the amount from Schedule 3 (Form 1040), line 10.	<b>12</b>	<b>1,607,529</b>
<b>13</b>	Subtract line 12 from line 11. If zero or less, enter -0-	<b>13</b>	<b>277,569</b>
<b>14</b>	Enter the <b>larger</b> of line 8 or line 13 <b>Next,</b> enter the <b>smaller</b> of line 5 or line 14 on line 15.	<b>14</b>	<b>1,829,312</b>

**Part III Additional Child Tax Credit**

<b>15</b>	This is your additional child tax credit	<b>15</b>	<b>19,096,529</b>
-----------	--	-----------	-------------------



Enter this amount on  
Form 1040, line 28;  
Form 1040-SR, line 28; or  
Form 1040-NR, line 28.

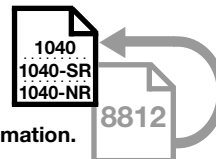
**SCHEDULE 8812**  
**(Form 1040)**

Department of the Treasury  
Internal Revenue Service (99)

**Additional Child Tax Credit**

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

► Go to [www.irs.gov/Schedule8812](http://www.irs.gov/Schedule8812) for instructions and the latest information.



OMB No. 1545-0074

**2020**

Attachment  
Sequence No. **47**

Name(s) shown on return

Total schedules filed = **19,305,957**

Your social security number

**Part I All Filers**

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

<b>1</b>	If you are required to use the worksheet in Pub. 972, enter the amount from line 10 of the Child Tax Credit and Credit for Other Dependents Worksheet in the publication. Otherwise, enter the amount from line 8 of your Child Tax Credit and Credit for Other Dependents Worksheet. (See the instructions for Forms 1040 and 1040-SR, line 19, or the instructions for Form 1040-NR, line 19.)	<b>1</b>	<b>71,981,146</b>
<b>2</b>	Enter the amount from line 19 of your Form 1040, Form 1040-SR, or Form 1040-NR	<b>2</b>	<b>20,215,612</b>
<b>3</b>	Subtract line 2 from line 1. If zero, <b>stop here</b> ; you cannot claim this credit	<b>3</b>	<b>51,766,896</b>
<b>4</b>	Number of qualifying children under 17 with the required social security number: _____ x \$1,400. Enter the result. If zero, <b>stop here</b> ; you cannot claim this credit <b>TIP:</b> The number of children you use for this line is the same as the number of children you used for line 1 of the Child Tax Credit and Credit for Other Dependents Worksheet.	<b>4</b>	<b>49,187,508</b>
<b>5</b>	Enter the <b>smaller</b> of line 3 or line 4	<b>5</b>	<b>41,146,379</b>
<b>6a</b>	Earned income (see instructions)	<b>6a</b>	<b>554,055,051</b>
<b>b</b>	Nontaxable combat pay (see instructions)	<b>6b</b>	<b>1,344,839</b>
<b>7</b>	Is the amount on line 6a more than \$2,500? <input type="checkbox"/> <b>No.</b> Leave line 7 blank and enter -0- on line 8. <input type="checkbox"/> <b>Yes.</b> Subtract \$2,500 from the amount on line 6a. Enter the result	<b>7</b>	<b>506,127,830</b>
<b>8</b>	Multiply the amount on line 7 by 15% (0.15) and enter the result <b>Next.</b> On line 4, is the amount \$4,200 or more? <input type="checkbox"/> <b>No.</b> If line 8 is zero, <b>stop here</b> ; you cannot claim this credit. Otherwise, skip Part II and enter the <b>smaller</b> of line 5 or line 8 on line 15. <input type="checkbox"/> <b>Yes.</b> If line 8 is equal to or more than line 5, skip Part II and enter the amount from line 5 on line 15. Otherwise, go to line 9.	<b>8</b>	<b>75,919,757</b>

**Part II Certain Filers Who Have Three or More Qualifying Children**

<b>9</b>	Withheld social security, Medicare, and Additional Medicare taxes from Form(s) W-2, boxes 4 and 6. If married filing jointly, include your spouse's amounts with yours. If your employer withheld or you paid Additional Medicare Tax or tier 1 RRTA taxes, see instructions.	<b>9</b>	<b>1,914,260</b>
<b>10</b>	Enter the total of the amounts from Schedule 1 (Form 1040), line 14, and Schedule 2 (Form 1040), line 5, plus any taxes that you identified using code "UT" and entered on Schedule 2 (Form 1040), line 8	<b>10</b>	<b>599,482</b>
<b>11</b>	Add lines 9 and 10	<b>11</b>	<b>2,513,742</b>
<b>12</b>	<b>1040 and 1040-SR filers:</b> Enter the total of the amounts from Form 1040 or 1040-SR, line 27, and Schedule 3 (Form 1040), line 10. <b>1040-NR filers:</b> Enter the amount from Schedule 3 (Form 1040), line 10.	<b>12</b>	<b>8,158,614</b>
<b>13</b>	Subtract line 12 from line 11. If zero or less, enter -0-	<b>13</b>	<b>448,705</b>
<b>14</b>	Enter the <b>larger</b> of line 8 or line 13 <b>Next,</b> enter the <b>smaller</b> of line 5 or line 14 on line 15.	<b>14</b>	<b>4,905,186</b>

**Part III Additional Child Tax Credit**

<b>15</b>	This is your additional child tax credit	<b>15</b>	<b>33,630,972</b>
-----------	--	-----------	-------------------



Enter this amount on  
Form 1040, line 28;  
Form 1040-SR, line 28; or  
Form 1040-NR, line 28.

**2020 Line Item Estimates—All figures are estimates based on samples.  
Number of returns filed for selected lines**

Form **965-A**

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

**Individual Report of Net 965 Tax Liability**

OMB No. 1545-0074

► Go to [www.irs.gov/Form965A](http://www.irs.gov/Form965A) for instructions and the latest information.

Check this box if this is an amended report ☐

Name of taxpayer with a net 965 tax liability Total Forms Filed = 21,541 Identifying number Taxable year of reporting

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

	(a) Year of Section 965(a) Inclusion, Liability Assumed, or Liability Triggering Event (see instructions)	(b) Taxpayer's Net Tax Liability with all 965 amounts (see instructions)	(c) Taxpayer's Net Tax Liability without 965 amounts (see instructions)	(d) Net 965 Tax Liability (subtract column (c) from column (b))	(e) S Corporation Shareholder Total Deferred Net 965 Tax Liability (line total from Part III, column (g), see instructions)	
1						1
2						2
3						3
4						4
5						5
6						6
7						7
8						8

	(f) Net 965 Tax Liability eligible for installment payment election (subtract column (e) from column (d), see instructions)	(g) Installment Election Made Yes No	(h) Net 965 Tax Liability to be paid in full for Year 1 (if column (g) is "No," enter amount from column (f))	(i) Net 965 Tax Liability to be paid in installments (if column (g) is "Yes," enter amount from column (f) and see instructions)	(j) Net 965 Tax Liability Transferred (Out), Transferred In, or Subsequent Adjustments, if any (see instructions)	(k) Tax Identification Number of buyer/transferee or seller/transferor	
1							1
2							2
3							3
4							4
5							5
6							6
7							7
8							8

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

	(a) Year of Section 965(a) Inclusion, Liability Assumed, or Triggering Event	(b) Paid for Year 1	(c) Paid for Year 2	(d) Paid for Year 3	(e) Paid for Year 4	(f) Paid for Year 5	
1							1
2							2
3							3
4							4
5							5
6							6
7							7
8							8

For Privacy Act and Paperwork Reduction Act Notice, see the separate instructions.

Cat. No. 71277H

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



Form **965-A**

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

# Individual Report of Net 965 Tax Liability

OMB No. 1545-0074

► Go to [www.irs.gov/Form965A](https://www.irs.gov/Form965A) for instructions and the latest information.

Check this box if this is an amended report ☐

Name of taxpayer with a net 965 tax liability Total Forms Filed = 21,541 Identifying number Taxable year of reporting

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

	(a) Year of Section 965(a) Inclusion, Liability Assumed, or Liability Triggering Event (see instructions)	(b) Taxpayer's Net Tax Liability with all 965 amounts (see instructions)	(c) Taxpayer's Net Tax Liability without 965 amounts (see instructions)	(d) Net 965 Tax Liability (subtract column (c) from column (b))	(e) S Corporation Shareholder Total Deferred Net 965 Tax Liability (line total from Part III, column (g), see instructions)	
1						1
2						2
3						3
4						4
5						5
6						6
7						7
8						8

	(f) Net 965 Tax Liability eligible for installment payment election (subtract column (e) from column (d), see instructions)	(g) Installment Election Made Yes No	(h) Net 965 Tax Liability to be paid in full for Year 1 (if column (g) is "No," enter amount from column (f))	(i) Net 965 Tax Liability to be paid in installments (if column (g) is "Yes," enter amount from column (f) and see instructions)	(j) Net 965 Tax Liability Transferred (Out), Transferred In, or Subsequent Adjustments, if any (see instructions)	(k) Tax Identification Number of buyer/transferee or seller/transferor	
1							1
2							2
3							3
4							4
5							5
6							6
7							7
8							8

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

	(a) Year of Section 965(a) Inclusion, Liability Assumed, or Triggering Event	(b) Paid for Year 1	(c) Paid for Year 2	(d) Paid for Year 3	(e) Paid for Year 4	(f) Paid for Year 5	
1							1
2							2
3							3
4							4
5							5
6							6
7							7
8							8

For Privacy Act and Paperwork Reduction Act Notice, see the separate instructions.

Cat. No. 71277H

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

**2020 Line Item Estimates—All figures are estimates based on samples.  
Number of returns filed for selected lines**

Form 965-A (Rev. 1-2020)

Page **2****Part II** Record of Amount of Net 965 Tax Liability Paid by the Taxpayer (continued)

	(g) Paid for Year 6	(h) Paid for Year 7	(i) Paid for Year 8	(j) Net 965 Tax Liability Remaining Unpaid (see instructions)	(k) Net 965 Tax Liability Paid for the Reporting Year	
<b>1</b>						<b>1</b>
<b>2</b>						<b>2</b>
<b>3</b>						<b>3</b>
<b>4</b>						<b>4</b>
<b>5</b>						<b>5</b>
<b>6</b>						<b>6</b>
<b>7</b>						<b>7</b>
<b>8</b>						<b>8</b>
<b>Totals</b>				6,708	4,226	

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

		(a) S Corporation Name	(b) S Corporation Tax Identification Number	(c) Taxpayer's Net Tax Liability with only 965 amounts from this S Corporation (see instructions)	(d) Taxpayer's Net Tax Liability without 965 amounts (see instructions)	(e) Net 965 Tax Liability related to 965 amounts from this S Corporation (subtract column (d) from column (c))	(f) Deferral Election Made		(g) Deferred Net 965 Tax Liability (if column (f) is "Yes," enter amount from column (e))
	Year of 965(a) Inclusion						Yes	No	
1	2017								
Total									1,024
2	2018								
Total									65
3	2019								
Total									*

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

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

**2020 Line Item Estimates—All figures are estimates based on samples.  
Amounts of selected lines filed (in thousands of dollars)**

63

Form 965-A (Rev. 1-2020)

Page **2**

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

	(g) Paid for Year 6	(h) Paid for Year 7	(i) Paid for Year 8	(j) Net 965 Tax Liability Remaining Unpaid (see instructions)	(k) Net 965 Tax Liability Paid for the Reporting Year	
<b>1</b>						<b>1</b>
<b>2</b>						<b>2</b>
<b>3</b>						<b>3</b>
<b>4</b>						<b>4</b>
<b>5</b>						<b>5</b>
<b>6</b>						<b>6</b>
<b>7</b>						<b>7</b>
<b>8</b>						<b>8</b>
<b>Totals</b>				2,757,020	329,014	

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

	Year of 965(a) Inclusion	(a) S Corporation Name	(b) S Corporation Tax Identification Number	(c) Taxpayer's Net Tax Liability with only 965 amounts from this S Corporation (see instructions)	(d) Taxpayer's Net Tax Liability without 965 amounts (see instructions)	(e) Net 965 Tax Liability related to 965 amounts from this S Corporation (subtract column (d) from column (c))	(f) Deferral Election Made		(g) Deferred Net 965 Tax Liability (if column (f) is "Yes," enter amount from column (e))
							Yes	No	
<b>1</b>	<b>2017</b>								
<b>Total</b>									814,563
<b>2</b>	<b>2018</b>								
<b>Total</b>									6,944
<b>3</b>	<b>2019</b>								
<b>Total</b>									*

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

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

**2020 Line Item Estimates—All figures are estimates based on samples.  
Number of returns filed for selected lines**

Form 965-A (Rev. 1-2020)

Page **3**

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

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

	(e) Reserved for Future Use	(f) Net 965 Tax Liability Triggered (see instructions)	(g) Deferred 965 Net Tax Liability Transferred (Out) or Transferred In by Agreement, if any (see instructions)	(h) Tax Identification Number of Transferee or Transferor	(i) Deferred Net Tax Liability at the end of this Reporting Year (add columns (d), (e), (f), and (g)) (see instructions)	
1		( )				1
2		( )				2
3		( )				3
4		( )				4
5		( )				5
6		( )				6
7		( )				7
8		( )				8
9		( )				9
10		( )				10
<b>Total</b>					1,091	

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

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

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

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

	(e) Reserved for Future Use	(f) Net 965 Tax Liability Triggered (see instructions)	(g) Deferred 965 Net Tax Liability Transferred (Out) or Transferred In by Agreement, if any (see instructions)	(h) Tax Identification Number of Transferee or Transferor	(i) Deferred Net Tax Liability at the end of this Reporting Year (add columns (d), (e), (f), and (g)) (see instructions)	
<b>1</b>		( )				<b>1</b>
<b>2</b>		( )				<b>2</b>
<b>3</b>		( )				<b>3</b>
<b>4</b>		( )				<b>4</b>
<b>5</b>		( )				<b>5</b>
<b>6</b>		( )				<b>6</b>
<b>7</b>		( )				<b>7</b>
<b>8</b>		( )				<b>8</b>
<b>9</b>		( )				<b>9</b>
<b>10</b>		( )				<b>10</b>
<b>Total</b>					847,550	

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

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

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

▶ Attach this form to your income tax return.  
▶ Go to [www.irs.gov/Form982](http://www.irs.gov/Form982) for instructions and the latest information.

OMB No. 1545-0046  
Attachment Sequence No. **94**

Name shown on return

Total Forms Filed = 98,565

Identifying number

Part I General Information (see instructions)

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

a Discharge of indebtedness in a title 11 case

b Discharge of indebtedness to the extent insolvent (not in a title 11 case)

c Discharge of qualified farm indebtedness

d Discharge of qualified real property business indebtedness

e Discharge of qualified principal residence indebtedness (Caution: See instructions before checking this box if debt was discharged after 2017.)

2 Total amount of discharged indebtedness excluded from gross income

2 98,565

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

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

Enter amount excluded from gross income:

4 For a discharge of qualified real property business indebtedness applied to reduce the basis of depreciable real property

4 1,806

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

6 256

7 Applied to reduce any general business credit carryover to or from the tax year of the discharge

7 \*

8 Applied to reduce any minimum tax credit as of the beginning of the tax year immediately after the tax year of the discharge

8 \*

9 Applied to reduce any net capital loss for the tax year of the discharge, including any capital loss carryovers to the tax year of the discharge

9 98

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 20,267

b Applied to reduce the basis of your principal residence. Enter amount here ONLY if line 1e is checked

10b \*

11 For a discharge of qualified farm indebtedness applied to reduce the basis of:

a Depreciable property used or held for use in a trade or business or for the production of income if not reduced on line 5

11a \*

b Land used or held for use in a trade or business of farming

11b \*

c Other property used or held for use in a trade or business or for the production of income

11c \*

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 0

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)

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

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

▶ Attach this form to your income tax return.

▶ Go to [www.irs.gov/Form982](http://www.irs.gov/Form982) for instructions and the latest information.

OMB No. 1545-0046

Attachment  
Sequence No. **94**

Name shown on return

Total Forms Filed = 98,565

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	<input type="checkbox"/>
b Discharge of indebtedness to the extent insolvent (not in a title 11 case)	<input type="checkbox"/>
c Discharge of qualified farm indebtedness	<input type="checkbox"/>
d Discharge of qualified real property business indebtedness	<input type="checkbox"/>
e Discharge of qualified principal residence indebtedness ( <b>Caution:</b> See instructions before checking this box if debt was discharged after 2017.)	<input type="checkbox"/>
- 2 Total amount of discharged indebtedness excluded from gross income **2 2,691,475**
- 3 Do you elect to treat all real property described in section 1221(a)(1), relating to property held for sale to customers in the ordinary course of a trade or business, as if it were depreciable property? ☐ Yes ☐ No

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

### Enter amount excluded from gross income:

- |  |     |         |
|--|-----|---------|
| 4 For a discharge of qualified real property business indebtedness applied to reduce the basis of depreciable real property  | 4   | 281,681 |
| 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   | 174,765 |
| 7 Applied to reduce any general business credit carryover to or from the tax year of the discharge   | 7   | *       |
| 8 Applied to reduce any minimum tax credit as of the beginning of the tax year immediately after the tax year of the discharge   | 8   | *       |
| 9 Applied to reduce any net capital loss for the tax year of the discharge, including any capital loss carryovers to the tax year of the discharge                             | 9   | 53,427  |
| 10a Applied to reduce the basis of nondepreciable and depreciable property if not reduced on line 5. <i>DO NOT use in the case of discharge of qualified farm indebtedness</i> | 10a | 201,939 |
| b Applied to reduce the basis of your principal residence. <i>Enter amount here ONLY if line 1e is checked</i>   | 10b | 348,423 |
| 11 For a discharge of qualified farm indebtedness applied to reduce the basis of:  |     |         |
| a Depreciable property used or held for use in a trade or business or for the production of income if not reduced on line 5  | 11a | *       |
| b Land used or held for use in a trade or business of farming  | 11b | *       |
| c Other property used or held for use in a trade or business or for the production of income   | 11c | *       |
| 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  | 0       |

## 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.

For Paperwork Reduction Act Notice, see separate instructions.

Cat. No. 17066E

Form **982** (Rev. 3-2018)

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



Form

2106

Department of the Treasury  
Internal Revenue Service (99)

Employee Business Expenses

(for use only by Armed Forces reservists, qualified performing artists, fee-basis state or local government officials, and employees with impairment-related work expenses)  
▶ Attach to Form 1040, 1040-SR, or 1040-NR.  
▶ Go to [www.irs.gov/Form2106](https://www.irs.gov/Form2106) for instructions and the latest information.

OMB No. 1545-0074

2020

Attachment Sequence No. 129

Your name

Total Forms Filed = 384,704

Occupation in which you incurred expenses

Social security number

Part I

Employee Business Expenses and Reimbursements

Step 1 Enter Your Expenses

Column A  
Other Than  
Meals

Column B  
Meals

1 Vehicle expense from line 22 or line 29. (Rural mail carriers: See instructions.) . . . . .	1	205,493	
2 Parking fees, tolls, and transportation, including train, bus, etc., that <b>didn't</b> involve overnight travel or commuting to and from work . . . . .	2	104,763	
3 Travel expense while away from home overnight, including lodging, airplane, car rental, etc. <b>Don't</b> include meals . . . . .	3	81,195	
4 Business expenses not included on lines 1 through 3. <b>Don't</b> include meals . . . . .	4	247,533	
5 Meals expenses (see instructions) . . . . .	5		144,831
6 <b>Total expenses.</b> In Column A, add lines 1 through 4 and enter the result. In Column B, enter the amount from line 5 . . . . .	6	378,394	

**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 <b>weren't</b> reported to you in box 1 of Form W-2. Include any reimbursements reported under code "L" in box 12 of your Form W-2 (see instructions) . . . . .	7	6,104	2,420
---	---	-------	-------

Step 3 Figure Expenses To Deduct

8 Subtract line 7 from line 6. If zero or less, enter -0-. However, if line 7 is greater than line 6 in Column A, report the excess as income on Form 1040 or 1040-SR, line 1 (or on Form 1040-NR, line 1a) . . . . .	8	376,765	144,531
<b>Note:</b> If <b>both columns</b> of line 8 are zero, you can't deduct employee business expenses. Stop here and attach Form 2106 to your return.			
9 In Column A, enter the amount from line 8. In Column B, multiply line 8 by 50% (0.50)	9		144,531
10 Add the amounts on line 9 of both columns and enter the total here. Also, enter the total on Schedule 1 (Form 1040), line 11. Employees with impairment-related work expenses, see the instructions for rules on where to enter the total on your return . . . . . ▶	10		383,075

Form <b>2106</b>  Department of the Treasury Internal Revenue Service (99)	<b>Employee Business Expenses</b> (for use only by Armed Forces reservists, qualified performing artists, fee-basis state or local government officials, and employees with impairment-related work expenses) ► Attach to Form 1040, 1040-SR, or 1040-NR. ► Go to <a href="http://www.irs.gov/Form2106">www.irs.gov/Form2106</a> for instructions and the latest information.	OMB No. 1545-0074  <div style="font-size: 2em; font-weight: bold;">2020</div> Attachment Sequence No. <b>129</b>
Your name _____		Social security number _____
Total Forms Filed = 384,704		Occupation in which you incurred expenses _____

**Part I Employee Business Expenses and Reimbursements**

Step 1 Enter Your Expenses	Column A Other Than Meals	Column B Meals
1 Vehicle expense from line 22 or line 29. (Rural mail carriers: See instructions.) . . . . .	1 1,596,198	
2 Parking fees, tolls, and transportation, including train, bus, etc., that <b>didn't</b> involve overnight travel or commuting to and from work . . . . .	2 211,473	
3 Travel expense while away from home overnight, including lodging, airplane, car rental, etc. <b>Don't</b> include meals . . . . .	3 171,875	
4 Business expenses not included on lines 1 through 3. <b>Don't</b> include meals . . . . .	4 1,102,491	
5 Meals expenses (see instructions) . . . . .		368,379
6 <b>Total expenses.</b> In Column A, add lines 1 through 4 and enter the result. In Column B, enter the amount from line 5 . . . . .	6 3,082,037	

**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 <b>weren't</b> reported to you in box 1 of Form W-2. Include any reimbursements reported under code "L" in box 12 of your Form W-2 (see instructions) . . . . .	7	21,642	1,220
---	---	--------	-------

**Step 3 Figure Expenses To Deduct**

8 Subtract line 7 from line 6. If zero or less, enter -0-. However, if line 7 is greater than line 6 in Column A, report the excess as income on Form 1040 or 1040-SR, line 1 (or on Form 1040-NR, line 1a) . . . . .	8	3,065,771	367,165
<b>Note:</b> If <b>both columns</b> of line 8 are zero, you can't deduct employee business expenses. Stop here and attach Form 2106 to your return.			
9 In Column A, enter the amount from line 8. In Column B, multiply line 8 by 50% (0.50)	9		191,459
10 Add the amounts on line 9 of both columns and enter the total here. Also, enter the total on Schedule 1 (Form 1040), line 11. Employees with impairment-related work expenses, see the instructions for rules on where to enter the total on your return . . . . . ►	10		3,257,229

**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
<b>11</b>	Enter the date the vehicle was placed in service . . . . .	<b>11</b> / /	/ /
<b>12</b>	Total miles the vehicle was driven during 2020 . . . . .	<b>12</b> miles	miles
<b>13</b>	Business miles included on line 12 . . . . .	<b>13</b> miles	miles
<b>14</b>	Percent of business use. Divide line 13 by line 12 . . . . .	<b>14</b> %	%
<b>15</b>	Average daily roundtrip commuting distance . . . . .	<b>15</b> miles	miles
<b>16</b>	Commuting miles included on line 12 . . . . .	<b>16</b> miles	miles
<b>17</b>	Other miles. Add lines 13 and 16 and subtract the total from line 12 . . . . .	<b>17</b> miles	miles
<b>18</b>	Was your vehicle available for personal use during off-duty hours? . . . . .	<input type="checkbox"/> <b>Yes</b> <input type="checkbox"/> <b>No</b>	
<b>19</b>	Do you (or your spouse) have another vehicle available for personal use? . . . . .	<input type="checkbox"/> <b>Yes</b> <input type="checkbox"/> <b>No</b>	
<b>20</b>	Do you have evidence to support your deduction? . . . . .	<input type="checkbox"/> <b>Yes</b> <input type="checkbox"/> <b>No</b>	
<b>21</b>	If "Yes," is the evidence written? . . . . .	<input type="checkbox"/> <b>Yes</b> <input type="checkbox"/> <b>No</b>	

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

<b>22</b>	Multiply line 13 by 57.5¢ (0.575). Enter the result here and on line 1 . . . . .	<b>22</b> 194,102
-----------	--	-------------------

**Section C—Actual Expenses**

		(a) Vehicle 1	(b) Vehicle 2
<b>23</b>	Gasoline, oil, repairs, vehicle insurance, etc. . . . .	<b>23</b>	
<b>24a</b>	Vehicle rentals . . . . .	<b>24a</b>	
<b>b</b>	Inclusion amount (see instructions) . . . . .	<b>24b</b>	
<b>c</b>	Subtract line 24b from line 24a . . . . .	<b>24c</b>	
<b>25</b>	Value of employer-provided vehicle (applies only if 100% of annual lease value was included on Form W-2—see instructions). . . . .	<b>25</b>	
<b>26</b>	Add lines 23, 24c, and 25. . . . .	<b>26</b>	
<b>27</b>	Multiply line 26 by the percentage on line 14 . . . . .	<b>27</b>	
<b>28</b>	Depreciation (see instructions) . . . . .	<b>28</b>	
<b>29</b>	Add lines 27 and 28. Enter total here and on line 1 . . . . .	<b>29</b> 13,761	

**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
<b>30</b>	Enter cost or other basis (see instructions) . . . . .	<b>30</b>	
<b>31</b>	Enter section 179 deduction and special allowance (see instructions) . . . . .	<b>31</b>	
<b>32</b>	Multiply line 30 by line 14 (see instructions if you claimed the section 179 deduction or special allowance) . . . . .	<b>32</b>	
<b>33</b>	Enter depreciation method and percentage (see instructions) . . . . .	<b>33</b>	
<b>34</b>	Multiply line 32 by the percentage on line 33 (see instructions) . . . . .	<b>34</b>	
<b>35</b>	Add lines 31 and 34 . . . . .	<b>35</b>	
<b>36</b>	Enter the applicable limit explained in the line 36 instructions . . . . .	<b>36</b>	
<b>37</b>	Multiply line 36 by the percentage on line 14 . . . . .	<b>37</b>	
<b>38</b>	Enter the <b>smaller</b> 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 . . . . .	<b>38</b>	

**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
<b>11</b>	Enter the date the vehicle was placed in service . . . . .	<b>11</b> / /	/ /
<b>12</b>	Total miles the vehicle was driven during 2020 . . . . .	<b>12</b> miles	miles
<b>13</b>	Business miles included on line 12 . . . . .	<b>13</b> miles	miles
<b>14</b>	Percent of business use. Divide line 13 by line 12 . . . . .	<b>14</b> %	%
<b>15</b>	Average daily roundtrip commuting distance . . . . .	<b>15</b> miles	miles
<b>16</b>	Commuting miles included on line 12 . . . . .	<b>16</b> miles	miles
<b>17</b>	Other miles. Add lines 13 and 16 and subtract the total from line 12 . . . . .	<b>17</b> miles	miles
<b>18</b>	Was your vehicle available for personal use during off-duty hours? . . . . .		<input type="checkbox"/> Yes <input type="checkbox"/> No
<b>19</b>	Do you (or your spouse) have another vehicle available for personal use? . . . . .		<input type="checkbox"/> Yes <input type="checkbox"/> No
<b>20</b>	Do you have evidence to support your deduction? . . . . .		<input type="checkbox"/> Yes <input type="checkbox"/> No
<b>21</b>	If "Yes," is the evidence written? . . . . .		<input type="checkbox"/> Yes <input type="checkbox"/> No

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

<b>22</b>	Multiply line 13 by 57.5¢ (0.575). Enter the result here and on line 1 . . . . .	<b>22</b> 1,483,045
-----------	--	---------------------

**Section C—Actual Expenses**

		(a) Vehicle 1	(b) Vehicle 2
<b>23</b>	Gasoline, oil, repairs, vehicle insurance, etc. . . . .	<b>23</b>	
<b>24a</b>	Vehicle rentals . . . . .	<b>24a</b>	
<b>b</b>	Inclusion amount (see instructions) . . . . .	<b>24b</b>	
<b>c</b>	Subtract line 24b from line 24a . . . . .	<b>24c</b>	
<b>25</b>	Value of employer-provided vehicle (applies only if 100% of annual lease value was included on Form W-2—see instructions). . . . .	<b>25</b>	
<b>26</b>	Add lines 23, 24c, and 25. . . . .	<b>26</b>	
<b>27</b>	Multiply line 26 by the percentage on line 14 . . . . .	<b>27</b>	
<b>28</b>	Depreciation (see instructions) . . . . .	<b>28</b>	
<b>29</b>	Add lines 27 and 28. Enter total here and on line 1 . . . . .	<b>29</b> 110,081	

**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
<b>30</b>	Enter cost or other basis (see instructions) . . . . .	<b>30</b>	
<b>31</b>	Enter section 179 deduction and special allowance (see instructions) . . . . .	<b>31</b>	
<b>32</b>	Multiply line 30 by line 14 (see instructions if you claimed the section 179 deduction or special allowance) . . . . .	<b>32</b>	
<b>33</b>	Enter depreciation method and percentage (see instructions) . . . . .	<b>33</b>	
<b>34</b>	Multiply line 32 by the percentage on line 33 (see instructions) . . . . .	<b>34</b>	
<b>35</b>	Add lines 31 and 34 . . . . .	<b>35</b>	
<b>36</b>	Enter the applicable limit explained in the line 36 instructions . . . . .	<b>36</b>	
<b>37</b>	Multiply line 36 by the percentage on line 14 . . . . .	<b>37</b>	
<b>38</b>	Enter the <b>smaller</b> 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 . . . . .	<b>38</b>	

**2020 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   <p align="center"><b>Total Forms Filed = 3,301</b></p>	OMB No. 1545-0123  <p align="center"><b>2020</b></p> <p align="center">Form <b>2439</b></p>	<b>Notice to Shareholder of Undistributed Long-Term Capital Gains</b>  For calendar year 2020, or other tax year of the regulated investment company (RIC) or the real estate investment trust (REIT) beginning _____, 2020, and ending _____, 20_____.	
Identification number of RIC or REIT	<b>1a</b> Total undistributed long-term capital gains <p align="center">3,075</p>		<b>Copy A</b> Attach to Form 1120-RIC or Form 1120-REIT.
Shareholder's identifying number	<b>1b</b> Unrecaptured section 1250 gain <p align="center">0</p>		
Shareholder's name, address, and ZIP code	<b>1c</b> Section 1202 gain <p align="center">0</p>	<b>1d</b> Collectibles (28%) gain <p align="center">0</p>	<b>For Instructions and Paperwork Reduction Act Notice, see back of Copies A and D.</b>
	<b>2</b> Tax paid by the RIC or REIT on the box 1a gains <p align="center">3,065</p>		

Form **2439**

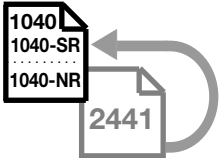
Cat. No. 11858E

www.irs.gov/Form2439

Department of the Treasury - Internal Revenue Service



**2020 Line Item Estimates—All figures are estimates based on samples.  
Number of returns filed for selected lines**

Form <b>2441</b>  Department of the Treasury Internal Revenue Service (99)	<b>Child and Dependent Care Expenses</b>  ▶ Attach to Form 1040, 1040-SR, or 1040-NR.  ▶ Go to <a href="http://www.irs.gov/Form2441">www.irs.gov/Form2441</a> for instructions and the latest information.		OMB No. 1545-0074  <div style="font-size: 2em; font-weight: bold;">2020</div> Attachment Sequence No. <b>21</b>
Name(s) shown on return		Your social security number	

**Total Forms Filed =** 5,964,945

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

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

1	(a) Care provider's name	(b) Address (number, street, apt. no., city, state, and ZIP code)	(c) Identifying number (SSN or EIN)	(d) Amount paid (see instructions)
				5,779,675

Did you receive dependent care benefits? ☐ **No** → Complete only Part II below.  
☐ **Yes** → Complete Part III on the back next.

**Caution:** If the care was provided in your home, you may owe employment taxes. For details, see the instructions for Schedule 2 (Form 1040), line 7a.

**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.

5,964,945	(a) Qualifying person's name	(b) Qualifying person's social security number	(c) <b>Qualified expenses</b> you incurred and paid in 2020 for the person listed in column (a)
First	Last		
			5,273,333
			1,946,085

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

**4** Enter your **earned income**. See instructions . . .

**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 . . .

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

**7** Enter the amount from Form 1040, 1040-SR, or 1040-NR, line 11 **7**

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

**If line 7 is:**

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

**If line 7 is:**

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

**9** Multiply line 6 by the decimal amount on line 8. If you paid 2019 expenses in 2020, see the instructions . . .

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

**11** **Credit for child and dependent care expenses.** Enter the **smaller** of line 9 or line 10 here and on Schedule 3 (Form 1040), line 2 . . .

**3** 5,143,630

**4** 5,919,513

**5** 3,732,708

**6** 5,096,206

**8** 5,964,945

**9** 5,094,277

**11** 5,049,685

**For Paperwork Reduction Act Notice, see your tax return instructions.**

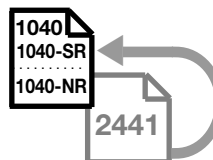
Cat. No. 11862M

Form **2441** (2020)



Form **2441**

## Child and Dependent Care Expenses



OMB No. 1545-0074

**2020**

Attachment  
Sequence No. **21**

Department of the Treasury  
Internal Revenue Service (99)

▶ Attach to Form 1040, 1040-SR, or 1040-NR.  
▶ Go to [www.irs.gov/Form2441](http://www.irs.gov/Form2441) for instructions and the latest information.

Name(s) shown on return

**Total Forms Filed =** 5,964,945

Your social security number

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

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

1	(a) Care provider's name	(b) Address (number, street, apt. no., city, state, and ZIP code)	(c) Identifying number (SSN or EIN)	(d) Amount paid (see instructions)
				30,507,920

Did you receive  
dependent care benefits?

No

Yes

Complete only Part II below.

Complete Part III on the back next.

**Caution:** If the care was provided in your home, you may owe employment taxes. For details, see the instructions for Schedule 2 (Form 1040), line 7a.

### 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.

5,964,945	(a) Qualifying person's name	(b) Qualifying person's social security number	(c) <b>Qualified expenses</b> you incurred and paid in 2020 for the person listed in column (a)
First	Last		
			19,732,314
			7,325,532

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

**3** 14,273,963

**4** Enter your **earned income**. See instructions . . .

**4** 523,048,264

**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** 274,117,035

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

**6** 13,916,620

**7** Enter the amount from Form 1040, 1040-SR, or 1040-NR, line 11 . . .

**7**

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

If line 7 is:

If line 7 is:

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

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

**8** X .

**9** Multiply line 6 by the decimal amount on line 8. If you paid 2019 expenses in 2020, see the instructions . . .

**9** 2,932,846

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

**10**

**11** **Credit for child and dependent care expenses.** Enter the **smaller** of line 9 or line 10 here and on Schedule 3 (Form 1040), line 2 . . .

**11** 2,826,870

**For Paperwork Reduction Act Notice, see your tax return instructions.**

Cat. No. 11862M

Form **2441** (2020)

**Part III Dependent Care Benefits**

<b>12</b>	Enter the total amount of <b>dependent care benefits</b> you received in 2020. Amounts you received as an employee should be shown in box 10 of your Form(s) W-2. <b>Don't</b> 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.	<b>12</b>	1,543,406
<b>13</b>	Enter the amount, if any, you carried over from 2019 and used in 2020 during the grace period. See instructions	<b>13</b>	11,573
<b>14</b>	Enter the amount, if any, you forfeited or carried forward to 2021. See instructions	<b>14</b>	( 169,141 )
<b>15</b>	Combine lines 12 through 14. See instructions	<b>15</b>	
<b>16</b>	Enter the total amount of <b>qualified expenses</b> incurred in 2020 for the care of the <b>qualifying person(s)</b>	<b>16</b>	1,302,189
<b>17</b>	Enter the <b>smaller</b> of line 15 or 16.	<b>17</b>	
<b>18</b>	Enter your <b>earned income</b> . See instructions	<b>18</b>	5,919,513
<b>19</b>	Enter the amount shown below that applies to you. <ul style="list-style-type: none"> <li>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).</li> <li>If married filing separately, see instructions.</li> <li>All others, enter the amount from line 18.</li> </ul>	<b>19</b>	3,732,708
<b>20</b>	Enter the <b>smallest</b> of line 17, 18, or 19.	<b>20</b>	
<b>21</b>	Enter \$5,000 (\$2,500 if married filing separately <b>and</b> you were required to enter your spouse's earned income on line 19)	<b>21</b>	
<b>22</b>	Is any amount on line 12 from your sole proprietorship or partnership? <input type="checkbox"/> <b>No.</b> Enter -0-. <input type="checkbox"/> <b>Yes.</b> Enter the amount here	<b>22</b>	2,567
<b>23</b>	Subtract line 22 from line 15	<b>23</b>	
<b>24</b>	<b>Deductible benefits.</b> Enter the <b>smallest</b> of line 20, 21, or 22. Also, include this amount on the appropriate line(s) of your return. See instructions	<b>24</b>	2,420
<b>25</b>	<b>Excluded benefits.</b> 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-	<b>25</b>	1,172,564
<b>26</b>	<b>Taxable benefits.</b> Subtract line 25 from line 23. If zero or less, enter -0-. Also, include this amount on Form 1040 or 1040-SR, line 1; or Form 1040-NR, line 1a. On the dotted line next to Form 1040 or 1040-SR, line 1; or Form 1040-NR, line 1a, enter "DCB"	<b>26</b>	500,223

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

<b>27</b>	Enter \$3,000 (\$6,000 if two or more qualifying persons)	<b>27</b>	
<b>28</b>	Add lines 24 and 25	<b>28</b>	1,174,968
<b>29</b>	Subtract line 28 from line 27. If zero or less, <b>stop</b> . You can't take the credit. <b>Exception.</b> If you paid 2019 expenses in 2020, see the instructions for line 9	<b>29</b>	
<b>30</b>	Complete line 2 on the front of this form. <b>Don't</b> include in column (c) any benefits shown on line 28 above. Then, add the amounts in column (c) and enter the total here	<b>30</b>	
<b>31</b>	Enter the <b>smaller</b> of line 29 or 30. Also, enter this amount on line 3 on the front of this form and complete lines 4 through 11	<b>31</b>	5,143,630

**Part III Dependent Care Benefits**

<b>12</b>	Enter the total amount of <b>dependent care benefits</b> you received in 2020. Amounts you received as an employee should be shown in box 10 of your Form(s) W-2. <b>Don't</b> 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.	<b>12</b>	4,681,809
<b>13</b>	Enter the amount, if any, you carried over from 2019 and used in 2020 during the grace period. See instructions	<b>13</b>	14,203
<b>14</b>	Enter the amount, if any, you forfeited or carried forward to 2021. See instructions	<b>14</b>	( 189,254 )
<b>15</b>	Combine lines 12 through 14. See instructions	<b>15</b>	
<b>16</b>	Enter the total amount of <b>qualified expenses</b> incurred in 2020 for the care of the <b>qualifying person(s)</b>	<b>16</b>	9,813,379
<b>17</b>	Enter the <b>smaller</b> of line 15 or 16.	<b>17</b>	
<b>18</b>	Enter your <b>earned income</b> . See instructions	<b>18</b>	523,048,264
<b>19</b>	Enter the amount shown below that applies to you. <ul style="list-style-type: none"> <li>• 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).</li> <li>• If married filing separately, see instructions.</li> <li>• All others, enter the amount from line 18.</li> </ul>	<b>19</b>	274,117,035
<b>20</b>	Enter the <b>smallest</b> of line 17, 18, or 19.	<b>20</b>	
<b>21</b>	Enter \$5,000 (\$2,500 if married filing separately <b>and</b> you were required to enter your spouse's earned income on line 19)	<b>21</b>	
<b>22</b>	Is any amount on line 12 from your sole proprietorship or partnership? <input type="checkbox"/> <b>No.</b> Enter -0-. <input type="checkbox"/> <b>Yes.</b> Enter the amount here	<b>22</b>	7,582
<b>23</b>	Subtract line 22 from line 15	<b>23</b>	
<b>24</b>	<b>Deductible benefits.</b> Enter the <b>smallest</b> of line 20, 21, or 22. Also, include this amount on the appropriate line(s) of your return. See instructions	<b>24</b>	7,242
<b>25</b>	<b>Excluded benefits.</b> 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-	<b>25</b>	3,680,142
<b>26</b>	<b>Taxable benefits.</b> Subtract line 25 from line 23. If zero or less, enter -0-. Also, include this amount on Form 1040 or 1040-SR, line 1; or Form 1040-NR, line 1a. On the dotted line next to Form 1040 or 1040-SR, line 1; or Form 1040-NR, line 1a, enter "DCB"	<b>26</b>	819,036

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

<b>27</b>	Enter \$3,000 (\$6,000 if two or more qualifying persons)	<b>27</b>	
<b>28</b>	Add lines 24 and 25	<b>28</b>	3,687,383
<b>29</b>	Subtract line 28 from line 27. If zero or less, <b>stop</b> . You can't take the credit. <b>Exception.</b> If you paid 2019 expenses in 2020, see the instructions for line 9	<b>29</b>	
<b>30</b>	Complete line 2 on the front of this form. <b>Don't</b> include in column (c) any benefits shown on line 28 above. Then, add the amounts in column (c) and enter the total here	<b>30</b>	
<b>31</b>	Enter the <b>smaller</b> of line 29 or 30. Also, enter this amount on line 3 on the front of this form and complete lines 4 through 11	<b>31</b>	14,273,963

Form <b>3468</b>  Department of the Treasury Internal Revenue Service (99)	<b>Investment Credit</b>  ► Attach to your tax return. ► Go to <a href="http://www.irs.gov/Form3468">www.irs.gov/Form3468</a> for instructions and the latest information.	OMB No. 1545-0155  <div style="font-size: 2em; font-weight: bold;">2020</div> Attachment Sequence No. <b>174</b>
Name(s) shown on return		Identifying number
Total Forms Filed = 21,232		

**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**

<b>5</b> Qualifying advanced coal project credit (see instructions):		
<b>a</b> 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)	<b>5a</b>	
<b>b</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)	<b>5b</b>	
<b>c</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)(iii) . . . . . \$ _____ × 30% (0.30)	<b>5c</b>	
<b>d</b> Total. Add lines 5a, 5b, and 5c . . . . .	<b>5d</b>	49
<b>6</b> Qualifying gasification project credit (see instructions):		
<b>a</b> 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)	<b>6a</b>	
<b>b</b> Qualified investment in property other than in <b>a</b> above placed in service during the tax year . . . . . \$ _____ × 20% (0.20)	<b>6b</b>	
<b>c</b> Total. Add lines 6a and 6b . . . . .	<b>6c</b>	*
<b>7</b> Qualifying advanced energy project credit (see instructions): Qualified investment in advanced energy project property placed in service during the tax year . . . . . \$ _____ × 30% (0.30)	<b>7</b>	1,214
<b>8</b> Reserved for future use . . . . .	<b>8</b>	
<b>9</b> Enter the applicable unused investment credit from cooperatives (see instructions) . . . . .	<b>9</b>	68
<b>10</b> Add lines 5d, 6c, 7, and 9. Report this amount on Form 3800, Part III, line 1a . . . . .	<b>10</b>	2,449

For Paperwork Reduction Act Notice, see separate instructions. Cat. No. 12276E Form **3468** (2020)

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

Form **3468**  
Department of the Treasury  
Internal Revenue Service (99)

## Investment Credit

OMB No. 1545-0155

**2020**

Attachment  
Sequence No. **174**

► Attach to your tax return.  
► Go to [www.irs.gov/Form3468](http://www.irs.gov/Form3468) for instructions and the latest information.

Name(s) shown on return

Total Forms Filed = 21,232

Identifying number

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

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

- 1 Name of lessor \_\_\_\_\_
- 2 Address of lessor \_\_\_\_\_
- 3 Description of property \_\_\_\_\_
- 4 Amount for which you were treated as having acquired the property . . . . . ► \$ \_\_\_\_\_

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

5 Qualifying advanced coal project credit (see instructions):			
a	Qualified investment in integrated gasification combined cycle property placed in service during the tax year for projects described in section 48A(d)(3)(B)(i) . . . . . \$ _____ × 20% (0.20)	5a	
b	Qualified investment in advanced coal-based generation technology property placed in service during the tax year for projects described in section 48A(d)(3)(B)(ii) . . . . . \$ _____ × 15% (0.15)	5b	
c	Qualified investment in advanced coal-based generation technology property placed in service during the tax year for projects described in section 48A(d)(3)(B)(iii) . . . . . \$ _____ × 30% (0.30)	5c	
d	Total. Add lines 5a, 5b, and 5c . . . . .	5d	6
6 Qualifying gasification project credit (see instructions):			
a	Qualified investment in qualified gasification property placed in service during the tax year for which credits were allocated or reallocated after October 3, 2008, and that includes equipment that separates and sequesters at least 75% of the project's carbon dioxide emissions \$ _____ × 30% (0.30)	6a	
b	Qualified investment in property other than in a above placed in service during the tax year . . . . . \$ _____ × 20% (0.20)	6b	
c	Total. Add lines 6a and 6b . . . . .	6c	*
7 Qualifying advanced energy project credit (see instructions): Qualified investment in advanced energy project property placed in service during the tax year . . . . . \$ _____ × 30% (0.30)		7	19,004
8 Reserved for future use . . . . .		8	
9 Enter the applicable unused investment credit from cooperatives (see instructions) . . . . .		9	680
10 Add lines 5d, 6c, 7, and 9. Report this amount on Form 3800, Part III, line 1a . . . . .		10	21,080

For Paperwork Reduction Act Notice, see separate instructions.

Cat. No. 12276E

Form **3468** (2020)

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

**Part III Rehabilitation Credit and Energy Credit**

<b>11</b> Rehabilitation credit (see instructions for requirements that must be met):			
<b>a</b>	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. <b>Note:</b> This election applies to the current tax year and to all later tax years. You may not revoke this election without IRS consent . . . . . <input type="checkbox"/>		
<b>b</b>	Enter the dates on which the 24- or 60-month measuring period begins _____ and ends _____		
<b>c</b>	Enter the adjusted basis of the building as of the beginning date above (or the first day of your holding period, if later) . . . . . \$ _____		
<b>d</b>	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:			
<b>e</b>	Pre-1936 buildings under the transition rule (see instructions) . . . . . \$ _____ × 10% (0.10)	<b>11e</b>	551
<b>f</b>	Certified historic structures under the transition rule (see instructions) \$ _____ × 20% (0.20)	<b>11f</b>	5,309
<b>g</b>	Certified historic structures with expenditures paid or incurred after 2017 and not under the transition rule (see instructions) . . . . . \$ _____ × 4% (0.04)	<b>11g</b>	427
<b>Note:</b> This credit is allowed for a 5-year period beginning in the tax year that the qualified rehabilitated building is placed in service.			
For properties identified on line 11f or 11g, complete lines 11h and 11i.			
<b>h</b>	Enter the assigned NPS project number or the pass-through entity's employer identification number (see instructions) . . . . . _____		
<b>i</b>	Enter the date that the NPS approved the Request for Certification of Completed Work (see instructions) . . . . . _____		
<b>12</b> Energy credit:			
<b>a</b>	Basis of property using geothermal energy placed in service during the tax year (see instructions) . . . . . \$ _____ × 10% (0.10)	<b>12a</b>	1,361
<b>b</b>	Basis of property using solar illumination or solar energy placed in service during the tax year that is attributable to periods after December 31, 2005, and the construction of which began before 2020 (see instructions) . . . . . \$ _____ × 30% (0.30)	<b>12b</b>	4,456
<b>c</b>	Basis of property using solar illumination or solar energy placed in service during the tax year and the construction of which began in 2020 (see instructions) . . . . . \$ _____ × 26% (0.26)	<b>12c</b>	7,663
<b>d</b>	Basis of property using solar illumination or solar energy placed in service during the tax year and the construction of which began in 2021 (see instructions) . . . . . \$ _____ × 22% (0.22)	<b>12d</b>	
Qualified fuel cell property (see instructions):			
<b>e</b>	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)	<b>12e</b>	
<b>f</b>	Applicable kilowatt capacity of property on line 12e (see instructions) . . . . . × \$1,000	<b>12f</b>	
<b>g</b>	Enter the lesser of line 12e or line 12f . . . . .	<b>12g</b>	
<b>h</b>	Basis of property placed in service during the tax year that is attributable to periods after October 3, 2008, and the construction of which began before 2020 \$ _____ × 30% (0.30)	<b>12h</b>	
<b>i</b>	Applicable kilowatt capacity of property on line 12h (see instructions) . . . . . × \$3,000	<b>12i</b>	
<b>j</b>	Enter the lesser of line 12h or line 12i . . . . .	<b>12j</b>	1
<b>k</b>	Basis of property placed in service during the tax year and the construction of which began in 2020 . . . . . \$ _____ × 26% (0.26)	<b>12k</b>	
<b>l</b>	Applicable kilowatt capacity of property on line 12k (see instructions) . . . . . × \$3,000	<b>12l</b>	
<b>m</b>	Enter the lesser of line 12k or line 12l . . . . .	<b>12m</b>	15
<b>n</b>	Basis of property placed in service during the tax year and the construction of which began in 2021 . . . . . \$ _____ × 22% (0.22)	<b>12n</b>	
<b>o</b>	Applicable kilowatt capacity of property on line 12n (see instructions) . . . . . × \$3,000	<b>12o</b>	
<b>p</b>	Enter the lesser of line 12n or line 12o . . . . .	<b>12p</b>	
Qualified microturbine property (see instructions):			
<b>q</b>	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)	<b>12q</b>	
<b>r</b>	Kilowatt capacity of property on line 12q . . . . . × \$200	<b>12r</b>	
<b>s</b>	Enter the lesser of line 12q or line 12r . . . . .	<b>12s</b>	

**Part III Rehabilitation Credit and Energy Credit**

<b>11</b> Rehabilitation credit (see instructions for requirements that must be met):		
<b>a</b>	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. <b>Note:</b> This election applies to the current tax year and to all later tax years. You may not revoke this election without IRS consent . . . . . <input type="checkbox"/>	
<b>b</b>	Enter the dates on which the 24- or 60-month measuring period begins _____ and ends _____	
<b>c</b>	Enter the adjusted basis of the building as of the beginning date above (or the first day of your holding period, if later) . . . . . \$ _____	
<b>d</b>	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:		
<b>e</b>	Pre-1936 buildings under the transition rule (see instructions) . . . \$ _____ × 10% (0.10)	<b>11e</b> 5,406
<b>f</b>	Certified historic structures under the transition rule (see instructions) \$ _____ × 20% (0.20)	<b>11f</b> 203,083
<b>g</b>	Certified historic structures with expenditures paid or incurred after 2017 and not under the transition rule (see instructions) . . . \$ _____ × 4% (0.04)	<b>11g</b> 16,405
<b>Note:</b> This credit is allowed for a 5-year period beginning in the tax year that the qualified rehabilitated building is placed in service.		
For properties identified on line 11f or 11g, complete lines 11h and 11i.		
<b>h</b>	Enter the assigned NPS project number or the pass-through entity's employer identification number (see instructions) . . . . .	
<b>i</b>	Enter the date that the NPS approved the Request for Certification of Completed Work (see instructions) . . . . .	
<b>12</b> Energy credit:		
<b>a</b>	Basis of property using geothermal energy placed in service during the tax year (see instructions) . . . . . \$ _____ × 10% (0.10)	<b>12a</b> 5,536
<b>b</b>	Basis of property using solar illumination or solar energy placed in service during the tax year that is attributable to periods after December 31, 2005, and the construction of which began before 2020 (see instructions) . . . . . \$ _____ × 30% (0.30)	<b>12b</b> 467,055
<b>c</b>	Basis of property using solar illumination or solar energy placed in service during the tax year and the construction of which began in 2020 (see instructions) . . . . . \$ _____ × 26% (0.26)	<b>12c</b> 189,070
<b>d</b>	Basis of property using solar illumination or solar energy placed in service during the tax year and the construction of which began in 2021 (see instructions) . . . . . \$ _____ × 22% (0.22)	<b>12d</b>
Qualified fuel cell property (see instructions):		
<b>e</b>	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)	<b>12e</b>
<b>f</b>	Applicable kilowatt capacity of property on line 12e (see instructions) . . . . . × \$1,000	<b>12f</b>
<b>g</b>	Enter the lesser of line 12e or line 12f . . . . .	<b>12g</b>
<b>h</b>	Basis of property placed in service during the tax year that is attributable to periods after October 3, 2008, and the construction of which began before 2020 \$ _____ × 30% (0.30)	<b>12h</b>
<b>i</b>	Applicable kilowatt capacity of property on line 12h (see instructions) . . . . . × \$3,000	<b>12i</b>
<b>j</b>	Enter the lesser of line 12h or line 12i . . . . .	<b>12j</b> 44
<b>k</b>	Basis of property placed in service during the tax year and the construction of which began in 2020 . . . . . \$ _____ × 26% (0.26)	<b>12k</b>
<b>l</b>	Applicable kilowatt capacity of property on line 12k (see instructions) . . . . . × \$3,000	<b>12l</b>
<b>m</b>	Enter the lesser of line 12k or line 12l . . . . .	<b>12m</b> 3,979
<b>n</b>	Basis of property placed in service during the tax year and the construction of which began in 2021 . . . . . \$ _____ × 22% (0.22)	<b>12n</b>
<b>o</b>	Applicable kilowatt capacity of property on line 12n (see instructions) . . . . . × \$3,000	<b>12o</b>
<b>p</b>	Enter the lesser of line 12n or line 12o . . . . .	<b>12p</b>
Qualified microturbine property (see instructions):		
<b>q</b>	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)	<b>12q</b>
<b>r</b>	Kilowatt capacity of property on line 12q . . . . . × \$200	<b>12r</b>
<b>s</b>	Enter the lesser of line 12q or line 12r . . . . .	<b>12s</b>



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

Combined heat and power system property (see instructions):			
<b>Caution:</b> You can't claim this credit if the electrical capacity of the property is more than 50 megawatts or has a mechanical energy capacity of more than 67,000 horsepower or an equivalent combination of electrical and mechanical energy capabilities.			
<b>t</b>	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)	<b>12t</b>	
<b>u</b>	If the electrical capacity of the property is measured in:	<b>12u</b>	
	• 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. . . . .	<b>12u</b>	.
<b>v</b>	Multiply line 12t by line 12u. . . . .	<b>12v</b>	24
Qualified small wind energy property (see instructions):			
<b>w</b>	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)	<b>12w</b>	
<b>x</b>	Enter the smaller of line 12w or \$4,000. . . . .	<b>12x</b>	
<b>y</b>	Basis of property placed in service during the tax year that is attributable to periods after December 31, 2008, and the construction of which began before 2020. . . . . \$ _____ × 30% (0.30)	<b>12y</b>	1
<b>z</b>	Basis of property placed in service during the tax year and the construction of which began in 2020. . . . . \$ _____ × 26% (0.26)	<b>12z</b>	16
<b>aa</b>	Basis of property placed in service during the tax year and the construction of which began in 2021. . . . . \$ _____ × 22% (0.22)	<b>12aa</b>	
Geothermal heat pump systems (see instructions):			
<b>bb</b>	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)	<b>12bb</b>	8
Qualified investment credit facility property (see instructions):			
<b>cc</b>	Basis of property the construction of which began before 2021 (other than wind facility property and the construction of which began after 2016) placed in service during the tax year. . . . . \$ _____ × 30% (0.30)	<b>12cc</b>	532
<b>dd</b>	Basis of wind facility property placed in service during the tax year and the construction of which began during 2017. . . . . \$ _____ × 24% (0.24)	<b>12dd</b>	1
<b>ee</b>	Basis of wind facility property placed in service during the tax year and the construction of which began during 2018. . . . . \$ _____ × 18% (0.18)	<b>12ee</b>	5
<b>ff</b>	Basis of wind facility property placed in service during the tax year and the construction of which began during 2019. . . . . \$ _____ × 12% (0.12)	<b>12ff</b>	4
<b>gg</b>	Basis of wind facility property placed in service during the tax year and the construction of which began during 2020. . . . . \$ _____ × 18% (0.18)	<b>12gg</b>	147
<b>13</b>	Enter the applicable unused investment credit from cooperatives (see instructions). . . . .	<b>13</b>	17
<b>14</b>	Add lines 11e, 11f, 11g, 12a, 12b, 12c, 12d, 12g, 12j, 12m, 12p, 12s, 12v, 12x, 12y, 12z, 12aa, 12bb, 12cc, 12dd, 12ee, 12ff, 12gg, and 13. Report this amount on Form 3800, Part III, line 4a. . . . .	<b>14</b>	19,789
			19,789

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

Combined heat and power system property (see instructions):

**Caution:** You can't claim this credit if the electrical capacity of the property is more than 50 megawatts or has a mechanical energy capacity of more than 67,000 horsepower or an equivalent combination of electrical and mechanical energy capabilities.

**t** 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)

**12t**

**u** 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 . . . . .

**12u**

**v** Multiply line 12t by line 12u . . . . .  
Qualified small wind energy property (see instructions):

**12v**

42

**w** 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)

**12w**

**x** Enter the smaller of line 12w or \$4,000 . . . . .

**12x**

**y** Basis of property placed in service during the tax year that is attributable to periods after December 31, 2008, and the construction of which began before 2020 . . . . . \$ \_\_\_\_\_ × 30% (0.30)

**12y**

2,940

**z** Basis of property placed in service during the tax year and the construction of which began in 2020. . . . . \$ \_\_\_\_\_ × 26% (0.26)

**12z**

1,820

**aa** Basis of property placed in service during the tax year and the construction of which began in 2021. . . . . \$ \_\_\_\_\_ × 22% (0.22)

**12aa**

Geothermal heat pump systems (see instructions):

**bb** 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)

**12bb**

117

Qualified investment credit facility property (see instructions):

**cc** Basis of property the construction of which began before 2021 (other than wind facility property and the construction of which began after 2016) placed in service during the tax year . . . . . \$ \_\_\_\_\_ × 30% (0.30)

**12cc**

38,245

**dd** Basis of wind facility property placed in service during the tax year and the construction of which began during 2017 . . . . . \$ \_\_\_\_\_ × 24% (0.24)

**12dd**

19

**ee** Basis of wind facility property placed in service during the tax year and the construction of which began during 2018 . . . . . \$ \_\_\_\_\_ × 18% (0.18)

**12ee**

40

**ff** Basis of wind facility property placed in service during the tax year and the construction of which began during 2019 . . . . . \$ \_\_\_\_\_ × 12% (0.12)

**12ff**

194

**gg** Basis of wind facility property placed in service during the tax year and the construction of which began during 2020 . . . . . \$ \_\_\_\_\_ × 18% (0.18)

**12gg**

13,032

**13** Enter the applicable unused investment credit from cooperatives (see instructions) . . . . .

**13**

194

**14** Add lines 11e, 11f, 11g, 12a, 12b, 12c, 12d, 12g, 12j, 12m, 12p, 12s, 12v, 12x, 12y, 12z, 12aa, 12bb, 12cc, 12dd, 12ee, 12ff, 12gg, and 13. Report this amount on Form 3800, Part III, line 4a . . . . .

**14**

947,223

947,223

Form **3800**  
Department of the Treasury  
Internal Revenue Service (99)

## General Business Credit

OMB No. 1545-0895

**2020**  
Attachment  
Sequence No. **22**

- Go to [www.irs.gov/Form3800](http://www.irs.gov/Form3800) for instructions and the latest information.  
► You must attach all pages of Form 3800, pages 1, 2, and 3, to your tax return.

Name(s) shown on return

Total Forms Filed = 676,768

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.)

<b>1</b>	General business credit from line 2 of all Parts III with box A checked . . . . .	<b>1</b>	93,641
<b>2</b>	Passive activity credits from line 2 of all Parts III with box B checked . . . . .	<b>2</b>	48,592
<b>3</b>	Enter the applicable passive activity credits allowed for 2020. See instructions . . . . .	<b>3</b>	37,208
<b>4</b>	Carryforward of general business credit to 2020. Enter the amount from line 2 of Part III with box C checked. See instructions for statement to attach . . . . .	<b>4</b>	73,586
	Check this box if the carryforward was changed or revised from the original reported amount . . . . .		<input type="checkbox"/>
<b>5</b>	Carryback of general business credit from 2021. Enter the amount from line 2 of Part III with box D checked. See instructions . . . . .	<b>5</b>	
<b>6</b>	Add lines 1, 3, 4, and 5 . . . . .	<b>6</b>	190,194

### Part II Allowable Credit

<b>7</b>	Regular tax before credits:		
	• Individuals. Enter the sum of the amounts from Form 1040, 1040-SR, or 1040-NR, line 16, and Schedule 2 (Form 1040), line 2 . . . . .	}	
	• 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 . . . . .		
<b>8</b>	Alternative minimum tax:		
	• Individuals. Enter the amount from Form 6251, line 11 . . . . .	}	
	• Corporations. Enter -0- . . . . .		
	• Estates and trusts. Enter the amount from Schedule I (Form 1041), line 54 . . . . .		
<b>9</b>	Add lines 7 and 8 . . . . .	<b>9</b>	600,066
<b>10a</b>	Foreign tax credit . . . . .	<b>10a</b>	
<b>b</b>	Certain allowable credits (see instructions) . . . . .	<b>10b</b>	187,950
<b>c</b>	Add lines 10a and 10b . . . . .	<b>10c</b>	382,631
<b>11</b>	<b>Net income tax.</b> Subtract line 10c from line 9. If zero, skip lines 12 through 15 and enter -0- on line 16 . . . . .	<b>11</b>	573,517
<b>12</b>	<b>Net regular tax.</b> Subtract line 10c from line 7. If zero or less, enter -0- . . . . .	<b>12</b>	572,158
<b>13</b>	Enter 25% (0.25) of the excess, if any, of line 12 over \$25,000. See instructions . . . . .	<b>13</b>	336,896
<b>14</b>	Tentative minimum tax:		
	• Individuals. Enter the amount from Form 6251, line 9 . . . . .	}	
	• Corporations. Enter -0- . . . . .		
	• Estates and trusts. Enter the amount from Schedule I (Form 1041), line 52 . . . . .		
<b>15</b>	Enter the greater of line 13 or line 14 . . . . .	<b>15</b>	432,390
<b>16</b>	Subtract line 15 from line 11. If zero or less, enter -0- . . . . .	<b>16</b>	544,411
<b>17</b>	Enter the <b>smaller</b> of line 6 or line 16 . . . . .	<b>17</b>	154,884
	<b>C corporations:</b> See the line 17 instructions if there has been an ownership change, acquisition, or reorganization.		

For Paperwork Reduction Act Notice, see separate instructions.

Cat. No. 12392F

Form **3800** (2020)

Form **3800**  
Department of the Treasury  
Internal Revenue Service (99)

## General Business Credit

OMB No. 1545-0895

**2020**  
Attachment  
Sequence No. **22**

- ▶ Go to [www.irs.gov/Form3800](http://www.irs.gov/Form3800) for instructions and the latest information.  
▶ You must attach all pages of Form 3800, pages 1, 2, and 3, to your tax return.

Name(s) shown on return

**Total Forms Filed =** 676,768

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.)

<b>1</b>	General business credit from line 2 of all Parts III with box A checked . . . . .	<b>1</b>	1,839,007
<b>2</b>	Passive activity credits from line 2 of all Parts III with box B checked . . . . .	<b>2</b>	159,351
<b>3</b>	Enter the applicable passive activity credits allowed for 2020. See instructions . . . . .	<b>3</b>	196,220
<b>4</b>	Carryforward of general business credit to 2020. Enter the amount from line 2 of Part III with box C checked. See instructions for statement to attach . . . . .	<b>4</b>	2,836,626
	Check this box if the carryforward was changed or revised from the original reported amount . . . . .		▶ <input type="checkbox"/>
<b>5</b>	Carryback of general business credit from 2021. Enter the amount from line 2 of Part III with box D checked. See instructions . . . . .	<b>5</b>	
<b>6</b>	Add lines 1, 3, 4, and 5 . . . . .	<b>6</b>	4,871,853

### Part II Allowable Credit

<b>7</b>	Regular tax before credits:		
	• Individuals. Enter the sum of the amounts from Form 1040, 1040-SR, or 1040-NR, line 16, and Schedule 2 (Form 1040), line 2 . . . . .	}	
	• 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 . . . . .		
<b>8</b>	Alternative minimum tax:		
	• Individuals. Enter the amount from Form 6251, line 11 . . . . .	}	
	• Corporations. Enter -0- . . . . .		
	• Estates and trusts. Enter the amount from Schedule I (Form 1041), line 54 . . . . .		
<b>9</b>	Add lines 7 and 8 . . . . .	<b>9</b>	202,937,213
<b>10a</b>	Foreign tax credit . . . . .	<b>10a</b>	
<b>b</b>	Certain allowable credits (see instructions) . . . . .	<b>10b</b>	566,813
<b>c</b>	Add lines 10a and 10b . . . . .	<b>10c</b>	5,693,657
<b>11</b>	<b>Net income tax.</b> Subtract line 10c from line 9. If zero, skip lines 12 through 15 and enter -0- on line 16 . . . . .	<b>11</b>	197,243,541
<b>12</b>	<b>Net regular tax.</b> Subtract line 10c from line 7. If zero or less, enter -0- . . . . .	<b>12</b>	196,590,702
<b>13</b>	Enter 25% (0.25) of the excess, if any, of line 12 over \$25,000. See instructions . . . . .	<b>13</b>	46,542,681
<b>14</b>	Tentative minimum tax:		
	• Individuals. Enter the amount from Form 6251, line 9 . . . . .	}	
	• Corporations. Enter -0- . . . . .		
	• Estates and trusts. Enter the amount from Schedule I (Form 1041), line 52 . . . . .		
<b>15</b>	Enter the greater of line 13 or line 14 . . . . .	<b>15</b>	167,795,558
<b>16</b>	Subtract line 15 from line 11. If zero or less, enter -0- . . . . .	<b>16</b>	29,491,742
<b>17</b>	Enter the <b>smaller</b> of line 6 or line 16 . . . . .	<b>17</b>	1,177,677
	<b>C corporations:</b> See the line 17 instructions if there has been an ownership change, acquisition, or reorganization.		

**For Paperwork Reduction Act Notice, see separate instructions.**

Cat. No. 12392F

Form **3800** (2020)

**Part II Allowable Credit** *(continued)*

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

<b>18</b>	Multiply line 14 by 75% (0.75). See instructions . . . . .	<b>18</b>	22,522
<b>19</b>	Enter the greater of line 13 or line 18 . . . . .	<b>19</b>	24,886
<b>20</b>	Subtract line 19 from line 11. If zero or less, enter -0- . . . . .	<b>20</b>	65,667
<b>21</b>	Subtract line 17 from line 20. If zero or less, enter -0- . . . . .	<b>21</b>	64,331
<b>22</b>	Combine the amounts from line 3 of all Parts III with box A, C, or D checked . . . . .	<b>22</b>	10,217
<b>23</b>	Passive activity credit from line 3 of all Parts III with box B checked . . . . .	<b>23</b>	7,203
<b>24</b>	Enter the applicable passive activity credit allowed for 2020. See instructions . . . . .	<b>24</b>	4,986
<b>25</b>	Add lines 22 and 24 . . . . .	<b>25</b>	15,126
<b>26</b>	Empowerment zone and renewal community employment credit allowed. Enter the smaller of line 21 or line 25 . . . . .	<b>26</b>	12,401
<b>27</b>	Subtract line 13 from line 11. If zero or less, enter -0- . . . . .	<b>27</b>	573,517
<b>28</b>	Add lines 17 and 26 . . . . .	<b>28</b>	161,611
<b>29</b>	Subtract line 28 from line 27. If zero or less, enter -0- . . . . .	<b>29</b>	559,976
<b>30</b>	Enter the general business credit from line 5 of all Parts III with box A checked . . . . .	<b>30</b>	266,838
<b>31</b>	Reserved . . . . .	<b>31</b>	
<b>32</b>	Passive activity credits from line 5 of all Parts III with box B checked . . . . .	<b>32</b>	151,036
<b>33</b>	Enter the applicable passive activity credits allowed for 2020. See instructions . . . . .	<b>33</b>	78,791
<b>34</b>	Carryforward of business credit to 2020. 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 . . . . . Check this box if the carryforward was changed or revised from the original reported amount . . . . . <input type="checkbox"/>	<b>34</b>	84,650
<b>35</b>	Carryback of business credit from 2021. Enter the amount from line 5 of Part III with box D checked. See instructions . . . . .	<b>35</b>	
<b>36</b>	Add lines 30, 33, 34, and 35 . . . . .	<b>36</b>	380,100
<b>37</b>	Enter the <b>smaller</b> of line 29 or line 36 . . . . .	<b>37</b>	310,034
<b>38</b>	<b>Credit allowed for the current year.</b> 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. <ul style="list-style-type: none"> <li>• Individuals. Schedule 3 (Form 1040), line 6 . . . . .</li> <li>• Corporations. Form 1120, Schedule J, Part I, line 5c . . . . .</li> <li>• Estates and trusts. Form 1041, Schedule G, line 2b . . . . .</li> </ul>	<b>38</b>	433,065

Form 3800 (2020)

Page **2**

**Part II Allowable Credit** *(continued)*

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

<b>18</b>	Multiply line 14 by 75% (0.75). See instructions . . . . .	<b>18</b>	11,860,989
<b>19</b>	Enter the greater of line 13 or line 18 . . . . .	<b>19</b>	11,879,358
<b>20</b>	Subtract line 19 from line 11. If zero or less, enter -0- . . . . .	<b>20</b>	6,846,667
<b>21</b>	Subtract line 17 from line 20. If zero or less, enter -0- . . . . .	<b>21</b>	6,763,621
<b>22</b>	Combine the amounts from line 3 of all Parts III with box A, C, or D checked . . . . .	<b>22</b>	62,492
<b>23</b>	Passive activity credit from line 3 of all Parts III with box B checked . . . . .	<b>23</b>	5,054
<b>24</b>	Enter the applicable passive activity credit allowed for 2020. See instructions . . . . .	<b>24</b>	9,581
<b>25</b>	Add lines 22 and 24 . . . . .	<b>25</b>	72,074
<b>26</b>	Empowerment zone and renewal community employment credit allowed. Enter the smaller of line 21 or line 25 . . . . .	<b>26</b>	37,738
<b>27</b>	Subtract line 13 from line 11. If zero or less, enter -0- . . . . .	<b>27</b>	150,700,860
<b>28</b>	Add lines 17 and 26 . . . . .	<b>28</b>	1,215,414
<b>29</b>	Subtract line 28 from line 27. If zero or less, enter -0- . . . . .	<b>29</b>	149,485,446
<b>30</b>	Enter the general business credit from line 5 of all Parts III with box A checked . . . . .	<b>30</b>	3,728,309
<b>31</b>	Reserved . . . . .	<b>31</b>	
<b>32</b>	Passive activity credits from line 5 of all Parts III with box B checked . . . . .	<b>32</b>	525,101
<b>33</b>	Enter the applicable passive activity credits allowed for 2020. See instructions . . . . .	<b>33</b>	437,076
<b>34</b>	Carryforward of business credit to 2020. 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 . . . . . Check this box if the carryforward was changed or revised from the original reported amount . . . . . <input type="checkbox"/>	<b>34</b>	3,537,539
<b>35</b>	Carryback of business credit from 2021. Enter the amount from line 5 of Part III with box D checked. See instructions . . . . .	<b>35</b>	
<b>36</b>	Add lines 30, 33, 34, and 35 . . . . .	<b>36</b>	7,702,934
<b>37</b>	Enter the <b>smaller</b> of line 29 or line 36 . . . . .	<b>37</b>	3,716,761
<b>38</b>	<b>Credit allowed for the current year.</b> 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. <ul style="list-style-type: none"> <li>Individuals. Schedule 3 (Form 1040), line 6 . . . . .</li> <li>Corporations. Form 1120, Schedule J, Part I, line 5c . . . . .</li> <li>Estates and trusts. Form 1041, Schedule G, line 2b . . . . .</li> </ul>	<b>38</b>	4,932,175

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      **E** ☐ Reserved  
**B** ☐ General Business Credit From a Passive Activity      **F** ☐ Reserved  
**C** ☐ General Business Credit Carryforwards      **G** ☐ Eligible Small Business Credit Carryforwards  
**D** ☐ General Business Credit Carrybacks      **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		(b) Enter EIN if claiming the credit from a pass-through entity.	(c) Enter the appropriate amount.
<b>Note:</b> On any line where the credit is from more than one source, a separate Part III is needed for each pass-through entity.			
<b>1a</b>	Investment (Form 3468, Part II only) (attach Form 3468) . . . . .	<b>1a</b>	2,513
<b>b</b>	Reserved . . . . .	<b>1b</b>	
<b>c</b>	Increasing research activities (Form 6765) . . . . .	<b>1c</b>	61,657
<b>d</b>	Low-income housing (Form 8586, Part I only) . . . . .	<b>1d</b>	2,718
<b>e</b>	Disabled access (Form 8826)*. . . . .	<b>1e</b>	5,415
<b>f</b>	Renewable electricity, refined coal, and Indian coal production (Form 8835) . . . . .	<b>1f</b>	2,834
<b>g</b>	Indian employment (Form 8845) . . . . .	<b>1g</b>	5,769
<b>h</b>	Orphan drug (Form 8820) . . . . .	<b>1h</b>	695
<b>i</b>	New markets (Form 8874) . . . . .	<b>1i</b>	355
<b>j</b>	Small employer pension plan startup costs and auto-enrollment (Form 8881) . . . . .	<b>1j</b>	9,164
<b>k</b>	Employer-provided child care facilities and services (Form 8882)* . . . . .	<b>1k</b>	17,147
<b>l</b>	Biodiesel and renewable diesel fuels (attach Form 8864) . . . . .	<b>1l</b>	5,029
<b>m</b>	Low sulfur diesel fuel production (Form 8896) . . . . .	<b>1m</b>	182
<b>n</b>	Distilled spirits (Form 8906) . . . . .	<b>1n</b>	154
<b>o</b>	Nonconventional source fuel (carryforward only) . . . . .	<b>1o</b>	*
<b>p</b>	Energy efficient home (Form 8908) . . . . .	<b>1p</b>	11,862
<b>q</b>	Energy efficient appliance (carryforward only) . . . . .	<b>1q</b>	0
<b>r</b>	Alternative motor vehicle (Form 8910) . . . . .	<b>1r</b>	4,889
<b>s</b>	Alternative fuel vehicle refueling property (Form 8911) . . . . .	<b>1s</b>	4,696
<b>t</b>	Enhanced oil recovery credit (carryforward only) . . . . .	<b>1t</b>	86
<b>u</b>	Mine rescue team training (Form 8923) . . . . .	<b>1u</b>	68
<b>v</b>	Agricultural chemicals security (carryforward only) . . . . .	<b>1v</b>	0
<b>w</b>	Employer differential wage payments (Form 8932) . . . . .	<b>1w</b>	3,043
<b>x</b>	Carbon oxide sequestration (Form 8933) . . . . .	<b>1x</b>	*
<b>y</b>	Qualified plug-in electric drive motor vehicle (Form 8936) . . . . .	<b>1y</b>	3,373
<b>z</b>	Qualified plug-in electric vehicle (carryforward only) . . . . .	<b>1z</b>	*
<b>aa</b>	Employee retention (Form 5884-A) . . . . .	<b>1aa</b>	6,490
<b>bb</b>	General credits from an electing large partnership (carryforward only) . . . . .	<b>1bb</b>	*
<b>zz</b>	Other. Oil and gas production from marginal wells (Form 8904) and certain other credits (see instructions) . . . . .	<b>1zz</b>	4,776
<b>2</b>	Add lines 1a through 1zz and enter here and on the applicable line of Part I . . . . .	<b>2</b>	139,164
<b>3</b>	Enter the amount from Form 8844 here and on the applicable line of Part II . . . . .	<b>3</b>	15,920
<b>4a</b>	Investment (Form 3468, Part III) (attach Form 3468) . . . . .	<b>4a</b>	19,822
<b>b</b>	Work opportunity (Form 5884) . . . . .	<b>4b</b>	93,629
<b>c</b>	Biofuel producer (Form 6478) . . . . .	<b>4c</b>	1,786
<b>d</b>	Low-income housing (Form 8586, Part II) . . . . .	<b>4d</b>	9,580
<b>e</b>	Renewable electricity, refined coal, and Indian coal production (Form 8835) . . . . .	<b>4e</b>	1,040
<b>f</b>	Employer social security and Medicare taxes paid on certain employee tips (Form 8846) . . . . .	<b>4f</b>	213,502
<b>g</b>	Qualified railroad track maintenance (Form 8900) . . . . .	<b>4g</b>	422
<b>h</b>	Small employer health insurance premiums (Form 8941) . . . . .	<b>4h</b>	1,580
<b>i</b>	Increasing research activities (Form 6765) . . . . .	<b>4i</b>	114,938
<b>j</b>	Employer credit for paid family and medical leave (Form 8994) . . . . .	<b>4j</b>	16,306
<b>z</b>	Other . . . . .	<b>4z</b>	143
<b>5</b>	Add lines 4a through 4z and enter here and on the applicable line of Part II . . . . .	<b>5</b>	
<b>6</b>	Add lines 2, 3, and 5 and enter here and on the applicable line of Part II . . . . .	<b>6</b>	

\* See instructions for limitation on this credit.



Form 3800 (2020)

Page **3**

Name(s) shown on return

Identifying number

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

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

- |   |  |
|---|--|
| <b>A</b> <input type="checkbox"/> General Business Credit From a Non-Passive Activity | <b>E</b> <input type="checkbox"/> Reserved                                     |
| <b>B</b> <input type="checkbox"/> General Business Credit From a Passive Activity     | <b>F</b> <input type="checkbox"/> Reserved                                     |
| <b>C</b> <input type="checkbox"/> General Business Credit Carryforwards               | <b>G</b> <input type="checkbox"/> Eligible Small Business Credit Carryforwards |
| <b>D</b> <input type="checkbox"/> General Business Credit Carrybacks                  | <b>H</b> <input type="checkbox"/> 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		(b) Enter EIN if claiming the credit from a pass-through entity.		(c) Enter the appropriate amount.	
<b>Note:</b> On any line where the credit is from more than one source, a separate Part III is needed for each pass-through entity.					
<b>1a</b>	Investment (Form 3468, Part II only) (attach Form 3468)	<b>1a</b>		22,429	
<b>b</b>	Reserved	<b>1b</b>			
<b>c</b>	Increasing research activities (Form 6765)	<b>1c</b>		612,311	
<b>d</b>	Low-income housing (Form 8586, Part I only)	<b>1d</b>		901,377	
<b>e</b>	Disabled access (Form 8826)*	<b>1e</b>		8,871	
<b>f</b>	Renewable electricity, refined coal, and Indian coal production (Form 8835)	<b>1f</b>		18,239	
<b>g</b>	Indian employment (Form 8845)	<b>1g</b>		51,944	
<b>h</b>	Orphan drug (Form 8820)	<b>1h</b>		2,816	
<b>i</b>	New markets (Form 8874)	<b>1i</b>		354	
<b>j</b>	Small employer pension plan startup costs and auto-enrollment (Form 8881)	<b>1j</b>		3,932	
<b>k</b>	Employer-provided child care facilities and services (Form 8882)*	<b>1k</b>		6,892	
<b>l</b>	Biodiesel and renewable diesel fuels (attach Form 8864)	<b>1l</b>		7,420	
<b>m</b>	Low sulfur diesel fuel production (Form 8896)	<b>1m</b>		69	
<b>n</b>	Distilled spirits (Form 8906)	<b>1n</b>		9,244	
<b>o</b>	Nonconventional source fuel (carryforward only)	<b>1o</b>		*	
<b>p</b>	Energy efficient home (Form 8908)	<b>1p</b>		214,661	
<b>q</b>	Energy efficient appliance (carryforward only)	<b>1q</b>		0	
<b>r</b>	Alternative motor vehicle (Form 8910)	<b>1r</b>		12,718	
<b>s</b>	Alternative fuel vehicle refueling property (Form 8911)	<b>1s</b>		12,715	
<b>t</b>	Enhanced oil recovery credit (carryforward only)	<b>1t</b>		19	
<b>u</b>	Mine rescue team training (Form 8923)	<b>1u</b>		11	
<b>v</b>	Agricultural chemicals security (carryforward only)	<b>1v</b>		0	
<b>w</b>	Employer differential wage payments (Form 8932)	<b>1w</b>		418	
<b>x</b>	Carbon oxide sequestration (Form 8933)	<b>1x</b>		5,112	
<b>y</b>	Qualified plug-in electric drive motor vehicle (Form 8936)	<b>1y</b>		*	
<b>z</b>	Qualified plug-in electric vehicle (carryforward only)	<b>1z</b>		*	
<b>aa</b>	Employee retention (Form 5884-A)	<b>1aa</b>		20,421	
<b>bb</b>	General credits from an electing large partnership (carryforward only)	<b>1bb</b>		*	
<b>zz</b>	Other. Oil and gas production from marginal wells (Form 8904) and certain other credits (see instructions)	<b>1zz</b>		78,549	
<b>2</b>	Add lines 1a through 1zz and enter here and on the applicable line of Part I	<b>2</b>		2,005,831	
<b>3</b>	Enter the amount from Form 8844 here and on the applicable line of Part II	<b>3</b>		38,433	
<b>4a</b>	Investment (Form 3468, Part III) (attach Form 3468)	<b>4a</b>		952,599	
<b>b</b>	Work opportunity (Form 5884)	<b>4b</b>		521,344	
<b>c</b>	Biofuel producer (Form 6478)	<b>4c</b>		2,751	
<b>d</b>	Low-income housing (Form 8586, Part II)	<b>4d</b>		104,359	
<b>e</b>	Renewable electricity, refined coal, and Indian coal production (Form 8835)	<b>4e</b>		58,246	
<b>f</b>	Employer social security and Medicare taxes paid on certain employee tips (Form 8846)	<b>4f</b>		1,039,618	
<b>g</b>	Qualified railroad track maintenance (Form 8900)	<b>4g</b>		40,809	
<b>h</b>	Small employer health insurance premiums (Form 8941)	<b>4h</b>		36,845	
<b>i</b>	Increasing research activities (Form 6765)	<b>4i</b>		1,493,760	
<b>j</b>	Employer credit for paid family and medical leave (Form 8994)	<b>4j</b>		33,796	
<b>z</b>	Other	<b>4z</b>		2,630	
<b>5</b>	Add lines 4a through 4z and enter here and on the applicable line of Part II	<b>5</b>			
<b>6</b>	Add lines 2, 3, and 5 and enter here and on the applicable line of Part II	<b>6</b>			

\* See instructions for limitation on this credit.

Form **3800** (2020)

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

**2020 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

OMB No. 1545-0074

**2020**  
Attachment  
Sequence No. **170**

▶ Go to [www.irs.gov/Form3903](http://www.irs.gov/Form3903) for instructions and the latest information.  
▶ Attach to Form 1040, 1040-SR, or 1040-NR.

Name(s) shown on return

**Total Forms Filed =** 84,811

Your social security number

**Before you begin:** You can deduct moving expenses only if you are a **Member of the Armed Forces** on active duty and, due to a military order, you, your spouse, or your dependents move because of a permanent change of station.  
Check here to certify that you meet these requirements. See the instructions . . . . . ▶ ☐

<b>1</b>	Transportation and storage of household goods and personal effects (see instructions) . . . . .	<b>1</b>	55,320
<b>2</b>	Travel (including lodging) from your old home to your new home (see instructions). <b>Do not</b> include the cost of meals . . . . .	<b>2</b>	73,824
<b>3</b>	Add lines 1 and 2 . . . . .	<b>3</b>	83,522
<b>4</b>	Enter the total amount the government paid you for the expenses listed on lines 1 and 2 that is <b>not</b> 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 <b>P</b> . . . . .	<b>4</b>	27,318
<b>5</b>	Is line 3 <b>more than</b> line 4?  <input type="checkbox"/> <b>No.</b> You <b>cannot</b> deduct your moving expenses. If line 3 is less than line 4, subtract line 3 from line 4 and include the result on Form 1040 or 1040-SR, line 1; or Form 1040-NR, line 1a.  <input type="checkbox"/> <b>Yes.</b> Subtract line 4 from line 3. Enter the result here and on Schedule 1 (Form 1040), line 13. This is your <b>moving expense deduction</b> . . . . .	<b>5</b>	73,419

For Paperwork Reduction Act Notice, see your tax return instructions.

Cat. No. 12490K

Form **3903** (2020)

Form **3903**  
Department of the Treasury  
Internal Revenue Service (99)

## Moving Expenses

OMB No. 1545-0074

**2020**  
Attachment  
Sequence No. **170**

► Go to [www.irs.gov/Form3903](http://www.irs.gov/Form3903) for instructions and the latest information.  
► Attach to Form 1040, 1040-SR, or 1040-NR.

Name(s) shown on return

**Total Forms Filed =** 84,811

Your social security number

**Before you begin:** You can deduct moving expenses only if you are a **Member of the Armed Forces** on active duty and, due to a military order, you, your spouse, or your dependents move because of a permanent change of station.  
Check here to certify that you meet these requirements. See the instructions . . . . . ► ☐

<b>1</b>	Transportation and storage of household goods and personal effects (see instructions) . . . . .	<b>1</b>	117,064
<b>2</b>	Travel (including lodging) from your old home to your new home (see instructions). <b>Do not</b> include the cost of meals . . . . .	<b>2</b>	117,788
<b>3</b>	Add lines 1 and 2 . . . . .	<b>3</b>	234,852
<b>4</b>	Enter the total amount the government paid you for the expenses listed on lines 1 and 2 that is <b>not</b> 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 <b>P</b> . . . . .	<b>4</b>	51,128
<b>5</b>	Is line 3 <b>more than</b> line 4?  <input type="checkbox"/> <b>No.</b> You <b>cannot</b> deduct your moving expenses. If line 3 is less than line 4, subtract line 3 from line 4 and include the result on Form 1040 or 1040-SR, line 1; or Form 1040-NR, line 1a.  <input type="checkbox"/> <b>Yes.</b> Subtract line 4 from line 3. Enter the result here and on Schedule 1 (Form 1040), line 13. This is your <b>moving expense deduction</b> . . . . .	<b>5</b>	192,118

**For Paperwork Reduction Act Notice, see your tax return instructions.**

Cat. No. 12490K

Form **3903** (2020)

Form **4136**

Department of the Treasury  
Internal Revenue Service (99)

# Credit for Federal Tax Paid on Fuels

► Go to [www.irs.gov/Form4136](http://www.irs.gov/Form4136) for instructions and the latest information.

OMB No. 1545-0162

**2020**  
Attachment  
Sequence No. **23**

Name (as shown on your income tax return)

**Total Forms Filed =** 292,191

**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. See instructions for kerosene used in commercial aviation from March 28, 2020, through December 31, 2020.

## 1 Nontaxable Use of Gasoline

**Note:** CRN is credit reference number.

	(a) Type of use	(b) Rate	(c) Gallons	(d) Amount of credit	(e) CRN
a	Off-highway business use	\$.183		\$ 263,394	362
b	Use on a farm for farming purposes	.183			
c	Other nontaxable use (see <b>Caution</b> above line 1)	.183			
d	Exported	.184		*	411

## 2 Nontaxable Use of Aviation Gasoline

	(a) Type of use	(b) Rate	(c) Gallons	(d) Amount of credit	(e) CRN
a	Use in commercial aviation (other than foreign trade)	\$.15		\$ 336	354
b	Other nontaxable use (see <b>Caution</b> above line 1)	.193		1,363	324
c	Exported	.194		0	412
d	LUST tax on aviation fuels used in foreign trade	.001		0	433

## 3 Nontaxable Use of Undyed Diesel Fuel

Claimant certifies that the diesel fuel did not contain visible evidence of dye.

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

	(a) Type of use	(b) Rate	(c) Gallons	(d) Amount of credit	(e) CRN
a	Nontaxable use	\$.243		\$ 46,380	360
b	Use on a farm for farming purposes	.243			
c	Use in trains	.243			
d	Use in certain intercity and local buses (see <b>Caution</b> above line 1)	.17		*	350
e	Exported	.244		*	413

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

Claimant certifies that the kerosene did not contain visible evidence of dye.

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

	(a) Type of use	(b) Rate	(c) Gallons	(d) Amount of credit	(e) CRN
a	Nontaxable use taxed at \$.244	\$.243		\$ 9,189	346
b	Use on a farm for farming purposes	.243			
c	Use in certain intercity and local buses (see <b>Caution</b> above line 1)	.17			
d	Exported	.244		*	414
e	Nontaxable use taxed at \$.044	.043		*	377
f	Nontaxable use taxed at \$.219	.218		*	369

**For Paperwork Reduction Act Notice, see the separate instructions.**

Cat. No. 12625R

Form **4136** (2020)

Form **4136**

Department of the Treasury  
Internal Revenue Service (99)

# Credit for Federal Tax Paid on Fuels

► Go to [www.irs.gov/Form4136](http://www.irs.gov/Form4136) for instructions and the latest information.

OMB No. 1545-0162

**2020**  
Attachment  
Sequence No. **23**

Name (as shown on your income tax return)

**Total Forms Filed =** 292,191

**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. See instructions for kerosene used in commercial aviation from March 28, 2020, through December 31, 2020.

## 1 Nontaxable Use of Gasoline

**Note:** CRN is credit reference number.

	(a) Type of use	(b) Rate	(c) Gallons	(d) Amount of credit	(e) CRN
a	Off-highway business use	\$ .183	}	\$ 135,034	362
b	Use on a farm for farming purposes	.183			
c	Other nontaxable use (see <b>Caution</b> above line 1)	.183			
d	Exported	.184		*	411

## 2 Nontaxable Use of Aviation Gasoline

	(a) Type of use	(b) Rate	(c) Gallons	(d) Amount of credit	(e) CRN
a	Use in commercial aviation (other than foreign trade)	\$ .15		\$ 74	354
b	Other nontaxable use (see <b>Caution</b> above line 1)	.193		816	324
c	Exported	.194		0	412
d	LUST tax on aviation fuels used in foreign trade	.001		0	433

## 3 Nontaxable Use of Undyed Diesel Fuel

Claimant certifies that the diesel fuel did not contain visible evidence of dye.

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

	(a) Type of use	(b) Rate	(c) Gallons	(d) Amount of credit	(e) CRN
a	Nontaxable use	\$ .243	}	\$ 16,074	360
b	Use on a farm for farming purposes	.243			
c	Use in trains	.243			
d	Use in certain intercity and local buses (see <b>Caution</b> above line 1)	.17		*	350
e	Exported	.244		*	413

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

Claimant certifies that the kerosene did not contain visible evidence of dye.

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

	(a) Type of use	(b) Rate	(c) Gallons	(d) Amount of credit	(e) CRN
a	Nontaxable use taxed at \$.244	\$ .243	}	\$ 4,361	346
b	Use on a farm for farming purposes	.243			
c	Use in certain intercity and local buses (see <b>Caution</b> above line 1)	.17			
d	Exported	.244		*	414
e	Nontaxable use taxed at \$.044	.043		*	377
f	Nontaxable use taxed at \$.219	.218		*	369

**For Paperwork Reduction Act Notice, see the separate instructions.**

Cat. No. 12625R

Form **4136** (2020)

**2020 Line Item Estimates—All figures are estimates based on samples.  
Number of returns filed for selected lines**

Form 4136 (2020)

Page **2****5 Kerosene Used in Aviation** (see **Caution** above line 1)

	(a) Type of use	(b) Rate	(c) Gallons	(d) Amount of credit		(e) CRN
<b>a</b>	Kerosene used in commercial aviation (other than foreign trade) taxed at \$.244	\$.200		\$ 19		417
<b>b</b>	Kerosene used in commercial aviation (other than foreign trade) taxed at \$.219	.175		18		355
<b>c</b>	Nontaxable use (other than use by state or local government) taxed at \$.244	.243		9,189		346
<b>d</b>	Nontaxable use (other than use by state or local government) taxed at \$.219	.218		*		369
<b>e</b>	LUST tax on aviation fuels used in foreign trade	.001		0		433

**6 Sales by Registered Ultimate Vendors of Undyed Diesel Fuel****Registration No. ►**

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

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

	(b) Rate	(c) Gallons	(d) Amount of credit		(e) CRN
<b>a</b>	Use by a state or local government	\$.243		\$ 46,380	360
<b>b</b>	Use in certain intercity and local buses	.17		*	350

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

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

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

	(b) Rate	(c) Gallons	(d) Amount of credit		(e) CRN
<b>a</b>	Use by a state or local government	\$.243	}	\$ 9,189	346
<b>b</b>	Sales from a blocked pump	.243			
<b>c</b>	Use in certain intercity and local buses	.17		0	347

**8 Sales by Registered Ultimate Vendors of Kerosene For Use in Aviation**  
(see **Caution** above line 1)**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
<b>a</b>	Use in commercial aviation (other than foreign trade) taxed at \$.219	\$.175		\$ 18		355
<b>b</b>	Use in commercial aviation (other than foreign trade) taxed at \$.244	.200		19		417
<b>c</b>	Nonexempt use in noncommercial aviation	.025		*		418
<b>d</b>	Other nontaxable uses taxed at \$.244	.243		9,189		346
<b>e</b>	Other nontaxable uses taxed at \$.219	.218		*		369
<b>f</b>	LUST tax on aviation fuels used in foreign trade	.001		0		433

Form **4136** (2020)

\* 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
<b>a</b>	Kerosene used in commercial aviation (other than foreign trade) taxed at \$.244	\$.200		\$ 172		417
<b>b</b>	Kerosene used in commercial aviation (other than foreign trade) taxed at \$.219	.175		119		355
<b>c</b>	Nontaxable use (other than use by state or local government) taxed at \$.244	.243		4,361		346
<b>d</b>	Nontaxable use (other than use by state or local government) taxed at \$.219	.218		*		369
<b>e</b>	LUST tax on aviation fuels used in foreign trade	.001		0		433

**6 Sales by Registered Ultimate Vendors of Undyed Diesel Fuel**

**Registration No. ►**

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

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

	(b) Rate	(c) Gallons	(d) Amount of credit		(e) CRN
<b>a</b>	Use by a state or local government	\$.243		\$ 16,074	360
<b>b</b>	Use in certain intercity and local buses	.17		*	350

**7 Sales by Registered Ultimate Vendors of Undyed Kerosene  
(Other Than Kerosene For Use in Aviation)**

**Registration No. ►**

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

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

	(b) Rate	(c) Gallons	(d) Amount of credit		(e) CRN
<b>a</b>	Use by a state or local government	\$.243	}	align="right">\$ 4,361	align="right">346
<b>b</b>	Sales from a blocked pump	.243			
<b>c</b>	Use in certain intercity and local buses	.17		0	347

**8 Sales by Registered Ultimate Vendors of Kerosene For Use in Aviation**  
(see **Caution** above line 1)

**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
<b>a</b>	Use in commercial aviation (other than foreign trade) taxed at \$.219	\$.175		\$ 119		355
<b>b</b>	Use in commercial aviation (other than foreign trade) taxed at \$.244	.200		172		417
<b>c</b>	Nonexempt use in noncommercial aviation	.025		*		418
<b>d</b>	Other nontaxable uses taxed at \$.244	.243		4,361		346
<b>e</b>	Other nontaxable uses taxed at \$.219	.218		*		369
<b>f</b>	LUST tax on aviation fuels used in foreign trade	.001		0		433



**9 Reserved for future use**

**Registration No. ►**

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

**10 Biodiesel or Renewable Diesel Mixture Credit**

**Registration No. ►**

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

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

**11 Nontaxable Use of Alternative Fuel**

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

	(a) Type of use	(b) Rate	(c) Gallons, or gasoline or diesel gallon equivalents	(d) Amount of credit	(e) CRN
<b>a</b> Liquefied petroleum gas (LPG) (see instructions)		\$ .183		\$ 1,529	419
<b>b</b> "P Series" fuels		.183		*	420
<b>c</b> Compressed natural gas (CNG) (see instructions)		.183		*	421
<b>d</b> Liquefied hydrogen		.183		0	422
<b>e</b> Fischer-Tropsch process liquid fuel from coal (including peat)		.243		0	423
<b>f</b> Liquid fuel derived from biomass		.243		0	424
<b>g</b> Liquefied natural gas (LNG) (see instructions)		.243		*	425
<b>h</b> Liquefied gas derived from biomass		.183		*	435

**12 Alternative Fuel Credit**

**Registration No. ►**

	(b) Rate	(c) Gallons, or gasoline or diesel gallon equivalents	(d) Amount of credit	(e) CRN
<b>a</b> Liquefied petroleum gas (LPG) (see instructions)	\$ .50		\$ 765	426
<b>b</b> "P Series" fuels	.50		19	427
<b>c</b> Compressed natural gas (CNG) (see instructions)	.50		*	428
<b>d</b> Liquefied hydrogen	.50		*	429
<b>e</b> Fischer-Tropsch process liquid fuel from coal (including peat)	.50		*	430
<b>f</b> Liquid fuel derived from biomass	.50		0	431
<b>g</b> Liquefied natural gas (LNG) (see instructions)	.50		78	432
<b>h</b> Liquefied gas derived from biomass	.50		*	436
<b>i</b> Compressed gas derived from biomass	.50		*	437

**9 Reserved for future use**

**Registration No. ►**

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

**10 Biodiesel or Renewable Diesel Mixture Credit**

**Registration No. ►**

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

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

**11 Nontaxable Use of Alternative Fuel**

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

	(a) Type of use	(b) Rate	(c) Gallons, or gasoline or diesel gallon equivalents	(d) Amount of credit	(e) CRN
<b>a</b>	Liquefied petroleum gas (LPG) (see instructions)	\$ .183		\$ 691	419
<b>b</b>	"P Series" fuels	.183		*	420
<b>c</b>	Compressed natural gas (CNG) (see instructions)	.183		*	421
<b>d</b>	Liquefied hydrogen	.183		0	422
<b>e</b>	Fischer-Tropsch process liquid fuel from coal (including peat)	.243		0	423
<b>f</b>	Liquid fuel derived from biomass	.243		0	424
<b>g</b>	Liquefied natural gas (LNG) (see instructions)	.243		*	425
<b>h</b>	Liquefied gas derived from biomass	.183		*	435

**12 Alternative Fuel Credit**

**Registration No. ►**

	(b) Rate	(c) Gallons, or gasoline or diesel gallon equivalents	(d) Amount of credit	(e) CRN
<b>a</b> Liquefied petroleum gas (LPG) (see instructions)	\$ .50		\$ 2,156	426
<b>b</b> "P Series" fuels	.50		19	427
<b>c</b> Compressed natural gas (CNG) (see instructions)	.50		*	428
<b>d</b> Liquefied hydrogen	.50		*	429
<b>e</b> Fischer-Tropsch process liquid fuel from coal (including peat)	.50		*	430
<b>f</b> Liquid fuel derived from biomass	.50		0	431
<b>g</b> Liquefied natural gas (LNG) (see instructions)	.50		1,193	432
<b>h</b> Liquefied gas derived from biomass	.50		*	436
<b>i</b> Compressed gas derived from biomass	.50		*	437

**13 Registered Credit Card Issuers**

**Registration No. ►**

	(b) Rate	(c) Gallons	(d) Amount of credit	(e) CRN
<b>a</b> Diesel fuel sold for the exclusive use of a state or local government	\$ .243		\$ 46,380	360
<b>b</b> Kerosene sold for the exclusive use of a state or local government	.243		9,189	346
<b>c</b> Kerosene for use in aviation sold for the exclusive use of a state or local government taxed at \$.219	.218		*	369

**14 Nontaxable Use of a Diesel-Water Fuel Emulsion**

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

	(a) Type of use	(b) Rate	(c) Gallons	(d) Amount of credit	(e) CRN
<b>a</b> Nontaxable use		\$ .197		\$ 0	309
<b>b</b> Exported		.198		0	306

**15 Diesel-Water Fuel Emulsion Blending**

**Registration No. ►**

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

**16 Exported Dyed Fuels and Exported Gasoline Blendstocks**

	(b) Rate	(c) Gallons	(d) Amount of credit	(e) CRN
<b>a</b> Exported dyed diesel fuel and exported gasoline blendstocks taxed at \$.001	\$.001		\$ 0	415
<b>b</b> Exported dyed kerosene	.001			416

**17 Total income tax credit claimed.** Add lines 1 through 16, column (d). Enter here and on Schedule 3 (Form 1040), line 11; Form 1120, Schedule J, line 20b; Form 1120-S, line 23c; Form 1041, Schedule G, line 16b; or the proper line of other returns . . . . . ►

**17** \$ 292,191

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

**13 Registered Credit Card Issuers**

**Registration No. ►**

	(b) Rate	(c) Gallons	(d) Amount of credit	(e) CRN
<b>a</b> Diesel fuel sold for the exclusive use of a state or local government	\$ .243		\$ 16,074	360
<b>b</b> Kerosene sold for the exclusive use of a state or local government	.243		4,361	346
<b>c</b> Kerosene for use in aviation sold for the exclusive use of a state or local government taxed at \$.219	.218		*	369

**14 Nontaxable Use of a Diesel-Water Fuel Emulsion**

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

	(a) Type of use	(b) Rate	(c) Gallons	(d) Amount of credit	(e) CRN
<b>a</b> Nontaxable use		\$ .197		\$ 0	309
<b>b</b> Exported		.198		0	306

**15 Diesel-Water Fuel Emulsion Blending**

**Registration No. ►**

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

**16 Exported Dyed Fuels and Exported Gasoline Blendstocks**

	(b) Rate	(c) Gallons	(d) Amount of credit	(e) CRN
<b>a</b> Exported dyed diesel fuel and exported gasoline blendstocks taxed at \$.001	\$ .001		\$ 0	415
<b>b</b> Exported dyed kerosene	.001			416

**17 Total income tax credit claimed.** Add lines 1 through 16, column (d). Enter here and on Schedule 3 (Form 1040), line 11; Form 1120, Schedule J, line 20b; Form 1120-S, line 23c; Form 1041, Schedule G, line 16b; or the proper line of other returns . . . . . ►

**17** \$ 166,650

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

Form **4562**Department of the Treasury  
Internal Revenue Service (99)**Depreciation and Amortization**

(Including Information on Listed Property)

▶ Attach to your tax return.

▶ Go to [www.irs.gov/Form4562](http://www.irs.gov/Form4562) for instructions and the latest information.

OMB No. 1545-0172

**2020**Attachment  
Sequence No. **179**

Name(s) shown on return

**Total Forms Filed =**

Business or activity to which this form relates

9,962,916

Identifying number

**Part I Election To Expense Certain Property Under Section 179****Note:** If you have any listed property, complete Part V before you complete Part I.

1	Maximum amount (see instructions)	1	
2	Total cost of section 179 property placed in service (see instructions)	2	1,485,230
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	2,511,530
6	(a) Description of property	(b) Cost (business use only)	(c) Elected cost
7	Listed property. Enter the amount from line 29	7	112,629
8	Total elected cost of section 179 property. Add amounts in column (c), lines 6 and 7	8	2,186,913
9	Tentative deduction. Enter the <b>smaller</b> of line 5 or line 8	9	2,186,873
10	Carryover of disallowed deduction from line 13 of your 2019 Form 4562	10	196,558
11	Business income limitation. Enter the smaller of business income (not less than zero) or line 5. See instructions	11	2,295,320
12	Section 179 expense deduction. Add lines 9 and 10, but don't enter more than line 11	12	2,156,106
13	Carryover of disallowed deduction to 2021. 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	1,675,245
15	Property subject to section 168(f)(1) election	15	1,065
16	Other depreciation (including ACRS)	16	976,554

**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 2020	17	5,374,623
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 <input type="checkbox"/>		

**Section B—Assets Placed in Service During 2020 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		72,026				71,117
b 5-year property		704,088				700,254
c 7-year property		595,680				592,606
d 10-year property		68,960				68,949
e 15-year property		187,401				185,992
f 20-year property		43,731				43,727
g 25-year property		6,225	25 yrs.		S/L	6,225
h Residential rental property		983,271	27.5 yrs.	MM	S/L	981,853
undetermined type		76	27.5 yrs.	MM	S/L	76
i Nonresidential real property		411,142	39 yrs.	MM	S/L	406,628
Total GDS cost		2,568,687		MM	S/L	2,556,410

**Section C—Assets Placed in Service During 2020 Tax Year Using the Alternative Depreciation System**

(a) Class life	(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
20a Class life		10,440			S/L	10,433
b 12-year		512	12 yrs.		S/L	508
c 30-year		7,511	30 yrs.	MM	S/L	7,503
d 40-year		3,120	40 yrs.	MM	S/L	3,121

**Part IV Summary (See instructions.)**

21	Listed property. Enter amount from line 28	21	1,830,968
22	<b>Total.</b> Add amounts from line 12, lines 14 through 17, lines 19 and 20 in column (g), and line 21. Enter here and on the appropriate lines of your return. Partnerships and S corporations—see instructions	22	9,651,181
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	*

For Paperwork Reduction Act Notice, see separate instructions.

Cat. No. 12906N

Form **4562** (2020)

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

Form **4562**

Department of the Treasury  
Internal Revenue Service (99)

# Depreciation and Amortization

(Including Information on Listed Property)

► Attach to your tax return.

► Go to [www.irs.gov/Form4562](http://www.irs.gov/Form4562) for instructions and the latest information.

OMB No. 1545-0172

**2020**

Attachment  
Sequence No. **179**

Name(s) shown on return

Total Forms Filed =

Business or activity to which this form relates

9,962,916

Identifying number

## Part I Election To Expense Certain Property Under Section 179

**Note:** If you have any listed property, complete Part V before you complete Part I.

1	Maximum amount (see instructions)	1	
2	Total cost of section 179 property placed in service (see instructions)	2	39,742,331
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	2,584,679,140
6	(a) Description of property	(b) Cost (business use only)	(c) Elected cost
7	Listed property. Enter the amount from line 29	7	1,727,335
8	Total elected cost of section 179 property. Add amounts in column (c), lines 6 and 7	8	45,045,833
9	Tentative deduction. Enter the <b>smaller</b> of line 5 or line 8	9	45,025,499
10	Carryover of disallowed deduction from line 13 of your 2019 Form 4562	10	3,923,589
11	Business income limitation. Enter the smaller of business income (not less than zero) or line 5. See instructions	11	528,388,486
12	Section 179 expense deduction. Add lines 9 and 10, but don't enter more than line 11	12	44,436,945
13	Carryover of disallowed deduction to 2021. 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	38,157,632
15	Property subject to section 168(f)(1) election	15	14,040
16	Other depreciation (including ACRS)	16	6,868,301

## 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 2020	17	52,496,037
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 2020 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		1,929,514				574,604
b 5-year property		16,548,477				2,717,384
c 7-year property		14,046,384				1,554,784
d 10-year property		3,056,072				217,674
e 15-year property		5,648,194				227,913
f 20-year property		2,139,287				67,510
g 25-year property		844,400	25 yrs.		S/L	50,109
h Residential rental property	undetermined type	162,966,606	27.5 yrs.	MM	S/L	3,481,359
i Nonresidential real property		11,671	27.5 yrs.	MM	S/L	11,740
		82,740,249	39 yrs.	MM	S/L	892,312
	Total GDS cost	289,930,855		MM	S/L	9,795,389

### Section C—Assets Placed in Service During 2020 Tax Year Using the Alternative Depreciation System

20a Class life		726,572			S/L	29,534
b 12-year		23,899	12 yrs.		S/L	3,640
c 30-year		2,186,374	30 yrs.	MM	S/L	54,286
d 40-year		1,110,664	40 yrs.	MM	S/L	19,387

## Part IV Summary (See instructions.)

21	Listed property. Enter amount from line 28	21	12,756,904
22	<b>Total.</b> 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	164,632,094
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	*

For Paperwork Reduction Act Notice, see separate instructions.

Cat. No. 12906N

Form **4562** (2020)

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

**2020 Line Item Estimates—All figures are estimates based on samples.  
Number of returns filed for selected lines**

Form 4562 (2020)

Page **2**

**Part V Listed Property** (Include automobiles, certain other vehicles, certain aircraft, and property used for entertainment, recreation, or amusement.)

**Note:** For any vehicle for which you are using the standard mileage rate or deducting lease expense, complete **only** 24a, 24b, columns (a) through (c) of Section A, all of Section B, and Section C if applicable.

**Section A—Depreciation and Other Information (Caution: See the instructions for limits for passenger automobiles.)**

<b>24a</b> Do you have evidence to support the business/investment use claimed? <input type="checkbox"/> Yes <input type="checkbox"/> No				<b>24b</b> If "Yes," is the evidence written? <input type="checkbox"/> Yes <input type="checkbox"/> 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
<b>25</b> 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 .							<b>25</b>	284,359
<b>26</b> Property used more than 50% in a qualified business use:								
		%		1,569,351			1,323,802	
		%						
		%						
<b>27</b> Property used 50% or less in a qualified business use:								
		%		410,618		S/L –	330,433	
		%		total 26e + 27e		S/L –		
		%		1,904,673		S/L –		
<b>28</b> Add amounts in column (h), lines 25 through 27. Enter here and on line 21, page 1 .							<b>28</b>	1,830,968
<b>29</b> Add amounts in column (i), line 26. Enter here and on line 7, page 1 . . . . .							<b>29</b>	112,629

**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
<b>30</b> Total business/investment miles driven during the year ( <b>don't</b> include commuting miles) .						
<b>31</b> Total commuting miles driven during the year						
<b>32</b> Total other personal (noncommuting) miles driven . . . . .						
<b>33</b> Total miles driven during the year. Add lines 30 through 32 . . . . .						
<b>34</b> Was the vehicle available for personal use during off-duty hours? . . . . .	Yes No	Yes No	Yes No	Yes No	Yes No	Yes No
<b>35</b> Was the vehicle used primarily by a more than 5% owner or related person? . .						
<b>36</b> 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
<b>37</b> Do you maintain a written policy statement that prohibits all personal use of vehicles, including commuting, by your employees? . . . . .		
<b>38</b> 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 . .		
<b>39</b> Do you treat all use of vehicles by employees as personal use? . . . . .		
<b>40</b> 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? . . . . .		
<b>41</b> Do you meet the requirements concerning qualified automobile demonstration use? See instructions. . . . .		
<b>Note:</b> 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
<b>42</b> Amortization of costs that begins during your 2020 tax year (see instructions):					
		337,377			
<b>43</b> Amortization of costs that began before your 2020 tax year . . . . .				<b>43</b>	566,512
<b>44 Total.</b> Add amounts in column (f). See the instructions for where to report . . . . .				<b>44</b>	801,952



Form 4562 (2020)

Page **2**

**Part V Listed Property** (Include automobiles, certain other vehicles, certain aircraft, and property used for entertainment, recreation, or amusement.)

**Note:** For any vehicle for which you are using the standard mileage rate or deducting lease expense, complete **only** 24a, 24b, columns (a) through (c) of Section A, all of Section B, and Section C if applicable.

**Section A—Depreciation and Other Information (Caution: See the instructions for limits for passenger automobiles.)**

<b>24a</b> Do you have evidence to support the business/investment use claimed? <input type="checkbox"/> Yes <input type="checkbox"/> No						<b>24b</b> If "Yes," is the evidence written? <input type="checkbox"/> Yes <input type="checkbox"/> 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			
<b>25</b> 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 .							<b>25</b>	6,286,823			
<b>26</b> Property used more than 50% in a qualified business use:											
		%		48,644,531			6,044,669				
		%									
		%									
<b>27</b> Property used 50% or less in a qualified business use:											
		%		4,792,696		S/L –	431,297				
		%		total 26e + 27e		S/L –					
		%		53,436,505		S/L –					
<b>28</b> Add amounts in column (h), lines 25 through 27. Enter here and on line 21, page 1 .							<b>28</b>	12,756,904			
<b>29</b> Add amounts in column (i), line 26. Enter here and on line 7, page 1 . . . . .								<b>29</b>	1,727,335		

**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
<b>30</b> Total business/investment miles driven during the year ( <b>don't</b> include commuting miles) .						
<b>31</b> Total commuting miles driven during the year						
<b>32</b> Total other personal (noncommuting) miles driven . . . . .						
<b>33</b> Total miles driven during the year. Add lines 30 through 32 . . . . .						
<b>34</b> Was the vehicle available for personal use during off-duty hours? . . . . .	Yes No	Yes No	Yes No	Yes No	Yes No	Yes No
<b>35</b> Was the vehicle used primarily by a more than 5% owner or related person? . .						
<b>36</b> 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
<b>37</b> Do you maintain a written policy statement that prohibits all personal use of vehicles, including commuting, by your employees? . . . . .		
<b>38</b> 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 . .		
<b>39</b> Do you treat all use of vehicles by employees as personal use? . . . . .		
<b>40</b> 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? . . . . .		
<b>41</b> Do you meet the requirements concerning qualified automobile demonstration use? See instructions. . . . .		
<b>Note:</b> 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
<b>42</b> Amortization of costs that begins during your 2020 tax year (see instructions):					
		7,987,431			
<b>43</b> Amortization of costs that began before your 2020 tax year . . . . .					<b>43</b>
					2,104,000
<b>44</b> <b>Total.</b> Add amounts in column (f). See the instructions for where to report . . . . .					<b>44</b>
					5,325,657

**2020 Line Item Estimates—All figures are estimates based on samples.  
Number of returns filed for selected lines**

Form **4684**  
Department of the Treasury  
Internal Revenue Service

## Casualties and Thefts

- ▶ Go to [www.irs.gov/Form4684](http://www.irs.gov/Form4684) for instructions and the latest information.  
▶ Attach to your tax return.  
▶ Use a separate Form 4684 for each casualty or theft.

OMB No. 1545-0177

**2020**  
Attachment  
Sequence No. **26**

Name(s) shown on tax return

Total Forms Filed = 127,890

Identifying number

**SECTION A—Personal Use Property** (Use this section to report casualties and thefts of property **not** used in a trade or business or for income-producing purposes. You must use a separate Form 4684 (through line 12) for each casualty or theft event involving personal use property. **If reporting a qualified disaster loss, see the instructions for special rules that apply before completing this section.**)

If the casualty or theft loss is attributable to a federally declared disaster, check here ☐ and enter the DR- \_\_\_\_\_ or EM- \_\_\_\_\_ declaration number assigned by FEMA. (See instructions.)

- 1 Description of properties (show type, location (city, state, and ZIP code), and date acquired for each property). Use a separate line for each property lost or damaged from the same casualty or theft. If you checked the box and entered the FEMA disaster declaration number above, enter the ZIP code for the property most affected on the line for Property A.

	Type of Property	City and State	ZIP Code	Date Acquired
Property A				
Property B				
Property C				
Property D				

		Properties			
		A	B	C	D
2	Cost or other basis of each property . . . . .				
3	Insurance or other reimbursement (whether or not you filed a claim) (see instructions) . . . . . <b>Note:</b> If line 2 is <b>more</b> than line 3, skip line 4.				
4	Gain from casualty or theft. If line 3 is <b>more</b> 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 . . . . .				
5	Fair market value <b>before</b> casualty or theft . . . . .				
6	Fair market value <b>after</b> casualty or theft . . . . .				
7	Subtract line 6 from line 5 . . . . .				
8	Enter the <b>smaller</b> of line 2 or line 7 . . . . .				
9	Subtract line 3 from line 8. If zero or less, enter -0- . . . . .				
10	Casualty or theft loss. Add the amounts on line 9 in columns A through D . . . . .				
11	Enter \$100 (\$500 if qualified disaster loss rules apply; see instructions) . . . . .				
12	Subtract line 11 from line 10. If zero or less, enter -0- . . . . . <b>Caution:</b> Use only one Form 4684 for lines 13 through 18.				
13	Add the amounts on line 4 of all Forms 4684 . . . . .				1,183
14	Add the amounts on line 12 of all Forms 4684. If you have losses not attributable to a federally declared disaster, see the instructions . . . . . <b>Caution:</b> See instructions before completing line 15.				95,835
15	<ul style="list-style-type: none"> <li>If line 13 is <b>more</b> than line 14, enter the difference here and on Schedule D. <b>Do not</b> complete the rest of this section.</li> <li>If line 13 is <b>equal</b> to line 14, enter -0- here. <b>Do not</b> complete the rest of this section.</li> <li>If line 13 is <b>less</b> than line 14, and you have no qualified disaster losses subject to the \$500 reduction on line 11 on any Form(s) 4684, enter -0- here and go to line 16. If you have qualified disaster losses subject to the \$500 reduction, subtract line 13 from line 14 and enter the smaller of this difference or the amount on line 12 of the Form(s) 4684 reporting those losses. Enter that result here and on Schedule A (Form 1040), line 16, or Form 1040-NR, Schedule A, line 7. If you claim the standard deduction, also include on Schedule A (Form 1040), line 16, the amount of your standard deduction (see the Instructions for Forms 1040 and 1040-SR). Do not complete the rest of this section if all of your casualty or theft losses are subject to the \$500 reduction.</li> </ul>				85,102
16	Add lines 13 and 15. Subtract the result from line 14 . . . . .				10,907
17	Enter 10% of your adjusted gross income from Form 1040, 1040-SR, or 1040-NR, line 11. Estates and trusts, see instructions . . . . .				10,318
18	Subtract line 17 from line 16. If zero or less, enter -0-. Also, enter the result on Schedule A (Form 1040), line 15, or Form 1040-NR, Schedule A, line 6. Estates and trusts, enter the result on the "Other deductions" line of your tax return . . . . .				7,636

Form **4684**

Department of the Treasury  
Internal Revenue Service

## Casualties and Thefts

▶ Go to [www.irs.gov/Form4684](http://www.irs.gov/Form4684) for instructions and the latest information.

▶ Attach to your tax return.

▶ Use a separate Form 4684 for each casualty or theft.

OMB No. 1545-0177

**2020**  
Attachment  
Sequence No. **26**

Name(s) shown on tax return

**Total Forms Filed =** 127,890

Identifying number

**SECTION A—Personal Use Property** (Use this section to report casualties and thefts of property **not** used in a trade or business or for income-producing purposes. You must use a separate Form 4684 (through line 12) for each casualty or theft event involving personal use property. **If reporting a qualified disaster loss, see the instructions for special rules that apply before completing this section.**)

If the casualty or theft loss is attributable to a federally declared disaster, check here ☐ and enter the DR- \_\_\_\_\_ or EM- \_\_\_\_\_ declaration number assigned by FEMA. (See instructions.)

- 1 Description of properties (show type, location (city, state, and ZIP code), and date acquired for each property). Use a separate line for each property lost or damaged from the same casualty or theft. If you checked the box and entered the FEMA disaster declaration number above, enter the ZIP code for the property most affected on the line for Property A.

	Type of Property	City and State	ZIP Code	Date Acquired
Property A				
Property B				
Property C				
Property D				

		Properties				
		A	B	C	D	
2	Cost or other basis of each property . . . . .					
3	Insurance or other reimbursement (whether or not you filed a claim) (see instructions) . . . . . <b>Note:</b> If line 2 is <b>more</b> than line 3, skip line 4.					
4	Gain from casualty or theft. If line 3 is <b>more</b> 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 . . . . .					
5	Fair market value <b>before</b> casualty or theft . . . . .					
6	Fair market value <b>after</b> casualty or theft . . . . .					
7	Subtract line 6 from line 5 . . . . .					
8	Enter the <b>smaller</b> of line 2 or line 7 . . . . .					
9	Subtract line 3 from line 8. If zero or less, enter -0- . . . . .					
10	Casualty or theft loss. Add the amounts on line 9 in columns A through D . . . . .					10
11	Enter \$100 (\$500 if qualified disaster loss rules apply; see instructions) . . . . .					11
12	Subtract line 11 from line 10. If zero or less, enter -0- . . . . . <b>Caution:</b> Use only one Form 4684 for lines 13 through 18.					12
13	Add the amounts on line 4 of all Forms 4684 . . . . .					13 154,650
14	Add the amounts on line 12 of all Forms 4684. If you have losses not attributable to a federally declared disaster, see the instructions . . . . . <b>Caution:</b> See instructions before completing line 15.					14 2,161,122
15	<ul style="list-style-type: none"> <li>If line 13 is <b>more</b> than line 14, enter the difference here and on Schedule D. <b>Do not</b> complete the rest of this section.</li> <li>If line 13 is <b>equal</b> to line 14, enter -0- here. <b>Do not</b> complete the rest of this section.</li> <li>If line 13 is <b>less</b> than line 14, and you have no qualified disaster losses subject to the \$500 reduction on line 11 on any Form(s) 4684, enter -0- here and go to line 16. If you have qualified disaster losses subject to the \$500 reduction, subtract line 13 from line 14 and enter the smaller of this difference or the amount on line 12 of the Form(s) 4684 reporting those losses. Enter that result here and on Schedule A (Form 1040), line 16, or Form 1040-NR, Schedule A, line 7. If you claim the standard deduction, also include on Schedule A (Form 1040), line 16, the amount of your standard deduction (see the Instructions for Forms 1040 and 1040-SR). Do not complete the rest of this section if all of your casualty or theft losses are subject to the \$500 reduction.</li> </ul>					15 1,518,176
16	Add lines 13 and 15. Subtract the result from line 14 . . . . .					16 661,181
17	Enter 10% of your adjusted gross income from Form 1040, 1040-SR, or 1040-NR, line 11. Estates and trusts, see instructions . . . . .					17 97,423
18	Subtract line 17 from line 16. If zero or less, enter -0-. Also, enter the result on Schedule A (Form 1040), line 15, or Form 1040-NR, Schedule A, line 6. Estates and trusts, enter the result on the "Other deductions" line of your tax return . . . . .					18 602,875

**2020 Line Item Estimates—All figures are estimates based on samples.  
Number of returns filed for selected lines**

Form 4684 (2020)

Attachment Sequence No. 26

Page **2**

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
<b>20</b>	Cost or adjusted basis of each property . . . . .	<b>20</b>			
<b>21</b>	Insurance or other reimbursement (whether or not you filed a claim). See the instructions for line 3 . . . . . <b>Note:</b> If line 20 is <b>more</b> than line 21, skip line 22.	<b>21</b>			
<b>22</b>	Gain from casualty or theft. If line 21 is <b>more</b> 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	<b>22</b>			
<b>23</b>	Fair market value <b>before</b> casualty or theft . . . . .	<b>23</b>			
<b>24</b>	Fair market value <b>after</b> casualty or theft . . . . .	<b>24</b>			
<b>25</b>	Subtract line 24 from line 23 . . . . .	<b>25</b>			
<b>26</b>	Enter the <b>smaller</b> of line 20 or line 25 . . . . . <b>Note:</b> If the property was totally destroyed by casualty or lost from theft, enter on line 26 the amount from line 20.	<b>26</b>			
<b>27</b>	Subtract line 21 from line 26. If zero or less, enter -0- . . . . .	<b>27</b>			
<b>28</b>	Casualty or theft loss. Add the amounts on line 27. Enter the total here and on line 29 or line 34 (see instructions) . . . . .	<b>28</b>			

**Part II Summary of Gains and Losses** (from separate Parts I)

(a) Identify casualty or theft		(b) Losses from casualties or thefts		(c) Gains from casualties or thefts includible in income
		(i) Trade, business, rental, or royalty property	(ii) Income-producing property	
<b>Casualty or Theft of Property Held One Year or Less</b>				
<b>29</b>		( )	( )	
<b>30</b>	Totals. Add the amounts on line 29 . . . . .	<b>30</b>	( )	( )
<b>31</b>	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 . . . . .	<b>31</b>		6,728
<b>32</b>	Enter the amount from line 30, column (b)(ii) here. Individuals, enter the amount from income-producing property on Schedule A (Form 1040), line 16, or Form 1040-NR, Schedule A, line 7. (Do not include any loss on property used as an employee.) Estates and trusts, partnerships, and S corporations, see instructions . . . . .	<b>32</b>		4,597

**Casualty or Theft of Property Held More Than One Year**

<b>33</b>	Casualty or theft gains from Form 4797, line 32 . . . . .	<b>33</b>		1,383
<b>34</b>		( )	( )	
<b>35</b>	Total losses. Add amounts on line 34, columns (b)(i) and (b)(ii) . . . . .	<b>35</b>	( 13,915 )	( 4,773 )
<b>36</b>	Total gains. Add lines 33 and 34, column (c) . . . . .	<b>36</b>		9,141
<b>37</b>	Add amounts on line 35, columns (b)(i) and (b)(ii) . . . . .	<b>37</b>		18,678
<b>38</b>	If the loss on line 37 is <b>more</b> than the gain on line 36:			
a	Combine line 35, column (b)(i) and line 36, and enter the net gain or (loss) here. Partnerships and S corporations, see the <b>Note</b> below. All others, enter this amount on Form 4797, line 14. If Form 4797 is not otherwise required, see instructions . . . . .	<b>38a</b>		13,391
b	Enter the amount from line 35, column (b)(ii) here. Individuals, enter the amount from income-producing property on Schedule A (Form 1040), line 16, or Form 1040-NR, Schedule A, line 7. (Do not include any loss on property used as an employee.) Estates and trusts, enter on the "Other deductions" line of your tax return. Partnerships and S corporations, see the <b>Note</b> below . . . . .	<b>38b</b>		4,759
<b>39</b>	If the loss on line 37 is <b>less</b> than or <b>equal</b> to the gain on line 36, combine lines 36 and 37 and enter here. Partnerships, see the <b>Note</b> below. All others, enter this amount on Form 4797, line 3 . . . . . <b>Note:</b> Partnerships, enter the amount from line 38a, 38b, or 39 on Form 1065, Schedule K, line 11. S corporations, enter the amount from line 38a or 38b on Form 1120-S, Schedule K, line 10.	<b>39</b>		8,723

Form 4684 (2020)

Attachment Sequence No. **26**

Page **2**

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			
		<b>A</b>	<b>B</b>	<b>C</b>	<b>D</b>
<b>20</b>	Cost or adjusted basis of each property . . . . .	<b>20</b>			
<b>21</b>	Insurance or other reimbursement (whether or not you filed a claim). See the instructions for line 3 . . . . . <b>Note:</b> If line 20 is <b>more</b> than line 21, skip line 22.	<b>21</b>			
<b>22</b>	Gain from casualty or theft. If line 21 is <b>more</b> 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	<b>22</b>			
<b>23</b>	Fair market value <b>before</b> casualty or theft . . . . .	<b>23</b>			
<b>24</b>	Fair market value <b>after</b> casualty or theft . . . . .	<b>24</b>			
<b>25</b>	Subtract line 24 from line 23 . . . . .	<b>25</b>			
<b>26</b>	Enter the <b>smaller</b> of line 20 or line 25 . . . . . <b>Note:</b> If the property was totally destroyed by casualty or lost from theft, enter on line 26 the amount from line 20.	<b>26</b>			
<b>27</b>	Subtract line 21 from line 26. If zero or less, enter -0- . . . . .	<b>27</b>			
<b>28</b>	Casualty or theft loss. Add the amounts on line 27. Enter the total here and on line 29 or line 34 (see instructions) . . . . .	<b>28</b>			

**Part II Summary of Gains and Losses** (from separate Parts I)

(a) Identify casualty or theft		(i) Trade, business, rental, or royalty property	(ii) Income-producing property	(c) Gains from casualties or thefts includible in income
Casualty or Theft of Property Held One Year or Less				
29		( )	( )	
		( )	( )	
30	Totals. Add the amounts on line 29 . . . . .	30 ( )	( )	
31	Combine line 30, columns (b)(i) and (c). Enter the net gain or (loss) here and on Form 4797, line 14. If Form 4797 is not otherwise required, see instructions . . . . .	31		-169,578
32	Enter the amount from line 30, column (b)(ii) here. Individuals, enter the amount from income-producing property on Schedule A (Form 1040), line 16, or Form 1040-NR, Schedule A, line 7. (Do not include any loss on property used as an employee.) Estates and trusts, partnerships, and S corporations, see instructions . . . . .	32		217,153

**Casualty or Theft of Property Held More Than One Year**

<b>33</b>	Casualty or theft gains from Form 4797, line 32 . . . . .	<b>33</b>		73,435
<b>34</b>		( )	( )	
<b>35</b>	Total losses. Add amounts on line 34, columns (b)(i) and (b)(ii) . . . . .	<b>35</b>	( 738,868 )	( 739,580 )
<b>36</b>	Total gains. Add lines 33 and 34, column (c) . . . . .	<b>36</b>		192,173
<b>37</b>	Add amounts on line 35, columns (b)(i) and (b)(ii) . . . . .	<b>37</b>		1,478,448
<b>38</b>	If the loss on line 37 is <b>more</b> than the gain on line 36: <b>a</b> Combine line 35, column (b)(i) and line 36, and enter the net gain or (loss) here. Partnerships and S corporations, see the <b>Note</b> below. All others, enter this amount on Form 4797, line 14. If Form 4797 is not otherwise required, see instructions . . . . .	<b>38a</b>		-723,187
	<b>b</b> Enter the amount from line 35, column (b)(ii) here. Individuals, enter the amount from income-producing property on Schedule A (Form 1040), line 16, or Form 1040-NR, Schedule A, line 7. (Do not include any loss on property used as an employee.) Estates and trusts, enter on the "Other deductions" line of your tax return. Partnerships and S corporations, see the <b>Note</b> below . . . . .	<b>38b</b>		738,961
<b>39</b>	If the loss on line 37 is <b>less</b> than or <b>equal</b> to the gain on line 36, combine lines 36 and 37 and enter here. Partnerships, see the <b>Note</b> below. All others, enter this amount on Form 4797, line 3 . . . . . <b>Note:</b> Partnerships, enter the amount from line 38a, 38b, or 39 on Form 1065, Schedule K, line 11. S corporations, enter the amount from line 38a or 38b on Form 1120-S, Schedule K, line 10.	<b>39</b>		176,313

**2020 Line Item Estimates—All figures are estimates based on samples.  
Number of returns filed for selected lines**

Form 4684 (2020)

Attachment Sequence No. 26

Page **3**

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**

<b>40</b>	Initial investment . . . . .	<b>40</b>		
<b>41</b>	Subsequent investments (see instructions) . . . . .	<b>41</b>		
<b>42</b>	Income reported on your tax returns for tax years prior to the discovery year (see instructions) . . . . .	<b>42</b>		
<b>43</b>	Add lines 40, 41, and 42 . . . . .	<b>43</b>		
<b>44</b>	Withdrawals for all years (see instructions) . . . . .	<b>44</b>		
<b>45</b>	Subtract line 44 from line 43. This is your total qualified investment . . . . .	<b>45</b>		
<b>46</b>	Enter 0.95 (95%) if you have no potential third-party recovery. Enter 0.75 (75%) if you have potential third-party recovery . . . . .	<b>46</b>	.	
<b>47</b>	Multiply line 46 by line 45 . . . . .	<b>47</b>		
<b>48</b>	Actual recovery . . . . .	<b>48</b>		
<b>49</b>	Potential insurance/Securities Investor Protection Corporation (SIPC) recovery . . . . .	<b>49</b>		
<b>50</b>	Add lines 48 and 49. This is your total recovery . . . . .	<b>50</b>		
<b>51</b>	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 . . . . .	<b>51</b>		1,299

**Part II Required Statements and Declarations** (See instructions.)

- I am claiming a theft loss deduction pursuant to Revenue Procedure 2009-20 from a specified fraudulent arrangement conducted by the following individual or entity.  
Name of individual or entity \_\_\_\_\_  
Taxpayer identification number (if known) \_\_\_\_\_  
Address \_\_\_\_\_
- I have written documentation to support the amounts reported in Part I of this Section C.
- I am a qualified investor, as defined in section 4.03 of Revenue Procedure 2009-20.
- If I have determined the amount of my theft loss deduction using 0.95 on line 46 above, I declare that I have not pursued and do not intend to pursue any potential third-party recovery, as that term is defined in section 4.10 of Revenue Procedure 2009-20.
- I agree to comply with the conditions and agreements set forth in Revenue Procedure 2009-20 and this Section C.
- If I have already filed a return or amended return that does not satisfy the conditions in section 6.02 of Revenue Procedure 2009-20, I agree to all adjustments or actions that are necessary to comply with those conditions. The tax year(s) for which I filed the return(s) or amended return(s) and the date(s) on which they were filed are as follows:  
\_\_\_\_\_  
\_\_\_\_\_  
\_\_\_\_\_

Form 4684 (2020)

Attachment Sequence No. **26**

Page **3**

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**

<b>40</b>	Initial investment . . . . .	<b>40</b>		
<b>41</b>	Subsequent investments (see instructions) . . . . .	<b>41</b>		
<b>42</b>	Income reported on your tax returns for tax years prior to the discovery year (see instructions) . . . . .	<b>42</b>		
<b>43</b>	Add lines 40, 41, and 42 . . . . .	<b>43</b>		
<b>44</b>	Withdrawals for all years (see instructions) . . . . .	<b>44</b>		
<b>45</b>	Subtract line 44 from line 43. This is your total qualified investment . . . . .	<b>45</b>		
<b>46</b>	Enter 0.95 (95%) if you have no potential third-party recovery. Enter 0.75 (75%) if you have potential third-party recovery . . . . .	<b>46</b>		
<b>47</b>	Multiply line 46 by line 45 . . . . .	<b>47</b>		
<b>48</b>	Actual recovery . . . . .	<b>48</b>		
<b>49</b>	Potential insurance/Securities Investor Protection Corporation (SIPC) recovery . . . . .	<b>49</b>		
<b>50</b>	Add lines 48 and 49. This is your total recovery . . . . .	<b>50</b>		
<b>51</b>	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 . . . . .	<b>51</b>		697,015

**Part II Required Statements and Declarations (See instructions.)**

- I am claiming a theft loss deduction pursuant to Revenue Procedure 2009-20 from a specified fraudulent arrangement conducted by the following individual or entity.  
Name of individual or entity \_\_\_\_\_  
Taxpayer identification number (if known) \_\_\_\_\_  
Address \_\_\_\_\_
- I have written documentation to support the amounts reported in Part I of this Section C.
- I am a qualified investor, as defined in section 4.03 of Revenue Procedure 2009-20.
- If I have determined the amount of my theft loss deduction using 0.95 on line 46 above, I declare that I have not pursued and do not intend to pursue any potential third-party recovery, as that term is defined in section 4.10 of Revenue Procedure 2009-20.
- I agree to comply with the conditions and agreements set forth in Revenue Procedure 2009-20 and this Section C.
- If I have already filed a return or amended return that does not satisfy the conditions in section 6.02 of Revenue Procedure 2009-20, I agree to all adjustments or actions that are necessary to comply with those conditions. The tax year(s) for which I filed the return(s) or amended return(s) and the date(s) on which they were filed are as follows:  
\_\_\_\_\_  
\_\_\_\_\_  
\_\_\_\_\_



**2020 Line Item Estimates—All figures are estimates based on samples.  
Number of returns filed for selected lines**

Form 4684 (2020)

Attachment Sequence No. 26

Page 4

Name(s) shown on tax return

Identifying number

**SECTION D—Election To Deduct Federally Declared Disaster Loss in Preceding Tax Year (See instructions.)**

**Part I Election Statement**

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

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

**52** Provide the name or a description of the federally declared disaster. \_\_\_\_\_

**53** Provide the date or dates (mm/dd/yyyy) of the loss or losses attributable to the federally declared disaster. \_\_\_\_\_

**54** Specify the address, including the city or town, county or parish, state and ZIP code where the damaged or destroyed property was located at the time of the disaster. \_\_\_\_\_

**Part II Revocation of Prior Election**

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

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

**55** Provide the name or a description of the federally declared disaster and the address of the property that was damaged or destroyed and for which the election was claimed. \_\_\_\_\_

**56** Specify the date (mm/dd/yyyy) you filed the prior election, which you are now revoking. (See instructions and note that new rules went into effect on October 13, 2016.) \_\_\_\_\_

**57** Enclose your payment or otherwise provide evidence for, or explanation of, your arrangements for the repayment of the amount of any credit or refund which you received and which resulted from the prior election (which you are now revoking). \_\_\_\_\_

Name(s) shown on tax return

Identifying number

**SECTION D—Election To Deduct Federally Declared Disaster Loss in Preceding Tax Year** (See instructions.)

**Part I Election Statement**

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

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

**52** Provide the name or a description of the federally declared disaster. \_\_\_\_\_

**53** Provide the date or dates (mm/dd/yyyy) of the loss or losses attributable to the federally declared disaster. \_\_\_\_\_

**54** Specify the address, including the city or town, county or parish, state and ZIP code where the damaged or destroyed property was located at the time of the disaster. \_\_\_\_\_

**Part II Revocation of Prior Election**

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

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

**55** Provide the name or a description of the federally declared disaster and the address of the property that was damaged or destroyed and for which the election was claimed. \_\_\_\_\_

**56** Specify the date (mm/dd/yyyy) you filed the prior election, which you are now revoking. (See instructions and note that new rules went into effect on October 13, 2016.) \_\_\_\_\_

**57** Enclose your payment or otherwise provide evidence for, or explanation of, your arrangements for the repayment of the amount of any credit or refund which you received and which resulted from the prior election (which you are now revoking). \_\_\_\_\_

**2020 Line Item Estimates—All figures are estimates based on samples.  
Number of returns filed for selected lines**

Form **4797**

Department of the Treasury  
Internal Revenue Service

**Sales of Business Property**  
**(Also Involuntary Conversions and Recapture Amounts  
Under Sections 179 and 280F(b)(2))**

► **Attach to your tax return.**  
► **Go to [www.irs.gov/Form4797](http://www.irs.gov/Form4797) for instructions and the latest information.**

OMB No. 1545-0184

**2020**Attachment  
Sequence No. **27**

Name(s) shown on return	<b>Total Forms Filed =</b> 3,169,087	<b>Identifying number</b>
-------------------------	--------------------------------------	---------------------------

- |  |          |         |
|--|----------|---------|
| <b>1</b> Enter the gross proceeds from sales or exchanges reported to you for 2020 on Form(s) 1099-B or 1099-S (or substitute statement) that you are including on line 2, 10, or 20. See instructions . . . . . | <b>1</b> | 291,961 |
|--|----------|---------|

**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)

<b>2</b>	<b>(a)</b> Description of property	<b>(b)</b> Date acquired (mo., day, yr.)	<b>(c)</b> Date sold (mo., day, yr.)	<b>(d)</b> Gross sales price	<b>(e)</b> Depreciation allowed or allowable since acquisition	<b>(f)</b> Cost or other basis, plus improvements and expense of sale	<b>(g)</b> Gain or (loss) Subtract (f) from the sum of (d) and (e)
							2,061,493

- |  |          |           |
|--|----------|-----------|
| <b>3</b> Gain, if any, from Form 4684, line 39 . . . . .   | <b>3</b> | 9,010     |
| <b>4</b> Section 1231 gain from installment sales from Form 6252, line 26 or 37 . . . . .                          | <b>4</b> | 176,863   |
| <b>5</b> Section 1231 gain or (loss) from like-kind exchanges from Form 8824 . . . . .                             | <b>5</b> | 10,644    |
| <b>6</b> Gain, if any, from line 32, from other than casualty or theft . . . . .                                   | <b>6</b> | 665,000   |
| <b>7</b> Combine lines 2 through 6. Enter the gain or (loss) here and on the appropriate line as follows . . . . . | <b>7</b> | 2,677,128 |

**Partnerships and S corporations.** Report the gain or (loss) following the instructions for Form 1065, Schedule K, line 10, or Form 1120-S, Schedule K, line 9. Skip lines 8, 9, 11, and 12 below.

**Individuals, partners, S corporation shareholders, and all others.** If line 7 is zero or a loss, enter the amount from line 7 on line 11 below and skip lines 8 and 9. If line 7 is a gain and you didn't have any prior year section 1231 losses, or they were recaptured in an earlier year, enter the gain from line 7 as a long-term capital gain on the Schedule D filed with your return and skip lines 8, 9, 11, and 12 below.

- |  |          |         |
|--|----------|---------|
| <b>8</b> Nonrecaptured net section 1231 losses from prior years. See instructions . . . . .  | <b>8</b> | 227,826 |
| <b>9</b> 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 . . . . . | <b>9</b> | 144,459 |

**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):

						394,898

- |  |           |             |
|--|-----------|-------------|
| <b>11</b> Loss, if any, from line 7 . . . . .  | <b>11</b> | ( 939,374 ) |
| <b>12</b> Gain, if any, from line 7 or amount from line 8, if applicable . . . . .     | <b>12</b> | 227,823     |
| <b>13</b> Gain, if any, from line 31 . . . . .   | <b>13</b> | 604,954     |
| <b>14</b> Net gain or (loss) from Form 4684, lines 31 and 38a . . . . .                | <b>14</b> | 8,063       |
| <b>15</b> Ordinary gain from installment sales from Form 6252, line 25 or 36 . . . . . | <b>15</b> | 2,163       |
| <b>16</b> Ordinary gain or (loss) from like-kind exchanges from Form 8824 . . . . .    | <b>16</b> | 1,016       |
| <b>17</b> Combine lines 10 through 16 . . . . .  | <b>17</b> | 1,926,206   |

- 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.

- |  |            |           |
|--|------------|-----------|
| <b>a</b> If the loss on line 11 includes a loss from Form 4684, line 35, column (b)(ii), enter that part of the loss here. Enter the loss from income-producing property on Schedule A (Form 1040), line 16. (Do not include any loss on property used as an employee.) Identify as from "Form 4797, line 18a." See instructions . . . . . | <b>18a</b> | 0         |
| <b>b</b> Redetermine the gain or (loss) on line 17 excluding the loss, if any, on line 18a. Enter here and on Schedule 1 (Form 1040), Part I, line 4 . . . . .   | <b>18b</b> | 1,926,206 |

For Paperwork Reduction Act Notice, see separate instructions.

Cat. No. 130861

Form **4797** (2020)

Form <b>4797</b>  Department of the Treasury Internal Revenue Service	<b>Sales of Business Property</b> <b>(Also Involuntary Conversions and Recapture Amounts Under Sections 179 and 280F(b)(2))</b>  ► Attach to your tax return. ► Go to <a href="http://www.irs.gov/Form4797">www.irs.gov/Form4797</a> for instructions and the latest information.	OMB No. 1545-0184  <div style="font-size: 2em; font-weight: bold;">2020</div> Attachment Sequence No. <b>27</b>
--	---	--

Name(s) shown on return	<b>Total Forms Filed =</b>	3,169,087
		<b>Identifying number</b>

1 Enter the gross proceeds from sales or exchanges reported to you for 2020 on Form(s) 1099-B or 1099-S (or substitute statement) that you are including on line 2, 10, or 20. See instructions . . . . .	<b>1</b>	135,048,615
---	----------	-------------

**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)
							155,556,326

3 Gain, if any, from Form 4684, line 39 . . . . .	<b>3</b>	183,727
4 Section 1231 gain from installment sales from Form 6252, line 26 or 37 . . . . .	<b>4</b>	8,042,380
5 Section 1231 gain or (loss) from like-kind exchanges from Form 8824 . . . . .	<b>5</b>	1,831,654
6 Gain, if any, from line 32, from other than casualty or theft . . . . .	<b>6</b>	65,597,169
7 Combine lines 2 through 6. Enter the gain or (loss) here and on the appropriate line as follows . . . . .	<b>7</b>	231,211,257

**Partnerships and S corporations.** Report the gain or (loss) following the instructions for Form 1065, Schedule K, line 10, or Form 1120-S, Schedule K, line 9. Skip lines 8, 9, 11, and 12 below.

**Individuals, partners, S corporation shareholders, and all others.** If line 7 is zero or a loss, enter the amount from line 7 on line 11 below and skip lines 8 and 9. If line 7 is a gain and you didn't have any prior year section 1231 losses, or they were recaptured in an earlier year, enter the gain from line 7 as a long-term capital gain on the Schedule D filed with your return and skip lines 8, 9, 11, and 12 below.

8 Nonrecaptured net section 1231 losses from prior years. See instructions . . . . .	<b>8</b>	10,699,019
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 . . . . .	<b>9</b>	49,147,000

**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):

						30,411,897

11 Loss, if any, from line 7 . . . . .	<b>11</b>	( 14,362,928 )
12 Gain, if any, from line 7 or amount from line 8, if applicable . . . . .	<b>12</b>	3,381,319
13 Gain, if any, from line 31 . . . . .	<b>13</b>	15,121,948
14 Net gain or (loss) from Form 4684, lines 31 and 38a . . . . .	<b>14</b>	-223,791
15 Ordinary gain from installment sales from Form 6252, line 25 or 36 . . . . .	<b>15</b>	194,220
16 Ordinary gain or (loss) from like-kind exchanges from Form 8824 . . . . .	<b>16</b>	84,491
17 Combine lines 10 through 16 . . . . .	<b>17</b>	34,607,156

**18** For all except individual returns, enter the amount from line 17 on the appropriate line of your return and skip lines a and b below. For individual returns, complete lines a and b below.

a If the loss on line 11 includes a loss from Form 4684, line 35, column (b)(ii), enter that part of the loss here. Enter the loss from income-producing property on Schedule A (Form 1040), line 16. (Do not include any loss on property used as an employee.) Identify as from "Form 4797, line 18a." See instructions . . . . .	<b>18a</b>	0
b Redetermine the gain or (loss) on line 17 excluding the loss, if any, on line 18a. Enter here and on Schedule 1 (Form 1040), Part I, line 4 . . . . .	<b>18b</b>	34,607,156

**2020 Line Item Estimates—All figures are estimates based on samples.  
Number of returns filed for selected lines**

Form 4797 (2020)

Page **2**

**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.)
<b>A</b>			
<b>B</b>			
<b>C</b>			
<b>D</b>			

These columns relate to the properties on lines 19A through 19D. ►		Property A	Property B	Property C	Property D
<b>20</b>	Gross sales price ( <b>Note:</b> See line 1 before completing.) . . . . .	<b>20</b>			
<b>21</b>	Cost or other basis plus expense of sale . . . . .	<b>21</b>			
<b>22</b>	Depreciation (or depletion) allowed or allowable . . . . .	<b>22</b>			
<b>23</b>	Adjusted basis. Subtract line 22 from line 21. . . . .	<b>23</b>			
<b>24</b>	Total gain. Subtract line 23 from line 20 . . . . .	<b>24</b>			
<b>25</b>	<b>If section 1245 property:</b>				
<b>a</b>	Depreciation allowed or allowable from line 22 . . . . .	<b>25a</b>			
<b>b</b>	Enter the <b>smaller</b> of line 24 or 25a. . . . .	<b>25b</b>	589,384		
<b>26</b>	<b>If section 1250 property:</b> If straight line depreciation was used, enter -0- on line 26g, except for a corporation subject to section 291.				
<b>a</b>	Additional depreciation after 1975. See instructions . . . . .	<b>26a</b>			
<b>b</b>	Applicable percentage multiplied by the <b>smaller</b> of line 24 or line 26a. See instructions. . . . .	<b>26b</b>			
<b>c</b>	Subtract line 26a from line 24. If residential rental property or line 24 isn't more than line 26a, skip lines 26d and 26e . . . . .	<b>26c</b>			
<b>d</b>	Additional depreciation after 1969 and before 1976. . . . .	<b>26d</b>			
<b>e</b>	Enter the <b>smaller</b> of line 26c or 26d . . . . .	<b>26e</b>			
<b>f</b>	Section 291 amount (corporations only) . . . . .	<b>26f</b>			
<b>g</b>	Add lines 26b, 26e, and 26f . . . . .	<b>26g</b>	16,130		
<b>27</b>	<b>If section 1252 property:</b> Skip this section if you didn't dispose of farmland or if this form is being completed for a partnership.				
<b>a</b>	Soil, water, and land clearing expenses . . . . .	<b>27a</b>			
<b>b</b>	Line 27a multiplied by applicable percentage. See instructions . . . . .	<b>27b</b>			
<b>c</b>	Enter the <b>smaller</b> of line 24 or 27b . . . . .	<b>27c</b>	0		
<b>28</b>	<b>If section 1254 property:</b>				
<b>a</b>	Intangible drilling and development costs, expenditures for development of mines and other natural deposits, mining exploration costs, and depletion. See instructions . . . . .	<b>28a</b>			
<b>b</b>	Enter the <b>smaller</b> of line 24 or 28a. . . . .	<b>28b</b>	1,500		
<b>29</b>	<b>If section 1255 property:</b>				
<b>a</b>	Applicable percentage of payments excluded from income under section 126. See instructions . . . . .	<b>29a</b>			
<b>b</b>	Enter the <b>smaller</b> of line 24 or 29a. See instructions . . . . .	<b>29b</b>	*		

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

<b>30</b>	Total gains for all properties. Add property columns A through D, line 24 . . . . .	<b>30</b>	1,079,494
<b>31</b>	Add property columns A through D, lines 25b, 26g, 27c, 28b, and 29b. Enter here and on line 13 . . . . .	<b>31</b>	604,966
<b>32</b>	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 . . . . .	<b>32</b>	665,773

**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)
<b>33</b> Section 179 expense deduction or depreciation allowable in prior years. . . . .	<b>33</b>	
<b>34</b> Recomputed depreciation. See instructions . . . . .	<b>34</b>	
<b>35</b> Recapture amount. Subtract line 34 from line 33. See the instructions for where to report . . . . .	<b>35</b>	

Form **4797** (2020)

\* 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 ( <b>Note:</b> 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			
<b>25 If section 1245 property:</b>				
a Depreciation allowed or allowable from line 22 . . . . .	25a			
b Enter the <b>smaller</b> of line 24 or 25a. . . . .	25b	14,627,820		
<b>26 If section 1250 property:</b> 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 <b>smaller</b> 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 <b>smaller</b> of line 26c or 26d . . . . .	26e			
f Section 291 amount (corporations only) . . . . .	26f			
g Add lines 26b, 26e, and 26f . . . . .	26g	470,846		
<b>27 If section 1252 property:</b> Skip this section if you didn't dispose of farmland or if this form is being completed for a partnership.				
a Soil, water, and land clearing expenses . . . . .	27a			
b Line 27a multiplied by applicable percentage. See instructions	27b			
c Enter the <b>smaller</b> of line 24 or 27b . . . . .	27c	0		
<b>28 If section 1254 property:</b>				
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 <b>smaller</b> of line 24 or 28a. . . . .	28b	47,265		
<b>29 If section 1255 property:</b>				
a Applicable percentage of payments excluded from income under section 126. See instructions . . . . .	29a			
b Enter the <b>smaller</b> 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	80,792,551
31 Add property columns A through D, lines 25b, 26g, 27c, 28b, and 29b. Enter here and on line 13 . . . . .	31	15,121,948
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	65,670,603

**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		

Form **4835**  
Department of the Treasury  
Internal Revenue Service (99)

**Farm Rental Income and Expenses**  
(Crop and Livestock Shares (Not Cash) Received by Landowner (or Sub-Lessor))  
(Income not subject to self-employment tax)  
▶ Attach to Form 1040, Form 1040-SR, or Form 1040-NR.  
▶ Go to [www.irs.gov/Form4835](http://www.irs.gov/Form4835) for the latest information.

OMB No. 1545-0074

**2020**  
Attachment  
Sequence No. **37**

Name(s) shown on tax return

Total Forms Filed = 461,875

Your social security number

Employer ID number (EIN), if any

**A** Did you actively participate in the operation of this farm during 2020? See instructions ☐ Yes ☐ No

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

<b>1</b>	Income from production of livestock, produce, grains, and other crops . . . . .	<b>1</b>	191,051
<b>2a</b>	Cooperative distributions (Form(s) 1099-PATR) . . . . .	<b>2a</b>	74,075
<b>2b</b>	Taxable amount . . . . .	<b>2b</b>	
<b>3a</b>	Agricultural program payments (see instructions) . . . . .	<b>3a</b>	185,376
<b>3b</b>	Taxable amount . . . . .	<b>3b</b>	183,695
<b>4</b>	Commodity Credit Corporation (CCC) loans (see instructions):		
<b>a</b>	CCC loans reported under election . . . . .	<b>4a</b>	*
<b>b</b>	CCC loans forfeited . . . . .	<b>4b</b>	0
<b>4c</b>	Taxable amount . . . . .	<b>4c</b>	
<b>5</b>	Crop insurance proceeds and federal crop disaster payments (see instructions):		
<b>a</b>	Amount received in 2020 . . . . .	<b>5a</b>	23,246
<b>5b</b>	Taxable amount . . . . .	<b>5b</b>	21,689
<b>c</b>	If election to defer to 2021 is attached, check here <input type="checkbox"/> <b>5d</b> Amount deferred from 2019	<b>5d</b>	
<b>6</b>	Other income, including federal and state gasoline or fuel tax credit or refund (see instructions) . . . . .	<b>6</b>	226,589
<b>7</b>	<b>Gross farm rental income.</b> Add amounts in the right column for lines 1 through 6. Enter the total here and on Schedule E (Form 1040), line 42 . . . . . ▶	<b>7</b>	447,120

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

<b>8</b>	Car and truck expenses (see Schedule F (Form 1040) instructions). Also attach <b>Form 4562</b> . . . . .	<b>8</b>	37,838	<b>21</b>	Pension and profit-sharing plans . . . . .	<b>21</b>	0
<b>9</b>	Chemicals . . . . .	<b>9</b>	60,337	<b>22</b>	Rent or lease:		
<b>10</b>	Conservation expenses (see instructions) . . . . .	<b>10</b>	6,436	<b>a</b>	Vehicles, machinery, and equipment (see instructions) . . . . .	<b>22a</b>	
<b>11</b>	Custom hire (machine work) . . . . .	<b>11</b>	38,799	<b>b</b>	Other (land, animals, etc.) . . . . .	<b>22b</b>	
<b>12</b>	Depreciation and section 179 expense deduction not claimed elsewhere . . . . .	<b>12</b>	137,988	<b>23</b>	Repairs and maintenance . . . . .	<b>23</b>	121,106
<b>13</b>	Employee benefit programs other than on line 21 (see Schedule F (Form 1040) instructions) . . . . .	<b>13</b>	*	<b>24</b>	Seeds and plants . . . . .	<b>24</b>	44,080
<b>14</b>	Feed . . . . .	<b>14</b>	7,952	<b>25</b>	Storage and warehousing . . . . .	<b>25</b>	
<b>15</b>	Fertilizers and lime . . . . .	<b>15</b>	72,095	<b>26</b>	Supplies . . . . .	<b>26</b>	60,472
<b>16</b>	Freight and trucking . . . . .	<b>16</b>		<b>27</b>	Taxes . . . . .	<b>27</b>	316,310
<b>17</b>	Gasoline, fuel, and oil . . . . .	<b>17</b>	71,538	<b>28</b>	Utilities . . . . .	<b>28</b>	
<b>18</b>	Insurance (other than health) . . . . .	<b>18</b>	199,019	<b>29</b>	Veterinary, breeding, and medicine . . . . .	<b>29</b>	
<b>19</b>	Interest (see instructions):			<b>30</b>	Other expenses (specify):		
<b>a</b>	Mortgage (paid to banks, etc.) . . . . .	<b>19a</b>	44,821	<b>a</b>	_____	<b>30a</b>	
<b>b</b>	Other . . . . .	<b>19b</b>	17,446	<b>b</b>	_____	<b>30b</b>	
<b>20</b>	Labor hired (less employment credits) (see Schedule F (Form 1040) instructions) . . . . .	<b>20</b>	10,948	<b>c</b>	_____	<b>30c</b>	
				<b>d</b>	_____	<b>30d</b>	
				<b>e</b>	_____	<b>30e</b>	
				<b>f</b>	_____	<b>30f</b>	
				<b>g</b>	_____	<b>30g</b>	
<b>31</b>	<b>Total expenses.</b> Add lines 8 through 30g. See instructions . . . . . ▶	<b>31</b>	390,923				
<b>32</b>	<b>Net farm rental income or (loss).</b> 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 <b>must</b> go to line 34. See instructions. . . . .	<b>32</b>	454,830				
<b>33</b>	Reserved for future use . . . . .	<b>33</b>					
<b>34</b>	If line 32 is a loss, check the box that describes your investment in this activity. See instructions . . . . .			<b>34a</b>	<input type="checkbox"/> All investment is at risk.		
				<b>34b</b>	<input type="checkbox"/> Some investment is not at risk.		
<b>c</b>	You may have to complete <b>Form 8582</b> to determine your deductible loss, regardless of which box you checked. If you checked box 34b, you <b>must</b> complete <b>Form 6198</b> before going to Form 8582. In either case, enter the <b>deductible loss</b> here and on Schedule E (Form 1040), line 40. See instructions.	<b>34c</b>	78,153				

**Nondeductible loss (+) / suspended loss carryover (-) = 40,162**

For Paperwork Reduction Act Notice, see your tax return instructions.

Cat. No. 13117W

Form **4835** (2020)

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



Form <b>4835</b>  Department of the Treasury Internal Revenue Service (99)	<b>Farm Rental Income and Expenses</b> <b>(Crop and Livestock Shares (Not Cash) Received by Landowner (or Sub-Lessor))</b> (Income not subject to self-employment tax) ► Attach to Form 1040, Form 1040-SR, or Form 1040-NR. ► Go to <a href="http://www.irs.gov/Form4835">www.irs.gov/Form4835</a> for the latest information.	OMB No. 1545-0074  <div style="font-size: 2em; font-weight: bold;">2020</div> Attachment Sequence No. <b>37</b>
---	---	---

Name(s) shown on tax return	Your social security number
<b>Total Forms Filed =</b> 461,875	Employer ID number (EIN), if any

**A** Did you actively participate in the operation of this farm during 2020? 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 . . . . .	<b>1</b>	4,780,232
2a Cooperative distributions (Form(s) 1099-PATR) . . . . .	<b>2a</b>	1,235,234
2b Taxable amount	<b>2b</b>	
3a Agricultural program payments (see instructions) . . . . .	<b>3a</b>	1,247,976
3b Taxable amount	<b>3b</b>	1,237,186
4 Commodity Credit Corporation (CCC) loans (see instructions):		
a CCC loans reported under election . . . . .	<b>4a</b>	*
b CCC loans forfeited . . . . .	<b>4b</b>	0
4c Taxable amount	<b>4c</b>	
5 Crop insurance proceeds and federal crop disaster payments (see instructions):		
a Amount received in 2020 . . . . .	<b>5a</b>	253,295
5b Taxable amount	<b>5b</b>	229,519
c If election to defer to 2021 is attached, check here ► <input type="checkbox"/> . . . . .	<b>5d</b>	Amount deferred from 2019
5d Amount deferred from 2019	<b>5d</b>	
6 Other income, including federal and state gasoline or fuel tax credit or refund (see instructions) . . . . .	<b>6</b>	3,430,872
7 <b>Gross farm rental income.</b> Add amounts in the right column for lines 1 through 6. Enter the total here and on Schedule E (Form 1040), line 42 . . . . .	<b>7</b>	10,642,564

**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 <b>Form 4562</b> . . . . .	<b>8</b>	44,899	21 Pension and profit-sharing plans . . . . .	<b>21</b>	0
9 Chemicals . . . . .	<b>9</b>	414,249	22 Rent or lease:		
10 Conservation expenses (see instructions) . . . . .	<b>10</b>	29,314	a Vehicles, machinery, and equipment (see instructions) . . . . .	<b>22a</b>	
11 Custom hire (machine work) . . . . .	<b>11</b>	283,157	b Other (land, animals, etc.) . . . . .	<b>22b</b>	
12 Depreciation and section 179 expense deduction not claimed elsewhere . . . . .	<b>12</b>	988,603	23 Repairs and maintenance . . . . .	<b>23</b>	338,227
13 Employee benefit programs other than on line 21 (see Schedule F (Form 1040) instructions) . . . . .	<b>13</b>	*	24 Seeds and plants . . . . .	<b>24</b>	338,654
14 Feed . . . . .	<b>14</b>	13,995	25 Storage and warehousing . . . . .	<b>25</b>	
15 Fertilizers and lime . . . . .	<b>15</b>	480,846	26 Supplies . . . . .	<b>26</b>	73,141
16 Freight and trucking . . . . .	<b>16</b>		27 Taxes . . . . .	<b>27</b>	1,014,868
17 Gasoline, fuel, and oil . . . . .	<b>17</b>	68,749	28 Utilities . . . . .	<b>28</b>	
18 Insurance (other than health) . . . . .	<b>18</b>	316,383	29 Veterinary, breeding, and medicine . . . . .	<b>29</b>	
19 Interest (see instructions):			30 Other expenses (specify):		
a Mortgage (paid to banks, etc.) . . . . .	<b>19a</b>	414,298	a _____	<b>30a</b>	
b Other . . . . .	<b>19b</b>	80,166	b _____	<b>30b</b>	
20 Labor hired (less employment credits) (see Schedule F (Form 1040) instructions) . . . . .	<b>20</b>	53,578	c _____	<b>30c</b>	
			d _____	<b>30d</b>	
			e _____	<b>30e</b>	
			f _____	<b>30f</b>	
			g _____	<b>30g</b>	
31 <b>Total expenses.</b> Add lines 8 through 30g. See instructions . . . . .	<b>31</b>	6,066,613			
32 <b>Net farm rental income or (loss).</b> 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 <b>must</b> go to line 34. See instructions. . . . .	<b>32</b>	4,575,951			
33 Reserved for future use . . . . .	<b>33</b>				
34 If line 32 is a loss, check the box that describes your investment in this activity. See instructions . . . . .			34a <input type="checkbox"/> All investment is at risk.		
			34b <input type="checkbox"/> Some investment is not at risk.		
<b>Nondeductible loss (+) / suspended carryover (-) = 317,230</b>					
c You may have to complete <b>Form 8582</b> to determine your deductible loss, regardless of which box you checked. If you checked box 34b, you <b>must</b> complete <b>Form 6198</b> before going to Form 8582. In either case, enter the <b>deductible loss</b> here and on Schedule E (Form 1040), line 40. See instructions.	<b>34c</b>	524,933			

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

Form **4952**  
Department of the Treasury  
Internal Revenue Service (99)

## Investment Interest Expense Deduction

► Go to [www.irs.gov/Form4952](http://www.irs.gov/Form4952) for the latest information.

► Attach to your tax return.

OMB No. 1545-0191

**2020**  
Attachment  
Sequence No. **51**

Name(s) shown on return

**Total Forms Filed =** 1,323,023

**Identifying number**

### Part I Total Investment Interest Expense

<b>1</b>	Investment interest expense paid or accrued in 2020 (see instructions)	<b>1</b>	917,467
<b>2</b>	Disallowed investment interest expense from 2019 Form 4952, line 7	<b>2</b>	636,500
<b>3</b>	<b>Total investment interest expense.</b> Add lines 1 and 2	<b>3</b>	1,315,547

### Part II Net Investment Income

<b>4a</b>	Gross income from property held for investment (excluding any net gain from the disposition of property held for investment)	<b>4a</b>	1,198,106		
<b>4b</b>	Qualified dividends included on line 4a	<b>4b</b>	986,452		
<b>4c</b>	Subtract line 4b from line 4a	<b>4c</b>	1,140,734		
<b>4d</b>	Net gain from the disposition of property held for investment	<b>4d</b>	596,057		
<b>4e</b>	Enter the <b>smaller</b> of line 4d or your net capital gain from the disposition of property held for investment. See instructions	<b>4e</b>	522,678		
<b>4f</b>	Subtract line 4e from line 4d	<b>4f</b>	285,807		
<b>4g</b>	Enter the amount from lines 4b and 4e that you elect to include in investment income. See instructions	<b>4g</b>	115,248		
<b>4h</b>	Investment income. Add lines 4c, 4f, and 4g	<b>4h</b>	1,162,821		
<b>5</b>	Investment expenses (see instructions)	<b>5</b>	338,722		
<b>6</b>	<b>Net investment income.</b> Subtract line 5 from line 4h. If zero or less, enter -0-	<b>6</b>	1,120,074		

### Part III Investment Interest Expense Deduction

<b>7</b>	Disallowed investment interest expense to be carried forward to 2021. Subtract line 6 from line 3. If zero or less, enter -0-	<b>7</b>	638,500
<b>8</b>	<b>Investment interest expense deduction.</b> Enter the <b>smaller</b> of line 3 or line 6. See instructions	<b>8</b>	1,115,094

For Paperwork Reduction Act Notice, see page 4.

Cat. No. 13177Y

Form **4952** (2020)

Form **4952**  
Department of the Treasury  
Internal Revenue Service (99)

## Investment Interest Expense Deduction

► Go to [www.irs.gov/Form4952](http://www.irs.gov/Form4952) for the latest information.  
► Attach to your tax return.

OMB No. 1545-0191

**2020**  
Attachment  
Sequence No. **51**

Name(s) shown on return

**Total Forms Filed =** 1,323,023

Identifying number

### Part I Total Investment Interest Expense

<b>1</b>	Investment interest expense paid or accrued in 2020 (see instructions)	<b>1</b>	21,465,043
<b>2</b>	Disallowed investment interest expense from 2019 Form 4952, line 7	<b>2</b>	30,332,127
<b>3</b>	<b>Total investment interest expense.</b> Add lines 1 and 2	<b>3</b>	51,797,169

### Part II Net Investment Income

<b>4a</b>	Gross income from property held for investment (excluding any net gain from the disposition of property held for investment)	<b>4a</b>	169,325,824		
<b>b</b>	Qualified dividends included on line 4a	<b>4b</b>	89,871,158		
<b>c</b>	Subtract line 4b from line 4a			<b>4c</b>	79,454,666
<b>d</b>	Net gain from the disposition of property held for investment	<b>4d</b>	381,980,022		
<b>e</b>	Enter the <b>smaller</b> of line 4d or your net capital gain from the disposition of property held for investment. See instructions	<b>4e</b>	319,707,313		
<b>f</b>	Subtract line 4e from line 4d			<b>4f</b>	62,272,709
<b>g</b>	Enter the amount from lines 4b and 4e that you elect to include in investment income. See instructions			<b>4g</b>	4,354,734
<b>h</b>	Investment income. Add lines 4c, 4f, and 4g			<b>4h</b>	146,082,109
<b>5</b>	Investment expenses (see instructions)			<b>5</b>	9,316,310
<b>6</b>	<b>Net investment income.</b> Subtract line 5 from line 4h. If zero or less, enter -0-			<b>6</b>	137,618,087

### Part III Investment Interest Expense Deduction

<b>7</b>	Disallowed investment interest expense to be carried forward to 2021. Subtract line 6 from line 3. If zero or less, enter -0-	<b>7</b>	29,616,078
<b>8</b>	<b>Investment interest expense deduction.</b> Enter the <b>smaller</b> of line 3 or line 6. See instructions	<b>8</b>	22,181,092

For Paperwork Reduction Act Notice, see page 4.

Cat. No. 13177Y

Form **4952** (2020)

**Form 5329**  
(Rev. February 2021)  
Department of the Treasury  
Internal Revenue Service (99)

## Additional Taxes on Qualified Plans (Including IRAs) and Other Tax-Favored Accounts

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

▶ **Go to [www.irs.gov/Form5329](http://www.irs.gov/Form5329) for instructions and the latest information.**

OMB No. 1545-0074

**2020**  
Attachment  
Sequence No. **29**

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

**Total Forms Filed =** 2,590,504

**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 the full amount of the early distributions, you may be able to report this tax directly on Schedule 2 (Form 1040), line 6, without filing Form 5329. See instructions.

**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 Schedule 2 (Form 1040)—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.

<b>1</b>	Early distributions includible in income (see instructions). For Roth IRA distributions, see instructions.	<b>1</b>	1,685,945
<b>2</b>	Early distributions included on line 1 that are not subject to the additional tax (see instructions). Enter the appropriate exception number from the instructions: _____	<b>2</b>	987,305
<b>3</b>	Amount subject to additional tax. Subtract line 2 from line 1	<b>3</b>	884,241
<b>4</b>	<b>Additional tax.</b> Enter 10% (0.10) of line 3. Include this amount on Schedule 2 (Form 1040), line 6 <b>Caution:</b> 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.	<b>4</b>	868,688

**Part II Additional Tax on Certain Distributions From Education Accounts and ABLÉ Accounts.** Complete this part if you included an amount in income, on Schedule 1 (Form 1040), line 8, from a Coverdell education savings account (ESA), a qualified tuition program (QTP), or an ABLÉ account.

<b>5</b>	Distributions included in income from a Coverdell ESA, a QTP, or an ABLÉ account	<b>5</b>	274,398
<b>6</b>	Distributions included on line 5 that are not subject to the additional tax (see instructions)	<b>6</b>	
<b>7</b>	Amount subject to additional tax. Subtract line 6 from line 5	<b>7</b>	180,447
<b>8</b>	<b>Additional tax.</b> Enter 10% (0.10) of line 7. Include this amount on Schedule 2 (Form 1040), line 6	<b>8</b>	178,539

**Part III Additional Tax on Excess Contributions to Traditional IRAs.** Complete this part if you contributed more to your traditional IRAs for 2020 than is allowable or you had an amount on line 17 of your 2019 Form 5329.

<b>9</b>	Enter your excess contributions from line 16 of your 2019 Form 5329. See instructions. If zero, go to line 15	<b>9</b>	
<b>10</b>	If your traditional IRA contributions for 2020 are less than your maximum allowable contribution, see instructions. Otherwise, enter -0-	<b>10</b>	
<b>11</b>	2020 traditional IRA distributions included in income (see instructions)	<b>11</b>	
<b>12</b>	2020 distributions of prior year excess contributions (see instructions)	<b>12</b>	
<b>13</b>	Add lines 10, 11, and 12	<b>13</b>	
<b>14</b>	Prior year excess contributions. Subtract line 13 from line 9. If zero or less, enter -0-	<b>14</b>	
<b>15</b>	Excess contributions for 2020 (see instructions)	<b>15</b>	
<b>16</b>	Total excess contributions. Add lines 14 and 15	<b>16</b>	38,204
<b>17</b>	<b>Additional tax.</b> Enter 6% (0.06) of the <b>smaller</b> of line 16 <b>or</b> the value of your traditional IRAs on December 31, 2020 (including 2020 contributions made in 2021). Include this amount on Schedule 2 (Form 1040), line 6	<b>17</b>	29,462

**Part IV Additional Tax on Excess Contributions to Roth IRAs.** Complete this part if you contributed more to your Roth IRAs for 2020 than is allowable or you had an amount on line 25 of your 2019 Form 5329.

<b>18</b>	Enter your excess contributions from line 24 of your 2019 Form 5329. See instructions. If zero, go to line 23	<b>18</b>	64,121
<b>19</b>	If your Roth IRA contributions for 2020 are less than your maximum allowable contribution, see instructions. Otherwise, enter -0-	<b>19</b>	
<b>20</b>	2020 distributions from your Roth IRAs (see instructions)	<b>20</b>	10,546
<b>21</b>	Add lines 19 and 20	<b>21</b>	
<b>22</b>	Prior year excess contributions. Subtract line 21 from line 18. If zero or less, enter -0-	<b>22</b>	
<b>23</b>	Excess contributions for 2020 (see instructions)	<b>23</b>	48,914
<b>24</b>	Total excess contributions. Add lines 22 and 23	<b>24</b>	85,388
<b>25</b>	<b>Additional tax.</b> Enter 6% (0.06) of the <b>smaller</b> of line 24 <b>or</b> the value of your Roth IRAs on December 31, 2020 (including 2020 contributions made in 2021). Include this amount on Schedule 2 (Form 1040), line 6	<b>25</b>	76,040

Form **5329**  
(Rev. February 2021)  
Department of the Treasury  
Internal Revenue Service (99)

# Additional Taxes on Qualified Plans (Including IRAs) and Other Tax-Favored Accounts

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

► Go to [www.irs.gov/Form5329](http://www.irs.gov/Form5329) for instructions and the latest information.

OMB No. 1545-0074

**2020**  
Attachment  
Sequence No. **29**

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

**Total Forms Filed =** 2,590,504

**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 the full amount of the early distributions, you may be able to report this tax directly on Schedule 2 (Form 1040), line 6, without filing Form 5329. See instructions.

**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 Schedule 2 (Form 1040)—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.

<b>1</b>	Early distributions includible in income (see instructions). For Roth IRA distributions, see instructions.	<b>1</b>	27,466,424
<b>2</b>	Early distributions included on line 1 that are not subject to the additional tax (see instructions). Enter the appropriate exception number from the instructions: . . . . .	<b>2</b>	18,259,286
<b>3</b>	Amount subject to additional tax. Subtract line 2 from line 1 . . . . .	<b>3</b>	9,207,138
<b>4</b>	<b>Additional tax.</b> Enter 10% (0.10) of line 3. Include this amount on Schedule 2 (Form 1040), line 6 . . . . . <b>Caution:</b> 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.	<b>4</b>	930,493

**Part II Additional Tax on Certain Distributions From Education Accounts and ABLÉ Accounts.** Complete this part if you included an amount in income, on Schedule 1 (Form 1040), line 8, from a Coverdell education savings account (ESA), a qualified tuition program (QTP), or an ABLÉ account.

<b>5</b>	Distributions included in income from a Coverdell ESA, a QTP, or an ABLÉ account . . . . .	<b>5</b>	825,892
<b>6</b>	Distributions included on line 5 that are not subject to the additional tax (see instructions) . . . . .	<b>6</b>	
<b>7</b>	Amount subject to additional tax. Subtract line 6 from line 5 . . . . .	<b>7</b>	557,218
<b>8</b>	<b>Additional tax.</b> Enter 10% (0.10) of line 7. Include this amount on Schedule 2 (Form 1040), line 6 . . . . .	<b>8</b>	56,043

**Part III Additional Tax on Excess Contributions to Traditional IRAs.** Complete this part if you contributed more to your traditional IRAs for 2020 than is allowable or you had an amount on line 17 of your 2019 Form 5329.

<b>9</b>	Enter your excess contributions from line 16 of your 2019 Form 5329. See instructions. If zero, go to line 15	<b>9</b>	
<b>10</b>	If your traditional IRA contributions for 2020 are less than your maximum allowable contribution, see instructions. Otherwise, enter -0- . . . . .	<b>10</b>	
<b>11</b>	2020 traditional IRA distributions included in income (see instructions) . . . . .	<b>11</b>	
<b>12</b>	2020 distributions of prior year excess contributions (see instructions) . . . . .	<b>12</b>	
<b>13</b>	Add lines 10, 11, and 12 . . . . .	<b>13</b>	
<b>14</b>	Prior year excess contributions. Subtract line 13 from line 9. If zero or less, enter -0- . . . . .	<b>14</b>	
<b>15</b>	Excess contributions for 2020 (see instructions) . . . . .	<b>15</b>	
<b>16</b>	Total excess contributions. Add lines 14 and 15 . . . . .	<b>16</b>	681,538
<b>17</b>	<b>Additional tax.</b> Enter 6% (0.06) of the <b>smaller</b> of line 16 <b>or</b> the value of your traditional IRAs on December 31, 2020 (including 2020 contributions made in 2021). Include this amount on Schedule 2 (Form 1040), line 6	<b>17</b>	31,052

**Part IV Additional Tax on Excess Contributions to Roth IRAs.** Complete this part if you contributed more to your Roth IRAs for 2020 than is allowable or you had an amount on line 25 of your 2019 Form 5329.

<b>18</b>	Enter your excess contributions from line 24 of your 2019 Form 5329. See instructions. If zero, go to line 23	<b>18</b>	280,117
<b>19</b>	If your Roth IRA contributions for 2020 are less than your maximum allowable contribution, see instructions. Otherwise, enter -0- . . . . .	<b>19</b>	
<b>20</b>	2020 distributions from your Roth IRAs (see instructions) . . . . .	<b>20</b>	98,946
<b>21</b>	Add lines 19 and 20 . . . . .	<b>21</b>	
<b>22</b>	Prior year excess contributions. Subtract line 21 from line 18. If zero or less, enter -0- . . . . .	<b>22</b>	
<b>23</b>	Excess contributions for 2020 (see instructions) . . . . .	<b>23</b>	152,782
<b>24</b>	Total excess contributions. Add lines 22 and 23 . . . . .	<b>24</b>	308,021
<b>25</b>	<b>Additional tax.</b> Enter 6% (0.06) of the <b>smaller</b> of line 24 <b>or</b> the value of your Roth IRAs on December 31, 2020 (including 2020 contributions made in 2021). Include this amount on Schedule 2 (Form 1040), line 6	<b>25</b>	16,707



**Part V Additional Tax on Excess Contributions to Coverdell ESAs.** Complete this part if the contributions to your Coverdell ESAs for 2020 were more than is allowable or you had an amount on line 33 of your 2019 Form 5329.

<b>26</b>	Enter the excess contributions from line 32 of your 2019 Form 5329. See instructions. If zero, go to line 31	<b>26</b>	
<b>27</b>	If the contributions to your Coverdell ESAs for 2020 were less than the maximum allowable contribution, see instructions. Otherwise, enter -0-	<b>27</b>	
<b>28</b>	2020 distributions from your Coverdell ESAs (see instructions)	<b>28</b>	
<b>29</b>	Add lines 27 and 28	<b>29</b>	
<b>30</b>	Prior year excess contributions. Subtract line 29 from line 26. If zero or less, enter -0-	<b>30</b>	
<b>31</b>	Excess contributions for 2020 (see instructions)	<b>31</b>	
<b>32</b>	Total excess contributions. Add lines 30 and 31	<b>32</b>	*
<b>33</b>	<b>Additional tax.</b> Enter 6% (0.06) of the <b>smaller</b> of line 32 <b>or</b> the value of your Coverdell ESAs on December 31, 2020 (including 2020 contributions made in 2021). Include this amount on Schedule 2 (Form 1040), line 6	<b>33</b>	*

**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 2020 than is allowable or you had an amount on line 41 of your 2019 Form 5329.

<b>34</b>	Enter the excess contributions from line 40 of your 2019 Form 5329. See instructions. If zero, go to line 39	<b>34</b>	
<b>35</b>	If the contributions to your Archer MSAs for 2020 are less than the maximum allowable contribution, see instructions. Otherwise, enter -0-	<b>35</b>	
<b>36</b>	2020 distributions from your Archer MSAs from Form 8853, line 8	<b>36</b>	
<b>37</b>	Add lines 35 and 36	<b>37</b>	
<b>38</b>	Prior year excess contributions. Subtract line 37 from line 34. If zero or less, enter -0-	<b>38</b>	
<b>39</b>	Excess contributions for 2020 (see instructions)	<b>39</b>	
<b>40</b>	Total excess contributions. Add lines 38 and 39	<b>40</b>	9,345
<b>41</b>	<b>Additional tax.</b> Enter 6% (0.06) of the <b>smaller</b> of line 40 <b>or</b> the value of your Archer MSAs on December 31, 2020 (including 2020 contributions made in 2021). Include this amount on Schedule 2 (Form 1040), line 6	<b>41</b>	6,792

**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 2020 than is allowable or you had an amount on line 49 of your 2019 Form 5329.

<b>42</b>	Enter the excess contributions from line 48 of your 2019 Form 5329. If zero, go to line 47	<b>42</b>	
<b>43</b>	If the contributions to your HSAs for 2020 are less than the maximum allowable contribution, see instructions. Otherwise, enter -0-	<b>43</b>	
<b>44</b>	2020 distributions from your HSAs from Form 8889, line 16	<b>44</b>	
<b>45</b>	Add lines 43 and 44	<b>45</b>	
<b>46</b>	Prior year excess contributions. Subtract line 45 from line 42. If zero or less, enter -0-	<b>46</b>	
<b>47</b>	Excess contributions for 2020 (see instructions)	<b>47</b>	
<b>48</b>	Total excess contributions. Add lines 46 and 47	<b>48</b>	436,235
<b>49</b>	<b>Additional tax.</b> Enter 6% (0.06) of the <b>smaller</b> of line 48 <b>or</b> the value of your HSAs on December 31, 2020 (including 2020 contributions made in 2021). Include this amount on Schedule 2 (Form 1040), line 6	<b>49</b>	335,873

**Part VIII Additional Tax on Excess Contributions to an ABLE Account.** Complete this part if contributions to your ABLE account for 2020 were more than is allowable.

<b>50</b>	Excess contributions for 2020 (see instructions)	<b>50</b>	0
<b>51</b>	<b>Additional tax.</b> Enter 6% (0.06) of the <b>smaller</b> of line 50 <b>or</b> the value of your ABLE account on December 31, 2020. Include this amount on Schedule 2 (Form 1040), line 6	<b>51</b>	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.

<b>52</b>	Minimum required distribution for 2020 (see instructions)	<b>52</b>	
<b>53</b>	Amount actually distributed to you in 2020	<b>53</b>	
<b>54</b>	Subtract line 53 from line 52. If zero or less, enter -0-	<b>54</b>	*
<b>55</b>	<b>Additional tax.</b> Enter 50% (0.50) of line 54. Include this amount on Schedule 2 (Form 1040), line 6	<b>55</b>	*

**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 <input type="checkbox"/> if self-employed	PTIN
Firm's name ▶	Firm's EIN ▶			
Firm's address ▶	Phone no.			

Form 5329 (2020)

Page **2**

**Part V Additional Tax on Excess Contributions to Coverdell ESAs.** Complete this part if the contributions to your Coverdell ESAs for 2020 were more than is allowable or you had an amount on line 33 of your 2019 Form 5329.

<b>26</b>	Enter the excess contributions from line 32 of your 2019 Form 5329. See instructions. If zero, go to line 31	<b>26</b>	
<b>27</b>	If the contributions to your Coverdell ESAs for 2020 were less than the maximum allowable contribution, see instructions. Otherwise, enter -0-	<b>27</b>	
<b>28</b>	2020 distributions from your Coverdell ESAs (see instructions)	<b>28</b>	
<b>29</b>	Add lines 27 and 28	<b>29</b>	
<b>30</b>	Prior year excess contributions. Subtract line 29 from line 26. If zero or less, enter -0-	<b>30</b>	
<b>31</b>	Excess contributions for 2020 (see instructions)	<b>31</b>	
<b>32</b>	Total excess contributions. Add lines 30 and 31	<b>32</b>	*
<b>33</b>	<b>Additional tax.</b> Enter 6% (0.06) of the <b>smaller</b> of line 32 <b>or</b> the value of your Coverdell ESAs on December 31, 2020 (including 2020 contributions made in 2021). Include this amount on Schedule 2 (Form 1040), line 6	<b>33</b>	*

**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 2020 than is allowable or you had an amount on line 41 of your 2019 Form 5329.

<b>34</b>	Enter the excess contributions from line 40 of your 2019 Form 5329. See instructions. If zero, go to line 39	<b>34</b>	
<b>35</b>	If the contributions to your Archer MSAs for 2020 are less than the maximum allowable contribution, see instructions. Otherwise, enter -0-	<b>35</b>	
<b>36</b>	2020 distributions from your Archer MSAs from Form 8853, line 8	<b>36</b>	
<b>37</b>	Add lines 35 and 36	<b>37</b>	
<b>38</b>	Prior year excess contributions. Subtract line 37 from line 34. If zero or less, enter -0-	<b>38</b>	
<b>39</b>	Excess contributions for 2020 (see instructions)	<b>39</b>	
<b>40</b>	Total excess contributions. Add lines 38 and 39	<b>40</b>	23,725
<b>41</b>	<b>Additional tax.</b> Enter 6% (0.06) of the <b>smaller</b> of line 40 <b>or</b> the value of your Archer MSAs on December 31, 2020 (including 2020 contributions made in 2021). Include this amount on Schedule 2 (Form 1040), line 6	<b>41</b>	571

**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 2020 than is allowable or you had an amount on line 49 of your 2019 Form 5329.

<b>42</b>	Enter the excess contributions from line 48 of your 2019 Form 5329. If zero, go to line 47	<b>42</b>	
<b>43</b>	If the contributions to your HSAs for 2020 are less than the maximum allowable contribution, see instructions. Otherwise, enter -0-	<b>43</b>	
<b>44</b>	2020 distributions from your HSAs from Form 8889, line 16	<b>44</b>	
<b>45</b>	Add lines 43 and 44	<b>45</b>	
<b>46</b>	Prior year excess contributions. Subtract line 45 from line 42. If zero or less, enter -0-	<b>46</b>	
<b>47</b>	Excess contributions for 2020 (see instructions)	<b>47</b>	
<b>48</b>	Total excess contributions. Add lines 46 and 47	<b>48</b>	887,641
<b>49</b>	<b>Additional tax.</b> Enter 6% (0.06) of the <b>smaller</b> of line 48 <b>or</b> the value of your HSAs on December 31, 2020 (including 2020 contributions made in 2021). Include this amount on Schedule 2 (Form 1040), line 6	<b>49</b>	30,319

**Part VIII Additional Tax on Excess Contributions to an ABLE Account.** Complete this part if contributions to your ABLE account for 2020 were more than is allowable.

<b>50</b>	Excess contributions for 2020 (see instructions)	<b>50</b>	0
<b>51</b>	<b>Additional tax.</b> Enter 6% (0.06) of the <b>smaller</b> of line 50 <b>or</b> the value of your ABLE account on December 31, 2020. Include this amount on Schedule 2 (Form 1040), line 6	<b>51</b>	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.

<b>52</b>	Minimum required distribution for 2020 (see instructions)	<b>52</b>	
<b>53</b>	Amount actually distributed to you in 2020	<b>53</b>	
<b>54</b>	Subtract line 53 from line 52. If zero or less, enter -0-	<b>54</b>	1,171
<b>55</b>	<b>Additional tax.</b> Enter 50% (0.50) of line 54. Include this amount on Schedule 2 (Form 1040), line 6	<b>55</b>	586

**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

<b>Paid Preparer Use Only</b>	Print/Type preparer's name	Preparer's signature	Date	Check <input type="checkbox"/> if self-employed	PTIN
	Firm's name	Firm's EIN			
	Firm's address	Phone no.			

Form **5329** (2020)

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



**Form 5405**  
(Rev. November 2020)  
Department of the Treasury  
Internal Revenue Service

## Repayment of the First-Time Homebuyer Credit

▶ **Attach to Form 1040, 1040-SR, 1040-NR, or 1040-X.**  
▶ **Go to [www.irs.gov/Form5405](http://www.irs.gov/Form5405) for instructions and the latest information.**

OMB No. 1545-0074

Attachment  
Sequence No. **58**

Name shown on return

**Total Forms Filed = 124,793**

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 U.S. 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 2020. No repayment of the credit is required of the deceased taxpayer. If you are filing a joint return for 2020 with the deceased taxpayer, see instructions. Otherwise, stop here.

### Part II Repayment of the Credit

<b>4</b> Enter the amount of the credit you claimed on Form 5405 for 2008. See instructions if you filed a joint return for 2008 or you checked the box on line 3f or 3g . . . . .	<b>4</b>	60,688
<b>5</b> Enter the amount of the credit you repaid with your tax returns for the years 2010 through 2019 . . . . .	<b>5</b>	57,094
<b>6</b> 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 . . . . .	<b>6</b>	56,368
<b>7</b> Enter the gain on the disposition of your main home (from line 15 below) . . . . .	<b>7</b>	17,833
<b>8</b> <b>Amount of the credit to be repaid.</b> See instructions . . . . .	<b>8</b>	79,813
<b>Next:</b> Enter the amount from line 8 on your 2020 Schedule 2 (Form 1040), line 7b.		

### 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.

<b>9</b> Selling price of home, insurance proceeds, or gross condemnation award . . . . .	<b>9</b>	26,167
<b>10</b> Selling expenses (including commissions, advertising and legal fees, and seller-paid loan charges) or expenses in getting the condemnation award . . . . .	<b>10</b>	22,637
<b>11</b> Subtract line 10 from line 9. This is the amount realized on the sale of the home . . . . .	<b>11</b>	26,167
<b>12</b> Adjusted basis of home sold (see instructions) . . . . .	<b>12</b>	25,162
<b>13</b> Enter the first-time homebuyer credit claimed on Form 5405 <b>minus</b> the amount of the credit you repaid with your tax returns for the years 2010 through 2019 . . . . .	<b>13</b>	23,863
<b>14</b> Subtract line 13 from line 12. This is the adjusted basis for purposes of repaying the credit . . . . .	<b>14</b>	25,164
<b>15</b> Subtract line 14 from line 11 . . . . .	<b>15</b>	26,170
<p>• If line 15 is more than -0-, you have a gain. Check the box on line 3a and complete Part II. <b>However</b>, check the box on line 3f (instead of the box on line 3a) if your home was destroyed or you sold the home through condemnation or under threat of condemnation. Then complete Part II if the event occurred in 2018.</p> <p>• If line 15 is -0- or less, check the box on line 3b. <b>However</b>, 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.</p>		

**Form 5405**  
(Rev. November 2020)  
Department of the Treasury  
Internal Revenue Service

## Repayment of the First-Time Homebuyer Credit

OMB No. 1545-0074

Attachment  
Sequence No. **58**

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

▶ Go to [www.irs.gov/Form5405](http://www.irs.gov/Form5405) for instructions and the latest information.

Name shown on return

Total Forms Filed = 124,793

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 U.S. 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 2020. No repayment of the credit is required of the deceased taxpayer. If you are filing a joint return for 2020 with the deceased taxpayer, see instructions. Otherwise, stop here.

### Part II Repayment of the Credit

4	Enter the amount of the credit you claimed on Form 5405 for 2008. See instructions if you filed a joint return for 2008 or you checked the box on line 3f or 3g . . . . .	4	401,295
5	Enter the amount of the credit you repaid with your tax returns for the years 2010 through 2019 . . . . .	5	253,777
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	147,518
7	Enter the gain on the disposition of your main home (from line 15 below) . . . . .	7	945,730
8	<b>Amount of the credit to be repaid.</b> See instructions . . . . .	8	72,044
<b>Next:</b> Enter the amount from line 8 on your 2020 Schedule 2 (Form 1040), line 7b.			

### 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	6,213,013
10	Selling expenses (including commissions, advertising and legal fees, and seller-paid loan charges) or expenses in getting the condemnation award . . . . .	10	737,306
11	Subtract line 10 from line 9. This is the amount realized on the sale of the home . . . . .	11	5,475,708
12	Adjusted basis of home sold (see instructions) . . . . .	12	5,086,138
13	Enter the first-time homebuyer credit claimed on Form 5405 <b>minus</b> the amount of the credit you repaid with your tax returns for the years 2010 through 2019 . . . . .	13	66,250
14	Subtract line 13 from line 12. This is the adjusted basis for purposes of repaying the credit . . . . .	14	5,019,888
15	Subtract line 14 from line 11 . . . . .	15	455,820
<p>• If line 15 is more than -0-, you have a gain. Check the box on line 3a and complete Part II. <b>However</b>, check the box on line 3f (instead of the box on line 3a) if your home was destroyed or you sold the home through condemnation or under threat of condemnation. Then complete Part II if the event occurred in 2018.</p> <p>• 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.</p>			

Form **5695**  
Department of the Treasury  
Internal Revenue Service

## Residential Energy Credits

▶ Go to [www.irs.gov/Form5695](http://www.irs.gov/Form5695) for instructions and the latest information.  
▶ Attach to Form 1040, 1040-SR, or 1040-NR.

OMB No. 1545-0074

**2020**  
Attachment  
Sequence No. **158**

Name(s) shown on return

Total Forms Filed = 2,416,669

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 2019**.

1	Qualified solar electric property costs . . . . .	1	<b>603,644</b>
2	Qualified solar water heating property costs . . . . .	2	<b>113,673</b>
3	Qualified small wind energy property costs . . . . .	3	<b>29,342</b>
4	Qualified geothermal heat pump property costs . . . . .	4	<b>55,204</b>
5	Add lines 1 through 4 . . . . .	5	<b>711,161</b>
6	Multiply line 5 by 26% (0.26) . . . . .	6	<b>708,884</b>
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	<input type="checkbox"/> Yes <input type="checkbox"/> No
<p><b>Caution:</b> If you checked the "No" box, you cannot take a credit for qualified fuel cell property. Skip lines 7b through 11.</p> <p>b Print the complete address of the main home where you installed the fuel cell property.</p> <p>Number and street _____ Unit No. _____</p> <p>City, State, and ZIP code _____</p>			
8	Qualified fuel cell property costs . . . . .	8	<b>14,961</b>
9	Multiply line 8 by 26% (0.26) . . . . .	9	<b>14,961</b>
10	Kilowatt capacity of property on line 8 above . . ▶ _____ x \$1,000	10	<b>13,962</b>
11	Enter the smaller of line 9 or line 10 . . . . .	11	<b>12,948</b>
12	Credit carryforward from 2019. Enter the amount, if any, from your 2019 Form 5695, line 16 . . .	12	<b>367,094</b>
13	Add lines 6, 11, and 12 . . . . .	13	<b>1,024,921</b>
14	Limitation based on tax liability. Enter the amount from the Residential Energy Efficient Property Credit Limit Worksheet (see instructions) . . . . .	14	<b>1,037,901</b>
15	<b>Residential energy efficient property credit.</b> Enter the smaller of line 13 or line 14. Also include this amount on Schedule 3 (Form 1040), line 5 . . . . .	15	<b>897,624</b>
16	Credit carryforward to 2021. If line 15 is less than line 13, subtract line 15 from line 13 . . . . .	16	<b>402,595</b>

For Paperwork Reduction Act Notice, see your tax return instructions.

Cat. No. 13540P

Form **5695** (2020)

Form **5695**

Department of the Treasury  
Internal Revenue Service

## Residential Energy Credits

► Go to [www.irs.gov/Form5695](http://www.irs.gov/Form5695) for instructions and the latest information.  
► Attach to Form 1040, 1040-SR, or 1040-NR.

OMB No. 1545-0074

**2020**  
Attachment  
Sequence No. **158**

Name(s) shown on return

**Total Forms Filed =** 2,416,669

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 2019**.

<b>1</b>	Qualified solar electric property costs . . . . .	<b>1</b>	<b>12,564,265</b>
<b>2</b>	Qualified solar water heating property costs . . . . .	<b>2</b>	<b>626,541</b>
<b>3</b>	Qualified small wind energy property costs . . . . .	<b>3</b>	<b>134,142</b>
<b>4</b>	Qualified geothermal heat pump property costs . . . . .	<b>4</b>	<b>570,400</b>
<b>5</b>	Add lines 1 through 4 . . . . .	<b>5</b>	<b>13,895,349</b>
<b>6</b>	Multiply line 5 by 26% (0.26) . . . . .	<b>6</b>	<b>3,624,087</b>
<b>7a</b>	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.) ►	<b>7a</b>	<input type="checkbox"/> Yes <input type="checkbox"/> No
<p><b>Caution:</b> If you checked the "No" box, you cannot take a credit for qualified fuel cell property. Skip lines 7b through 11.</p> <p><b>b</b> Print the complete address of the main home where you installed the fuel cell property.</p> <p>Number and street _____ Unit No. _____</p> <p>City, State, and ZIP code _____</p>			
<b>8</b>	Qualified fuel cell property costs . . . . .	<b>8</b>	<b>191,413</b>
<b>9</b>	Multiply line 8 by 26% (0.26) . . . . .	<b>9</b>	<b>49,775</b>
<b>10</b>	Kilowatt capacity of property on line 8 above . . . . . x \$1,000	<b>10</b>	<b>6,508,930</b>
<b>11</b>	Enter the smaller of line 9 or line 10 . . . . .	<b>11</b>	<b>29,137</b>
<b>12</b>	Credit carryforward from 2019. Enter the amount, if any, from your 2019 Form 5695, line 16 . . . . .	<b>12</b>	<b>1,638,769</b>
<b>13</b>	Add lines 6, 11, and 12 . . . . .	<b>13</b>	<b>5,291,993</b>
<b>14</b>	Limitation based on tax liability. Enter the amount from the Residential Energy Efficient Property Credit Limit Worksheet (see instructions) . . . . .	<b>14</b>	<b>20,828,486</b>
<b>15</b>	<b>Residential energy efficient property credit.</b> Enter the smaller of line 13 or line 14. Also include this amount on Schedule 3 (Form 1040), line 5 . . . . .	<b>15</b>	<b>3,468,514</b>
<b>16</b>	Credit carryforward to 2021. If line 15 is less than line 13, subtract line 15 from line 13 . . . . .	<b>16</b>	<b>1,823,480</b>

**For Paperwork Reduction Act Notice, see your tax return instructions.**

Cat. No. 13540P

Form **5695** (2020)

**Part II Nonbusiness Energy Property Credit**

<p><b>17a</b> Were the qualified energy efficiency improvements or residential energy property costs for your main home located in the United States? (see instructions) . . . . . ►</p> <p><b>Caution:</b> If you checked the "No" box, you cannot claim the nonbusiness energy property credit. Do not complete Part II.</p> <p><b>b</b> Print the complete address of the main home where you made the qualifying improvements.</p> <p><b>Caution:</b> You can only have one main home at a time.</p> <p>Number and street _____ Unit No. _____</p> <p>City, State, and ZIP code _____</p> <p><b>c</b> Were any of these improvements related to the construction of this main home? . . . . . ►</p> <p><b>Caution:</b> 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.</p> <p><b>18</b> Lifetime limitation. Enter the amount from the Lifetime Limitation Worksheet (see instructions) . . .</p> <p><b>19</b> 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).</p> <p><b>a</b> 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 . . . . .</p> <p><b>b</b> Exterior doors that meet or exceed the version 6.0 Energy Star program requirements . . . . .</p> <p><b>c</b> 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 . . . . .</p> <p><b>d</b> Exterior windows and skylights that meet or exceed the version 6.0 Energy Star program requirements . . . . .</p> <p><b>e</b> Maximum amount of cost on which the credit can be figured . . . . .</p> <p><b>f</b> If you claimed window expenses on your Form 5695 prior to 2020, enter the amount from the Window Expense Worksheet (see instructions); otherwise enter -0- . . . . .</p> <p><b>g</b> Subtract line 19f from line 19e. If zero or less, enter -0- . . . . .</p> <p><b>h</b> Enter the smaller of line 19d or line 19g . . . . .</p> <p><b>20</b> Add lines 19a, 19b, 19c, and 19h . . . . .</p> <p><b>21</b> Multiply line 20 by 10% (0.10) . . . . .</p> <p><b>22</b> Residential energy property costs (must be placed in service by you; include labor costs for onsite preparation, assembly, and original installation) (see instructions).</p> <p><b>a</b> Energy-efficient building property. Do not enter more than <b>\$300</b> . . . . .</p> <p><b>b</b> Qualified natural gas, propane, or oil furnace or hot water boiler. Do not enter more than <b>\$150</b> . . .</p> <p><b>c</b> Advanced main air circulating fan used in a natural gas, propane, or oil furnace. Do not enter more than <b>\$50</b> . . . . .</p> <p><b>23</b> Add lines 22a through 22c . . . . .</p> <p><b>24</b> Add lines 21 and 23 . . . . .</p> <p><b>25</b> Maximum credit amount. (If you jointly occupied the home, see instructions) . . . . .</p> <p><b>26</b> Enter the amount, if any, from line 18 . . . . .</p> <p><b>27</b> Subtract line 26 from line 25. If zero or less, <b>stop</b>; you cannot take the nonbusiness energy property credit . . . . .</p> <p><b>28</b> Enter the smaller of line 24 or line 27 . . . . .</p> <p><b>29</b> Limitation based on tax liability. Enter the amount from the Nonbusiness Energy Property Credit Limit Worksheet (see instructions) . . . . .</p> <p><b>30</b> <b>Nonbusiness energy property credit.</b> Enter the smaller of line 28 or line 29. Also include this amount on Schedule 3 (Form 1040), line 5 . . . . .</p>	<p><b>17a</b> <input type="checkbox"/> Yes <input type="checkbox"/> No</p> <p><b>17c</b> <input type="checkbox"/> Yes <input type="checkbox"/> No</p> <p><b>18</b> <b>252,331</b></p> <p><b>19a</b> <b>391,414</b></p> <p><b>19b</b> <b>368,080</b></p> <p><b>19c</b> <b>180,682</b></p> <p><b>19d</b> <b>486,142</b></p> <p><b>19e</b> <b>\$2,000</b></p> <p><b>19f</b> <b>99,525</b></p> <p><b>19g</b> <b>1,860,917</b></p> <p><b>19h</b> <b>473,454</b></p> <p><b>20</b> <b>1,002,373</b></p> <p><b>21</b> <b>1,002,373</b></p> <p><b>22a</b> <b>363,395</b></p> <p><b>22b</b> <b>429,218</b></p> <p><b>22c</b> <b>129,963</b></p> <p><b>23</b> <b>742,234</b></p> <p><b>24</b> <b>1,502,574</b></p> <p><b>25</b> <b>\$500</b></p> <p><b>26</b></p> <p><b>27</b> <b>1,681,047</b></p> <p><b>28</b> <b>1,496,553</b></p> <p><b>29</b></p> <p><b>30</b> <b>1,471,525</b></p>
---	---

**Part II Nonbusiness Energy Property Credit**

<p><b>17a</b> Were the qualified energy efficiency improvements or residential energy property costs for your main home located in the United States? (see instructions) . . . . . ►</p> <p><b>Caution:</b> If you checked the "No" box, you cannot claim the nonbusiness energy property credit. Do not complete Part II.</p> <p><b>b</b> Print the complete address of the main home where you made the qualifying improvements. <b>Caution:</b> You can only have one main home at a time.</p> <div style="border: 1px solid black; padding: 5px; margin-top: 10px;"> <div style="display: flex; justify-content: space-between;"> <span>Number and street</span> <span>Unit No.</span> </div> <div style="border-top: 1px solid black; margin-top: 5px;"> City, State, and ZIP code </div> </div> <p><b>c</b> Were any of these improvements related to the construction of this main home? . . . . . ►</p> <p><b>Caution:</b> 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.</p> <p><b>18</b> Lifetime limitation. Enter the amount from the Lifetime Limitation Worksheet (see instructions) . . .</p> <p><b>19</b> 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).</p> <p><b>a</b> 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 . . . . .</p> <p><b>b</b> Exterior doors that meet or exceed the version 6.0 Energy Star program requirements . . . . .</p> <p><b>c</b> 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 . . . . .</p> <p><b>d</b> Exterior windows and skylights that meet or exceed the version 6.0 Energy Star program requirements . . . . .</p> <p><b>e</b> Maximum amount of cost on which the credit can be figured . . . . .</p> <p><b>f</b> If you claimed window expenses on your Form 5695 prior to 2020, enter the amount from the Window Expense Worksheet (see instructions); otherwise enter -0- . . . . .</p> <p><b>g</b> Subtract line 19f from line 19e. If zero or less, enter -0- . . . . .</p> <p><b>h</b> Enter the smaller of line 19d or line 19g . . . . .</p> <p><b>20</b> Add lines 19a, 19b, 19c, and 19h . . . . .</p> <p><b>21</b> Multiply line 20 by 10% (0.10) . . . . .</p> <p><b>22</b> Residential energy property costs (must be placed in service by you; include labor costs for onsite preparation, assembly, and original installation) (see instructions).</p> <p><b>a</b> Energy-efficient building property. Do not enter more than <b>\$300</b> . . . . .</p> <p><b>b</b> Qualified natural gas, propane, or oil furnace or hot water boiler. Do not enter more than <b>\$150</b> . . .</p> <p><b>c</b> Advanced main air circulating fan used in a natural gas, propane, or oil furnace. Do not enter more than <b>\$50</b> . . . . .</p> <p><b>23</b> Add lines 22a through 22c . . . . .</p> <p><b>24</b> Add lines 21 and 23 . . . . .</p> <p><b>25</b> Maximum credit amount. (If you jointly occupied the home, see instructions) . . . . .</p> <p><b>26</b> Enter the amount, if any, from line 18 . . . . .</p> <p><b>27</b> Subtract line 26 from line 25. If zero or less, <b>stop</b>; you cannot take the nonbusiness energy property credit . . . . .</p> <p><b>28</b> Enter the smaller of line 24 or line 27 . . . . .</p> <p><b>29</b> Limitation based on tax liability. Enter the amount from the Nonbusiness Energy Property Credit Limit Worksheet (see instructions) . . . . .</p> <p><b>30</b> <b>Nonbusiness energy property credit.</b> Enter the smaller of line 28 or line 29. Also include this amount on Schedule 3 (Form 1040), line 5 . . . . .</p>	<div style="border-bottom: 1px solid black; margin-bottom: 10px;"> <div style="display: flex; justify-content: space-between;"> <span><b>17a</b></span> <span><input type="checkbox"/> Yes <input type="checkbox"/> No</span> </div> </div> <div style="border-bottom: 1px solid black; margin-bottom: 10px;"> <div style="display: flex; justify-content: space-between;"> <span><b>17c</b></span> <span><input type="checkbox"/> Yes <input type="checkbox"/> No</span> </div> </div> <div style="border-bottom: 1px solid black; margin-bottom: 10px;"> <div style="display: flex; justify-content: space-between;"> <span><b>18</b></span> <span><b>123,589</b></span> </div> </div> <div style="border-bottom: 1px solid black; margin-bottom: 10px;"> <div style="display: flex; justify-content: space-between;"> <span><b>19a</b></span> <span><b>1,246,085</b></span> </div> </div> <div style="border-bottom: 1px solid black; margin-bottom: 10px;"> <div style="display: flex; justify-content: space-between;"> <span><b>19b</b></span> <span><b>839,639</b></span> </div> </div> <div style="border-bottom: 1px solid black; margin-bottom: 10px;"> <div style="display: flex; justify-content: space-between;"> <span><b>19c</b></span> <span><b>1,383,559</b></span> </div> </div> <div style="border-bottom: 1px solid black; margin-bottom: 10px;"> <div style="display: flex; justify-content: space-between;"> <span><b>19d</b></span> <span><b>2,940,816</b></span> </div> </div> <div style="border-bottom: 1px solid black; margin-bottom: 10px;"> <div style="display: flex; justify-content: space-between;"> <span><b>19e</b></span> <span><b>\$2,000</b></span> </div> </div> <div style="border-bottom: 1px solid black; margin-bottom: 10px;"> <div style="display: flex; justify-content: space-between;"> <span><b>19f</b></span> <span><b>462,186</b></span> </div> </div> <div style="border-bottom: 1px solid black; margin-bottom: 10px;"> <div style="display: flex; justify-content: space-between;"> <span><b>19g</b></span> <span><b>3,700,959</b></span> </div> </div> <div style="border-bottom: 1px solid black; margin-bottom: 10px;"> <div style="display: flex; justify-content: space-between;"> <span><b>19h</b></span> <span><b>778,110</b></span> </div> </div> <div style="border-bottom: 1px solid black; margin-bottom: 10px;"> <div style="display: flex; justify-content: space-between;"> <span><b>20</b></span> <span><b>4,247,393</b></span> </div> </div> <div style="border-bottom: 1px solid black; margin-bottom: 10px;"> <div style="display: flex; justify-content: space-between;"> <span><b>21</b></span> <span><b>424,766</b></span> </div> </div> <div style="border-bottom: 1px solid black; margin-bottom: 10px;"> <div style="display: flex; justify-content: space-between;"> <span><b>22a</b></span> <span><b>107,644</b></span> </div> </div> <div style="border-bottom: 1px solid black; margin-bottom: 10px;"> <div style="display: flex; justify-content: space-between;"> <span><b>22b</b></span> <span><b>64,191</b></span> </div> </div> <div style="border-bottom: 1px solid black; margin-bottom: 10px;"> <div style="display: flex; justify-content: space-between;"> <span><b>22c</b></span> <span><b>6,456</b></span> </div> </div> <div style="border-bottom: 1px solid black; margin-bottom: 10px;"> <div style="display: flex; justify-content: space-between;"> <span><b>23</b></span> <span><b>178,292</b></span> </div> </div> <div style="border-bottom: 1px solid black; margin-bottom: 10px;"> <div style="display: flex; justify-content: space-between;"> <span><b>24</b></span> <span><b>603,058</b></span> </div> </div> <div style="border-bottom: 1px solid black; margin-bottom: 10px;"> <div style="display: flex; justify-content: space-between;"> <span><b>25</b></span> <span><b>\$500</b></span> </div> </div> <div style="border-bottom: 1px solid black; margin-bottom: 10px;"> <div style="display: flex; justify-content: space-between;"> <span><b>26</b></span> </div> </div> <div style="border-bottom: 1px solid black; margin-bottom: 10px;"> <div style="display: flex; justify-content: space-between;"> <span><b>27</b></span> <span><b>789,259</b></span> </div> </div> <div style="border-bottom: 1px solid black; margin-bottom: 10px;"> <div style="display: flex; justify-content: space-between;"> <span><b>28</b></span> <span><b>417,933</b></span> </div> </div> <div style="border-bottom: 1px solid black; margin-bottom: 10px;"> <div style="display: flex; justify-content: space-between;"> <span><b>29</b></span> </div> </div> <div style="border-bottom: 1px solid black;"> <div style="display: flex; justify-content: space-between;"> <span><b>30</b></span> <span><b>406,334</b></span> </div> </div>
---	--

Form **5884**  
(Rev. March 2021)  
Department of the Treasury  
Internal Revenue Service

## Work Opportunity Credit

OMB No. 1545-0219

Attachment  
Sequence No. **884**

▶ **Attach to your tax return.**  
▶ **Go to [www.irs.gov/Form5884](http://www.irs.gov/Form5884) for instructions and the latest information.**

Name(s) shown on return

**Total Forms Filed = 17,290**

Identifying number

<b>1</b>	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.		
<b>a</b>	Qualified first-year wages of employees who worked for you at least 120 hours but fewer than 400 hours . . . \$ _____ × 25% (0.25)	<b>1a</b>	7,509
<b>b</b>	Qualified first-year wages of employees who worked for you at least 400 hours . . . . . \$ _____ × 40% (0.40)	<b>1b</b>	5,311
<b>c</b>	Qualified second-year wages of employees certified as long-term family assistance recipients . . . . . \$ _____ × 50% (0.50)	<b>1c</b>	7,064
<b>2</b>	Add lines 1a, 1b, and 1c. See instructions for the adjustment you must make to your deduction for salaries and wages . . . . .	<b>2</b>	12,586
<b>3</b>	Work opportunity credit from partnerships, S corporations, cooperatives, estates, and trusts (see instructions) . . . . .	<b>3</b>	4,854
<b>4</b>	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 . . . . .	<b>4</b>	17,290
<b>5</b>	Amount allocated to patrons of the cooperative or beneficiaries of the estate or trust (see instructions) . . . . .	<b>5</b>	
<b>6</b>	Cooperatives, estates, and trusts, subtract line 5 from line 4. Report this amount on Form 3800, Part III, line 4b . . . . .	<b>6</b>	

For Paperwork Reduction Act Notice, see separate instructions.

Cat. No. 13570D

Form **5884** (Rev. 3-2021)



Form **5884**  
(Rev. March 2021)  
Department of the Treasury  
Internal Revenue Service

## Work Opportunity Credit

OMB No. 1545-0219

Attachment  
Sequence No. **884**

► **Attach to your tax return.**

► **Go to [www.irs.gov/Form5884](http://www.irs.gov/Form5884) for instructions and the latest information.**

Name(s) shown on return

**Total Forms Filed = 17,290**

Identifying number

<b>1</b>	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.		
<b>a</b>	Qualified first-year wages of employees who worked for you at least 120 hours but fewer than 400 hours . . . \$ _____ × 25% (0.25)	<b>1a</b>	12,050
<b>b</b>	Qualified first-year wages of employees who worked for you at least 400 hours . . . . . \$ _____ × 40% (0.40)	<b>1b</b>	21,997
<b>c</b>	Qualified second-year wages of employees certified as long-term family assistance recipients . . . . . \$ _____ × 50% (0.50)	<b>1c</b>	15,614
<b>2</b>	Add lines 1a, 1b, and 1c. See instructions for the adjustment you must make to your deduction for salaries and wages . . . . .	<b>2</b>	49,662
<b>3</b>	Work opportunity credit from partnerships, S corporations, cooperatives, estates, and trusts (see instructions) . . . . .	<b>3</b>	28,579
<b>4</b>	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 . . . . .	<b>4</b>	78,241
<b>5</b>	Amount allocated to patrons of the cooperative or beneficiaries of the estate or trust (see instructions) . . . . .	<b>5</b>	
<b>6</b>	Cooperatives, estates, and trusts, subtract line 5 from line 4. Report this amount on Form 3800, Part III, line 4b . . . . .	<b>6</b>	

**For Paperwork Reduction Act Notice, see separate instructions.**

Cat. No. 13570D

Form **5884** (Rev. 3-2021)

Form **6251**  
Department of the Treasury  
Internal Revenue Service (99)

## Alternative Minimum Tax—Individuals

► Go to [www.irs.gov/Form6251](http://www.irs.gov/Form6251) for instructions and the latest information.  
► Attach to Form 1040, 1040-SR, or 1040-NR.

OMB No. 1545-0074

**2020**  
Attachment  
Sequence No. **32**

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

Total Forms Filed = 5,597,802

Your social security number

### Part I Alternative Minimum Taxable Income (See instructions for how to complete each line.)

<b>1</b>	Enter the amount from Form 1040 or 1040-SR, line 15, if more than zero. If Form 1040 or 1040-SR, line 15, is zero, subtract lines 12 and 13 of Form 1040 or 1040-SR from line 11 of Form 1040 or 1040-SR and enter the result here. (If less than zero, enter as a negative amount.)	<b>1</b>	5,596,096
<b>2a</b>	If filing Schedule A (Form 1040), enter the taxes from Schedule A, line 7; otherwise, enter the amount from Form 1040 or 1040-SR, line 12	<b>2a</b>	5,574,554
<b>b</b>	Tax refund from Schedule 1 (Form 1040), line 1 or line 8	<b>2b</b>	( 233,752 )
<b>c</b>	Investment interest expense (difference between regular tax and AMT)	<b>2c</b>	36,303
<b>d</b>	Depletion (difference between regular tax and AMT)	<b>2d</b>	21,724
<b>e</b>	Net operating loss deduction from Schedule 1 (Form 1040), line 8. Enter as a positive amount	<b>2e</b>	167,032
<b>f</b>	Alternative tax net operating loss deduction	<b>2f</b>	( 95,243 )
<b>g</b>	Interest from specified private activity bonds exempt from the regular tax	<b>2g</b>	621,848
<b>h</b>	Qualified small business stock, see instructions	<b>2h</b>	11,200
<b>i</b>	Exercise of incentive stock options (excess of AMT income over regular tax income)	<b>2i</b>	17,354
<b>j</b>	Estates and trusts (amount from Schedule K-1 (Form 1041), box 12, code A)	<b>2j</b>	107,797
<b>k</b>	Disposition of property (difference between AMT and regular tax gain or loss)	<b>2k</b>	351,611
<b>l</b>	Depreciation on assets placed in service after 1986 (difference between regular tax and AMT)	<b>2l</b>	623,658
<b>m</b>	Passive activities (difference between AMT and regular tax income or loss)	<b>2m</b>	633,138
<b>n</b>	Loss limitations (difference between AMT and regular tax income or loss)	<b>2n</b>	352,919
<b>o</b>	Circulation costs (difference between regular tax and AMT)	<b>2o</b>	1,044
<b>p</b>	Long-term contracts (difference between AMT and regular tax income)	<b>2p</b>	5,113
<b>q</b>	Mining costs (difference between regular tax and AMT)	<b>2q</b>	11,512
<b>r</b>	Research and experimental costs (difference between regular tax and AMT)	<b>2r</b>	9,288
<b>s</b>	Income from certain installment sales before January 1, 1987	<b>2s</b>	( * )
<b>t</b>	Intangible drilling costs preference	<b>2t</b>	961
<b>3</b>	Other adjustments, including income-based related adjustments	<b>3</b>	91,597
<b>4</b>	<b>Alternative minimum taxable income.</b> Combine lines 1 through 3. (If married filing separately and line 4 is more than \$745,200, see instructions.)	<b>4</b>	5,583,545

### Part II Alternative Minimum Tax (AMT)

<b>5</b>	Exemption. <b>IF your filing status is . . . AND line 4 is not over . . . THEN enter on line 5 . . .</b> Single or head of household . . . \$ 518,400 . . . \$ 72,900 Married filing jointly or qualifying widow(er) 1,036,800 . . . 113,400 Married filing separately . . . 518,400 . . . 56,700 If line 4 is <b>over</b> the amount shown above for your filing status, see instructions.	<b>5</b>	5,400,899
<b>6</b>	Subtract line 5 from line 4. If more than zero, go to line 7. If zero or less, enter -0- here and on lines 7, 9, and 11, and go to line 10.	<b>6</b>	2,783,235
<b>7</b>	• If you are filing Form 2555, see instructions for the amount to enter.  • If you reported capital gain distributions directly on Form 1040 or 1040-SR, line 7; you reported qualified dividends on Form 1040 or 1040-SR, line 3a; <b>or</b> you had a gain on both lines 15 and 16 of Schedule D (Form 1040) (as refigured for the AMT, if necessary), complete Part III on the back and enter the amount from line 40 here.  • <b>All others:</b> If line 6 is \$197,900 or less (\$98,950 or less if married filing separately), multiply line 6 by 26% (0.26). Otherwise, multiply line 6 by 28% (0.28) and subtract \$3,958 (\$1,979 if married filing separately) from the result.	<b>7</b>	2,732,811
<b>8</b>	Alternative minimum tax foreign tax credit (see instructions)	<b>8</b>	1,137,649
<b>9</b>	Tentative minimum tax. Subtract line 8 from line 7	<b>9</b>	2,675,194
<b>10</b>	Add Form 1040 or 1040-SR, line 16 (minus any tax from Form 4972), and Schedule 2 (Form 1040), line 2. Subtract from the result any foreign tax credit from Schedule 3 (Form 1040), line 1. If you used Schedule J to figure your tax on Form 1040 or 1040-SR, line 16, refigure that tax without using Schedule J before completing this line (see instructions)	<b>10</b>	4,733,845
<b>11</b>	<b>AMT.</b> Subtract line 10 from line 9. If zero or less, enter -0-. Enter here and on Schedule 2 (Form 1040), line 1	<b>11</b>	156,549

For Paperwork Reduction Act Notice, see your tax return instructions.

Cat. No. 13600G

Form **6251** (2020)

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

Form **6251**  
Department of the Treasury  
Internal Revenue Service (99)

## Alternative Minimum Tax—Individuals

► Go to [www.irs.gov/Form6251](http://www.irs.gov/Form6251) for instructions and the latest information.  
► Attach to Form 1040, 1040-SR, or 1040-NR.

OMB No. 1545-0074

**2020**  
Attachment  
Sequence No. **32**

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

**Total Forms Filed =** 5,597,802

Your social security number

### Part I Alternative Minimum Taxable Income (See instructions for how to complete each line.)

<b>1</b>	Enter the amount from Form 1040 or 1040-SR, line 15, if more than zero. If Form 1040 or 1040-SR, line 15, is zero, subtract lines 12 and 13 of Form 1040 or 1040-SR from line 11 of Form 1040 or 1040-SR and enter the result here. (If less than zero, enter as a negative amount.)	<b>1</b>	1,670,109,570
<b>2a</b>	If filing Schedule A (Form 1040), enter the taxes from Schedule A, line 7; otherwise, enter the amount from Form 1040 or 1040-SR, line 12	<b>2a</b>	95,138,382
<b>b</b>	Tax refund from Schedule 1 (Form 1040), line 1 or line 8	<b>2b</b>	( 483,251 )
<b>c</b>	Investment interest expense (difference between regular tax and AMT)	<b>2c</b>	729,377
<b>d</b>	Depletion (difference between regular tax and AMT)	<b>2d</b>	168,215
<b>e</b>	Net operating loss deduction from Schedule 1 (Form 1040), line 8. Enter as a positive amount	<b>2e</b>	88,184,533
<b>f</b>	Alternative tax net operating loss deduction	<b>2f</b>	( 17,750,303 )
<b>g</b>	Interest from specified private activity bonds exempt from the regular tax	<b>2g</b>	935,767
<b>h</b>	Qualified small business stock, see instructions	<b>2h</b>	281,181
<b>i</b>	Exercise of incentive stock options (excess of AMT income over regular tax income)	<b>2i</b>	5,128,008
<b>j</b>	Estates and trusts (amount from Schedule K-1 (Form 1041), box 12, code A)	<b>2j</b>	149,718
<b>k</b>	Disposition of property (difference between AMT and regular tax gain or loss)	<b>2k</b>	-3,102,433
<b>l</b>	Depreciation on assets placed in service after 1986 (difference between regular tax and AMT)	<b>2l</b>	-1,078,840
<b>m</b>	Passive activities (difference between AMT and regular tax income or loss)	<b>2m</b>	-532,028
<b>n</b>	Loss limitations (difference between AMT and regular tax income or loss)	<b>2n</b>	47,889
<b>o</b>	Circulation costs (difference between regular tax and AMT)	<b>2o</b>	-860
<b>p</b>	Long-term contracts (difference between AMT and regular tax income)	<b>2p</b>	358,909
<b>q</b>	Mining costs (difference between regular tax and AMT)	<b>2q</b>	36,984
<b>r</b>	Research and experimental costs (difference between regular tax and AMT)	<b>2r</b>	-326,923
<b>s</b>	Income from certain installment sales before January 1, 1987	<b>2s</b>	( * )
<b>t</b>	Intangible drilling costs preference	<b>2t</b>	188,851
<b>3</b>	Other adjustments, including income-based related adjustments	<b>3</b>	-246,242
<b>4</b>	<b>Alternative minimum taxable income.</b> Combine lines 1 through 3. (If married filing separately and line 4 is more than \$745,200, see instructions.)	<b>4</b>	1,838,307,899

### Part II Alternative Minimum Tax (AMT)

<b>5</b>	Exemption. <b>IF your filing status is . . . AND line 4 is not over . . . THEN enter on line 5 . . .</b> Single or head of household . . . \$ 518,400 . . . \$ 72,900 Married filing jointly or qualifying widow(er) 1,036,800 . . . 113,400 Married filing separately . . . 518,400 . . . 56,700 If line 4 is <b>over</b> the amount shown above for your filing status, see instructions.	<b>5</b>	510,945,882
<b>6</b>	Subtract line 5 from line 4. If more than zero, go to line 7. If zero or less, enter -0- here and on lines 7, 9, and 11, and go to line 10.	<b>6</b>	1,507,156,454
<b>7</b>	• If you are filing Form 2555, see instructions for the amount to enter.  • If you reported capital gain distributions directly on Form 1040 or 1040-SR, line 7; you reported qualified dividends on Form 1040 or 1040-SR, line 3a; <b>or</b> you had a gain on both lines 15 and 16 of Schedule D (Form 1040) (as refigured for the AMT, if necessary), complete Part III on the back and enter the amount from line 40 here.  • <b>All others:</b> If line 6 is \$197,900 or less (\$98,950 or less if married filing separately), multiply line 6 by 26% (0.26). Otherwise, multiply line 6 by 28% (0.28) and subtract \$3,958 (\$1,979 if married filing separately) from the result.	<b>7</b>	360,248,133
<b>8</b>	Alternative minimum tax foreign tax credit (see instructions)	<b>8</b>	16,504,206
<b>9</b>	Tentative minimum tax. Subtract line 8 from line 7	<b>9</b>	343,843,701
<b>10</b>	Add Form 1040 or 1040-SR, line 16 (minus any tax from Form 4972), and Schedule 2 (Form 1040), line 2. Subtract from the result any foreign tax credit from Schedule 3 (Form 1040), line 1. If you used Schedule J to figure your tax on Form 1040 or 1040-SR, line 16, refigure that tax without using Schedule J before completing this line (see instructions)	<b>10</b>	411,978,843
<b>11</b>	<b>AMT.</b> Subtract line 10 from line 9. If zero or less, enter -0-. Enter here and on Schedule 2 (Form 1040), line 1	<b>11</b>	2,937,322

**For Paperwork Reduction Act Notice, see your tax return instructions.**

Cat. No. 13600G

Form **6251** (2020)

\* 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 7 or by the Foreign Earned Income Tax Worksheet in the instructions.

<b>12</b>	Enter the amount from Form 6251, line 6. If you are filing Form 2555, enter the amount from line 3 of the worksheet in the instructions for line 7 . . . . .	<b>12</b>	
<b>13</b>	Enter the amount from line 4 of the Qualified Dividends and Capital Gain Tax Worksheet in the Instructions for Forms 1040 and 1040-SR or the amount from line 13 of the Schedule D Tax Worksheet in the Instructions for Schedule D (Form 1040), whichever applies (as refigured for the AMT, if necessary) (see instructions). If you are filing Form 2555, see instructions for the amount to enter . . . . .	<b>13</b>	2,296,588
<b>14</b>	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, see instructions for the amount to enter . . . . .	<b>14</b>	258,232
<b>15</b>	If you did not complete a Schedule D Tax Worksheet for the regular tax or the AMT, enter the amount from line 13. Otherwise, add lines 13 and 14, and enter the <b>smaller</b> of that result or the amount from line 10 of the Schedule D Tax Worksheet (as refigured for the AMT, if necessary). If you are filing Form 2555, see instructions for the amount to enter . . . . .	<b>15</b>	2,293,239
<b>16</b>	Enter the <b>smaller</b> of line 12 or line 15 . . . . .	<b>16</b>	
<b>17</b>	Subtract line 16 from line 12 . . . . .	<b>17</b>	
<b>18</b>	If line 17 is \$197,900 or less (\$98,950 or less if married filing separately), multiply line 17 by 26% (0.26). Otherwise, multiply line 17 by 28% (0.28) and subtract \$3,958 (\$1,979 if married filing separately) from the result . . . . .	<b>18</b>	1,623,594
<b>19</b>	Enter: <ul style="list-style-type: none"> <li>• \$80,000 if married filing jointly or qualifying widow(er),</li> <li>• \$40,000 if single or married filing separately, or</li> <li>• \$53,600 if head of household.</li> </ul>	<b>19</b>	
<b>20</b>	Enter the amount from line 5 of the Qualified Dividends and Capital Gain Tax Worksheet or the amount from line 14 of the Schedule D Tax Worksheet, whichever applies (as figured for the regular tax). If you did not complete either worksheet for the regular tax, enter the amount from Form 1040 or 1040-SR, line 15; if zero or less, enter -0-. If you are filing Form 2555, see instructions for the amount to enter . . . . .	<b>20</b>	
<b>21</b>	Subtract line 20 from line 19. If zero or less, enter -0- . . . . .	<b>21</b>	
<b>22</b>	Enter the <b>smaller</b> of line 12 or line 13 . . . . .	<b>22</b>	
<b>23</b>	Enter the <b>smaller</b> of line 21 or line 22. This amount is taxed at 0% . . . . .	<b>23</b>	
<b>24</b>	Subtract line 23 from line 22 . . . . .	<b>24</b>	
<b>25</b>	Enter: <ul style="list-style-type: none"> <li>• \$441,450 if single</li> <li>• \$248,300 if married filing separately</li> <li>• \$496,600 if married filing jointly or qualifying widow(er)</li> <li>• \$469,050 if head of household</li> </ul>	<b>25</b>	
<b>26</b>	Enter the amount from line 21 . . . . .	<b>26</b>	
<b>27</b>	Enter the amount from line 5 of the Qualified Dividends and Capital Gain Tax Worksheet or the amount from line 21 of the Schedule D Tax Worksheet, whichever applies (as figured for the regular tax). If you did not complete either worksheet for the regular tax, enter the amount from Form 1040 or 1040-SR, line 15; if zero or less, enter -0-. If you are filing Form 2555, see instructions for the amount to enter . . . . .	<b>27</b>	
<b>28</b>	Add line 26 and line 27 . . . . .	<b>28</b>	
<b>29</b>	Subtract line 28 from line 25. If zero or less, enter -0- . . . . .	<b>29</b>	
<b>30</b>	Enter the smaller of line 24 or line 29 . . . . .	<b>30</b>	
<b>31</b>	Multiply line 30 by 15% (0.15) . . . . .	<b>31</b>	1,499,812
<b>32</b>	Add lines 23 and 30 . . . . .	<b>32</b>	
<b>33</b>	<b>If lines 32 and 12 are the same, skip lines 33 through 37 and go to line 38. Otherwise, go to line 33.</b> Subtract line 32 from line 22 . . . . .	<b>33</b>	
<b>34</b>	Multiply line 33 by 20% (0.20) . . . . .	<b>34</b>	503,936
<b>35</b>	<b>If line 14 is zero or blank, skip lines 35 through 37 and go to line 38. Otherwise, go to line 35.</b> Add lines 17, 32, and 33 . . . . .	<b>35</b>	
<b>36</b>	Subtract line 35 from line 12 . . . . .	<b>36</b>	
<b>37</b>	Multiply line 36 by 25% (0.25) . . . . .	<b>37</b>	170,913
<b>38</b>	Add lines 18, 31, 34, and 37 . . . . .	<b>38</b>	
<b>39</b>	If line 12 is \$197,900 or less (\$98,950 or less if married filing separately), multiply line 12 by 26% (0.26). Otherwise, multiply line 12 by 28% (0.28) and subtract \$3,958 (\$1,979 if married filing separately) from the result . . . . .	<b>39</b>	1,917,998
<b>40</b>	Enter the <b>smaller</b> of line 38 or line 39 here and on line 7. If you are filing Form 2555, do not enter this amount on line 7. Instead, enter it on line 4 of the worksheet in the instructions for line 7 . . . . .	<b>40</b>	

**Part III Tax Computation Using Maximum Capital Gains Rates**

Complete Part III only if you are required to do so by line 7 or by the Foreign Earned Income Tax Worksheet in the instructions.

<b>12</b>	Enter the amount from Form 6251, line 6. If you are filing Form 2555, enter the amount from line 3 of the worksheet in the instructions for line 7 . . . . .	<b>12</b>	
<b>13</b>	Enter the amount from line 4 of the Qualified Dividends and Capital Gain Tax Worksheet in the Instructions for Forms 1040 and 1040-SR or the amount from line 13 of the Schedule D Tax Worksheet in the Instructions for Schedule D (Form 1040), whichever applies (as refigured for the AMT, if necessary) (see instructions). If you are filing Form 2555, see instructions for the amount to enter . . . . .	<b>13</b>	699,504,219
<b>14</b>	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, see instructions for the amount to enter . . . . .	<b>14</b>	17,931,614
<b>15</b>	If you did not complete a Schedule D Tax Worksheet for the regular tax or the AMT, enter the amount from line 13. Otherwise, add lines 13 and 14, and enter the <b>smaller</b> of that result or the amount from line 10 of the Schedule D Tax Worksheet (as refigured for the AMT, if necessary). If you are filing Form 2555, see instructions for the amount to enter . . . . .	<b>15</b>	716,935,676
<b>16</b>	Enter the <b>smaller</b> of line 12 or line 15 . . . . .	<b>16</b>	
<b>17</b>	Subtract line 16 from line 12 . . . . .	<b>17</b>	
<b>18</b>	If line 17 is \$197,900 or less (\$98,950 or less if married filing separately), multiply line 17 by 26% (0.26). Otherwise, multiply line 17 by 28% (0.28) and subtract \$3,958 (\$1,979 if married filing separately) from the result . . . . .	<b>18</b>	203,777,554
<b>19</b>	Enter: <div style="display: flex; justify-content: space-between;"> <div> <ul style="list-style-type: none"> <li>• \$80,000 if married filing jointly or qualifying widow(er),</li> <li>• \$40,000 if single or married filing separately, or</li> <li>• \$53,600 if head of household.</li> </ul> </div> <div style="font-size: 3em;">}</div> <div></div> </div>	<b>19</b>	
<b>20</b>	Enter the amount from line 5 of the Qualified Dividends and Capital Gain Tax Worksheet or the amount from line 14 of the Schedule D Tax Worksheet, whichever applies (as figured for the regular tax). If you did not complete either worksheet for the regular tax, enter the amount from Form 1040 or 1040-SR, line 15; if zero or less, enter -0-. If you are filing Form 2555, see instructions for the amount to enter . . . . .	<b>20</b>	
<b>21</b>	Subtract line 20 from line 19. If zero or less, enter -0- . . . . .	<b>21</b>	
<b>22</b>	Enter the <b>smaller</b> of line 12 or line 13 . . . . .	<b>22</b>	
<b>23</b>	Enter the <b>smaller</b> of line 21 or line 22. This amount is taxed at 0% . . . . .	<b>23</b>	
<b>24</b>	Subtract line 23 from line 22 . . . . .	<b>24</b>	
<b>25</b>	Enter: <div style="display: flex; justify-content: space-between;"> <div> <ul style="list-style-type: none"> <li>• \$441,450 if single</li> <li>• \$248,300 if married filing separately</li> <li>• \$496,600 if married filing jointly or qualifying widow(er)</li> <li>• \$469,050 if head of household</li> </ul> </div> <div style="font-size: 3em;">}</div> <div></div> </div>	<b>25</b>	
<b>26</b>	Enter the amount from line 21 . . . . .	<b>26</b>	
<b>27</b>	Enter the amount from line 5 of the Qualified Dividends and Capital Gain Tax Worksheet or the amount from line 21 of the Schedule D Tax Worksheet, whichever applies (as figured for the regular tax). If you did not complete either worksheet for the regular tax, enter the amount from Form 1040 or 1040-SR, line 15; if zero or less, enter -0-. If you are filing Form 2555, see instructions for the amount to enter . . . . .	<b>27</b>	
<b>28</b>	Add line 26 and line 27 . . . . .	<b>28</b>	
<b>29</b>	Subtract line 28 from line 25. If zero or less, enter -0- . . . . .	<b>29</b>	
<b>30</b>	Enter the smaller of line 24 or line 29 . . . . .	<b>30</b>	
<b>31</b>	Multiply line 30 by 15% (0.15) . . . . .	<b>31</b>	12,469,184
<b>32</b>	Add lines 23 and 30 . . . . .	<b>32</b>	
<b>If lines 32 and 12 are the same, skip lines 33 through 37 and go to line 38. Otherwise, go to line 33.</b>			
<b>33</b>	Subtract line 32 from line 22 . . . . .	<b>33</b>	
<b>34</b>	Multiply line 33 by 20% (0.20) . . . . .	<b>34</b>	109,112,204
<b>If line 14 is zero or blank, skip lines 35 through 37 and go to line 38. Otherwise, go to line 35.</b>			
<b>35</b>	Add lines 17, 32, and 33 . . . . .	<b>35</b>	
<b>36</b>	Subtract line 35 from line 12 . . . . .	<b>36</b>	
<b>37</b>	Multiply line 36 by 25% (0.25) . . . . .	<b>37</b>	3,019,418
<b>38</b>	Add lines 18, 31, 34, and 37 . . . . .	<b>38</b>	
<b>39</b>	If line 12 is \$197,900 or less (\$98,950 or less if married filing separately), multiply line 12 by 26% (0.26). Otherwise, multiply line 12 by 28% (0.28) and subtract \$3,958 (\$1,979 if married filing separately) from the result . . . . .	<b>39</b>	384,014,027
<b>40</b>	Enter the <b>smaller</b> of line 38 or line 39 here and on line 7. If you are filing Form 2555, do not enter this amount on line 7. Instead, enter it on line 4 of the worksheet in the instructions for line 7 . . . . .	<b>40</b>	

Form **6252**Department of the Treasury  
Internal Revenue Service**Installment Sale Income**

▶ Attach to your tax return.

▶ Use a separate form for each sale or other disposition of property on the installment method.

▶ Go to [www.irs.gov/Form6252](http://www.irs.gov/Form6252) for the latest information.

OMB No. 1545-0228

**2020**  
Attachment  
Sequence No. **67**

Name(s) shown on return

**Total Forms Filed =** 465,993**Identifying number**

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

**Part I Gross Profit and Contract Price.** Complete this part for all years of the installment agreement.

<b>5</b>	Selling price including mortgages and other debts. <b>Don't</b> include interest, whether stated or unstated	<b>5</b>	418,876
<b>6</b>	Mortgages, debts, and other liabilities the buyer assumed or took the property subject to (see instructions)	<b>6</b>	
<b>7</b>	Subtract line 6 from line 5	<b>7</b>	
<b>8</b>	Cost or other basis of property sold	<b>8</b>	
<b>9</b>	Depreciation allowed or allowable	<b>9</b>	
<b>10</b>	Adjusted basis. Subtract line 9 from line 8	<b>10</b>	
<b>11</b>	Commissions and other expenses of sale	<b>11</b>	
<b>12</b>	Income recapture from Form 4797, Part III (see instructions)	<b>12</b>	
<b>13</b>	Add lines 10, 11, and 12	<b>13</b>	365,385
<b>14</b>	Subtract line 13 from line 5. If zero or less, <b>don't</b> complete the rest of this form. See instructions	<b>14</b>	416,940
<b>15</b>	If the property described on line 1 above was your main home, enter the amount of your excluded gain. See instructions. Otherwise, enter -0-	<b>15</b>	4,621
<b>16</b>	<b>Gross profit.</b> Subtract line 15 from line 14	<b>16</b>	414,887
<b>17</b>	Subtract line 13 from line 6. If zero or less, enter -0-	<b>17</b>	5,773
<b>18</b>	<b>Contract price.</b> Add line 7 and line 17	<b>18</b>	415,982

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

<b>19</b>	Gross profit percentage (expressed as a decimal amount). Divide line 16 by line 18. (For years after the year of sale, see instructions.)	<b>19</b>	
<b>20</b>	If this is the year of sale, enter the amount from line 17. Otherwise, enter -0-	<b>20</b>	1,447
<b>21</b>	Payments received during year (see instructions). <b>Don't</b> include interest, whether stated or unstated	<b>21</b>	411,030
<b>22</b>	Add lines 20 and 21	<b>22</b>	413,965
<b>23</b>	Payments received in prior years (see instructions). <b>Don't</b> include interest, whether stated or unstated	<b>23</b>	374,349
<b>24</b>	<b>Installment sale income.</b> Multiply line 22 by line 19	<b>24</b>	408,887
<b>25</b>	Enter the part of line 24 that is ordinary income under the recapture rules. See instructions	<b>25</b>	339
<b>26</b>	Subtract line 25 from line 24. Enter here and on Schedule D or Form 4797. See instructions	<b>26</b>	408,878

**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.
- |           |   |           |   |
|-----------|---|-----------|---|
| <b>30</b> | Selling price of property sold by related party (see instructions)                            | <b>30</b> | * |
| <b>31</b> | Enter contract price from line 18 for year of first sale                                      | <b>31</b> | * |
| <b>32</b> | Enter the <b>smaller</b> of line 30 or line 31  | <b>32</b> | * |
| <b>33</b> | Total payments received by the end of your 2020 tax year (see instructions)                   | <b>33</b> | * |
| <b>34</b> | Subtract line 33 from line 32. If zero or less, enter -0-                                     | <b>34</b> | * |
| <b>35</b> | Multiply line 34 by the gross profit percentage on line 19 for year of first sale             | <b>35</b> | * |
| <b>36</b> | Enter the part of line 35 that is ordinary income under the recapture rules. See instructions | <b>36</b> | 0 |
| <b>37</b> | Subtract line 36 from line 35. Enter here and on Schedule D or Form 4797. See instructions    | <b>37</b> | * |



Form **6252**

Department of the Treasury  
Internal Revenue Service

# Installment Sale Income

▶ Attach to your tax return.

▶ Use a separate form for each sale or other disposition of property on the installment method.

▶ Go to [www.irs.gov/Form6252](http://www.irs.gov/Form6252) for the latest information.

OMB No. 1545-0228

**2020**  
Attachment  
Sequence No. **67**

Name(s) shown on return

**Total Forms Filed =** 465,993

Identifying number

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

**Part I Gross Profit and Contract Price.** Complete this part for all years of the installment agreement.

<b>5</b>	Selling price including mortgages and other debts. <b>Don't</b> include interest, whether stated or unstated	<b>5</b>	387,053,365
<b>6</b>	Mortgages, debts, and other liabilities the buyer assumed or took the property subject to (see instructions)	<b>6</b>	
<b>7</b>	Subtract line 6 from line 5	<b>7</b>	
<b>8</b>	Cost or other basis of property sold	<b>8</b>	
<b>9</b>	Depreciation allowed or allowable	<b>9</b>	
<b>10</b>	Adjusted basis. Subtract line 9 from line 8	<b>10</b>	
<b>11</b>	Commissions and other expenses of sale	<b>11</b>	
<b>12</b>	Income recapture from Form 4797, Part III (see instructions)	<b>12</b>	
<b>13</b>	Add lines 10, 11, and 12	<b>13</b>	99,647,806
<b>14</b>	Subtract line 13 from line 5. If zero or less, <b>don't</b> complete the rest of this form. See instructions	<b>14</b>	287,405,559
<b>15</b>	If the property described on line 1 above was your main home, enter the amount of your excluded gain. See instructions. Otherwise, enter -0-	<b>15</b>	653,888
<b>16</b>	<b>Gross profit.</b> Subtract line 15 from line 14	<b>16</b>	286,800,313
<b>17</b>	Subtract line 13 from line 6. If zero or less, enter -0-	<b>17</b>	557,771
<b>18</b>	<b>Contract price.</b> Add line 7 and line 17	<b>18</b>	384,827,265

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

<b>19</b>	Gross profit percentage (expressed as a decimal amount). Divide line 16 by line 18. (For years after the year of sale, see instructions.)	<b>19</b>	
<b>20</b>	If this is the year of sale, enter the amount from line 17. Otherwise, enter -0-	<b>20</b>	216,292
<b>21</b>	Payments received during year (see instructions). <b>Don't</b> include interest, whether stated or unstated	<b>21</b>	64,943,275
<b>22</b>	Add lines 20 and 21	<b>22</b>	65,500,886
<b>23</b>	Payments received in prior years (see instructions). <b>Don't</b> include interest, whether stated or unstated	<b>23</b>	152,249,274
<b>24</b>	<b>Installment sale income.</b> Multiply line 22 by line 19	<b>24</b>	48,676,602
<b>25</b>	Enter the part of line 24 that is ordinary income under the recapture rules. See instructions	<b>25</b>	108,984
<b>26</b>	Subtract line 25 from line 24. Enter here and on Schedule D or Form 4797. See instructions	<b>26</b>	48,567,618

**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.
- |           |   |           |   |
|-----------|---|-----------|---|
| <b>30</b> | Selling price of property sold by related party (see instructions)                            | <b>30</b> | * |
| <b>31</b> | Enter contract price from line 18 for year of first sale                                      | <b>31</b> | * |
| <b>32</b> | Enter the <b>smaller</b> of line 30 or line 31  | <b>32</b> | * |
| <b>33</b> | Total payments received by the end of your 2020 tax year (see instructions)                   | <b>33</b> | * |
| <b>34</b> | Subtract line 33 from line 32. If zero or less, enter -0-                                     | <b>34</b> | * |
| <b>35</b> | Multiply line 34 by the gross profit percentage on line 19 for year of first sale             | <b>35</b> | * |
| <b>36</b> | Enter the part of line 35 that is ordinary income under the recapture rules. See instructions | <b>36</b> | 0 |
| <b>37</b> | Subtract line 36 from line 35. Enter here and on Schedule D or Form 4797. See instructions    | <b>37</b> | * |



**2020 Line Item Estimates—All figures are estimates based on samples.  
Number of returns filed for selected lines**

Form **6765**  
(Rev. December 2020)  
Department of the Treasury  
Internal Revenue Service

## Credit for Increasing Research Activities

OMB No. 1545-0619

▶ **Attach to your tax return.**▶ **Go to [www.irs.gov/Form6765](http://www.irs.gov/Form6765) for instructions and the latest information.**Attachment  
Sequence No. **676**

Name(s) shown on return

Total Forms Filed = 9,491

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.

<b>1</b>	Certain amounts paid or incurred to energy consortia (see instructions)		<b>1</b>	42
<b>2</b>	Basic research payments to qualified organizations (see instructions)	<b>2</b>		
<b>3</b>	Qualified organization base period amount	<b>3</b>		
<b>4</b>	Subtract line 3 from line 2. If zero or less, enter -0-		<b>4</b>	*
<b>5</b>	Wages for qualified services (do not include wages used in figuring the work opportunity credit)	<b>5</b>		
<b>6</b>	Cost of supplies	<b>6</b>		
<b>7</b>	Rental or lease costs of computers (see instructions)	<b>7</b>		
<b>8</b>	Enter the applicable percentage of contract research expenses. See instructions	<b>8</b>		
<b>9</b>	Total qualified research expenses. Add lines 5 through 8	<b>9</b>		
<b>10</b>	Enter fixed-base percentage, but not more than 16% (0.16) (see instructions)	<b>10</b>	%	
<b>11</b>	Enter average annual gross receipts. See instructions	<b>11</b>		
<b>12</b>	Multiply line 11 by the percentage on line 10	<b>12</b>		
<b>13</b>	Subtract line 12 from line 9. If zero or less, enter -0-	<b>13</b>		
<b>14</b>	Multiply line 9 by 50% (0.50)	<b>14</b>		
<b>15</b>	Enter the <b>smaller</b> of line 13 or line 14		<b>15</b>	1,193
<b>16</b>	Add lines 1, 4, and 15		<b>16</b>	1,283
<b>17</b>	Are you electing the reduced credit under section 280C? ▶ Yes <input type="checkbox"/> No <input type="checkbox"/> If "Yes," multiply line 16 by 15.8% (0.158). If "No," multiply line 16 by 20% (0.20) and see the instructions for the statement that must be attached. Members of controlled groups or businesses under common control, see instructions for the statement that must be attached		<b>17</b>	1,283

**Section B—Alternative Simplified Credit.** Skip this section if you are completing Section A.

<b>18</b>	Certain amounts paid or incurred to energy consortia (see the line 1 instructions)		<b>18</b>	0
<b>19</b>	Basic research payments to qualified organizations (see the line 2 instructions)	<b>19</b>		
<b>20</b>	Qualified organization base period amount (see the line 3 instructions)	<b>20</b>		
<b>21</b>	Subtract line 20 from line 19. If zero or less, enter -0-		<b>21</b>	*
<b>22</b>	Add lines 18 and 21		<b>22</b>	*
<b>23</b>	Multiply line 22 by 20% (0.20)		<b>23</b>	*
<b>24</b>	Wages for qualified services (do not include wages used in figuring the work opportunity credit)	<b>24</b>		
<b>25</b>	Cost of supplies	<b>25</b>		
<b>26</b>	Rental or lease costs of computers (see the line 7 instructions)	<b>26</b>		
<b>27</b>	Enter the applicable percentage of contract research expenses. See the line 8 instructions	<b>27</b>		
<b>28</b>	Total qualified research expenses. Add lines 24 through 27	<b>28</b>		
<b>29</b>	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	<b>29</b>		
<b>30</b>	Divide line 29 by 6.0	<b>30</b>		
<b>31</b>	Subtract line 30 from line 28. If zero or less, enter -0-	<b>31</b>		
<b>32</b>	Multiply line 31 by 14% (0.14). If you skipped lines 30 and 31, multiply line 28 by 6% (0.06)		<b>32</b>	410
<b>33</b>	Add lines 23 and 32		<b>33</b>	418
<b>34</b>	Are you electing the reduced credit under section 280C? ▶ Yes <input type="checkbox"/> No <input type="checkbox"/> If "Yes," multiply line 33 by 79% (0.79). If "No," enter the amount from line 33 and see the line 17 instructions for the statement that must be attached. Members of controlled groups or businesses under common control, see instructions for the statement that must be attached		<b>34</b>	421

For Paperwork Reduction Act Notice, see separate instructions.

Cat. No. 13700H

Form **6765** (Rev. 12-2020)

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

Form **6765**  
(Rev. December 2020)  
Department of the Treasury  
Internal Revenue Service

## Credit for Increasing Research Activities

OMB No. 1545-0619

▶ **Attach to your tax return.**

▶ **Go to [www.irs.gov/Form6765](http://www.irs.gov/Form6765) for instructions and the latest information.**

Attachment  
Sequence No. **676**

Name(s) shown on return

Total Forms Filed = 9,491

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.

<b>1</b>	Certain amounts paid or incurred to energy consortia (see instructions)		<b>1</b>	552
<b>2</b>	Basic research payments to qualified organizations (see instructions)	<b>2</b>		
<b>3</b>	Qualified organization base period amount	<b>3</b>		
<b>4</b>	Subtract line 3 from line 2. If zero or less, enter -0-		<b>4</b>	*
<b>5</b>	Wages for qualified services (do not include wages used in figuring the work opportunity credit)	<b>5</b>		
<b>6</b>	Cost of supplies	<b>6</b>		
<b>7</b>	Rental or lease costs of computers (see instructions)	<b>7</b>		
<b>8</b>	Enter the applicable percentage of contract research expenses. See instructions	<b>8</b>		
<b>9</b>	Total qualified research expenses. Add lines 5 through 8	<b>9</b>		
<b>10</b>	Enter fixed-base percentage, but not more than 16% (0.16) (see instructions)	<b>10</b>	%	
<b>11</b>	Enter average annual gross receipts. See instructions	<b>11</b>		
<b>12</b>	Multiply line 11 by the percentage on line 10	<b>12</b>		
<b>13</b>	Subtract line 12 from line 9. If zero or less, enter -0-	<b>13</b>		
<b>14</b>	Multiply line 9 by 50% (0.50)	<b>14</b>		
<b>15</b>	Enter the <b>smaller</b> of line 13 or line 14		<b>15</b>	124,726
<b>16</b>	Add lines 1, 4, and 15		<b>16</b>	126,304
<b>17</b>	Are you electing the reduced credit under section 280C? ▶ Yes <input type="checkbox"/> No <input type="checkbox"/> If "Yes," multiply line 16 by 15.8% (0.158). If "No," multiply line 16 by 20% (0.20) and see the instructions for the statement that must be attached. Members of controlled groups or businesses under common control, see instructions for the statement that must be attached		<b>17</b>	21,040

**Section B—Alternative Simplified Credit.** Skip this section if you are completing Section A.

<b>18</b>	Certain amounts paid or incurred to energy consortia (see the line 1 instructions)		<b>18</b>	0
<b>19</b>	Basic research payments to qualified organizations (see the line 2 instructions)	<b>19</b>		
<b>20</b>	Qualified organization base period amount (see the line 3 instructions)	<b>20</b>		
<b>21</b>	Subtract line 20 from line 19. If zero or less, enter -0-		<b>21</b>	*
<b>22</b>	Add lines 18 and 21		<b>22</b>	*
<b>23</b>	Multiply line 22 by 20% (0.20)		<b>23</b>	*
<b>24</b>	Wages for qualified services (do not include wages used in figuring the work opportunity credit)	<b>24</b>		
<b>25</b>	Cost of supplies	<b>25</b>		
<b>26</b>	Rental or lease costs of computers (see the line 7 instructions)	<b>26</b>		
<b>27</b>	Enter the applicable percentage of contract research expenses. See the line 8 instructions	<b>27</b>		
<b>28</b>	Total qualified research expenses. Add lines 24 through 27	<b>28</b>		
<b>29</b>	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	<b>29</b>		
<b>30</b>	Divide line 29 by 6.0	<b>30</b>		
<b>31</b>	Subtract line 30 from line 28. If zero or less, enter -0-	<b>31</b>		
<b>32</b>	Multiply line 31 by 14% (0.14). If you skipped lines 30 and 31, multiply line 28 by 6% (0.06)		<b>32</b>	22,389
<b>33</b>	Add lines 23 and 32		<b>33</b>	22,695
<b>34</b>	Are you electing the reduced credit under section 280C? ▶ Yes <input type="checkbox"/> No <input type="checkbox"/> If "Yes," multiply line 33 by 79% (0.79). If "No," enter the amount from line 33 and see the line 17 instructions for the statement that must be attached. Members of controlled groups or businesses under common control, see instructions for the statement that must be attached		<b>34</b>	18,882

**For Paperwork Reduction Act Notice, see separate instructions.**

Cat. No. 13700H

Form **6765** (Rev. 12-2020)

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

**2020 Line Item Estimates—All figures are estimates based on samples.  
Number of returns filed for selected lines**

Form 6765 (Rev. 12-2020)

Page **2****Section C—Current Year Credit**

<b>35</b>	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) . . . . .	<b>35</b>	0
<b>36</b>	Subtract line 35 from line 17 or line 34 (whichever applies). If zero or less, enter -0- . . . . .	<b>36</b>	1,705
<b>37</b>	Credit for increasing research activities from partnerships, S corporations, estates, and trusts . . . . .	<b>37</b>	8,124
<b>38</b>	Add lines 36 and 37 . . . . . • 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. <b>Note:</b> Qualified small business filers, other than partnerships and S corporations, electing the payroll tax credit must complete Form 3800 before completing Section D.	<b>38</b>	9,491
<b>39</b>	Amount allocated to beneficiaries of the estate or trust (see instructions) . . . . .	<b>39</b>	
<b>40</b>	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 . . . . .	<b>40</b>	

**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.

<b>41</b>	Check this box if you are a qualified small business electing the payroll tax credit. See instructions <input type="checkbox"/>		
<b>42</b>	Enter the portion of line 36 elected as a payroll tax credit (do not enter more than \$250,000). See instructions . . . . .	<b>42</b>	*
<b>43</b>	General business credit carryforward from the current year (see instructions). Partnerships and S corporations, skip this line and go to line 44 . . . . .	<b>43</b>	32
<b>44</b>	Partnerships and S corporations, enter the smaller of line 36 or line 42. All others, enter the smallest of line 36, line 42, or line 43. Enter here and on the applicable line of Form 8974, Part 1, column (e). Members of controlled groups or businesses under common control, see instructions for the statement that must be attached . . . . .	<b>44</b>	*

Form **6765** (Rev. 12-2020)

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

**Section C—Current Year Credit**

<b>35</b>	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) . . . . .	<b>35</b>	0
<b>36</b>	Subtract line 35 from line 17 or line 34 (whichever applies). If zero or less, enter -0- . . . . .	<b>36</b>	39,922
<b>37</b>	Credit for increasing research activities from partnerships, S corporations, estates, and trusts . . . .	<b>37</b>	143,083
<b>38</b>	Add lines 36 and 37 . . . . . • 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. <b>Note:</b> Qualified small business filers, other than partnerships and S corporations, electing the payroll tax credit must complete Form 3800 before completing Section D.	<b>38</b>	183,006
<b>39</b>	Amount allocated to beneficiaries of the estate or trust (see instructions) . . . . .	<b>39</b>	
<b>40</b>	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 . . . . .	<b>40</b>	

**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.

<b>41</b>	Check this box if you are a qualified small business electing the payroll tax credit. See instructions <input type="checkbox"/>		
<b>42</b>	Enter the portion of line 36 elected as a payroll tax credit (do not enter more than \$250,000). See instructions . . . . .	<b>42</b>	*
<b>43</b>	General business credit carryforward from the current year (see instructions). Partnerships and S corporations, skip this line and go to line 44 . . . . .	<b>43</b>	1,354
<b>44</b>	Partnerships and S corporations, enter the smaller of line 36 or line 42. All others, enter the smallest of line 36, line 42, or line 43. Enter here and on the applicable line of Form 8974, Part 1, column (e). Members of controlled groups or businesses under common control, see instructions for the statement that must be attached . . . . .	<b>44</b>	*

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

Form **6781**  
 Department of the Treasury  
 Internal Revenue Service

## Gains and Losses From Section 1256 Contracts and Straddles

► Go to [www.irs.gov/Form6781](http://www.irs.gov/Form6781) for the latest information.  
 ► Attach to your tax return.

OMB No. 1545-0644

**2020**  
 Attachment  
 Sequence No. **82**

Name(s) shown on tax return

**Total Forms Filed =** 552,813**Identifying number**

Check all applicable boxes.  
 See instructions.

**A** ☐ Mixed straddle election**C** ☐ Mixed straddle account election**B** ☐ Straddle-by-straddle identification election**D** ☐ Net section 1256 contracts loss election**Part I Section 1256 Contracts Marked to Market**

(a) Identification of account	(b) (Loss)	(c) Gain	
<b>1</b>			
<b>2</b> Add the amounts on line 1 in columns (b) and (c) . . . . .	<b>2</b> ( )		
<b>3</b> Net gain or (loss). Combine line 2, columns (b) and (c) . . . . .		<b>3</b>	547,319
<b>4</b> Form 1099-B adjustments. See instructions and attach statement . . . . .		<b>4</b>	5,299
<b>5</b> Combine lines 3 and 4 . . . . .		<b>5</b>	544,281
<b>Note:</b> If line 5 shows a net gain, skip line 6 and enter the gain on line 7. Partnerships and S corporations, see instructions.			
<b>6</b> 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- . . . . .		<b>6</b>	2,687
<b>7</b> Combine lines 5 and 6 . . . . .		<b>7</b>	544,105
<b>8</b> <b>Short-term capital gain or (loss).</b> Multiply line 7 by 40% (0.40). Enter here and include on line 4 of Schedule D or on Form 8949. See instructions . . . . .		<b>8</b>	534,662
<b>9</b> <b>Long-term capital gain or (loss).</b> Multiply line 7 by 60% (0.60). Enter here and include on line 11 of Schedule D or on Form 8949. See instructions . . . . .		<b>9</b>	544,105

**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-.
<b>10</b>							
<b>11a</b> 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 . . . . .						<b>11a</b> (	2,141 )
<b>b</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 . . . . .						<b>11b</b> (	1,273 )

**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-.
<b>12</b>					
<b>13a</b> 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 . . . . .					<b>13a</b> 1,632
<b>b</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 . . . . .					<b>13b</b> 343

**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-.
<b>14</b>				

Form **6781**  
Department of the Treasury  
Internal Revenue Service

# Gains and Losses From Section 1256 Contracts and Straddles

► Go to [www.irs.gov/Form6781](http://www.irs.gov/Form6781) for the latest information.  
► Attach to your tax return.

OMB No. 1545-0644

**2020**  
Attachment  
Sequence No. **82**

Name(s) shown on tax return

**Total Forms Filed =** 552,813

**Identifying number**

Check all applicable boxes.  
See instructions.

**A** ☐ Mixed straddle election

**C** ☐ Mixed straddle account election

**B** ☐ Straddle-by-straddle identification election

**D** ☐ Net section 1256 contracts loss election

## Part I Section 1256 Contracts Marked to Market

(a) Identification of account	(b) (Loss)	(c) Gain
<b>1</b>		
<b>2</b> Add the amounts on line 1 in columns (b) and (c) . . . . .	<b>2</b> ( )	
<b>3</b> Net gain or (loss). Combine line 2, columns (b) and (c) . . . . .		<b>3</b> -982,192
<b>4</b> Form 1099-B adjustments. See instructions and attach statement . . . . .		<b>4</b> 41,336
<b>5</b> Combine lines 3 and 4 . . . . .		<b>5</b> -940,855
<b>Note:</b> If line 5 shows a net gain, skip line 6 and enter the gain on line 7. Partnerships and S corporations, see instructions.		
<b>6</b> 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- . . . . .		<b>6</b> 1,027,115
<b>7</b> Combine lines 5 and 6 . . . . .		<b>7</b> 86,259
<b>8</b> <b>Short-term capital gain or (loss).</b> Multiply line 7 by 40% (0.40). Enter here and include on line 4 of Schedule D or on Form 8949. See instructions . . . . .		<b>8</b> 34,503
<b>9</b> <b>Long-term capital gain or (loss).</b> Multiply line 7 by 60% (0.60). Enter here and include on line 11 of Schedule D or on Form 8949. See instructions . . . . .		<b>9</b> 51,757

## 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-.
<b>10</b>							
<b>11a</b> 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 . . . . .						<b>11a</b> ( 60,098 )	
<b>b</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 . . . . .						<b>11b</b> ( 118,914 )	

### 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-.
<b>12</b>					
<b>13a</b> 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 . . . . .					<b>13a</b> 1,423,874
<b>b</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 . . . . .					<b>13b</b> 878,837

## 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-.
<b>14</b>				



**2020 Line Item Estimates—All figures are estimates based on samples.  
Number of returns filed for selected lines**

**Form 8283**  
(Rev. December 2020)  
Department of the Treasury  
Internal Revenue Service

## Noncash Charitable Contributions

▶ **Attach one or more Forms 8283 to your tax return if you claimed a total deduction of over \$500 for all contributed property.**  
▶ **Go to [www.irs.gov/Form8283](http://www.irs.gov/Form8283) for instructions and the latest information.**

OMB No. 1545-0074

Attachment  
Sequence No. **155**

Name(s) shown on your income tax return

**Total Forms Filed =** 3,080,803**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** an item (or a group of similar items) for which you claimed a deduction of \$5,000 or less. Also list publicly traded securities and certain other property 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 and condition of donated property (For a vehicle, enter the year, make, model, and mileage. For securities and other property, see instructions.)
<b>A</b>		<input type="checkbox"/>	
<b>B</b>		<input type="checkbox"/>	
<b>C</b>		<input type="checkbox"/>	
<b>D</b>		<input type="checkbox"/>	
<b>E</b>		<input type="checkbox"/>	

**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
<b>A</b>				1,976,690	2,997,490	
<b>B</b>						
<b>C</b>						
<b>D</b>						
<b>E</b>						

**Section B. Donated Property Over \$5,000 (Except Publicly Traded Securities, Vehicles, Intellectual Property or Inventory Reportable in Section A)**—Complete this section for one item (or a group of similar items) for which you claimed a deduction of more than \$5,000 per item or group (except contributions reportable in Section A). Provide a separate form for each item donated unless it is part of a group of similar items. A qualified appraisal is generally required for items reportable in Section B. See instructions.

**Part I Information on Donated Property**

**2** Check the box that describes the type of property donated.

- |   |   |  |
|---|---|--|
| <b>a</b> <input type="checkbox"/> Art* (contribution of \$20,000 or more)   | <b>e</b> <input type="checkbox"/> Other Real Estate     | <b>i</b> <input type="checkbox"/> Vehicles                     |
| <b>b</b> <input type="checkbox"/> Qualified Conservation Contribution       | <b>f</b> <input type="checkbox"/> Securities            | <b>j</b> <input type="checkbox"/> Clothing and household items |
| <b>c</b> <input type="checkbox"/> Equipment                                 | <b>g</b> <input type="checkbox"/> Collectibles**        | <b>k</b> <input type="checkbox"/> Other                        |
| <b>d</b> <input type="checkbox"/> Art* (contribution of less than \$20,000) | <b>h</b> <input type="checkbox"/> Intellectual Property |  |

\* 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.

3		(a) Description of donated property (if you need more space, attach a separate statement)	(b) If any tangible personal property or real 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						123,030
B						
C						
	(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 and attach a separate statement.	(h) Amount claimed as a deduction (see instructions)	(i) Date of contribution (see instructions)
A			106,465	3,013	92,579	
B						
C						



<b>Form 8283</b> (Rev. December 2020) Department of the Treasury Internal Revenue Service	<b>Noncash Charitable Contributions</b> ► Attach one or more Forms 8283 to your tax return if you claimed a total deduction of over \$500 for all contributed property. ► Go to <a href="http://www.irs.gov/Form8283">www.irs.gov/Form8283</a> for instructions and the latest information.	OMB No. 1545-0074  Attachment Sequence No. <b>155</b>
Name(s) shown on your income tax return		<b>Identifying number</b>
<b>Total Forms Filed =</b> 3,080,803		

**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** an item (or a group of similar items) for which you claimed a deduction of \$5,000 or less. Also list publicly traded securities and certain other property 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 and condition of donated property (For a vehicle, enter the year, make, model, and mileage. For securities and other property, see instructions.)
A		<input type="checkbox"/>	
B		<input type="checkbox"/>	
C		<input type="checkbox"/>	
D		<input type="checkbox"/>	
E		<input type="checkbox"/>	

**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				28,265,059	71,252,478	
B						
C						
D						
E						

**Section B. Donated Property Over \$5,000 (Except Publicly Traded Securities, Vehicles, Intellectual Property or Inventory Reportable in Section A)**—Complete this section for one item (or a group of similar items) for which you claimed a deduction of more than \$5,000 per item or group (except contributions reportable in Section A). Provide a separate form for each item donated unless it is part of a group of similar items. A qualified appraisal is generally required for items reportable in Section B. See instructions.

Part I Information on Donated Property			
2 Check the box that describes the type of property donated.			
a <input type="checkbox"/> Art* (contribution of \$20,000 or more) b <input type="checkbox"/> Qualified Conservation Contribution c <input type="checkbox"/> Equipment d <input type="checkbox"/> Art* (contribution of less than \$20,000)	e <input type="checkbox"/> Other Real Estate f <input type="checkbox"/> Securities g <input type="checkbox"/> Collectibles** h <input type="checkbox"/> Intellectual Property		
i <input type="checkbox"/> Vehicles j <input type="checkbox"/> Clothing and household items k <input type="checkbox"/> 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.

3	(a) Description of donated property (if you need more space, attach a separate statement)	(b) If any tangible personal property or real 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			34,289,330
B			
C			

	(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 and attach a separate statement.	(h) Amount claimed as a deduction (see instructions)	(i) Date of contribution (see instructions)
A			8,095,882	673,571	9,004,290	
B						
C						

**2020 Line Item Estimates—All figures are estimates based on samples.  
Number of returns filed for selected lines**

Form 8283 (Rev. 12-2020)

Page **2**

Name(s) shown on your income tax return

Identifying number

**Part II Partial Interests and Restricted Use Property (Other Than Qualified Conservation Contributions)—**

Complete lines 4a through 4e if you gave less than an entire interest in a property listed in Section B, Part I.  
Complete lines 5a through 5c if conditions were placed on a contribution listed in Section B, Part I; also  
attach the required statement. See instructions.

- 4a** Enter the letter from Section B, Part I that identifies the property for which you gave less than an entire interest ► \_\_\_\_\_  
If Section B, Part II applies to more than one property, attach a separate statement.
- b** Total amount claimed as a deduction for the property listed in Section B, 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 |
|--|-----|----|
| <b>5a</b> Is there a restriction, either temporary or permanent, on the donee's right to use or dispose of the donated property?   |     |    |
| <b>b</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? . . . . . |     |    |
| <b>c</b> Is there a restriction limiting the donated property for a particular use? . . . . .  |     |    |

**Part III Taxpayer (Donor) Statement—List each item included in Section B, 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 Section B, 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 Section B, Part I and describe the specific item. See instructions.

►

Signature of  
taxpayer (donor) ►

Date ►

**Part IV 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). I understand that my appraisal will be used in connection with a return or claim for refund. I also understand that, if there is a substantial or gross valuation misstatement of the value of the property claimed on the return or claim for refund that is based on my appraisal, I may be subject to a penalty under section 6695A of the Internal Revenue Code, as well as other applicable penalties. I affirm that I have not been at any time in the three-year period ending on the date of the appraisal barred from presenting evidence or testimony before the Department of the Treasury or the Internal Revenue Service pursuant to 31 U.S.C. 330(c).

**Sign  
Here**

Appraiser signature ►

Date ►

Appraiser name ►

Title ►

Business address (including room or suite no.)

Identifying number

City or town, state, and ZIP code

**Part V Donee Acknowledgment**

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

Form 8283 (Rev. 12-2020)

Page **2**

Name(s) shown on your income tax return	Identifying number
---	--------------------

**Part II Partial Interests and Restricted Use Property (Other Than Qualified Conservation Contributions)—**

Complete lines 4a through 4e if you gave less than an entire interest in a property listed in Section B, Part I. Complete lines 5a through 5c if conditions were placed on a contribution listed in Section B, Part I; also attach the required statement. See instructions.

- 4a** Enter the letter from Section B, Part I that identifies the property for which you gave less than an entire interest ► \_\_\_\_\_  
 If Section B, Part II applies to more than one property, attach a separate statement.
- b** Total amount claimed as a deduction for the property listed in Section B, 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
<b>5a</b> Is there a restriction, either temporary or permanent, on the donee's right to use or dispose of the donated property?		
<b>b</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? . . . . .		
<b>c</b> Is there a restriction limiting the donated property for a particular use? . . . . .		

**Part III Taxpayer (Donor) Statement—**List each item included in Section B, 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 Section B, 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 Section B, Part I and describe the specific item. See instructions.

► \_\_\_\_\_

Signature of taxpayer (donor) ► \_\_\_\_\_ Date ► \_\_\_\_\_

**Part IV 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). I understand that my appraisal will be used in connection with a return or claim for refund. I also understand that, if there is a substantial or gross valuation misstatement of the value of the property claimed on the return or claim for refund that is based on my appraisal, I may be subject to a penalty under section 6695A of the Internal Revenue Code, as well as other applicable penalties. I affirm that I have not been at any time in the three-year period ending on the date of the appraisal barred from presenting evidence or testimony before the Department of the Treasury or the Internal Revenue Service pursuant to 31 U.S.C. 330(c).

**Sign Here** Appraiser signature ► \_\_\_\_\_ Date ► \_\_\_\_\_  
 Appraiser name ► \_\_\_\_\_ Title ► \_\_\_\_\_

Business address (including room or suite no.) \_\_\_\_\_ Identifying number \_\_\_\_\_

City or town, state, and ZIP code \_\_\_\_\_

**Part V Donee Acknowledgment**

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 \_\_\_\_\_

Form **8396**

Department of the Treasury  
Internal Revenue Service (99)

## Mortgage Interest Credit

(For Holders of Qualified Mortgage Credit Certificates Issued by  
State or Local Governmental Units or Agencies)

► Go to [www.irs.gov/Form8396](http://www.irs.gov/Form8396) for the latest information.

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

OMB No. 1545-0074

**2020**

Attachment  
Sequence No. **138**

Name(s) shown on your tax return

**Total Forms Filed =** 102,226

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

<b>1</b>	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 . . . . .	<b>1</b>	
<b>2</b>	Enter the certificate credit rate shown on your <b>Mortgage Credit Certificate</b> . <b>Do not</b> enter the interest rate on your home mortgage . . . . .	<b>2</b>	%
<b>3</b>	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 . . . . .	<b>3</b>	94,556
<b>You must reduce your deduction for home mortgage interest on Schedule A (Form 1040) by the amount on line 3.</b>			
<b>4</b>	Enter any 2017 credit carryforward from line 16 of your 2019 Form 8396 . . . . .	<b>4</b>	8,314
<b>5</b>	Enter any 2018 credit carryforward from line 14 of your 2019 Form 8396 . . . . .	<b>5</b>	10,588
<b>6</b>	Enter any 2019 credit carryforward from line 17 of your 2019 Form 8396 . . . . .	<b>6</b>	13,591
<b>7</b>	Add lines 3 through 6 . . . . .	<b>7</b>	98,856
<b>8</b>	Limitation based on tax liability. Enter the amount from the Credit Limit Worksheet. See instructions . . . . .	<b>8</b>	96,662
<b>9</b>	<b>Current year mortgage interest credit.</b> Enter the <b>smaller</b> of line 7 or line 8. Also include this amount in the total on Schedule 3 (Form 1040), line 6. Check box <b>c</b> on that line and enter "8396" in the space next to that box . . . . .	<b>9</b>	93,292

### Part II Mortgage Interest Credit Carryforward to 2021 (Complete only if line 9 is less than line 7.)

<b>10</b>	Add lines 3 and 4 . . . . .	<b>10</b>	
<b>11</b>	Enter the amount from line 7 . . . . .	<b>11</b>	
<b>12</b>	Enter the <b>larger</b> of line 9 or line 10 . . . . .	<b>12</b>	
<b>13</b>	Subtract line 12 from line 11 . . . . .	<b>13</b>	
<b>14</b>	<b>2019 credit carryforward to 2021.</b> Enter the <b>smaller</b> of line 6 or line 13 . . . . .	<b>14</b>	
<b>15</b>	Subtract line 14 from line 13 . . . . .	<b>15</b>	
<b>16</b>	<b>2018 credit carryforward to 2021.</b> Enter the <b>smaller</b> of line 5 or line 15 . . . . .	<b>16</b>	
<b>17</b>	<b>2020 credit carryforward to 2021.</b> Subtract line 9 from line 3. If zero or less, enter -0- . . . . .	<b>17</b>	

Form **8396**

Department of the Treasury  
Internal Revenue Service (99)

## Mortgage Interest Credit

(For Holders of Qualified Mortgage Credit Certificates Issued by  
State or Local Governmental Units or Agencies)

► Go to [www.irs.gov/Form8396](http://www.irs.gov/Form8396) for the latest information.

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

OMB No. 1545-0074

**2020**

Attachment  
Sequence No. **138**

Name(s) shown on your tax return

**Total Forms Filed =** 102,226

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

<b>1</b>	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 . . . . .	<b>1</b>	
<b>2</b>	Enter the certificate credit rate shown on your <b>Mortgage Credit Certificate</b> . <b>Do not</b> enter the interest rate on your home mortgage . . . . .	<b>2</b>	%
<b>3</b>	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 . . . . .	<b>3</b>	155,663
<b>You must reduce your deduction for home mortgage interest on Schedule A (Form 1040) by the amount on line 3.</b>			
<b>4</b>	Enter any 2017 credit carryforward from line 16 of your 2019 Form 8396 . . . . .	<b>4</b>	49,604
<b>5</b>	Enter any 2018 credit carryforward from line 14 of your 2019 Form 8396 . . . . .	<b>5</b>	18,448
<b>6</b>	Enter any 2019 credit carryforward from line 17 of your 2019 Form 8396 . . . . .	<b>6</b>	21,667
<b>7</b>	Add lines 3 through 6 . . . . .	<b>7</b>	245,382
<b>8</b>	Limitation based on tax liability. Enter the amount from the Credit Limit Worksheet. See instructions . . . . .	<b>8</b>	802,434
<b>9</b>	<b>Current year mortgage interest credit.</b> Enter the <b>smaller</b> of line 7 or line 8. Also include this amount in the total on Schedule 3 (Form 1040), line 6. Check box <b>c</b> on that line and enter "8396" in the space next to that box . . . . .	<b>9</b>	152,225

### Part II Mortgage Interest Credit Carryforward to 2021 (Complete only if line 9 is less than line 7.)

<b>10</b>	Add lines 3 and 4 . . . . .	<b>10</b>	
<b>11</b>	Enter the amount from line 7 . . . . .	<b>11</b>	
<b>12</b>	Enter the <b>larger</b> of line 9 or line 10 . . . . .	<b>12</b>	
<b>13</b>	Subtract line 12 from line 11 . . . . .	<b>13</b>	
<b>14</b>	<b>2019 credit carryforward to 2021.</b> Enter the <b>smaller</b> of line 6 or line 13 . . . . .	<b>14</b>	
<b>15</b>	Subtract line 14 from line 13 . . . . .	<b>15</b>	
<b>16</b>	<b>2018 credit carryforward to 2021.</b> Enter the <b>smaller</b> of line 5 or line 15 . . . . .	<b>16</b>	
<b>17</b>	<b>2020 credit carryforward to 2021.</b> Subtract line 9 from line 3. If zero or less, enter -0- . . . . .	<b>17</b>	

**Form 8582**  
 Department of the Treasury  
 Internal Revenue Service (99)  
 Name(s) shown on return

## Passive Activity Loss Limitations

▶ See separate instructions.  
 ▶ Attach to Form 1040, 1040-SR, or 1041.  
 ▶ Go to [www.irs.gov/Form8582](http://www.irs.gov/Form8582) for instructions and the latest information.

OMB No. 1545-1008

**2020**  
 Attachment  
 Sequence No. **858**

**Total Forms Filed = 7,804,876**

Identifying number

### Part I 2020 Passive Activity Loss

**Caution:** Complete Worksheets 1, 2, and 3 before completing Part I.

<b>Rental Real Estate Activities With Active Participation</b> (For the definition of active participation, see <b>Special Allowance for Rental Real Estate Activities</b> in the instructions.)			
<b>1a</b> Activities with net income (enter the amount from Worksheet 1, column (a)) . . . . .	<b>1a</b>	<b>2,552,425</b>	
<b>b</b> Activities with net loss (enter the amount from Worksheet 1, column (b)) . . . . .	<b>1b</b>	<b>( 3,358,506 )</b>	
<b>c</b> Prior years' unallowed losses (enter the amount from Worksheet 1, column (c)) . . . . .	<b>1c</b>	<b>( 1,710,769 )</b>	
<b>d</b> Combine lines 1a, 1b, and 1c . . . . .	<b>1d</b>		<b>4,800,730</b>
<b>Commercial Revitalization Deductions From Rental Real Estate Activities</b>			
<b>2a</b> Commercial revitalization deductions from Worksheet 2, column (a) . . . . .	<b>2a</b>	<b>( * )</b>	
<b>b</b> Prior year unallowed commercial revitalization deductions from Worksheet 2, column (b) . . . . .	<b>2b</b>	<b>( * )</b>	
<b>c</b> Add lines 2a and 2b . . . . .	<b>2c</b>		<b>( 44 )</b>
<b>All Other Passive Activities</b>			
<b>3a</b> Activities with net income (enter the amount from Worksheet 3, column (a)) . . . . .	<b>3a</b>	<b>2,520,903</b>	
<b>b</b> Activities with net loss (enter the amount from Worksheet 3, column (b)) . . . . .	<b>3b</b>	<b>( 1,911,669 )</b>	
<b>c</b> Prior years' unallowed losses (enter the amount from Worksheet 3, column (c)) . . . . .	<b>3c</b>	<b>( 1,415,807 )</b>	
<b>d</b> Combine lines 3a, 3b, and 3c . . . . .	<b>3d</b>		<b>3,874,925</b>
<b>4</b> 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 . . . . .	<b>4</b>		<b>7,791,256</b>

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.

<b>5</b> Enter the <b>smaller</b> of the loss on line 1d or the loss on line 4 . . . . .	<b>5</b>	<b>2,856,091</b>
<b>6</b> Enter \$150,000. If married filing separately, see instructions . . . . .	<b>6</b>	<b>2,831,979</b>
<b>7</b> Enter modified adjusted gross income, but not less than zero. See instructions . . . . .	<b>7</b>	<b>2,993,874</b>
<b>Note:</b> 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.		
<b>8</b> Subtract line 7 from line 6 . . . . .	<b>8</b>	<b>1,452,053</b>
<b>9</b> Multiply line 8 by 50% (0.50). <b>Do not</b> enter more than \$25,000. If married filing separately, see instructions . . . . .	<b>9</b>	<b>1,452,053</b>
<b>10</b> Enter the <b>smaller</b> of line 5 or line 9 . . . . .	<b>10</b>	<b>1,451,615</b>

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.

<b>11</b> Enter \$25,000 reduced by the amount, if any, on line 10. If married filing separately, see instructions . . . . .	<b>11</b>	<b>*</b>
<b>12</b> Enter the loss from line 4 . . . . .	<b>12</b>	
<b>13</b> Reduce line 12 by the amount on line 10 . . . . .	<b>13</b>	<b>32</b>
<b>14</b> Enter the <b>smallest</b> of line 2c (treated as a positive amount), line 11, or line 13 . . . . .	<b>14</b>	<b>*</b>

### Part IV Total Losses Allowed

<b>15</b> Add the income, if any, on lines 1a and 3a and enter the total . . . . .	<b>15</b>	<b>1,297,774</b>
<b>16</b> <b>Total losses allowed from all passive activities for 2020.</b> Add lines 10, 14, and 15. See instructions to find out how to report the losses on your tax return . . . . .	<b>16</b>	<b>3,747,341</b>

**For Paperwork Reduction Act Notice, see instructions.**

Cat. No. 63704F

Form **8582** (2020)

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



Form **8582**  
Department of the Treasury  
Internal Revenue Service (99)

## Passive Activity Loss Limitations

► See separate instructions.  
► Attach to Form 1040, 1040-SR, or 1041.  
► Go to [www.irs.gov/Form8582](http://www.irs.gov/Form8582) for instructions and the latest information.

OMB No. 1545-1008

**2020**  
Attachment  
Sequence No. **858**

Name(s) shown on return

Total Forms Filed = 7,804,876

Identifying number

### Part I 2020 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.)

<b>1a</b> Activities with net income (enter the amount from Worksheet 1, column (a)) . . . . .	<b>1a</b>	<b>96,146,557</b>	
<b>b</b> Activities with net loss (enter the amount from Worksheet 1, column (b)) . . . . .	<b>1b</b>	( <b>52,340,890</b> )	
<b>c</b> Prior years' unallowed losses (enter the amount from Worksheet 1, column (c)) . . . . .	<b>1c</b>	( <b>84,175,596</b> )	
<b>d</b> Combine lines 1a, 1b, and 1c . . . . .	<b>1d</b>		<b>-40,369,930</b>

**Commercial Revitalization Deductions From Rental Real Estate Activities**

<b>2a</b> Commercial revitalization deductions from Worksheet 2, column (a) . . . . .	<b>2a</b>	( * )	
<b>b</b> Prior year unallowed commercial revitalization deductions from Worksheet 2, column (b) . . . . .	<b>2b</b>	( * )	
<b>c</b> Add lines 2a and 2b . . . . .	<b>2c</b>		( <b>944</b> )

**All Other Passive Activities**

<b>3a</b> Activities with net income (enter the amount from Worksheet 3, column (a)) . . . . .	<b>3a</b>	<b>172,358,253</b>	
<b>b</b> Activities with net loss (enter the amount from Worksheet 3, column (b)) . . . . .	<b>3b</b>	( <b>77,613,427</b> )	
<b>c</b> Prior years' unallowed losses (enter the amount from Worksheet 3, column (c)) . . . . .	<b>3c</b>	( <b>119,154,727</b> )	
<b>d</b> Combine lines 3a, 3b, and 3c . . . . .	<b>3d</b>		<b>-24,409,902</b>

<b>4</b> 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 . . . . .	<b>4</b>		<b>-64,780,775</b>
--	----------	--	--------------------

- 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.

<b>5</b> Enter the <b>smaller</b> of the loss on line 1d or the loss on line 4 . . . . .	<b>5</b>	<b>112,410,118</b>
<b>6</b> Enter \$150,000. If married filing separately, see instructions . . . . .	<b>6</b>	<b>424,064,457</b>
<b>7</b> Enter modified adjusted gross income, but not less than zero. See instructions . . . . .	<b>7</b>	<b>924,555,713</b>
<b>Note:</b> 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.		
<b>8</b> Subtract line 7 from line 6 . . . . .	<b>8</b>	<b>89,880,735</b>
<b>9</b> Multiply line 8 by 50% (0.50). <b>Do not</b> enter more than \$25,000. If married filing separately, see instructions . . . . .	<b>9</b>	<b>27,505,025</b>
<b>10</b> Enter the <b>smaller</b> of line 5 or line 9 . . . . .	<b>10</b>	<b>14,855,780</b>

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.

<b>11</b> Enter \$25,000 reduced by the amount, if any, on line 10. If married filing separately, see instructions . . . . .	<b>11</b>	*
<b>12</b> Enter the loss from line 4 . . . . .	<b>12</b>	
<b>13</b> Reduce line 12 by the amount on line 10 . . . . .	<b>13</b>	<b>17,442</b>
<b>14</b> Enter the <b>smallest</b> of line 2c (treated as a positive amount), line 11, or line 13 . . . . .	<b>14</b>	*

### Part IV Total Losses Allowed

<b>15</b> Add the income, if any, on lines 1a and 3a and enter the total . . . . .	<b>15</b>	<b>35,661,980</b>
<b>16</b> <b>Total losses allowed from all passive activities for 2020.</b> Add lines 10, 14, and 15. See instructions to find out how to report the losses on your tax return . . . . .	<b>16</b>	<b>86,652,134</b>

For Paperwork Reduction Act Notice, see instructions.

Cat. No. 63704F

Form **8582** (2020)

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



**Form 8586**  
(Rev. December 2016)  
Department of the Treasury  
Internal Revenue Service (99)

## Low-Income Housing Credit

OMB No. 1545-0984

▶ **Attach to your tax return.**  
▶ Information about Form 8586 and its instructions is at [www.irs.gov/form8586](http://www.irs.gov/form8586).

Attachment  
Sequence No. **36a**

Name(s) shown on return

**Total Forms Filed =** 2,953

Identifying number

### Part I Buildings Placed in Service Before 2008

<b>1</b>	Number of Forms 8609-A attached for buildings placed in service before 2008 . . . . . ▶		
<b>2</b>	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? <input type="checkbox"/> <b>Yes</b> <input type="checkbox"/> <b>No</b> 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) . . . . .		
<b>3</b>	Current year credit from attached Form(s) 8609-A for buildings placed in service before 2008 (see instructions) . . . . .	<b>3</b>	*
<b>4</b>	Low-income housing credit for buildings placed in service before 2008 from partnerships, S corporations, estates, and trusts . . . . .	<b>4</b>	1,157
<b>5</b>	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) . . . . .	<b>5</b>	1,175
<b>6</b>	Amount allocated to beneficiaries of the estate or trust (see instructions) . . . . .	<b>6</b>	
<b>7</b>	Estates and trusts, subtract line 6 from line 5. Report this amount on Form 3800, Part III, line 1d, column (c) . . . . .	<b>7</b>	

### Part II Buildings Placed in Service After 2007

<b>8</b>	Number of Forms 8609-A attached for buildings placed in service after 2007 . . . . . ▶		
<b>9</b>	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? <input type="checkbox"/> <b>Yes</b> <input type="checkbox"/> <b>No</b> 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) . . . . .		
<b>10</b>	Current year credit from attached Form(s) 8609-A for buildings placed in service after 2007 (see instructions) . . . . .	<b>10</b>	0
<b>11</b>	Low-income housing credit for buildings placed in service after 2007 from partnerships, S corporations, estates, and trusts. . . . .	<b>11</b>	772
<b>12</b>	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) . . . . .	<b>12</b>	772
<b>13</b>	Amount allocated to beneficiaries of the estate or trust (see instructions) . . . . .	<b>13</b>	
<b>14</b>	Estates and trusts, subtract line 13 from line 12. Report this amount on Form 3800, Part III, line 4d, column (c) . . . . .	<b>14</b>	

For Paperwork Reduction Act Notice, see General Instructions.

Cat. No. 639871

Form **8586** (Rev. 12-2016)

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

Form **8586**  
(Rev. December 2016)  
Department of the Treasury  
Internal Revenue Service (99)

## Low-Income Housing Credit

OMB No. 1545-0984

► **Attach to your tax return.**

► **Information about Form 8586 and its instructions is at [www.irs.gov/form8586](http://www.irs.gov/form8586).**

Attachment  
Sequence No. **36a**

Name(s) shown on return

**Total Forms Filed = 2,953**

Identifying number

### Part I Buildings Placed in Service Before 2008

<b>1</b>	Number of Forms 8609-A attached for buildings placed in service before 2008 . . . . . ►		
<b>2</b>	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? <input type="checkbox"/> <b>Yes</b> <input type="checkbox"/> <b>No</b> 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) _____		
<b>3</b>	Current year credit from attached Form(s) 8609-A for buildings placed in service before 2008 (see instructions) . . . . .	<b>3</b>	*
<b>4</b>	Low-income housing credit for buildings placed in service before 2008 from partnerships, S corporations, estates, and trusts . . . . .	<b>4</b>	5,641
<b>5</b>	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) . . . . .	<b>5</b>	8,245
<b>6</b>	Amount allocated to beneficiaries of the estate or trust (see instructions) . . . . .	<b>6</b>	
<b>7</b>	Estates and trusts, subtract line 6 from line 5. Report this amount on Form 3800, Part III, line 1d, column (c) . . . . .	<b>7</b>	

### Part II Buildings Placed in Service After 2007

<b>8</b>	Number of Forms 8609-A attached for buildings placed in service after 2007 . . . . . ►		
<b>9</b>	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? <input type="checkbox"/> <b>Yes</b> <input type="checkbox"/> <b>No</b> 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) _____		
<b>10</b>	Current year credit from attached Form(s) 8609-A for buildings placed in service after 2007 (see instructions) . . . . .	<b>10</b>	0
<b>11</b>	Low-income housing credit for buildings placed in service after 2007 from partnerships, S corporations, estates, and trusts. . . . .	<b>11</b>	21,756
<b>12</b>	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) . . . . .	<b>12</b>	21,756
<b>13</b>	Amount allocated to beneficiaries of the estate or trust (see instructions) . . . . .	<b>13</b>	
<b>14</b>	Estates and trusts, subtract line 13 from line 12. Report this amount on Form 3800, Part III, line 4d, column (c) . . . . .	<b>14</b>	

**For Paperwork Reduction Act Notice, see General Instructions.**

Cat. No. 639871

Form **8586** (Rev. 12-2016)

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

**2020 Line Item Estimates—All figures are estimates based on samples.  
Number of returns filed for selected lines**

Form **8606**  
Department of the Treasury  
Internal Revenue Service (99)

## Nondeductible IRAs

► Go to [www.irs.gov/Form8606](http://www.irs.gov/Form8606) for instructions and the latest information.

► For coronavirus-related distributions, see the instructions.

► Attach to 2020 Form 1040, 1040-SR, or 1040-NR.

OMB No. 1545-0074

**2020**  
Attachment  
Sequence No. **48**

Name. If married, file a separate form for each spouse required to file 2020 Form 8606. See instructions.

**Total Forms Filed = 2,807,314**

**Your social security number**

**Fill in Your Address  
Only if You Are  
Filing This Form by  
Itself and Not With  
Your Tax Return**

Home address (number and street, or P.O. box if mail is not delivered to your home)

Apt. no.

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

Foreign country name

Foreign province/state/county

Foreign postal code

### **Part I Nondeductible Contributions to Traditional IRAs and Distributions From Traditional, SEP, and SIMPLE IRAs**

Complete this part only if one or more of the following apply.

- You made nondeductible contributions to a traditional IRA for 2020.
- You took distributions from a traditional, SEP, or SIMPLE IRA in 2020 **and** you made nondeductible contributions to a traditional IRA in 2020 or an earlier year. For this purpose, a distribution does not include a rollover (other than a repayment of a qualified disaster distribution (see 2020 Forms 8915-C, 8915-D, and 8915-E)), 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 2020 **and** you made nondeductible contributions to a traditional IRA in 2020 or an earlier year.

<b>1</b>	Enter your nondeductible contributions to traditional IRAs for 2020, including those made for 2020 from January 1, 2021, through April 15, 2021. See instructions . . . . .	<b>1</b>	993,467
<b>2</b>	Enter your total basis in traditional IRAs. See instructions . . . . .	<b>2</b>	965,501
<b>3</b>	Add lines 1 and 2 . . . . .	<b>3</b>	1,615,322
<div style="border: 1px solid black; padding: 5px; display: inline-block;"> <b>In 2020, did you take a distribution from traditional, SEP, or SIMPLE IRAs, or make a Roth IRA conversion?</b> </div> <div style="display: inline-block; vertical-align: top; margin-left: 10px;"> <p><b>No</b> —————&gt; Enter the amount from line 3 on line 14. Do not complete the rest of Part I.</p> <p><b>Yes</b> —————&gt; Go to line 4.</p> </div>			
<b>4</b>	Enter those contributions included on line 1 that were made from January 1, 2021, through April 15, 2021	<b>4</b>	25,723
<b>5</b>	Subtract line 4 from line 3 . . . . .	<b>5</b>	1,608,813
<b>6</b>	Enter the value of <b>all</b> your traditional, SEP, and SIMPLE IRAs as of December 31, 2020, plus any outstanding rollovers. Subtract any repayments of qualified disaster distributions (see 2020 Forms 8915-C, 8915-D, and 8915-E) . . . . .	<b>6</b>	334,280
<b>7</b>	Enter your distributions from traditional, SEP, and SIMPLE IRAs in 2020. <b>Do not</b> include rollovers (other than repayments of qualified disaster distributions (see 2020 Forms 8915-C, 8915-D, and 8915-E)), 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) . . . . .	<b>7</b>	407,933
<b>8</b>	Enter the net amount you converted from traditional, SEP, and SIMPLE IRAs to Roth IRAs in 2020. Also enter this amount on line 16 . . . . .	<b>8</b>	137,530
<b>9</b>	Add lines 6, 7, and 8 . . . . .	<b>9</b>	553,374
<b>10</b>	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" . . . . .	<b>10</b>	400,520
<b>11</b>	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 . . . . .	<b>11</b>	124,312
<b>12</b>	Multiply line 7 by line 10. This is the nontaxable portion of your distributions that you did not convert to a Roth IRA . . . . .	<b>12</b>	348,146
<b>13</b>	Add lines 11 and 12. This is the nontaxable portion of all your distributions . . . . .	<b>13</b>	622,160
<b>14</b>	Subtract line 13 from line 3. This is <b>your total basis in traditional IRAs for 2020 and earlier years</b> . . . . .	<b>14</b>	1,402,180
<b>15a</b>	Subtract line 12 from line 7 . . . . .	<b>15a</b>	386,635
<b>b</b>	Enter the amount on line 15a attributable to qualified disaster distributions from 2020 Forms 8915-C, 8915-D, and 8915-E (see instructions). Also, enter this amount on 2020 Form 8915-C, line 23; 2020 Form 8915-D, line 22; or 2020 Form 8915-E, line 13, as applicable . . . . .	<b>15b</b>	35,214
<b>c</b>	<b>Taxable amount.</b> Subtract line 15b from line 15a. If more than zero, also include this amount on 2020 Form 1040, 1040-SR, or 1040-NR, line 4b . . . . .	<b>15c</b>	356,377
<p><b>Note:</b> You may be subject to an additional 10% tax on the amount on line 15c if you were under age 59½ at the time of the distribution. See instructions.</p>			

**Form 8606**  
Department of the Treasury  
Internal Revenue Service (99)

## Nondeductible IRAs

▶ Go to [www.irs.gov/Form8606](http://www.irs.gov/Form8606) for instructions and the latest information.  
▶ For coronavirus-related distributions, see the instructions.  
▶ Attach to 2020 Form 1040, 1040-SR, or 1040-NR.

OMB No. 1545-0074

**2020**  
Attachment  
Sequence No. **48**

Name. If married, file a separate form for each spouse required to file 2020 Form 8606. See instructions.

**Total Forms Filed = 2,807,314**

**Your social security number**

**Fill in Your Address  
Only if You Are  
Filing This Form by  
Itself and Not With  
Your Tax Return**

Home address (number and street, or P.O. box if mail is not delivered to your home)		Apt. no.
City, town or post office, state, and ZIP code. If you have a foreign address, also complete the spaces below (see instructions).		
Foreign country name	Foreign province/state/county	Foreign postal code

### **Part I Nondeductible Contributions to Traditional IRAs and Distributions From Traditional, SEP, and SIMPLE IRAs**

Complete this part only if one or more of the following apply.

- You made nondeductible contributions to a traditional IRA for 2020.
- You took distributions from a traditional, SEP, or SIMPLE IRA in 2020 **and** you made nondeductible contributions to a traditional IRA in 2020 or an earlier year. For this purpose, a distribution does not include a rollover (other than a repayment of a qualified disaster distribution (see 2020 Forms 8915-C, 8915-D, and 8915-E)), 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 2020 **and** you made nondeductible contributions to a traditional IRA in 2020 or an earlier year.

<b>1</b>	Enter your nondeductible contributions to traditional IRAs for 2020, including those made for 2020 from January 1, 2021, through April 15, 2021. See instructions . . . . .	<b>1</b>	6,798,361
<b>2</b>	Enter your total basis in traditional IRAs. See instructions . . . . .	<b>2</b>	30,360,565
<b>3</b>	Add lines 1 and 2 . . . . .	<b>3</b>	37,158,926
<div style="border: 1px solid black; padding: 5px; display: inline-block;"> <b>In 2020, did you take a distribution from traditional, SEP, or SIMPLE IRAs, or make a Roth IRA conversion?</b> </div> <div style="display: inline-block; vertical-align: top; margin-left: 20px;"> <p><b>No</b> —————▶ Enter the amount from line 3 on line 14. Do not complete the rest of Part I.</p> <p><b>Yes</b> —————▶ Go to line 4.</p> </div>			
<b>4</b>	Enter those contributions included on line 1 that were made from January 1, 2021, through April 15, 2021	<b>4</b>	197,220
<b>5</b>	Subtract line 4 from line 3 . . . . .	<b>5</b>	36,961,705
<b>6</b>	Enter the value of <b>all</b> your traditional, SEP, and SIMPLE IRAs as of December 31, 2020, plus any outstanding rollovers. Subtract any repayments of qualified disaster distributions (see 2020 Forms 8915-C, 8915-D, and 8915-E) . . . . .	<b>6</b>	237,789,031
<b>7</b>	Enter your distributions from traditional, SEP, and SIMPLE IRAs in 2020. <b>Do not</b> include rollovers (other than repayments of qualified disaster distributions (see 2020 Forms 8915-C, 8915-D, and 8915-E)), 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) . . . . .	<b>7</b>	12,701,512
<b>8</b>	Enter the net amount you converted from traditional, SEP, and SIMPLE IRAs to Roth IRAs in 2020. Also enter this amount on line 16 . . . . .	<b>8</b>	4,643,194
<b>9</b>	Add lines 6, 7, and 8 . . . . .		925,133,737
<b>10</b>	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" . . . . .	<b>10</b>	1,590,958
<b>11</b>	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 . . . . .	<b>11</b>	1,238,190
<b>12</b>	Multiply line 7 by line 10. This is the nontaxable portion of your distributions that you did not convert to a Roth IRA . . . . .	<b>12</b>	1,294,127
<b>13</b>	Add lines 11 and 12. This is the nontaxable portion of all your distributions . . . . .	<b>13</b>	4,205,932
<b>14</b>	Subtract line 13 from line 3. This is <b>your total basis in traditional IRAs for 2020 and earlier years</b> . . . . .	<b>14</b>	32,952,994
<b>15a</b>	Subtract line 12 from line 7 . . . . .	<b>15a</b>	12,127,042
<b>b</b>	Enter the amount on line 15a attributable to qualified disaster distributions from 2020 Forms 8915-C, 8915-D, and 8915-E (see instructions). Also, enter this amount on 2020 Form 8915-C, line 23; 2020 Form 8915-D, line 22; or 2020 Form 8915-E, line 13, as applicable . . . . .	<b>15b</b>	872,832
<b>c</b>	<b>Taxable amount.</b> Subtract line 15b from line 15a. If more than zero, also include this amount on 2020 Form 1040, 1040-SR, or 1040-NR, line 4b . . . . .	<b>15c</b>	11,254,211
<b>Note:</b> You may be subject to an additional 10% tax on the amount on line 15c if you were under age 59½ at the time of the distribution. See instructions.			

**2020 Line Item Estimates—All figures are estimates based on samples.  
Number of returns filed for selected lines**

Form 8606 (2020)

Page **2****Part II 2020 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 2020.

<b>16</b>	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 2020 . . . . .	<b>16</b>	523,663
<b>17</b>	If you completed Part I, enter the amount from line 11. Otherwise, enter your basis in the amount on line 16 (see instructions) . . . . .	<b>17</b>	290,256
<b>18</b>	<b>Taxable amount.</b> Subtract line 17 from line 16. If more than zero, also include this amount on 2020 Form 1040, 1040-SR, or 1040-NR, line 4b . . . . .	<b>18</b>	345,572

**Part III Distributions From Roth IRAs**

Complete this part only if you took a distribution from a Roth IRA in 2020. For this purpose, a distribution does not include a rollover (other than a repayment of a qualified disaster distribution (see 2020 Forms 8915-C, 8915-D, and 8915-E)), qualified charitable distribution, one-time distribution to fund an HSA, recharacterization, or return of certain contributions (see instructions).

<b>19</b>	Enter your total nonqualified distributions from Roth IRAs in 2020, including any qualified first-time homebuyer distributions, and any qualified disaster distributions (see instructions). Also see 2020 Forms 8915-C, 8915-D, and 8915-E . . . . .	<b>19</b>	369,039
<b>20</b>	Qualified first-time homebuyer expenses (see instructions). <b>Do not</b> enter more than \$10,000 reduced by the total of all your prior qualified first-time homebuyer distributions . . . . .	<b>20</b>	15,545
<b>21</b>	Subtract line 20 from line 19. If zero or less, enter -0- . . . . .	<b>21</b>	360,120
<b>22</b>	Enter your basis in Roth IRA contributions (see instructions). If line 21 is zero, <b>stop here</b> . . . . .	<b>22</b>	233,017
<b>23</b>	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) . . . . .	<b>23</b>	188,161
<b>24</b>	Enter your basis in conversions from traditional, SEP, and SIMPLE IRAs and rollovers from qualified retirement plans to a Roth IRA. See instructions . . . . .	<b>24</b>	20,331
<b>25a</b>	Subtract line 24 from line 23. If zero or less, enter -0- and skip lines 25b and 25c . . . . .	<b>25a</b>	171,866
<b>b</b>	Enter the amount on line 25a attributable to qualified disaster distributions from 2020 Forms 8915-C, 8915-D, and 8915-E (see instructions). Also, enter this amount on 2020 Form 8915-C, line 24; 2020 Form 8915-D, line 23; <b>or</b> 2020 Form 8915-E, line 14, as applicable . . . . .	<b>25b</b>	41,626
<b>c</b>	<b>Taxable amount.</b> Subtract line 25b from line 25a. If more than zero, also include this amount on 2020 Form 1040, 1040-SR, <b>or</b> 1040-NR, line 4b . . . . .	<b>25c</b>	131,222

**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 <input type="checkbox"/> if self-employed	PTIN
Firm's name ▶			Firm's EIN ▶	
Firm's address ▶			Phone no.	

Form **8606** (2020)

**Part II 2020 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 2020.

<b>16</b>	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 2020 . . . . .	<b>16</b>	19,592,477
<b>17</b>	If you completed Part I, enter the amount from line 11. Otherwise, enter your basis in the amount on line 16 (see instructions) . . . . .	<b>17</b>	3,136,545
<b>18</b>	<b>Taxable amount.</b> Subtract line 17 from line 16. If more than zero, also include this amount on 2020 Form 1040, 1040-SR, or 1040-NR, line 4b . . . . .	<b>18</b>	16,455,931

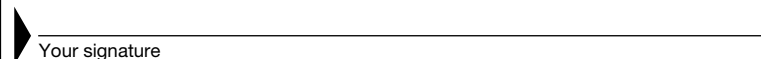
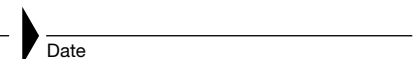
**Part III Distributions From Roth IRAs**

Complete this part only if you took a distribution from a Roth IRA in 2020. For this purpose, a distribution does not include a rollover (other than a repayment of a qualified disaster distribution (see 2020 Forms 8915-C, 8915-D, and 8915-E)), qualified charitable distribution, one-time distribution to fund an HSA, recharacterization, or return of certain contributions (see instructions).

<b>19</b>	Enter your total nonqualified distributions from Roth IRAs in 2020, including any qualified first-time homebuyer distributions, and any qualified disaster distributions (see instructions). Also see 2020 Forms 8915-C, 8915-D, and 8915-E . . . . .	<b>19</b>	3,834,060
<b>20</b>	Qualified first-time homebuyer expenses (see instructions). <b>Do not</b> enter more than \$10,000 reduced by the total of all your prior qualified first-time homebuyer distributions . . . . .	<b>20</b>	116,251
<b>21</b>	Subtract line 20 from line 19. If zero or less, enter -0- . . . . .	<b>21</b>	3,718,013
<b>22</b>	Enter your basis in Roth IRA contributions (see instructions). If line 21 is zero, <b>stop here</b> . . . . .	<b>22</b>	4,838,237
<b>23</b>	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) . . . . .	<b>23</b>	1,573,726
<b>24</b>	Enter your basis in conversions from traditional, SEP, and SIMPLE IRAs and rollovers from qualified retirement plans to a Roth IRA. See instructions . . . . .	<b>24</b>	1,812,053
<b>25a</b>	Subtract line 24 from line 23. If zero or less, enter -0- and skip lines 25b and 25c . . . . .	<b>25a</b>	1,238,179
<b>b</b>	Enter the amount on line 25a attributable to qualified disaster distributions from 2020 Forms 8915-C, 8915-D, and 8915-E (see instructions). Also, enter this amount on 2020 Form 8915-C, line 24; 2020 Form 8915-D, line 23; <b>or</b> 2020 Form 8915-E, line 14, as applicable . . . . .	<b>25b</b>	544,221
<b>c</b>	<b>Taxable amount.</b> Subtract line 25b from line 25a. If more than zero, also include this amount on 2020 Form 1040, 1040-SR, <b>or</b> 1040-NR, line 4b . . . . .	<b>25c</b>	693,957

**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 <input type="checkbox"/> if self-employed	PTIN
Firm's name ▶	Firm's EIN ▶			
Firm's address ▶	Phone no.			



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 or Form 1040-NR.**

▶ **Go to [www.irs.gov/Form8615](http://www.irs.gov/Form8615) for instructions and the latest information.**

OMB No. 1545-0074

# 2020

Attachment  
Sequence No. **33**

Child's name shown on return

**Total Forms Filed =** 466,224

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

<b>1</b>	Enter the child's unearned income. See Instructions . . . . .	<b>1</b>	466,224
<b>2</b>	If the child <b>did not</b> itemize deductions on <b>Schedule A</b> (Form 1040 or Form 1040-NR), enter \$2,200. Otherwise, see instructions . . . . .	<b>2</b>	466,224
<b>3</b>	Subtract line 2 from line 1. If zero or less, <b>stop</b> ; do not complete the rest of this form but <b>do</b> attach it to the child's return . . . . .	<b>3</b>	466,224
<b>4</b>	Enter the child's <b>taxable income</b> from Form 1040 or 1040-NR, line 15. If the child files Form 2555, see the instructions. . . . .	<b>4</b>	434,484
<b>5</b>	Enter the <b>smaller</b> of line 3 or line 4. If zero, <b>stop</b> ; do not complete the rest of this form but <b>do</b> attach it to the child's return. . . . .	<b>5</b>	434,484

### Part II Tentative Tax Based on the Tax Rate of the Parent

<b>6</b>	Enter the parent's <b>taxable income</b> from Form 1040 or 1040-NR, line 15. If zero or less, enter -0-. If the parent files Form 2555, see the instructions . . . . .	<b>6</b>	361,006
<b>7</b>	Enter the total, if any, from Forms 8615, line 5, of <b>all other</b> children of the parent named above. <b>Do not</b> include the amount from line 5 above . . . . .	<b>7</b>	93,420
<b>8</b>	Add lines 5, 6, and 7. See instructions . . . . .	<b>8</b>	437,474
<b>9</b>	Enter the tax on the amount on line 8 based on the <b>parent's</b> 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 . . . . . ▶ <input type="checkbox"/>	<b>9</b>	425,900
<b>10</b>	Enter the parent's tax from Form 1040 or 1040-NR, line 16, minus any alternative minimum tax. <b>Do not</b> include any tax from <b>Form 4972, 8814, or 8885</b> or any tax from recapture of an education credit. If the parent files Form 2555, 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 . . . . . ▶ <input type="checkbox"/>	<b>10</b>	355,990
<b>11</b>	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 <b>Part III</b> . . . . .	<b>11</b>	412,784
<b>12a</b>	Add lines 5 and 7 . . . . . <b>12a</b>		
<b>b</b>	Divide line 5 by line 12a. Enter the result as a decimal (rounded to at least three places) . . . . .	<b>12b</b>	×
<b>13</b>	Multiply line 11 by line 12b . . . . .	<b>13</b>	417,903

### Part III Child's Tax—If lines 4 and 5 above are the same, enter -0- on line 15 and go to line 16.

<b>14</b>	Subtract line 5 from line 4 . . . . .	<b>14</b>	398,121
<b>15</b>	Enter the tax on the amount on line 14 based on the <b>child's</b> 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 . . . . . ▶ <input type="checkbox"/>	<b>15</b>	277,283
<b>16</b>	Add lines 13 and 15 . . . . .	<b>16</b>	415,788
<b>17</b>	Enter the tax on the amount on line 4 based on the <b>child's</b> 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 . . . . . ▶ <input type="checkbox"/>	<b>17</b>	324,507
<b>18</b>	Enter the <b>larger</b> of line 16 or line 17 here and on the <b>child's</b> Form 1040 or 1040-NR, line 16. If the child files Form 2555, see the instructions . . . . .	<b>18</b>	420,907

**For Paperwork Reduction Act Notice, see your tax return instructions.**

Cat. No. 64113U

Form **8615** (2020)



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 or Form 1040-NR.

► Go to [www.irs.gov/Form8615](http://www.irs.gov/Form8615) for instructions and the latest information.

OMB No. 1545-0074

**2020**

Attachment  
Sequence No. **33**

Child's name shown on return

**Total Forms Filed =** 466,224

Child's social security number

**Before you begin:** If the child, the parent, or any of the parent's other children for whom Form 8615 must be filed must use the Schedule D Tax Worksheet or has income from farming or fishing, see **Pub. 929**, Tax Rules for Children and Dependents. It explains how to figure the child's tax using the **Schedule D Tax Worksheet** or **Schedule J** (Form 1040).

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

**B** Parent's social security number

**C** Parent's filing status (check one):

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

## Part I Child's Net Unearned Income

1	Enter the child's unearned income. See Instructions . . . . .	1	6,633,629
2	If the child <b>did not</b> itemize deductions on <b>Schedule A</b> (Form 1040 or Form 1040-NR), enter \$2,200. Otherwise, see instructions . . . . .	2	1,027,747
3	Subtract line 2 from line 1. If zero or less, <b>stop</b> ; do not complete the rest of this form but <b>do</b> attach it to the child's return . . . . .	3	5,605,882
4	Enter the child's <b>taxable income</b> from Form 1040 or 1040-NR, line 15. If the child files Form 2555, see the instructions. . . . .	4	6,034,424
5	Enter the <b>smaller</b> of line 3 or line 4. If zero, <b>stop</b> ; do not complete the rest of this form but <b>do</b> attach it to the child's return. . . . .	5	5,238,378

## Part II Tentative Tax Based on the Tax Rate of the Parent

6	Enter the parent's <b>taxable income</b> from Form 1040 or 1040-NR, line 15. If zero or less, enter -0-. If the parent files Form 2555, see the instructions . . . . .	6	461,250,735
7	Enter the total, if any, from Forms 8615, line 5, of <b>all other</b> children of the parent named above. <b>Do not</b> include the amount from line 5 above . . . . .	7	2,665,026
8	Add lines 5, 6, and 7. See instructions . . . . .	8	469,055,306
9	Enter the tax on the amount on line 8 based on the <b>parent's</b> 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 . . . . . ► <input type="checkbox"/>	9	145,914,327
10	Enter the parent's tax from Form 1040 or 1040-NR, line 16, minus any alternative minimum tax. <b>Do not</b> include any tax from <b>Form 4972, 8814, or 8885</b> or any tax from recapture of an education credit. If the parent files Form 2555, 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 . . . . . ► <input type="checkbox"/>	10	144,170,039
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 <b>Part III</b> . . . . .	11	1,744,288
12a	Add lines 5 and 7 . . . . . <b>12a</b>		
b	Divide line 5 by line 12a. Enter the result as a decimal (rounded to at least three places) . . . . .	12b	×
13	Multiply line 11 by line 12b . . . . .	13	1,080,598

## 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	796,046
15	Enter the tax on the amount on line 14 based on the <b>child's</b> 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 . . . . . ► <input type="checkbox"/>	15	61,715
16	Add lines 13 and 15 . . . . .	16	1,123,949
17	Enter the tax on the amount on line 4 based on the <b>child's</b> 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 . . . . . ► <input type="checkbox"/>	17	665,933
18	Enter the <b>larger</b> of line 16 or line 17 here and on the <b>child's</b> Form 1040 or 1040-NR, line 16. If the child files Form 2555, see the instructions . . . . .	18	1,153,525

For Paperwork Reduction Act Notice, see your tax return instructions.

Cat. No. 64113U

Form **8615** (2020)

Form **8801**  
Department of the Treasury  
Internal Revenue Service (99)

**Credit for Prior Year Minimum Tax—  
Individuals, Estates, and Trusts**  
▶ Go to [www.irs.gov/Form8801](http://www.irs.gov/Form8801) for instructions and the latest information.  
▶ Attach to Form 1040, 1040-SR, 1040-NR, or 1041.

OMB No. 1545-1073

**2020**  
Attachment  
Sequence No. **801**

Name(s) shown on return

**Total Forms Filed =** 292,846

Identifying number

**Part I Net Minimum Tax on Exclusion Items**

<b>1</b>	Combine lines 1 and 2e of your 2019 Form 6251. Estates and trusts, see instructions . . . . .	<b>1</b>	<b>245,263</b>
<b>2</b>	Enter adjustments and preferences treated as exclusion items (see instructions) . . . . .	<b>2</b>	<b>241,844</b>
<b>3</b>	Minimum tax credit net operating loss deduction (see instructions) . . . . .	<b>3</b>	<b>( 9,335 )</b>
<b>4</b>	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 \$733,700 and you were married filing separately for 2019, see instructions . . . . .	<b>4</b>	<b>219,269</b>
<b>5</b>	Enter: \$111,700 if married filing jointly or qualifying widow(er) for 2019; \$71,700 if single or head of household for 2019; or \$55,850 if married filing separately for 2019. Estates and trusts, enter \$25,000	<b>5</b>	292,846
<b>6</b>	Enter: \$1,020,600 if married filing jointly or qualifying widow(er) for 2019; \$510,300 if single, head of household, or married filing separately for 2019. Estates and trusts, enter \$83,500 . . . . .	<b>6</b>	292,846
<b>7</b>	Subtract line 6 from line 4. If zero or less, enter -0- here and on line 8 and go to line 9 . . . . .	<b>7</b>	<b>39,541</b>
<b>8</b>	Multiply line 7 by 25% (0.25). . . . .	<b>8</b>	39,541
<b>9</b>	Subtract line 8 from line 5. If zero or less, enter -0- . . . . .	<b>9</b>	267,968
<b>10</b>	Subtract line 9 from line 4. If zero or less, enter -0- here and on line 15 and go to Part II. Form 1040-NR filers, see instructions. . . . .	<b>10</b>	<b>162,972</b>
<b>11</b>	<ul style="list-style-type: none"> <li>• If for <b>2019</b> you filed Form 2555, see instructions for the amount to enter.</li> <li>• If for <b>2019</b> you reported capital gain distributions directly on Form 1040 or 1040-SR, line 6; you reported qualified dividends on Form 1040 or 1040-SR, line 3a (Form 1041, line 2b(2)); or you had a gain on both lines 15 and 16 of Schedule D (Form 1040 or 1040-SR) (lines 18a and 19, column (2), of Schedule D (Form 1041)), complete Part III of Form 8801 and enter the amount from line 55 here. Form 1040-NR filers, see instructions.</li> <li>• <b>All others:</b> If line 10 is \$194,800 or less (\$97,400 or less if married filing separately for 2019), multiply line 10 by 26% (0.26). Otherwise, multiply line 10 by 28% (0.28) and subtract \$3,896 (\$1,948 if married filing separately for 2019) from the result. Form 1040-NR filers, see instructions.</li> </ul>	<b>11</b>	<b>158,958</b>
<b>12</b>	Minimum tax foreign tax credit on exclusion items (see instructions) . . . . .	<b>12</b>	<b>64,126</b>
<b>13</b>	Tentative minimum tax on exclusion items. Subtract line 12 from line 11 . . . . .	<b>13</b>	157,378
<b>14</b>	Enter the amount from your 2019 Form 6251, line 10, or 2019 Form 1041, Schedule I, line 53 . . . . .	<b>14</b>	<b>162,789</b>
<b>15</b>	<b>Net minimum tax on exclusion items.</b> Subtract line 14 from line 13. If zero or less, enter -0- . . . . .	<b>15</b>	<b>39,611</b>

For Paperwork Reduction Act Notice, see instructions.

Cat. No. 10002S

Form **8801** (2020)

Form **8801**  
Department of the Treasury  
Internal Revenue Service (99)

**Credit for Prior Year Minimum Tax—  
Individuals, Estates, and Trusts**  
▶ Go to [www.irs.gov/Form8801](http://www.irs.gov/Form8801) for instructions and the latest information.  
▶ Attach to Form 1040, 1040-SR, 1040-NR, or 1041.

OMB No. 1545-1073

**2020**  
Attachment  
Sequence No. **801**

Name(s) shown on return

**Total Forms Filed =** 292,846

Identifying number

**Part I Net Minimum Tax on Exclusion Items**

<b>1</b>	Combine lines 1 and 2e of your 2019 Form 6251. Estates and trusts, see instructions . . . . .	<b>1</b>	<b>167,610,804</b>
<b>2</b>	Enter adjustments and preferences treated as exclusion items (see instructions) . . . . .	<b>2</b>	<b>4,983,505</b>
<b>3</b>	Minimum tax credit net operating loss deduction (see instructions) . . . . .	<b>3</b>	<b>( 2,397,867 )</b>
<b>4</b>	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 \$733,700 and you were married filing separately for 2019, see instructions . . . . .	<b>4</b>	<b>178,360,046</b>
<b>5</b>	Enter: \$111,700 if married filing jointly or qualifying widow(er) for 2019; \$71,700 if single or head of household for 2019; or \$55,850 if married filing separately for 2019. Estates and trusts, enter \$25,000	<b>5</b>	28,788,071
<b>6</b>	Enter: \$1,020,600 if married filing jointly or qualifying widow(er) for 2019; \$510,300 if single, head of household, or married filing separately for 2019. Estates and trusts, enter \$83,500 . . . . .	<b>6</b>	248,851,401
<b>7</b>	Subtract line 6 from line 4. If zero or less, enter -0- here and on line 8 and go to line 9 . . . . .	<b>7</b>	<b>104,097,487</b>
<b>8</b>	Multiply line 7 by 25% (0.25). . . . .	<b>8</b>	26,024,377
<b>9</b>	Subtract line 8 from line 5. If zero or less, enter -0- . . . . .	<b>9</b>	25,742,928
<b>10</b>	Subtract line 9 from line 4. If zero or less, enter -0- here and on line 15 and go to Part II. Form 1040-NR filers, see instructions. . . . .	<b>10</b>	<b>162,285,630</b>
<b>11</b>	<ul style="list-style-type: none"> <li>• If for <b>2019</b> you filed Form 2555, see instructions for the amount to enter.</li> <li>• If for <b>2019</b> you reported capital gain distributions directly on Form 1040 or 1040-SR, line 6; you reported qualified dividends on Form 1040 or 1040-SR, line 3a (Form 1041, line 2b(2)); or you had a gain on both lines 15 and 16 of Schedule D (Form 1040 or 1040-SR) (lines 18a and 19, column (2), of Schedule D (Form 1041)), complete Part III of Form 8801 and enter the amount from line 55 here. Form 1040-NR filers, see instructions.</li> <li>• <b>All others:</b> If line 10 is \$194,800 or less (\$97,400 or less if married filing separately for 2019), multiply line 10 by 26% (0.26). Otherwise, multiply line 10 by 28% (0.28) and subtract \$3,896 (\$1,948 if married filing separately for 2019) from the result. Form 1040-NR filers, see instructions.</li> </ul>	<b>11</b>	<b>35,114,009</b>
<b>12</b>	Minimum tax foreign tax credit on exclusion items (see instructions) . . . . .	<b>12</b>	<b>1,463,592</b>
<b>13</b>	Tentative minimum tax on exclusion items. Subtract line 12 from line 11 . . . . .	<b>13</b>	33,676,232
<b>14</b>	Enter the amount from your 2019 Form 6251, line 10, or 2019 Form 1041, Schedule I, line 53 . . . .	<b>14</b>	<b>34,745,936</b>
<b>15</b>	<b>Net minimum tax on exclusion items.</b> Subtract line 14 from line 13. If zero or less, enter -0- . . . .	<b>15</b>	<b>908,499</b>

For Paperwork Reduction Act Notice, see instructions.

Cat. No. 10002S

Form **8801** (2020)

**2020 Line Item Estimates—All figures are estimates based on samples.  
Number of returns filed for selected lines**

Form 8801 (2020)

Page **2**

**Part II Minimum Tax Credit and Carryforward to 2021**

<b>16</b>	Enter the amount from your 2019 Form 6251, line 11, or 2019 Form 1041, Schedule I, line 54 . . . . .	<b>16</b>	<b>74,069</b>
<b>17</b>	Enter the amount from line 15 . . . . .	<b>17</b>	
<b>18</b>	Subtract line 17 from line 16. If less than zero, enter as a negative amount . . . . .	<b>18</b>	<b>72,252</b>
<b>19</b>	<b>2019 credit carryforward.</b> Enter the amount from your 2019 Form 8801, line 26 . . . . .	<b>19</b>	<b>203,052</b>
<b>20</b>	Enter your 2019 unallowed qualified electric vehicle credit (see instructions) . . . . .	<b>20</b>	<b>*</b>
<b>21</b>	Combine lines 18 through 20. If zero or less, stop here and see the instructions . . . . .	<b>21</b>	<b>247,910</b>
<b>22</b>	Enter your 2020 regular income tax liability minus allowable credits (see instructions) . . . . .	<b>22</b>	<b>186,337</b>
<b>23</b>	Enter the amount from your 2020 Form 6251, line 9, or 2020 Form 1041, Schedule I, line 52. . . . .	<b>23</b>	<b>161,590</b>
<b>24</b>	Subtract line 23 from line 22. If zero or less, enter -0- . . . . .	<b>24</b>	<b>148,065</b>
<b>25</b>	<b>Minimum tax credit.</b> Enter the <b>smaller</b> of line 21 or line 24. Also enter this amount on your 2020 Schedule 3 (Form 1040), line 6 (check box <b>b</b> ); or Form 1041, Schedule G, line 2c . . . . .	<b>25</b>	<b>148,065</b>
<b>26</b>	<b>Credit carryforward to 2021.</b> Subtract line 25 from line 21. Keep a record of this amount because you may use it in future years . . . . .	<b>26</b>	<b>175,304</b>

Form **8801** (2020)

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

**Part II Minimum Tax Credit and Carryforward to 2021**

<b>16</b>	Enter the amount from your 2019 Form 6251, line 11, or 2019 Form 1041, Schedule I, line 54 . . . . .	<b>16</b>	<b>1,855,139</b>
<b>17</b>	Enter the amount from line 15 . . . . .	<b>17</b>	
<b>18</b>	Subtract line 17 from line 16. If less than zero, enter as a negative amount . . . . .	<b>18</b>	<b>946,640</b>
<b>19</b>	<b>2019 credit carryforward.</b> Enter the amount from your 2019 Form 8801, line 26 . . . . .	<b>19</b>	<b>6,783,261</b>
<b>20</b>	Enter your 2019 unallowed qualified electric vehicle credit (see instructions) . . . . .	<b>20</b>	*
<b>21</b>	Combine lines 18 through 20. If zero or less, stop here and see the instructions . . . . .	<b>21</b>	7,999,169
<b>22</b>	Enter your 2020 regular income tax liability minus allowable credits (see instructions) . . . . .	<b>22</b>	<b>34,608,794</b>
<b>23</b>	Enter the amount from your 2020 Form 6251, line 9, or 2020 Form 1041, Schedule I, line 52. . . . .	<b>23</b>	<b>32,905,656</b>
<b>24</b>	Subtract line 23 from line 22. If zero or less, enter -0- . . . . .	<b>24</b>	<b>2,852,556</b>
<b>25</b>	<b>Minimum tax credit.</b> Enter the <b>smaller</b> of line 21 or line 24. Also enter this amount on your 2020 Schedule 3 (Form 1040), line 6 (check box <b>b</b> ); or Form 1041, Schedule G, line 2c . . . . .	<b>25</b>	<b>1,356,119</b>
<b>26</b>	<b>Credit carryforward to 2021.</b> Subtract line 25 from line 21. Keep a record of this amount because you may use it in future years . . . . .	<b>26</b>	<b>6,642,995</b>

Form **8801** (2020)

\* 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 11 or by the Foreign Earned Income Tax Worksheet in the instructions.

<b>Caution:</b> If you didn't complete the 2019 Qualified Dividends and Capital Gain Tax Worksheet, the 2019 Schedule D Tax Worksheet, or Part V of the 2019 Schedule D (Form 1041), see the instructions before completing this part.*		
<b>27</b>	Enter the amount from Form 8801, line 10. If you filed Form 2555 for 2019, enter the amount from line 3 of the Foreign Earned Income Tax Worksheet in the instructions . . . . .	<b>27</b>
<b>Caution:</b> If for <b>2019</b> you filed Form 1040-NR, 1041, or 2555, see the instructions before completing lines 28, 29, and 30.		
<b>28</b>	Enter the amount from line 6 of your 2019 Qualified Dividends and Capital Gain Tax Worksheet, the amount from line 13 of your 2019 Schedule D Tax Worksheet, or the amount from line 26 of the 2019 Schedule D (Form 1041), whichever applies (as refigured for the AMT, if necessary)* . . . . .	<b>28</b>
<b>If you figured your 2019 tax using the 2019 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.</b>		
<b>29</b>	Enter the amount from line 19 of your 2019 Schedule D (Form 1040 or 1040-SR), or line 18b, column (2), of the 2019 Schedule D (Form 1041) . . . . .	<b>29</b>
<b>30</b>	Add lines 28 and 29, and enter the <b>smaller</b> of that result or the amount from line 10 of your 2019 Schedule D Tax Worksheet . . . . .	<b>30</b>
<b>31</b>	Enter the <b>smaller</b> of line 27 or line 30 . . . . .	<b>31</b>
<b>32</b>	Subtract line 31 from line 27 . . . . .	<b>32</b>
<b>33</b>	If line 32 is \$194,800 or less (\$97,400 or less if married filing separately for 2019), multiply line 32 by 26% (0.26). Otherwise, multiply line 32 by 28% (0.28) and subtract \$3,896 (\$1,948 if married filing separately for 2019) from the result. Form 1040-NR filers, see instructions . . . . . ▶	<b>33</b>
<b>34</b>	Enter: <div style="display: flex; align-items: center;"> <div style="margin-right: 10px;"> <ul style="list-style-type: none"> <li>• \$78,750 if married filing jointly or qualifying widow(er) for 2019,</li> <li>• \$39,375 if single or married filing separately for 2019,</li> <li>• \$52,750 if head of household for 2019, or</li> <li>• \$2,650 for an estate or trust.</li> </ul> </div> <div style="font-size: 3em; margin-right: 10px;">}</div> <div>           . . . . .         </div> </div> Form 1040-NR filers, see instructions.	<b>34</b>
<b>35</b>	Enter the amount from line 7 of your 2019 Qualified Dividends and Capital Gain Tax Worksheet, the amount from line 14 of your 2019 Schedule D Tax Worksheet, or the amount from line 27 of the 2019 Schedule D (Form 1041), whichever applies. If you didn't complete either worksheet or Part V of the 2019 Schedule D (Form 1041), enter the amount from your 2019 Form 1040 or 1040-SR, line 11b, or 2019 Form 1041, line 23, whichever applies; if zero or less, enter -0-. Form 1040-NR filers, see instructions. . . . .	<b>35</b>
<b>36</b>	Subtract line 35 from line 34. If zero or less, enter -0- . . . . .	<b>36</b>
<b>37</b>	Enter the <b>smaller</b> of line 27 or line 28 . . . . .	<b>37</b>
<b>38</b>	Enter the <b>smaller</b> of line 36 or line 37 . . . . .	<b>38</b>
<b>39</b>	Subtract line 38 from line 37 . . . . .	<b>39</b>
<b>40</b>	Enter: <div style="display: flex; align-items: center;"> <div style="margin-right: 10px;"> <ul style="list-style-type: none"> <li>• \$434,550 if single for 2019,</li> <li>• \$244,425 if married filing separately for 2019,</li> <li>• \$488,850 if married filing jointly or qualifying widow(er) for 2019,</li> <li>• \$461,700 if head of household for 2019, or</li> <li>• \$12,950 for an estate or trust.</li> </ul> </div> <div style="font-size: 3em; margin-right: 10px;">}</div> <div>           . . . . .         </div> </div> Form 1040-NR filers, see instructions.	<b>40</b>
<b>41</b>	Enter the amount from line 36 . . . . .	<b>41</b>
<b>42</b>	Form 1040 or 1040-SR filers, enter the amount from line 7 of your 2019 Qualified Dividends and Capital Gain Tax Worksheet or the amount from line 21 of your 2019 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 2019 Schedule D (Form 1041) or line 18 of your 2019 Schedule D Tax Worksheet, whichever applies. If you didn't complete either the worksheet or Part V of the 2019 Schedule D (Form 1041), enter the amount from your 2019 Form 1041, line 23; if zero or less, enter -0-. Form 1040-NR filers, see instructions . . . . .	<b>42</b>

\* The 2019 Qualified Dividends and Capital Gain Tax Worksheet is in the 2019 Instructions for Forms 1040 and 1040-SR. The 2019 Schedule D Tax Worksheet is in the 2019 Instructions for Schedule D (Form 1040 or 1040-SR) (or the 2019 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 2019 Qualified Dividends and Capital Gain Tax Worksheet, the 2019 Schedule D Tax Worksheet, or Part V of the 2019 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 for 2019, enter the amount from line 3 of the Foreign Earned Income Tax Worksheet in the instructions . . . . . **27**

**Caution:** If for **2019** you filed Form 1040-NR, 1041, or 2555, see the instructions before completing lines 28, 29, and 30.

**28** Enter the amount from line 6 of your 2019 Qualified Dividends and Capital Gain Tax Worksheet, the amount from line 13 of your 2019 Schedule D Tax Worksheet, or the amount from line 26 of the 2019 Schedule D (Form 1041), whichever applies (as refigured for the AMT, if necessary)\* . . . . . **28**

**If you figured your 2019 tax using the 2019 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 2019 Schedule D (Form 1040 or 1040-SR), or line 18b, column (2), of the 2019 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 2019 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 \$194,800 or less (\$97,400 or less if married filing separately for 2019), multiply line 32 by 26% (0.26). Otherwise, multiply line 32 by 28% (0.28) and subtract \$3,896 (\$1,948 if married filing separately for 2019) from the result. Form 1040-NR filers, see instructions . . . . . **33**

**34** Enter:

- |  |   |           |           |
|--|---|-----------|-----------|
| <ul style="list-style-type: none"> <li>• \$78,750 if married filing jointly or qualifying widow(er) for 2019,</li> <li>• \$39,375 if single or married filing separately for 2019,</li> <li>• \$52,750 if head of household for 2019, or</li> <li>• \$2,650 for an estate or trust.</li> </ul> | } | . . . . . | <b>34</b> |
|--|---|-----------|-----------|
- Form 1040-NR filers, see instructions.

**35** Enter the amount from line 7 of your 2019 Qualified Dividends and Capital Gain Tax Worksheet, the amount from line 14 of your 2019 Schedule D Tax Worksheet, or the amount from line 27 of the 2019 Schedule D (Form 1041), whichever applies. If you didn't complete either worksheet or Part V of the 2019 Schedule D (Form 1041), enter the amount from your 2019 Form 1040 or 1040-SR, line 11b, or 2019 Form 1041, line 23, whichever applies; if zero or less, enter -0-. Form 1040-NR filers, see instructions. . . . . **35**

**36** Subtract line 35 from line 34. If zero or less, enter -0- . . . . . **36**

**37** Enter the **smaller** of line 27 or line 28 . . . . . **37**

**38** Enter the **smaller** of line 36 or line 37 . . . . . **38**

**39** Subtract line 38 from line 37 . . . . . **39**

**40** Enter:

- |   |   |           |           |
|---|---|-----------|-----------|
| <ul style="list-style-type: none"> <li>• \$434,550 if single for 2019,</li> <li>• \$244,425 if married filing separately for 2019,</li> <li>• \$488,850 if married filing jointly or qualifying widow(er) for 2019,</li> <li>• \$461,700 if head of household for 2019, or</li> <li>• \$12,950 for an estate or trust.</li> </ul> | } | . . . . . | <b>40</b> |
|---|---|-----------|-----------|
- Form 1040-NR filers, see instructions.

**41** Enter the amount from line 36 . . . . . **41**

**42** Form 1040 or 1040-SR filers, enter the amount from line 7 of your 2019 Qualified Dividends and Capital Gain Tax Worksheet or the amount from line 21 of your 2019 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 2019 Schedule D (Form 1041) or line 18 of your 2019 Schedule D Tax Worksheet, whichever applies. If you didn't complete either the worksheet or Part V of the 2019 Schedule D (Form 1041), enter the amount from your 2019 Form 1041, line 23; if zero or less, enter -0-. Form 1040-NR filers, see instructions . . . . . **42**

\* The 2019 Qualified Dividends and Capital Gain Tax Worksheet is in the 2019 Instructions for Forms 1040 and 1040-SR. The 2019 Schedule D Tax Worksheet is in the 2019 Instructions for Schedule D (Form 1040 or 1040-SR) (or the 2019 Instructions for Schedule D (Form 1041)).



**2020 Line Item Estimates—All figures are estimates based on samples.  
Number of returns filed for selected lines**

Form 8801 (2020)

Page **4****Part III Tax Computation Using Maximum Capital Gains Rates** *(continued)*

<b>43</b>	Add lines 41 and 42 . . . . .	<b>43</b>
<b>44</b>	Subtract line 43 from line 40. If zero or less, enter -0- . . . . .	<b>44</b>
<b>45</b>	Enter the <b>smaller</b> of line 39 or line 44 . . . . .	<b>45</b>
<b>46</b>	Multiply line 45 by 15% (0.15) . . . . . <b>▶</b>	<b>46</b>
<b>47</b>	Add lines 38 and 45 . . . . .	<b>47</b>
<b>If lines 47 and 27 are the same, skip lines 48 through 52 and go to line 53. Otherwise, go to line 48.</b>		
<b>48</b>	Subtract line 47 from line 37 . . . . .	<b>48</b>
<b>49</b>	Multiply line 48 by 20% (0.20) . . . . . <b>▶</b>	<b>49</b>
<b>If line 29 is zero or blank, skip lines 50 through 52 and go to line 53. Otherwise, go to line 50.</b>		
<b>50</b>	Add lines 32, 47, and 48 . . . . .	<b>50</b>
<b>51</b>	Subtract line 50 from line 27 . . . . .	<b>51</b>
<b>52</b>	Multiply line 51 by 25% (0.25) . . . . . <b>▶</b>	<b>52</b>
<b>53</b>	Add lines 33, 46, 49, and 52 . . . . .	<b>53</b>
<b>54</b>	If line 27 is \$194,800 or less (\$97,400 or less if married filing separately for 2019), multiply line 27 by 26% (0.26). Otherwise, multiply line 27 by 28% (0.28) and subtract \$3,896 (\$1,948 if married filing separately for 2019) from the result. Form 1040-NR filers, see instructions . . . . .	<b>54</b>
<b>55</b>	Enter the <b>smaller</b> of line 53 or line 54 here and on line 11. If you filed Form 2555 for 2019, don't enter this amount on line 11. Instead, enter it on line 4 of the Foreign Earned Income Tax Worksheet in the instructions for line 11 . . . . .	<b>55</b>

Form **8801** (2020)

**Part III Tax Computation Using Maximum Capital Gains Rates** *(continued)*

<b>43</b>	Add lines 41 and 42 . . . . .	<b>43</b>	
<b>44</b>	Subtract line 43 from line 40. If zero or less, enter -0- . . . . .	<b>44</b>	
<b>45</b>	Enter the <b>smaller</b> of line 39 or line 44 . . . . .	<b>45</b>	
<b>46</b>	Multiply line 45 by 15% (0.15) . . . . . <b>▶</b>	<b>46</b>	
<b>47</b>	Add lines 38 and 45 . . . . .	<b>47</b>	
<b>If lines 47 and 27 are the same, skip lines 48 through 52 and go to line 53. Otherwise, go to line 48.</b>			
<b>48</b>	Subtract line 47 from line 37 . . . . .	<b>48</b>	
<b>49</b>	Multiply line 48 by 20% (0.20) . . . . . <b>▶</b>	<b>49</b>	
<b>If line 29 is zero or blank, skip lines 50 through 52 and go to line 53. Otherwise, go to line 50.</b>			
<b>50</b>	Add lines 32, 47, and 48 . . . . .	<b>50</b>	
<b>51</b>	Subtract line 50 from line 27 . . . . .	<b>51</b>	
<b>52</b>	Multiply line 51 by 25% (0.25) . . . . . <b>▶</b>	<b>52</b>	
<b>53</b>	Add lines 33, 46, 49, and 52 . . . . .	<b>53</b>	
<b>54</b>	If line 27 is \$194,800 or less (\$97,400 or less if married filing separately for 2019), multiply line 27 by 26% (0.26). Otherwise, multiply line 27 by 28% (0.28) and subtract \$3,896 (\$1,948 if married filing separately for 2019) from the result. Form 1040-NR filers, see instructions . . . . .	<b>54</b>	
<b>55</b>	Enter the <b>smaller</b> of line 53 or line 54 here and on line 11. If you filed Form 2555 for 2019, don't enter this amount on line 11. Instead, enter it on line 4 of the Foreign Earned Income Tax Worksheet in the instructions for line 11 . . . . .	<b>55</b>	

Form **8814**  
 Department of the Treasury  
 Internal Revenue Service (99)

**Parents' Election To Report  
 Child's Interest and Dividends**  
 ► Go to [www.irs.gov/Form8814](http://www.irs.gov/Form8814) for the latest information.  
 ► Attach to parents' Form 1040, 1040-SR, or 1040-NR.

OMB No. 1545-0074

**2020**  
 Attachment  
 Sequence No. **40**

Name(s) shown on your return

**Total Forms Filed =** 49,176**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**

<b>1a</b>	Enter your child's <b>taxable</b> interest. If this amount is different from the amounts shown on the child's Forms 1099-INT and 1099-OID, see the instructions . . . . .	<b>1a</b>	10,802
<b>b</b>	Enter your child's <b>tax-exempt</b> interest. <b>Do not</b> include this amount on line 1a	<b>1b</b>	383
<b>2a</b>	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 . . . . .	<b>2a</b>	26,968
<b>b</b>	Enter your child's qualified dividends included on line 2a. See the instructions	<b>2b</b>	24,070
<b>3</b>	Enter your child's capital gain distributions. If your child received any capital gain distributions as a nominee, see the instructions . . . . .	<b>3</b>	19,189
<b>4</b>	Add lines 1a, 2a, and 3. If the total is \$2,200 or less, skip lines 5 through 12 and go to line 13. If the total is \$11,000 or more, <b>do not</b> file this form. Your child <b>must</b> file his or her own return to report the income . . . . .	<b>4</b>	31,850
<b>5</b>	Base amount. Enter 2,200 . . . . .	<b>5</b>	
<b>6</b>	Subtract line 5 from line 4 . . . . .	<b>6</b>	15,062
<b>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.</b>			
<b>7</b>	Divide line 2b by line 4. Enter the result as a decimal (rounded to at least three places) . . . . .	<b>7</b>	.
<b>8</b>	Divide line 3 by line 4. Enter the result as a decimal (rounded to at least three places) . . . . .	<b>8</b>	.
<b>9</b>	Multiply line 6 by line 7. Enter the result here. See the instructions for where to report this amount on your return . . . . .	<b>9</b>	13,195
<b>10</b>	Multiply line 6 by line 8. Enter the result here. See the instructions for where to report this amount on your return . . . . .	<b>10</b>	10,401
<b>11</b>	Add lines 9 and 10 . . . . .	<b>11</b>	13,656
<b>12</b>	Subtract line 11 from line 6. Include this amount in the total on Schedule 1 (Form 1040), line 8. In the space next to that line, enter "Form 8814" and show the amount. If you checked the box on line C above, see the instructions. Go to line 13 below . . . . .	<b>12</b>	11,913

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

<b>13</b>	Amount not taxed. Enter 1,100 . . . . .	<b>13</b>	
<b>14</b>	Subtract line 13 from line 4. If the result is zero or less, enter -0- . . . . .	<b>14</b>	31,623
<b>15</b>	<b>Tax.</b> Is the amount on line 14 less than \$1,100? <input type="checkbox"/> <b>No.</b> Enter \$110 here and see the <b>Note</b> below. <input type="checkbox"/> <b>Yes.</b> Multiply line 14 by 10% (0.10). Enter the result here and see the <b>Note</b> below.	<b>15</b>	31,623

**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, 1040-SR, or 1040-NR, line 16. Be sure to check box 1 on Form 1040, 1040-SR, or 1040-NR, line 16.

**For Paperwork Reduction Act Notice, see your tax return instructions.**

Cat. No. 10750J

Form **8814** (2020)

Form **8814**  
Department of the Treasury  
Internal Revenue Service (99)

**Parents' Election To Report  
Child's Interest and Dividends**  
► Go to [www.irs.gov/Form8814](http://www.irs.gov/Form8814) for the latest information.  
► Attach to parents' Form 1040, 1040-SR, or 1040-NR.

OMB No. 1545-0074

**2020**  
Attachment  
Sequence No. **40**

Name(s) shown on your return

**Total Forms Filed =** 49,176

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**

<b>1a</b> Enter your child's <b>taxable</b> interest. If this amount is different from the amounts shown on the child's Forms 1099-INT and 1099-OID, see the instructions . . . . .	<b>1a</b>	12,733
<b>b</b> Enter your child's <b>tax-exempt</b> interest. <b>Do not</b> include this amount on line 1a <b>1b</b> 185	<b>1b</b>	185
<b>2a</b> 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 . . . . .	<b>2a</b>	63,986
<b>b</b> Enter your child's qualified dividends included on line 2a. See the instructions <b>2b</b> 46,301	<b>2b</b>	46,301
<b>3</b> Enter your child's capital gain distributions. If your child received any capital gain distributions as a nominee, see the instructions . . . . .	<b>3</b>	67,024
<b>4</b> Add lines 1a, 2a, and 3. If the total is \$2,200 or less, skip lines 5 through 12 and go to line 13. If the total is \$11,000 or more, <b>do not</b> file this form. Your child <b>must</b> file his or her own return to report the income . . . . .	<b>4</b>	143,743
<b>5</b> Base amount. Enter 2,200 . . . . .	<b>5</b>	
<b>6</b> Subtract line 5 from line 4 . . . . .	<b>6</b>	49,802
<b>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.</b>		
<b>7</b> Divide line 2b by line 4. Enter the result as a decimal (rounded to at least three places) . . . . .	<b>7</b>	
<b>8</b> Divide line 3 by line 4. Enter the result as a decimal (rounded to at least three places) . . . . .	<b>8</b>	
<b>9</b> Multiply line 6 by line 7. Enter the result here. See the instructions for where to report this amount on your return . . . . .	<b>9</b>	17,481
<b>10</b> Multiply line 6 by line 8. Enter the result here. See the instructions for where to report this amount on your return . . . . .	<b>10</b>	25,068
<b>11</b> Add lines 9 and 10 . . . . .	<b>11</b>	42,549
<b>12</b> Subtract line 11 from line 6. Include this amount in the total on Schedule 1 (Form 1040), line 8. In the space next to that line, enter "Form 8814" and show the amount. If you checked the box on line C above, see the instructions. Go to line 13 below . . . . .	<b>12</b>	7,260

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

<b>13</b> Amount not taxed. Enter 1,100 . . . . .	<b>13</b>	
<b>14</b> Subtract line 13 from line 4. If the result is zero or less, enter -0- . . . . .	<b>14</b>	40,306
<b>15 Tax.</b> Is the amount on line 14 less than \$1,100? <input type="checkbox"/> <b>No.</b> Enter \$110 here and see the <b>Note</b> below. <input type="checkbox"/> <b>Yes.</b> Multiply line 14 by 10% (0.10). Enter the result here and see the <b>Note</b> below.	<b>15</b>	4,032

**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, 1040-SR, or 1040-NR, line 16. Be sure to check box 1 on Form 1040, 1040-SR, or 1040-NR, line 16.

**For Paperwork Reduction Act Notice, see your tax return instructions.**

Cat. No. 10750J

Form **8814** (2020)

Form **8824**  
 Department of the Treasury  
 Internal Revenue Service

**Like-Kind Exchanges**  
**(and section 1043 conflict-of-interest sales)**

▶ **Attach to your tax return.**

▶ **Go to [www.irs.gov/Form8824](http://www.irs.gov/Form8824) for instructions and the latest information.**

OMB No. 1545-1190

**2020**  
 Attachment  
 Sequence No. **109**

Name(s) shown on tax return

**Total Forms Filed =** 53,238

**Identifying number**

**Part I Information on the Like-Kind Exchange**

**Note:** Generally, only real property should be described on lines 1 and 2. However, you may describe personal property transferred prior to January 1, 2018, as part of an exchange subject to the like-kind exchange transition rule described in the instructions, and/or real property on lines 1 and 2, if you are filing this form to report the disposition of property exchanged in a previously reported related party like-kind exchange. If the property described on line 1 or line 2 is real or personal property located outside the United States, indicate the country.

**1** Description of like-kind property given up:

-----  
 -----

**2** Description of like-kind property received:

-----  
 -----

<b>3</b> Date like-kind property given up was originally acquired (month, day, year) . . . . .	<b>3</b>	MM/DD/YYYY
--	----------	------------

<b>4</b> Date you actually transferred your property to the other party (month, day, year) . . . . .	<b>4</b>	MM/DD/YYYY
--	----------	------------

<b>5</b> 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 . . . . .	<b>5</b>	MM/DD/YYYY
--	----------	------------

<b>6</b> Date you actually received the like-kind property from other party (month, day, year). See instructions	<b>6</b>	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**

<b>8</b> Name of related party	Relationship to you	Related party's identifying number
Address (no., street, and apt., room, or suite no.; city or town; state; and ZIP code)		

**9** During this tax year (and before the date that is 2 years after the last transfer of property that was part of the exchange), did the related party sell or dispose of any part of the like-kind property received from you (or an intermediary) in the exchange? . . . . . ☐ **Yes** ☐ **No**

**10** During this tax year (and before the date that is 2 years after the last transfer of property that was part of the exchange), did you sell or dispose of any part of the like-kind property you received? . . . . . ☐ **Yes** ☐ **No**

*If both lines 9 and 10 are "No" and this is the year of the exchange, go to Part III. If both lines 9 and 10 are "No" and this is **not** the year of the exchange, stop here. If either line 9 or line 10 is "Yes," complete Part III and report on this year's tax return the deferred gain or (loss) from line 24 **unless** one of the exceptions on line 11 applies.*

**11** If one of the exceptions below applies to the disposition, check the applicable box.

**a** ☐ The disposition was after the death of either of the related parties.

**b** ☐ The disposition was an involuntary conversion, and the threat of conversion occurred after the exchange.

**c** ☐ You can establish to the satisfaction of the IRS that neither the exchange nor the disposition had tax avoidance as one of its principal purposes. If this box is checked, attach an explanation. See instructions.

Form **8824**  
Department of the Treasury  
Internal Revenue Service

**Like-Kind Exchanges**  
(and section 1043 conflict-of-interest sales)

► Attach to your tax return.

► Go to [www.irs.gov/Form8824](http://www.irs.gov/Form8824) for instructions and the latest information.

OMB No. 1545-1190

**2020**  
Attachment  
Sequence No. **109**

Name(s) shown on tax return

**Total Forms Filed =** 53,238

Identifying number

**Part I Information on the Like-Kind Exchange**

**Note:** Generally, only real property should be described on lines 1 and 2. However, you may describe personal property transferred prior to January 1, 2018, as part of an exchange subject to the like-kind exchange transition rule described in the instructions, and/or real property on lines 1 and 2, if you are filing this form to report the disposition of property exchanged in a previously reported related party like-kind exchange. If the property described on line 1 or line 2 is real or personal property located outside the United States, indicate the country.

**1** Description of like-kind property given up:

-----  
-----

**2** Description of like-kind property received:

-----  
-----

**3** Date like-kind property given up was originally acquired (month, day, year) . . . . . **3** MM/DD/YYYY

**4** Date you actually transferred your property to the other party (month, day, year) . . . . . **4** MM/DD/YYYY

**5** Date like-kind property you received was identified by written notice to another party (month, day, year). See instructions for 45-day written identification requirement . . . . . **5** MM/DD/YYYY

**6** Date you actually received the like-kind property from other party (month, day, year). See instructions **6** MM/DD/YYYY

**7** Was the exchange of the property given up or received made with a related party, either directly or indirectly (such as through an intermediary)? See instructions. If "Yes," complete Part II. If "No," go to Part III . . . ☐ **Yes** ☐ **No**

**Note:** Do not file this form if a related party sold property into the exchange, directly or indirectly (such as through an intermediary); that property became your replacement property; and none of the exceptions in line 11 applies to the exchange. Instead, report the disposition of the property as if the exchange had been a sale. If one of the exceptions on line 11 applies to the exchange, complete Part II.

**Part II Related Party Exchange Information**

<b>8</b> 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.

**2020 Line Item Estimates—All figures are estimates based on samples.  
Number of returns filed for selected lines**

Form 8824 (2020)

Page **2**

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.

<b>12</b>	Fair market value (FMV) of other property given up . . . . .	<b>12</b>	1,792	
<b>13</b>	Adjusted basis of other property given up . . . . .	<b>13</b>	411	
<b>14</b>	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 . . . . .	<b>14</b>		1,766
<b>Caution:</b> If the property given up was used previously or partly as a home, see <b>Property used as home</b> in the instructions.				
<b>15</b>	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 . . . . .	<b>15</b>		12,668
<b>16</b>	FMV of like-kind property you received . . . . .	<b>16</b>		51,537
<b>17</b>	Add lines 15 and 16 . . . . .	<b>17</b>		52,210
<b>18</b>	Adjusted basis of like-kind property you gave up, net amounts paid to other party, plus any exchange expenses <b>not</b> used on line 15. See instructions . . . . .	<b>18</b>		52,423
<b>19</b>	<b>Realized gain or (loss).</b> Subtract line 18 from line 17 . . . . .	<b>19</b>		51,700
<b>20</b>	Enter the smaller of line 15 or line 19, but not less than zero . . . . .	<b>20</b>		12,046
<b>21</b>	Ordinary income under recapture rules. Enter here and on Form 4797, line 16. See instructions . . . . .	<b>21</b>		1,143
<b>22</b>	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 . . . . .	<b>22</b>		12,021
<b>23</b>	<b>Recognized gain.</b> Add lines 21 and 22 . . . . .	<b>23</b>		12,612
<b>24</b>	Deferred gain or (loss). Subtract line 23 from line 19. If a related party exchange, see instructions . . . . .	<b>24</b>		51,376
<b>25</b>	<b>Basis of like-kind property received.</b> Subtract line 15 from the sum of lines 18 and 23 . . . . .	<b>25</b>		52,357

**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.

<b>26</b>	Enter the number from the upper right corner of your certificate of divestiture. ( <b>Do not</b> attach a copy of your certificate. Keep the certificate with your records.) . . . . .		—
<b>27</b>	Description of divested property ►		
<b>28</b>	Description of replacement property ►		
<b>29</b>	Date divested property was sold (month, day, year) . . . . .	<b>29</b>	MM/DD/YYYY
<b>30</b>	Sales price of divested property. See instructions . . . . .	<b>30</b>	
<b>31</b>	Basis of divested property . . . . .	<b>31</b>	
<b>32</b>	<b>Realized gain.</b> Subtract line 31 from line 30 . . . . .	<b>32</b>	
<b>33</b>	Cost of replacement property purchased within 60 days after date of sale . . . . .	<b>33</b>	
<b>34</b>	Subtract line 33 from line 30. If zero or less, enter -0- . . . . .	<b>34</b>	
<b>35</b>	Ordinary income under recapture rules. Enter here and on Form 4797, line 10. See instructions . . . . .	<b>35</b>	
<b>36</b>	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 . . . . .	<b>36</b>	
<b>37</b>	<b>Deferred gain.</b> Subtract the sum of lines 35 and 36 from line 32 . . . . .	<b>37</b>	
<b>38</b>	<b>Basis of replacement property.</b> Subtract line 37 from line 33 . . . . .	<b>38</b>	



Form 8824 (2020)

Page **2**

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.

<b>12</b>	Fair market value (FMV) of other property given up . . . . .	<b>12</b>	920,879	
<b>13</b>	Adjusted basis of other property given up . . . . .	<b>13</b>	278,124	
<b>14</b>	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 . . . . .	<b>14</b>	642,755	
<b>Caution:</b> If the property given up was used previously or partly as a home, see <b>Property used as home</b> in the instructions.				
<b>15</b>	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 . . . . .	<b>15</b>	3,079,651	
<b>16</b>	FMV of like-kind property you received . . . . .	<b>16</b>	44,669,436	
<b>17</b>	Add lines 15 and 16 . . . . .	<b>17</b>	47,749,087	
<b>18</b>	Adjusted basis of like-kind property you gave up, net amounts paid to other party, plus any exchange expenses <b>not</b> used on line 15. See instructions . . . . .	<b>18</b>	25,647,394	
<b>19</b>	<b>Realized gain or (loss).</b> Subtract line 18 from line 17 . . . . .	<b>19</b>	22,101,693	
<b>20</b>	Enter the smaller of line 15 or line 19, but not less than zero . . . . .	<b>20</b>	2,338,981	
<b>21</b>	Ordinary income under recapture rules. Enter here and on Form 4797, line 16. See instructions . . . . .	<b>21</b>	111,506	
<b>22</b>	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 . . . . .	<b>22</b>	2,247,568	
<b>23</b>	<b>Recognized gain.</b> Add lines 21 and 22 . . . . .	<b>23</b>	2,359,074	
<b>24</b>	Deferred gain or (loss). Subtract line 23 from line 19. If a related party exchange, see instructions . . . . .	<b>24</b>	19,742,619	
<b>25</b>	<b>Basis of like-kind property received.</b> Subtract line 15 from the sum of lines 18 and 23 . . . . .	<b>25</b>	24,926,817	

**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.

<b>26</b>	Enter the number from the upper right corner of your certificate of divestiture. ( <b>Do not</b> attach a copy of your certificate. Keep the certificate with your records.) . . . . .	-
<b>27</b>	Description of divested property ▶	
<b>28</b>	Description of replacement property ▶	
<b>29</b>	Date divested property was sold (month, day, year) . . . . .	<b>29</b> MM/DD/YYYY
<b>30</b>	Sales price of divested property. See instructions . . . . .	<b>30</b>
<b>31</b>	Basis of divested property . . . . .	<b>31</b>
<b>32</b>	<b>Realized gain.</b> Subtract line 31 from line 30 . . . . .	<b>32</b>
<b>33</b>	Cost of replacement property purchased within 60 days after date of sale . . . . .	<b>33</b>
<b>34</b>	Subtract line 33 from line 30. If zero or less, enter -0- . . . . .	<b>34</b>
<b>35</b>	Ordinary income under recapture rules. Enter here and on Form 4797, line 10. See instructions . . . . .	<b>35</b>
<b>36</b>	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 . . . . .	<b>36</b>
<b>37</b>	<b>Deferred gain.</b> Subtract the sum of lines 35 and 36 from line 32 . . . . .	<b>37</b>
<b>38</b>	<b>Basis of replacement property.</b> Subtract line 37 from line 33 . . . . .	<b>38</b>

**2020 Line Item Estimates—All figures are estimates based on samples.  
Number of returns filed for selected lines**

Form **8829**Department of the Treasury  
Internal Revenue Service (99)**Expenses for Business Use of Your Home**

- **File only with Schedule C (Form 1040). Use a separate Form 8829 for each home you used for business during the year.**
- **Go to [www.irs.gov/Form8829](http://www.irs.gov/Form8829) for instructions and the latest information.**

OMB No. 1545-0074

**2020**Attachment  
Sequence No. **176**

Name(s) of proprietor(s)

**Total Forms Filed =** 3,178,402

Your social security number

**Part I Part of Your Home Used for Business**

<b>1</b>	Area used regularly and exclusively for business, regularly for daycare, or for storage of inventory or product samples (see instructions)	<b>1</b>	2,952,822
<b>2</b>	Total area of home	<b>2</b>	2,954,927
<b>3</b>	Divide line 1 by line 2. Enter the result as a percentage	<b>3</b>	%
<b>For daycare facilities not used exclusively for business, go to line 4. All others, go to line 7.</b>			
<b>4</b>	Multiply days used for daycare during year by hours used per day	<b>4</b>	hr.
<b>5</b>	If you started or stopped using your home for daycare during the year, see instructions; otherwise, enter 8,784	<b>5</b>	hr.
<b>6</b>	Divide line 4 by line 5. Enter the result as a decimal amount	<b>6</b>	.
<b>7</b>	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	<b>7</b>	%

**Part II Figure Your Allowable Deduction**

<b>8</b>	Enter the amount from Schedule C, line 29, <b>plus</b> any gain derived from the business use of your home, <b>minus</b> any loss from the trade or business not derived from the business use of your home. See instructions.	<b>8</b>	3,013,765
<b>See instructions for columns (a) and (b) before completing lines 9-22.</b>			
		<b>(a) Direct expenses</b>	<b>(b) Indirect expenses</b>
<b>9</b>	Casualty losses (see instructions)	<b>9</b>	2,688
<b>10</b>	Deductible mortgage interest (see instructions)	<b>10</b>	50,577
<b>11</b>	Real estate taxes (see instructions)	<b>11</b>	56,097
<b>12</b>	Add lines 9, 10, and 11	<b>12</b>	92,974
<b>13</b>	Multiply line 12, column (b), by line 7	<b>13</b>	1,007,479
<b>14</b>	Add line 12, column (a), and line 13	<b>14</b>	1,051,560
<b>15</b>	Subtract line 14 from line 8. If zero or less, enter -0-	<b>15</b>	2,103,707
<b>16</b>	Excess mortgage interest (see instructions)	<b>16</b>	17,887
<b>17</b>	Excess real estate taxes (see instructions)	<b>17</b>	138,334
<b>18</b>	Insurance	<b>18</b>	76,881
<b>19</b>	Rent	<b>19</b>	57,973
<b>20</b>	Repairs and maintenance	<b>20</b>	142,222
<b>21</b>	Utilities	<b>21</b>	186,401
<b>22</b>	Other expenses (see instructions)	<b>22</b>	82,642
<b>23</b>	Add lines 16 through 22	<b>23</b>	454,242
<b>24</b>	Multiply line 23, column (b), by line 7	<b>24</b>	2,530,055
<b>25</b>	Carryover of prior year operating expenses (see instructions)	<b>25</b>	646,657
<b>26</b>	Add line 23, column (a), line 24, and line 25	<b>26</b>	2,781,213
<b>27</b>	Allowable operating expenses. Enter the <b>smaller</b> of line 15 or line 26	<b>27</b>	1,957,609
<b>28</b>	Limit on excess casualty losses and depreciation. Subtract line 27 from line 15	<b>28</b>	1,914,176
<b>29</b>	Excess casualty losses (see instructions)	<b>29</b>	3,089
<b>30</b>	Depreciation of your home from line 42 below	<b>30</b>	1,146,865
<b>31</b>	Carryover of prior year excess casualty losses and depreciation (see instructions)	<b>31</b>	357,775
<b>32</b>	Add lines 29 through 31	<b>32</b>	1,178,457
<b>33</b>	Allowable excess casualty losses and depreciation. Enter the <b>smaller</b> of line 28 or line 32	<b>33</b>	724,906
<b>34</b>	Add lines 14, 27, and 33	<b>34</b>	2,370,905
<b>35</b>	Casualty loss portion, if any, from lines 14 and 33. Carry amount to <b>Form 4684</b> . See instructions	<b>35</b>	11,667
<b>36</b>	<b>Allowable expenses for business use of your home.</b> Subtract line 35 from line 34. Enter here and on Schedule C, line 30. If your home was used for more than one business, see instructions.	<b>36</b>	2,367,273

**Part III Depreciation of Your Home**

<b>37</b>	Enter the <b>smaller</b> of your home's adjusted basis or its fair market value. See instructions	<b>37</b>	1,112,039
<b>38</b>	Value of land included on line 37	<b>38</b>	627,230
<b>39</b>	Basis of building. Subtract line 38 from line 37	<b>39</b>	1,102,739
<b>40</b>	Business basis of building. Multiply line 39 by line 7	<b>40</b>	1,097,718
<b>41</b>	Depreciation percentage (see instructions)	<b>41</b>	%
<b>42</b>	Depreciation allowable (see instructions). Multiply line 40 by line 41. Enter here and on line 30 above	<b>42</b>	1,146,865

**Part IV Carryover of Unallowed Expenses to 2021**

<b>43</b>	Operating expenses. Subtract line 27 from line 26. If less than zero, enter -0-	<b>43</b>	1,043,474
<b>44</b>	Excess casualty losses and depreciation. Subtract line 33 from line 32. If less than zero, enter -0-	<b>44</b>	500,224

Form **8829**

Department of the Treasury  
Internal Revenue Service (99)

## Expenses for Business Use of Your Home

- **File only with Schedule C (Form 1040). Use a separate Form 8829 for each home you used for business during the year.**  
► **Go to [www.irs.gov/Form8829](http://www.irs.gov/Form8829) for instructions and the latest information.**

OMB No. 1545-0074

**2020**

Attachment  
Sequence No. **176**

Name(s) of proprietor(s)

**Total Forms Filed =** 3,178,402

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	1,063,459
2	Total area of home	2	6,339,175
3	Divide line 1 by line 2. Enter the result as a percentage	3	%
<b>For daycare facilities not used exclusively for business, go to line 4. All others, go to line 7.</b>			
4	Multiply days used for daycare during year by hours used per day	4	hr.
5	If you started or stopped using your home for daycare during the year, see instructions; otherwise, enter 8,784	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, <b>plus</b> any gain derived from the business use of your home, <b>minus</b> any loss from the trade or business not derived from the business use of your home. See instructions.	8	85,561,800
<b>See instructions for columns (a) and (b) before completing lines 9-22.</b>			
		(a) Direct expenses	(b) Indirect expenses
9	Casualty losses (see instructions)	9	11,008
10	Deductible mortgage interest (see instructions)	10	292,065
11	Real estate taxes (see instructions)	11	105,856
12	Add lines 9, 10, and 11	12	408,929
13	Multiply line 12, column (b), by line 7	13	1,676,503
14	Add line 12, column (a), and line 13	14	2,085,432
15	Subtract line 14 from line 8. If zero or less, enter -0-	15	95,631,756
16	Excess mortgage interest (see instructions)	16	60,670
17	Excess real estate taxes (see instructions)	17	204,408
18	Insurance	18	135,729
19	Rent	19	476,698
20	Repairs and maintenance	20	275,561
21	Utilities	21	352,822
22	Other expenses (see instructions)	22	237,723
23	Add lines 16 through 22	23	1,743,609
24	Multiply line 23, column (b), by line 7	24	7,422,600
25	Carryover of prior year operating expenses (see instructions)	25	3,932,367
26	Add line 23, column (a), line 24, and line 25	26	13,098,576
27	Allowable operating expenses. Enter the <b>smaller</b> of line 15 or line 26	27	6,030,173
28	Limit on excess casualty losses and depreciation. Subtract line 27 from line 15	28	89,601,583
29	Excess casualty losses (see instructions)	29	21,695
30	Depreciation of your home from line 42 below	30	1,192,422
31	Carryover of prior year excess casualty losses and depreciation (see instructions)	31	1,615,874
32	Add lines 29 through 31	32	2,829,991
33	Allowable excess casualty losses and depreciation. Enter the <b>smaller</b> of line 28 or line 32	33	844,693
34	Add lines 14, 27, and 33	34	8,960,298
35	Casualty loss portion, if any, from lines 14 and 33. Carry amount to <b>Form 4684</b> . See instructions	35	24,815
36	<b>Allowable expenses for business use of your home.</b> Subtract line 35 from line 34. Enter here and on Schedule C, line 30. If your home was used for more than one business, see instructions.	36	8,935,483

### Part III Depreciation of Your Home

37	Enter the <b>smaller</b> of your home's adjusted basis or its fair market value. See instructions	37	379,171,117
38	Value of land included on line 37	38	62,708,825
39	Basis of building. Subtract line 38 from line 37	39	316,462,292
40	Business basis of building. Multiply line 39 by line 7	40	44,788,832
41	Depreciation percentage (see instructions)	41	%
42	Depreciation allowable (see instructions). Multiply line 40 by line 41. Enter here and on line 30 above	42	1,192,422

### Part IV Carryover of Unallowed Expenses to 2021

43	Operating expenses. Subtract line 27 from line 26. If less than zero, enter -0-	43	7,068,403
44	Excess casualty losses and depreciation. Subtract line 33 from line 32. If less than zero, enter -0-	44	1,985,298

Form **8839****Qualified Adoption Expenses**

OMB No. 1545-0074

**2020**Department of the Treasury  
Internal Revenue Service (99)▶ **Attach to Form 1040, 1040-SR, or 1040-NR.**▶ **Go to [www.irs.gov/Form8839](http://www.irs.gov/Form8839) for instructions and the latest information.**Attachment  
Sequence No. **38**

Name(s) shown on return

Total Forms Filed = **102,188**

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		(b) Child's year of birth	Check if child was—			(f) Child's identifying number	(g) Check if adoption became final in 2020 or earlier
	First	Last		(c) born <b>before</b> 2003 and disabled	(d) a child with special needs	(e) a foreign child		
Child 1				<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>		<input type="checkbox"/>
Child 2				<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>		<input type="checkbox"/>
Child 3				<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>		<input type="checkbox"/>

**Caution:** If the child was a foreign child, see **Special rules** in the instructions for line 1, column (e), before you complete Part II or Part III. If you received **employer-provided adoption benefits**, complete Part III on the back next.

**Part II Adoption Credit**

	Child 1	Child 2	Child 3	
2 Maximum adoption credit per child. Enter \$14,300 (see instructions)	2			
3 Did you file Form 8839 for a prior year for the same child? <input type="checkbox"/> <b>No.</b> Enter -0-. <input type="checkbox"/> <b>Yes.</b> See instructions for the amount to enter.	3	47,985	25,132	10,407
4 Subtract line 3 from line 2	4			
5 <b>Qualified adoption expenses</b> (see instructions)	5	38,965	12,365	6,185
<b>Caution:</b> Your qualified adoption expenses may not be equal to the adoption expenses you paid in 2020.				
6 Enter the <b>smaller</b> of line 4 or line 5	6	38,963	12,363	6,185
7 Enter modified adjusted gross income (see instructions)		7		
8 Is line 7 more than \$214,520? <input type="checkbox"/> <b>No.</b> Skip lines 8 and 9, and enter -0- on line 10. <input type="checkbox"/> <b>Yes.</b> Subtract \$214,520 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	x	
10 Multiply each amount on line 6 by line 9	10			
11 Subtract line 10 from line 6	11	36,973	11,359	6,184
12 Add the amounts on line 11	12			36,981
13 Credit carryforward, if any, from prior years. See your Adoption Credit Carryforward Worksheet in the 2019 Form 8839 instructions	13			72,561
14 Add lines 12 and 13	14			98,462
15 Enter the amount from line 5 of the Credit Limit Worksheet in the instructions	15			64,773
16 <b>Adoption Credit.</b> Enter the smaller of line 14 or line 15 here and on Schedule 3 (Form 1040), line 6. Check box <b>c</b> on that line and enter <b>"8839"</b> in the space next to box <b>c</b> . If line 15 is smaller than line 14, you may have a credit carryforward (see instructions)	16			64,773

**For Paperwork Reduction Act Notice, see your tax return instructions.**

Cat. No. 22843L

Form **8839** (2020)

Form **8839**

## Qualified Adoption Expenses

OMB No. 1545-0074

**2020**

Department of the Treasury  
Internal Revenue Service (99)

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

► **Go to [www.irs.gov/Form8839](http://www.irs.gov/Form8839) for instructions and the latest information.**

Attachment  
Sequence No. **38**

Name(s) shown on return

Total Forms Filed = **102,188**

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		(b) Child's year of birth	Check if child was —			(f) Child's identifying number	(g) Check if adoption became final in 2020 or earlier
	First	Last		(c) born <b>before</b> 2003 and disabled	(d) a child with special needs	(e) a foreign child		
Child 1				<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>		<input type="checkbox"/>
Child 2				<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>		<input type="checkbox"/>
Child 3				<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>		<input type="checkbox"/>

**Caution:** If the child was a foreign child, see **Special rules** in the instructions for line 1, column (e), before you complete Part II or Part III. If you received **employer-provided adoption benefits**, complete Part III on the back next.

**Part II Adoption Credit**

	Child 1	Child 2	Child 3	
2 Maximum adoption credit per child. Enter \$14,300 (see instructions)	2			
3 Did you file Form 8839 for a prior year for the same child? <input type="checkbox"/> <b>No.</b> Enter -0-. <input type="checkbox"/> <b>Yes.</b> See instructions for the amount to enter.	3	635,734	306,206	116,466
4 Subtract line 3 from line 2	4			
5 <b>Qualified adoption expenses</b> (see instructions)	5	391,839	107,790	61,241
<b>Caution:</b> Your qualified adoption expenses may not be equal to the adoption expenses you paid in 2020.				
6 Enter the <b>smaller</b> of line 4 or line 5	6	298,072	93,418	61,223
7 Enter modified adjusted gross income (see instructions)			7	
8 Is line 7 more than \$214,520? <input type="checkbox"/> <b>No.</b> Skip lines 8 and 9, and enter -0- on line 10. <input type="checkbox"/> <b>Yes.</b> Subtract \$214,520 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	x
10 Multiply each amount on line 6 by line 9	10			
11 Subtract line 10 from line 6	11	288,679	93,139	61,173
12 Add the amounts on line 11	12			472,832
13 Credit carryforward, if any, from prior years. See your Adoption Credit Carryforward Worksheet in the 2019 Form 8839 instructions	13			1,827,154
14 Add lines 12 and 13	14			2,299,986
15 Enter the amount from line 5 of the Credit Limit Worksheet in the instructions	15			321,747
16 <b>Adoption Credit.</b> Enter the smaller of line 14 or line 15 here and on Schedule 3 (Form 1040), line 6. Check box <b>c</b> on that line and enter <b>"8839"</b> in the space next to box <b>c</b> . If line 15 is smaller than line 14, you may have a credit carryforward (see instructions)	16			321,764

**For Paperwork Reduction Act Notice, see your tax return instructions.**

Cat. No. 22843L

Form **8839** (2020)

**Part III Employer-Provided Adoption Benefits**

		Child 1	Child 2	Child 3		
<b>17</b>	Maximum exclusion per child. Enter \$14,300 (see instructions) . . . . .	<b>17</b>				
<b>18</b>	Did you receive employer-provided adoption benefits for a prior year for the same child? <input type="checkbox"/> <b>No.</b> Enter -0-. <input type="checkbox"/> <b>Yes.</b> See instructions for the amount to enter. }	<b>18</b>				
<b>19</b>	Subtract line 18 from line 17 . . . . .	<b>19</b>				
<b>20</b>	Employer-provided adoption benefits you received in 2020. This amount should be shown in box 12 of your 2020 Form(s) W-2 with code <b>T</b> . . . . .	<b>20</b>				
<b>21</b>	Add the amounts on line 20 . . . . .	<b>21</b>				*
<b>22</b>	Enter the <b>smaller</b> of line 19 or line 20. But if the child was a child with special needs and the adoption became final in 2020, enter the amount from line 19 .	<b>22</b>				
<b>23</b>	Enter modified adjusted gross income (from the worksheet in the instructions) . . . . .	<b>23</b>				
<b>24</b>	Is line 23 more than \$214,520? <input type="checkbox"/> <b>No.</b> Skip lines 24 and 25, and enter -0- on line 26. <input type="checkbox"/> <b>Yes.</b> Subtract \$214,520 from line 23 . . . . .	<b>24</b>				
<b>25</b>	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 . . . . .	<b>25</b>				x
<b>26</b>	Multiply each amount on line 22 by line 25 . . . . .	<b>26</b>				
<b>27</b>	<b>Excluded benefits.</b> Subtract line 26 from line 22 . .	<b>27</b>				
<b>28</b>	Add the amounts on line 27 . . . . .	<b>28</b>				*
<b>29</b>	<b>Taxable benefits.</b> Is line 28 more than line 21? <input type="checkbox"/> <b>No.</b> Subtract line 28 from line 21. Also, include this amount, if more than zero, on line 1 of Form 1040 or 1040-SR or line 1a of Form 1040-NR. On the dotted line next to line 1 of Form 1040 or 1040-SR or line 1a of Form 1040-NR, enter "AB." <input type="checkbox"/> <b>Yes.</b> Subtract line 21 from line 28. Enter the result as a negative number. Reduce the total you would enter on line 1 of Form 1040 or 1040-SR or line 1a of Form 1040-NR by the amount on Form 8839, line 29. Enter the result on line 1 of Form 1040 or 1040-SR or line 1a of Form 1040-NR. Enter "SNE" on the dotted line next to the entry line.	<b>29</b>				*

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 2019, those expenses were not fully reimbursed by your employer or otherwise, and the adoption was not final by the end of 2019.
- The total adoption expenses you paid in 2020 were not fully reimbursed by your employer or otherwise, and the adoption became final in 2020 or earlier.
- You adopted a child with special needs and the adoption became final in 2020.



**Part III Employer-Provided Adoption Benefits**

	Child 1	Child 2	Child 3		
<b>17</b> Maximum exclusion per child. Enter \$14,300 (see instructions) . . . . .	<b>17</b>				
<b>18</b> Did you receive employer-provided adoption benefits for a prior year for the same child? <input type="checkbox"/> <b>No.</b> Enter -0-. <input type="checkbox"/> <b>Yes.</b> See instructions for the amount to enter. }	<b>18</b>				
<b>19</b> Subtract line 18 from line 17 . . . . .	<b>19</b>				
<b>20</b> Employer-provided adoption benefits you received in 2020. This amount should be shown in box 12 of your 2020 Form(s) W-2 with code <b>T</b> . . . . .	<b>20</b>				
<b>21</b> Add the amounts on line 20 . . . . .	<b>21</b>				*
<b>22</b> Enter the <b>smaller</b> of line 19 or line 20. But if the child was a child with special needs and the adoption became final in 2020, enter the amount from line 19 .	<b>22</b>				
<b>23</b> Enter modified adjusted gross income (from the worksheet in the instructions) . . . . .	<b>23</b>				
<b>24</b> Is line 23 more than \$214,520? <input type="checkbox"/> <b>No.</b> Skip lines 24 and 25, and enter -0- on line 26. <input type="checkbox"/> <b>Yes.</b> Subtract \$214,520 from line 23 . . . . .	<b>24</b>				
<b>25</b> 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 . . . . .	<b>25</b>			x	
<b>26</b> Multiply each amount on line 22 by line 25 . . . . .	<b>26</b>				
<b>27</b> <b>Excluded benefits.</b> Subtract line 26 from line 22 . . . . .	<b>27</b>				
<b>28</b> Add the amounts on line 27 . . . . .	<b>28</b>				*
<b>29</b> <b>Taxable benefits.</b> Is line 28 more than line 21? <input type="checkbox"/> <b>No.</b> Subtract line 28 from line 21. Also, include this amount, if more than zero, on line 1 of Form 1040 or 1040-SR or line 1a of Form 1040-NR. On the dotted line next to line 1 of Form 1040 or 1040-SR or line 1a of Form 1040-NR, enter "AB." <input type="checkbox"/> <b>Yes.</b> Subtract line 21 from line 28. Enter the result as a negative number. Reduce the total you would enter on line 1 of Form 1040 or 1040-SR or line 1a of Form 1040-NR by the amount on Form 8839, line 29. Enter the result on line 1 of Form 1040 or 1040-SR or line 1a of Form 1040-NR. Enter "SNE" on the dotted line next to the entry line.	<b>29</b>				*

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 2019, those expenses were not fully reimbursed by your employer or otherwise, and the adoption was not final by the end of 2019.
- The total adoption expenses you paid in 2020 were not fully reimbursed by your employer or otherwise, and the adoption became final in 2020 or earlier.
- You adopted a child with special needs and the adoption became final in 2020.

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



Form <b>8846</b>  Department of the Treasury Internal Revenue Service	<b>Credit for Employer Social Security and Medicare Taxes Paid on Certain Employee Tips</b> ▶ Attach to your tax return. ▶ Go to <a href="http://www.irs.gov/Form8846">www.irs.gov/Form8846</a> for the latest information.	OMB No. 1545-0123  <div style="font-size: 2em; font-weight: bold;">2020</div> Attachment Sequence No. <b>846</b>
Name(s) shown on return		Identifying number
Total Forms Filed =		22,958

**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.

<b>1</b> Tips received by employees for services on which you paid or incurred employer social security and Medicare taxes during the tax year (see instructions) . . . . .	<b>1</b>	12,112
<b>2</b> Tips not subject to the credit provisions (see instructions) . . . . .	<b>2</b>	2,393
<b>3</b> Creditable tips. Subtract line 2 from line 1 . . . . .	<b>3</b>	12,112
<b>4</b> Multiply line 3 by 7.65% (0.0765). If you had any tipped employees whose wages (including tips) exceeded \$137,700, see instructions and check here . . . . . ▶ <input type="checkbox"/>	<b>4</b>	12,112
<b>5</b> Credit for employer social security and Medicare taxes paid on certain employee tips from partnerships and S corporations . . . . .	<b>5</b>	12,292
<b>6</b> 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 . . . . .	<b>6</b>	22,958

**For Paperwork Reduction Act Notice, see instructions.**

Cat. No. 16148Z

Form **8846** (2020)

Form <b>8846</b>  Department of the Treasury Internal Revenue Service	<b>Credit for Employer Social Security and Medicare Taxes Paid on Certain Employee Tips</b> ▶ Attach to your tax return. ▶ Go to <a href="http://www.irs.gov/Form8846">www.irs.gov/Form8846</a> for the latest information.	OMB No. 1545-0123  <div style="font-size: 2em; font-weight: bold;">2020</div> Attachment Sequence No. <b>846</b>
Name(s) shown on return		Identifying number
Total Forms Filed = 22,958		

**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.

<b>1</b>	Tips received by employees for services on which you paid or incurred employer social security and Medicare taxes during the tax year (see instructions) . . . . .	<b>1</b>	667,699
<b>2</b>	Tips not subject to the credit provisions (see instructions) . . . . .	<b>2</b>	52,860
<b>3</b>	Creditable tips. Subtract line 2 from line 1 . . . . .	<b>3</b>	614,839
<b>4</b>	Multiply line 3 by 7.65% (0.0765). If you had any tipped employees whose wages (including tips) exceeded \$137,700, see instructions and check here . . . . . <input type="checkbox"/>	<b>4</b>	47,035
<b>5</b>	Credit for employer social security and Medicare taxes paid on certain employee tips from partnerships and S corporations . . . . .	<b>5</b>	82,843
<b>6</b>	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 . . . . .	<b>6</b>	129,879

Form **8853**  
Department of the Treasury  
Internal Revenue Service (99)

**Archer MSAs and  
Long-Term Care Insurance Contracts**  
► Go to [www.irs.gov/Form8853](http://www.irs.gov/Form8853) for instructions and the latest information.  
► Attach to Form 1040, 1040-SR, or 1040-NR.

OMB No. 1545-0074

**2020**  
Attachment  
Sequence No. **39**

Name(s) shown on return

Total Forms Filed = **150,529**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.

<b>1</b>	Total employer contributions to your Archer MSA(s) for 2020 . . . . .	<b>1</b>	5,830
<b>2</b>	Archer MSA contributions you made for 2020, including those made from January 1, 2021, through April 15, 2021, that were for 2020. Don't include rollovers. See instructions . . . . .	<b>2</b>	11,018
<b>3</b>	Limitation from the Line 3 Limitation Chart and Worksheet in the instructions . . . . .	<b>3</b>	6,680
<b>4</b>	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.) . . . . .	<b>4</b>	9,268
<b>5</b>	<b>Archer MSA deduction.</b> Enter the <b>smallest</b> of line 2, 3, or 4 here. Also include this amount on Schedule 1 (Form 1040), line 22. On the dotted line next to Schedule 1 (Form 1040), line 22, enter "MSA" and the amount . . . . .	<b>5</b>	4,365

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

**Part II Archer MSA Distributions**

<b>6a</b>	Total distributions you and your spouse received in 2020 from all Archer MSAs (see instructions) . .	<b>6a</b>	17,690
<b>b</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 . . . . .	<b>6b</b>	
<b>c</b>	Subtract line 6b from line 6a . . . . .	<b>6c</b>	17,690
<b>7</b>	Unreimbursed qualified medical expenses (see instructions) . . . . .	<b>7</b>	12,991
<b>8</b>	<b>Taxable Archer MSA distributions.</b> Subtract line 7 from line 6c. If zero or less, enter -0-. Also include this amount in the total on Schedule 1 (Form 1040), line 8. On the dotted line next to Schedule 1 (Form 1040), line 8, enter "MSA" and the amount . . . . .	<b>8</b>	*
<b>9a</b>	If any of the distributions included on line 8 meet any of the <b>Exceptions to the Additional 20% Tax</b> (see instructions), check here . . . . . ► <input type="checkbox"/>		
<b>b</b>	<b>Additional 20% tax</b> (see instructions). Enter 20% (0.20) of the distributions included on line 8 that are subject to the additional 20% tax. Also include this amount in the total on Schedule 2 (Form 1040), line 8. Check box c on Schedule 2 (Form 1040), line 8. Enter "MSA" and the amount on the line next to the box . . . . .	<b>9b</b>	*

**Section B. Medicare Advantage MSA Distributions.** If you are filing jointly and both you and your spouse received distributions in 2020 from a Medicare Advantage MSA, complete a separate Section B for each spouse. See instructions.

<b>10</b>	Total distributions you received in 2020 from all Medicare Advantage MSAs (see instructions) . . .	<b>10</b>	3,915
<b>11</b>	Unreimbursed qualified medical expenses (see instructions) . . . . .	<b>11</b>	3,616
<b>12</b>	<b>Taxable Medicare Advantage MSA distributions.</b> Subtract line 11 from line 10. If zero or less, enter -0-. Also include this amount in the total on Schedule 1 (Form 1040), line 8. On the dotted line next to Schedule 1 (Form 1040), line 8, enter "Med MSA" and the amount . . . . .	<b>12</b>	*
<b>13a</b>	If any of the distributions included on line 12 meet any of the <b>Exceptions to the Additional 50% Tax</b> (see instructions), check here . . . . . ► <input type="checkbox"/>		
<b>b</b>	<b>Additional 50% tax.</b> 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 2019. Also include this amount in the total on Schedule 2 (Form 1040), line 8. Check box c on Schedule 2 (Form 1040), line 8. Enter "Med MSA" and the amount on the line next to the box . .	<b>13b</b>	*

For Paperwork Reduction Act Notice, see your tax return instructions.

Cat. No. 24091H

Form **8853** (2020)

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

Form **8853**  
Department of the Treasury  
Internal Revenue Service (99)

**Archer MSAs and  
Long-Term Care Insurance Contracts**  
► Go to [www.irs.gov/Form8853](http://www.irs.gov/Form8853) for instructions and the latest information.  
► Attach to Form 1040, 1040-SR, or 1040-NR.

OMB No. 1545-0074

**2020**  
Attachment  
Sequence No. **39**

Name(s) shown on return

Total Forms Filed = **150,529**

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.

<b>1</b>	Total employer contributions to your Archer MSA(s) for 2020 . . . . .	<b>1</b>	10,364
<b>2</b>	Archer MSA contributions you made for 2020, including those made from January 1, 2021, through April 15, 2021, that were for 2020. Don't include rollovers. See instructions . . . . .	<b>2</b>	23,536
<b>3</b>	Limitation from the Line 3 Limitation Chart and Worksheet in the instructions . . . . .	<b>3</b>	21,763
<b>4</b>	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.) . . . . .	<b>4</b>	429,206
<b>5</b>	<b>Archer MSA deduction.</b> Enter the <b>smallest</b> of line 2, 3, or 4 here. Also include this amount on Schedule 1 (Form 1040), line 22. On the dotted line next to Schedule 1 (Form 1040), line 22, enter "MSA" and the amount . . . . .	<b>5</b>	7,013

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

**Part II Archer MSA Distributions**

<b>6a</b>	Total distributions you and your spouse received in 2020 from all Archer MSAs (see instructions) . . . . .	<b>6a</b>	60,215
<b>b</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 . . . . .	<b>6b</b>	
<b>c</b>	Subtract line 6b from line 6a . . . . .	<b>6c</b>	60,215
<b>7</b>	Unreimbursed qualified medical expenses (see instructions) . . . . .	<b>7</b>	54,523
<b>8</b>	<b>Taxable Archer MSA distributions.</b> Subtract line 7 from line 6c. If zero or less, enter -0-. Also include this amount in the total on Schedule 1 (Form 1040), line 8. On the dotted line next to Schedule 1 (Form 1040), line 8, enter "MSA" and the amount . . . . .	<b>8</b>	*
<b>9a</b>	If any of the distributions included on line 8 meet any of the <b>Exceptions to the Additional 20% Tax</b> (see instructions), check here . . . . . <input type="checkbox"/>		
<b>b</b>	<b>Additional 20% tax</b> (see instructions). Enter 20% (0.20) of the distributions included on line 8 that are subject to the additional 20% tax. Also include this amount in the total on Schedule 2 (Form 1040), line 8. Check box c on Schedule 2 (Form 1040), line 8. Enter "MSA" and the amount on the line next to the box . . . . .	<b>9b</b>	*

**Section B. Medicare Advantage MSA Distributions.** If you are filing jointly and both you and your spouse received distributions in 2020 from a Medicare Advantage MSA, complete a separate Section B for each spouse. See instructions.

<b>10</b>	Total distributions you received in 2020 from all Medicare Advantage MSAs (see instructions) . . . . .	<b>10</b>	10,904
<b>11</b>	Unreimbursed qualified medical expenses (see instructions) . . . . .	<b>11</b>	9,818
<b>12</b>	<b>Taxable Medicare Advantage MSA distributions.</b> Subtract line 11 from line 10. If zero or less, enter -0-. Also include this amount in the total on Schedule 1 (Form 1040), line 8. On the dotted line next to Schedule 1 (Form 1040), line 8, enter "Med MSA" and the amount . . . . .	<b>12</b>	*
<b>13a</b>	If any of the distributions included on line 12 meet any of the <b>Exceptions to the Additional 50% Tax</b> (see instructions), check here . . . . . <input type="checkbox"/>		
<b>b</b>	<b>Additional 50% tax.</b> 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 2019. Also include this amount in the total on Schedule 2 (Form 1040), line 8. Check box c on Schedule 2 (Form 1040), line 8. Enter "Med MSA" and the amount on the line next to the box . . . . .	<b>13b</b>	*

For Paperwork Reduction Act Notice, see your tax return instructions.

Cat. No. 24091H

Form **8853** (2020)

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

**2020 Line Item Estimates—All figures are estimates based on samples.  
Number of returns filed for selected lines**

Form 8853 (2020)

Attachment Sequence No. **39**Page **2**

Name of policyholder (as shown on return)

Social security number of  
policyholder ▶

**Section C. Long-Term Care (LTC) Insurance Contracts.** See **Filing Requirements for Section C** in the instructions before completing this section.

If more than one Section C is attached, check here . . . . . ☐

**14a** Name of insured ▶ \_\_\_\_\_ **b** Social security number of insured ▶ \_\_\_\_\_

**15** In 2020, 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 2020 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.

<b>17</b> 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 . . . . .	<b>17</b>	2,621,253
---	-----------	-----------

**Caution: Don't** use lines 18 through 26 to figure the taxable amount of benefits paid under an LTC insurance contract that isn't a **qualified** LTC insurance contract. Instead, if the benefits aren't excludable from your income (for example, if the benefits aren't paid for personal injuries or sickness through accident or health insurance), report the amount not excludable as income on Schedule 1 (Form 1040), line 8 or, for taxpayers filing Form 1040-NR, on Form 1040-NR, Schedule NEC, line 12.

<b>18</b> Enter the part of the amount on line 17 that is from <b>qualified</b> LTC insurance contracts . . . . .	<b>18</b>	1,822,431
---	-----------	-----------

<b>19</b> 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 . . . . .	<b>19</b>	*
--	-----------	---

<b>20</b> Add lines 18 and 19 . . . . .	<b>20</b>	1,886,570
---	-----------	-----------

**Note:** If you checked "Yes" on line 15 above, see **Multiple Payees** in the instructions before completing lines 21 through 25.

<b>21</b> Multiply \$380 by the number of days in the LTC period . . . . .	<b>21</b>	7,626,305
--	-----------	-----------

<b>22</b> Costs incurred for qualified LTC services provided for the insured during the LTC period (see instructions) . . . . .	<b>22</b>	4,044,483
---	-----------	-----------

<b>23</b> Enter the <b>larger</b> of line 21 or line 22 . . . . .	<b>23</b>	8,926,673
---	-----------	-----------

<b>24</b> Reimbursements for qualified LTC services provided for the insured during the LTC period . . . . .	<b>24</b>	2,292,085
--	-----------	-----------

**Caution:** If you received any reimbursements from LTC contracts issued before August 1, 1996, see instructions.

<b>25</b> Per diem limitation. Subtract line 24 from line 23 . . . . .	<b>25</b>	7,036,880/-
--	-----------	-------------

<b>26</b> <b>Taxable payments.</b> Subtract line 25 from line 20. If zero or less, enter -0-. Also include this amount in the total on Schedule 1 (Form 1040), line 8 or, for taxpayers filing Form 1040-NR, on Form 1040-NR, Schedule NEC, line 12. On the dotted line next to Schedule 1 (Form 1040), line 8 or, for taxpayers filing Form 1040-NR, on Form 1040-NR, Schedule NEC, line 12, enter "LTC" and the amount . . . . .	<b>26</b>	83,373
--	-----------	--------

Form **8853** (2020)

Form 8853 (2020)

Attachment Sequence No. **39**

Page **2**

Name of policyholder (as shown on return)

Social security number of  
policyholder ▶

**Section C. Long-Term Care (LTC) Insurance Contracts.** See **Filing Requirements for Section C** in the instructions before completing this section.

If more than one Section C is attached, check here . . . . . ☐

**14a** Name of insured ▶ \_\_\_\_\_ **b** Social security number of insured ▶ \_\_\_\_\_

**15** In 2020, 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 2020 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.

<b>17</b> 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 . . . . .	<b>17</b>	2,621,253
---	-----------	-----------

**Caution: Don't** use lines 18 through 26 to figure the taxable amount of benefits paid under an LTC insurance contract that isn't a **qualified** LTC insurance contract. Instead, if the benefits aren't excludable from your income (for example, if the benefits aren't paid for personal injuries or sickness through accident or health insurance), report the amount not excludable as income on Schedule 1 (Form 1040), line 8 or, for taxpayers filing Form 1040-NR, on Form 1040-NR, Schedule NEC, line 12.

<b>18</b> Enter the part of the amount on line 17 that is from <b>qualified</b> LTC insurance contracts . . . . .	<b>18</b>	1,822,431
---	-----------	-----------

<b>19</b> 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 . . . . .	<b>19</b>	*
--	-----------	---

<b>20</b> Add lines 18 and 19 . . . . .	<b>20</b>	1,886,570
---	-----------	-----------

**Note:** If you checked "Yes" on line 15 above, see **Multiple Payees** in the instructions before completing lines 21 through 25.

<b>21</b> Multiply \$380 by the number of days in the LTC period . . . . .	<b>21</b>	7,626,305
--	-----------	-----------

<b>22</b> Costs incurred for qualified LTC services provided for the insured during the LTC period (see instructions) . . . . .	<b>22</b>	4,044,483
---	-----------	-----------

<b>23</b> Enter the <b>larger</b> of line 21 or line 22 . . . . .	<b>23</b>	8,926,673
---	-----------	-----------

<b>24</b> Reimbursements for qualified LTC services provided for the insured during the LTC period . . . . .	<b>24</b>	2,292,085
--	-----------	-----------

**Caution:** If you received any reimbursements from LTC contracts issued before August 1, 1996, see instructions.

<b>25</b> Per diem limitation. Subtract line 24 from line 23 . . . . .	<b>25</b>	7,036,880/-
--	-----------	-------------

<b>26</b> <b>Taxable payments.</b> Subtract line 25 from line 20. If zero or less, enter -0-. Also include this amount in the total on Schedule 1 (Form 1040), line 8 or, for taxpayers filing Form 1040-NR, on Form 1040-NR, Schedule NEC, line 12. On the dotted line next to Schedule 1 (Form 1040), line 8 or, for taxpayers filing Form 1040-NR, on Form 1040-NR, Schedule NEC, line 12, enter "LTC" and the amount . . . . .	<b>26</b>	83,373
--	-----------	--------

Form **8863**  
Department of the Treasury  
Internal Revenue Service (99)  
Name(s) shown on return

**Education Credits  
(American Opportunity and Lifetime Learning Credits)**

▶ **Attach to Form 1040 or 1040-SR.**  
▶ **Go to [www.irs.gov/Form8863](http://www.irs.gov/Form8863) for instructions and the latest information.**

OMB No. 1545-0074

**2020**  
Attachment  
Sequence No. **50**

Total Forms Filed = 8,726,402

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**

<b>1</b>	After completing Part III for each student, enter the total of all amounts from all Parts III, line 30 . . .	<b>1</b>	6,571,378
<b>2</b>	Enter: \$180,000 if married filing jointly; \$90,000 if single, head of household, or qualifying widow(er) . . .	<b>2</b>	6,571,378
<b>3</b>	Enter the amount from Form 1040 or 1040-SR, line 11. If you're filing Form 2555 or 4563, or you're excluding income from Puerto Rico, see Pub. 970 for the amount to enter . . .	<b>3</b>	6,492,269
<b>4</b>	Subtract line 3 from line 2. If zero or less, <b>stop</b> ; you can't take any education credit . . .	<b>4</b>	6,570,735
<b>5</b>	Enter: \$20,000 if married filing jointly; \$10,000 if single, head of household, or qualifying widow(er) . . .	<b>5</b>	6,570,735
<b>6</b>	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) . . .	<b>6</b>	6,570,735
<b>7</b>	Multiply line 1 by line 6. <b>Caution:</b> If you were under age 24 at the end of the year <b>and</b> meet the conditions described in the instructions, you <b>can't</b> take the refundable American opportunity credit; skip line 8, enter the amount from line 7 on line 9, and check this box <input type="checkbox"/> . . .	<b>7</b>	6,570,735
<b>8</b>	<b>Refundable American opportunity credit.</b> Multiply line 7 by 40% (0.40). Enter the amount here and on Form 1040 or 1040-SR, line 29. Then go to line 9 below. . .	<b>8</b>	6,481,440

**Part II Nonrefundable Education Credits**

<b>9</b>	Subtract line 8 from line 7. Enter here and on line 2 of the Credit Limit Worksheet (see instructions) . . .	<b>9</b>	6,570,735
<b>10</b>	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 . . .	<b>10</b>	2,249,154
<b>11</b>	Enter the smaller of line 10 or \$10,000 . . .	<b>11</b>	2,249,154
<b>12</b>	Multiply line 11 by 20% (0.20) . . .	<b>12</b>	2,249,154
<b>13</b>	Enter: \$138,000 if married filing jointly; \$69,000 if single, head of household, or qualifying widow(er) . . .	<b>13</b>	2,249,154
<b>14</b>	Enter the amount from Form 1040 or 1040-SR, line 11. If you're filing Form 2555 or 4563, or you're excluding income from Puerto Rico, see Pub. 970 for the amount to enter . . .	<b>14</b>	2,249,154
<b>15</b>	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 . . .	<b>15</b>	2,249,154
<b>16</b>	Enter: \$20,000 if married filing jointly; \$10,000 if single, head of household, or qualifying widow(er) . . .	<b>16</b>	2,244,531
<b>17</b>	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) . . .	<b>17</b>	2,244,531
<b>18</b>	Multiply line 12 by line 17. Enter here and on line 1 of the Credit Limit Worksheet (see instructions) ▶ . . .	<b>18</b>	2,244,531
<b>19</b>	<b>Nonrefundable education credits.</b> Enter the amount from line 7 of the Credit Limit Worksheet (see instructions) here and on Schedule 3 (Form 1040), line 3 . . .	<b>19</b>	7,418,821

For Paperwork Reduction Act Notice, see your tax return instructions.

Cat. No. 25379M

Form **8863** (2020)



<b>Form 8863</b> Department of the Treasury Internal Revenue Service (99)	<b>Education Credits</b> <b>(American Opportunity and Lifetime Learning Credits)</b> ▶ Attach to Form 1040 or 1040-SR. ▶ Go to <a href="http://www.irs.gov/Form8863">www.irs.gov/Form8863</a> for instructions and the latest information.	OMB No. 1545-0074 <div style="font-size: 2em; font-weight: bold;">2020</div> Attachment Sequence No. <b>50</b>
Name(s) shown on return		Your social security number
Total Forms Filed = 8,726,402		



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**

<b>1</b>	After completing Part III for each student, enter the total of all amounts from all Parts III, line 30 . . . . .	<b>1</b>	14,642,098
<b>2</b>	Enter: \$180,000 if married filing jointly; \$90,000 if single, head of household, or qualifying widow(er) . . . . .	<b>2</b>	812,924,140
<b>3</b>	Enter the amount from Form 1040 or 1040-SR, line 11. If you're filing Form 2555 or 4563, or you're excluding income from Puerto Rico, see Pub. 970 for the amount to enter . . . . .	<b>3</b>	337,006,721
<b>4</b>	Subtract line 3 from line 2. If zero or less, <b>stop</b> ; you can't take any education credit . . . . .	<b>4</b>	476,219,865
<b>5</b>	Enter: \$20,000 if married filing jointly; \$10,000 if single, head of household, or qualifying widow(er) . . . . .	<b>5</b>	90,313,433
<b>6</b>	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) . . . . .	<b>6</b>	6,444,501
<b>7</b>	Multiply line 1 by line 6. <b>Caution:</b> If you were under age 24 at the end of the year <b>and</b> meet the conditions described in the instructions, you <b>can't</b> take the refundable American opportunity credit; skip line 8, enter the amount from line 7 on line 9, and check this box <input type="checkbox"/> . . . . .	<b>7</b>	14,311,677
<b>8</b>	<b>Refundable American opportunity credit.</b> Multiply line 7 by 40% (0.40). Enter the amount here and on Form 1040 or 1040-SR, line 29. Then go to line 9 below. . . . .	<b>8</b>	5,654,475

**Part II Nonrefundable Education Credits**

<b>9</b>	Subtract line 8 from line 7. Enter here and on line 2 of the Credit Limit Worksheet (see instructions) . . . . .	<b>9</b>	8,657,202
<b>10</b>	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 . . . . .	<b>10</b>	18,335,649
<b>11</b>	Enter the smaller of line 10 or \$10,000 . . . . .	<b>11</b>	11,718,184
<b>12</b>	Multiply line 11 by 20% (0.20) . . . . .	<b>12</b>	2,343,652
<b>13</b>	Enter: \$138,000 if married filing jointly; \$69,000 if single, head of household, or qualifying widow(er) . . . . .	<b>13</b>	216,328,953
<b>14</b>	Enter the amount from Form 1040 or 1040-SR, line 11. If you're filing Form 2555 or 4563, or you're excluding income from Puerto Rico, see Pub. 970 for the amount to enter . . . . .	<b>14</b>	120,532,931
<b>15</b>	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 . . . . .	<b>15</b>	95,796,021
<b>16</b>	Enter: \$20,000 if married filing jointly; \$10,000 if single, head of household, or qualifying widow(er) . . . . .	<b>16</b>	31,300,152
<b>17</b>	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) . . . . .	<b>17</b>	21,844,651
<b>18</b>	Multiply line 12 by line 17. Enter here and on line 1 of the Credit Limit Worksheet (see instructions) ▶ . . . . .	<b>18</b>	2,267,067
<b>19</b>	<b>Nonrefundable education credits.</b> Enter the amount from line 7 of the Credit Limit Worksheet (see instructions) here and on Schedule 3 (Form 1040), line 3 . . . . .	<b>19</b>	7,880,608

Name(s) shown on return

Your social security number



**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.

<b>20</b> Student name (as shown on page 1 of your tax return)	<b>21</b> Student social security number (as shown on page 1 of your tax return)
<b>22</b> Educational institution information (see instructions)	
<b>a.</b> Name of first educational institution	<b>b.</b> Name of second educational institution (if any)
<b>(1)</b> Address. Number and street (or P.O. box). City, town or post office, state, and ZIP code. If a foreign address, see instructions.	<b>(1)</b> Address. Number and street (or P.O. box). City, town or post office, state, and ZIP code. If a foreign address, see instructions.
<b>(2)</b> Did the student receive Form 1098-T from this institution for 2020? <input type="checkbox"/> Yes <input type="checkbox"/> No	<b>(2)</b> Did the student receive Form 1098-T from this institution for 2020? <input type="checkbox"/> Yes <input type="checkbox"/> No
<b>(3)</b> Did the student receive Form 1098-T from this institution for 2019 with box 7 checked? <input type="checkbox"/> Yes <input type="checkbox"/> No	<b>(3)</b> Did the student receive Form 1098-T from this institution for 2019 with box 7 checked? <input type="checkbox"/> Yes <input type="checkbox"/> No
<b>(4)</b> Enter the institution's employer identification number (EIN) if you're claiming the American opportunity credit or if you checked "Yes" in <b>(2)</b> or <b>(3)</b> . You can get the EIN from Form 1098-T or from the institution. _____	<b>(4)</b> Enter the institution's employer identification number (EIN) if you're claiming the American opportunity credit or if you checked "Yes" in <b>(2)</b> or <b>(3)</b> . You can get the EIN from Form 1098-T or from the institution. _____
<b>23</b> Has the Hope Scholarship Credit or American opportunity credit been claimed for this student for any 4 tax years before 2020? <input type="checkbox"/> Yes — <b>Stop!</b> Go to line 31 for this student. <input type="checkbox"/> No — Go to line 24.	
<b>24</b> Was the student enrolled at least half-time for at least one academic period that began or is treated as having begun in 2020 at an eligible educational institution in a program leading towards a postsecondary degree, certificate, or other recognized postsecondary educational credential? See instructions. <input type="checkbox"/> Yes — Go to line 25. <input type="checkbox"/> No — <b>Stop!</b> Go to line 31 for this student.	
<b>25</b> Did the student complete the first 4 years of postsecondary education before 2020? See instructions. <input type="checkbox"/> Yes — <b>Stop!</b> Go to line 31 for this student. <input type="checkbox"/> No — Go to line 26.	
<b>26</b> Was the student convicted, before the end of 2020, of a felony for possession or distribution of a controlled substance? <input type="checkbox"/> Yes — <b>Stop!</b> Go to line 31 for this student. <input type="checkbox"/> No — Complete lines 27 through 30 for this student.	



**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.**

<b>American Opportunity Credit</b>		6,571,378	12,081
<b>27</b>	Adjusted qualified education expenses (see instructions). <b>Don't enter more than \$4,000</b> . . . . .	<b>27</b>	355,216
<b>28</b>	Subtract \$2,000 from line 27. If zero or less, enter -0- . . . . .	<b>28</b>	
<b>29</b>	Multiply line 28 by 25% (0.25) . . . . .	<b>29</b>	
<b>30</b>	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 . . . . .	6,571,378	12,081
<b>30</b>		355,216	0
<b>Lifetime Learning Credit</b>			
<b>31</b>	Adjusted qualified education expenses (see instructions). Include the total of all amounts from all Parts III, line 31, on Part II, line 10 . . . . .	2,249,154	0
<b>31</b>		36,570	0

Form 8863 (2020)

Page **2**

Name(s) shown on return

Your social security number



**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.

<p><b>20</b> Student name (as shown on page 1 of your tax return)</p>	<p><b>21</b> Student social security number (as shown on page 1 of your tax return)</p>		
<p><b>22</b> Educational institution information (see instructions)</p> <table border="1" style="width:100%; border-collapse: collapse;"> <tr> <td style="width:50%; vertical-align: top;"> <p><b>a.</b> Name of first educational institution</p> <p><b>(1)</b> Address. Number and street (or P.O. box). City, town or post office, state, and ZIP code. If a foreign address, see instructions.</p> <p><b>(2)</b> Did the student receive Form 1098-T from this institution for 2020? <input type="checkbox"/> Yes <input type="checkbox"/> No</p> <p><b>(3)</b> Did the student receive Form 1098-T from this institution for 2019 with box 7 checked? <input type="checkbox"/> Yes <input type="checkbox"/> No</p> <p><b>(4)</b> Enter the institution's employer identification number (EIN) if you're claiming the American opportunity credit or if you checked "Yes" in <b>(2)</b> or <b>(3)</b>. You can get the EIN from Form 1098-T or from the institution.</p> <p align="center">- - - - -</p> </td> <td style="width:50%; vertical-align: top;"> <p><b>b.</b> Name of second educational institution (if any)</p> <p><b>(1)</b> Address. Number and street (or P.O. box). City, town or post office, state, and ZIP code. If a foreign address, see instructions.</p> <p><b>(2)</b> Did the student receive Form 1098-T from this institution for 2020? <input type="checkbox"/> Yes <input type="checkbox"/> No</p> <p><b>(3)</b> Did the student receive Form 1098-T from this institution for 2019 with box 7 checked? <input type="checkbox"/> Yes <input type="checkbox"/> No</p> <p><b>(4)</b> Enter the institution's employer identification number (EIN) if you're claiming the American opportunity credit or if you checked "Yes" in <b>(2)</b> or <b>(3)</b>. You can get the EIN from Form 1098-T or from the institution.</p> <p align="center">- - - - -</p> </td> </tr> </table>		<p><b>a.</b> Name of first educational institution</p> <p><b>(1)</b> Address. Number and street (or P.O. box). City, town or post office, state, and ZIP code. If a foreign address, see instructions.</p> <p><b>(2)</b> Did the student receive Form 1098-T from this institution for 2020? <input type="checkbox"/> Yes <input type="checkbox"/> No</p> <p><b>(3)</b> Did the student receive Form 1098-T from this institution for 2019 with box 7 checked? <input type="checkbox"/> Yes <input type="checkbox"/> No</p> <p><b>(4)</b> Enter the institution's employer identification number (EIN) if you're claiming the American opportunity credit or if you checked "Yes" in <b>(2)</b> or <b>(3)</b>. You can get the EIN from Form 1098-T or from the institution.</p> <p align="center">- - - - -</p>	<p><b>b.</b> Name of second educational institution (if any)</p> <p><b>(1)</b> Address. Number and street (or P.O. box). City, town or post office, state, and ZIP code. If a foreign address, see instructions.</p> <p><b>(2)</b> Did the student receive Form 1098-T from this institution for 2020? <input type="checkbox"/> Yes <input type="checkbox"/> No</p> <p><b>(3)</b> Did the student receive Form 1098-T from this institution for 2019 with box 7 checked? <input type="checkbox"/> Yes <input type="checkbox"/> No</p> <p><b>(4)</b> Enter the institution's employer identification number (EIN) if you're claiming the American opportunity credit or if you checked "Yes" in <b>(2)</b> or <b>(3)</b>. You can get the EIN from Form 1098-T or from the institution.</p> <p align="center">- - - - -</p>
<p><b>a.</b> Name of first educational institution</p> <p><b>(1)</b> Address. Number and street (or P.O. box). City, town or post office, state, and ZIP code. If a foreign address, see instructions.</p> <p><b>(2)</b> Did the student receive Form 1098-T from this institution for 2020? <input type="checkbox"/> Yes <input type="checkbox"/> No</p> <p><b>(3)</b> Did the student receive Form 1098-T from this institution for 2019 with box 7 checked? <input type="checkbox"/> Yes <input type="checkbox"/> No</p> <p><b>(4)</b> Enter the institution's employer identification number (EIN) if you're claiming the American opportunity credit or if you checked "Yes" in <b>(2)</b> or <b>(3)</b>. You can get the EIN from Form 1098-T or from the institution.</p> <p align="center">- - - - -</p>	<p><b>b.</b> Name of second educational institution (if any)</p> <p><b>(1)</b> Address. Number and street (or P.O. box). City, town or post office, state, and ZIP code. If a foreign address, see instructions.</p> <p><b>(2)</b> Did the student receive Form 1098-T from this institution for 2020? <input type="checkbox"/> Yes <input type="checkbox"/> No</p> <p><b>(3)</b> Did the student receive Form 1098-T from this institution for 2019 with box 7 checked? <input type="checkbox"/> Yes <input type="checkbox"/> No</p> <p><b>(4)</b> Enter the institution's employer identification number (EIN) if you're claiming the American opportunity credit or if you checked "Yes" in <b>(2)</b> or <b>(3)</b>. You can get the EIN from Form 1098-T or from the institution.</p> <p align="center">- - - - -</p>		
<p><b>23</b> Has the Hope Scholarship Credit or American opportunity credit been claimed for this student for any 4 tax years before 2020? <input type="checkbox"/> Yes — <b>Stop!</b> Go to line 31 for this student. <input type="checkbox"/> No — Go to line 24.</p>			
<p><b>24</b> Was the student enrolled at least half-time for at least one academic period that began or is treated as having begun in 2020 at an eligible educational institution in a program leading towards a postsecondary degree, certificate, or other recognized postsecondary educational credential? See instructions. <input type="checkbox"/> Yes — Go to line 25. <input type="checkbox"/> No — <b>Stop!</b> Go to line 31 for this student.</p>			
<p><b>25</b> Did the student complete the first 4 years of postsecondary education before 2020? See instructions. <input type="checkbox"/> Yes — <b>Stop!</b> Go to line 31 for this student. <input type="checkbox"/> No — Go to line 26.</p>			
<p><b>26</b> Was the student convicted, before the end of 2020, of a felony for possession or distribution of a controlled substance? <input type="checkbox"/> Yes — <b>Stop!</b> Go to line 31 for this student. <input type="checkbox"/> No — Complete lines 27 through 30 for this student.</p>			



**You *can't* take the American opportunity credit and the lifetime learning credit for the *same student* in the same year. If you complete lines 27 through 30 for this student, don't complete line 31.**

**American Opportunity Credit**

		20,382,988	35,942
<b>27</b>	Adjusted qualified education expenses (see instructions). <b>Don't enter more than \$4,000</b> . . . . .	<b>27</b> 1,158,889	0
<b>28</b>	Subtract \$2,000 from line 27. If zero or less, enter -0- . . . . .	<b>28</b>	
<b>29</b>	Multiply line 28 by 25% (0.25) . . . . .	<b>29</b>	
<b>30</b>	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 . . . . .	<b>30</b> 13,843,852	23,635
		774,611	0

**Lifetime Learning Credit**

<b>31</b>	Adjusted qualified education expenses (see instructions). Include the total of all amounts from all Parts III, line 31, on Part II, line 10 . . . . .	<b>31</b> 18,199,024	0
		136,625	0

Form **8880**  
Department of the Treasury  
Internal Revenue Service

## Credit for Qualified Retirement Savings Contributions

OMB No. 1545-0074

**2020**  
Attachment  
Sequence No. **54**

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

▶ Go to [www.irs.gov/Form8880](http://www.irs.gov/Form8880) for the latest information.

Name(s) shown on return

Total Forms Filed = 9,496,452

Your social security number

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



- The amount on Form 1040, 1040-SR, or 1040-NR, line 11, is more than \$32,500 (\$48,750 if head of household; \$65,000 if married filing jointly).
- The person(s) who made the qualified contribution or elective deferral **(a)** was born after January 1, 2003; **(b)** is claimed as a dependent on someone else's 2020 tax return; or **(c)** was a **student** (see instructions).

- Traditional and Roth IRA contributions, and ABLE account contributions by the designated beneficiary for 2020. **Do not** include rollover contributions . . . . .
- Elective deferrals to a 401(k) or other qualified employer plan, voluntary employee contributions, and 501(c)(18)(D) plan contributions for 2020 (see instructions) . . . . .
- Add lines 1 and 2 . . . . .
- Certain distributions received **after** 2017 and **before** the due date (including extensions) of your 2020 tax return (see instructions). If married filing jointly, include **both** spouses' amounts in **both** columns. See instructions for an exception . . . . .
- Subtract line 4 from line 3. If zero or less, enter -0- . . . . .
- In each column, enter the **smaller** of line 5 or \$2,000 . . . . .
- Add the amounts on line 6. If zero, **stop**; you can't take this credit . . . . .
- Enter the amount from Form 1040, 1040-SR, or 1040-NR, line 11\* . . . . .
- Enter the applicable decimal amount from the table below.

	(a) You		(b) Your spouse	
<b>1</b>	753,571		213,571	
<b>2</b>	8,187,657		1,085,847	
<b>3</b>	8,632,122		1,244,836	
<b>4</b>	353,380		126,824	
<b>5</b>	8,616,616		1,236,384	
<b>6</b>	8,644,969		1,244,543	
<b>7</b>	9,484,982			
<b>8</b>	9,484,982			

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)
<b>Enter on line 9—</b>				
---	\$19,500	0.5	0.5	0.5
\$19,500	\$21,250	0.5	0.5	0.2
\$21,250	\$29,250	0.5	0.5	0.1
\$29,250	\$31,875	0.5	0.2	0.1
\$31,875	\$32,500	0.5	0.1	0.1
\$32,500	\$39,000	0.5	0.1	0.0
\$39,000	\$42,500	0.2	0.1	0.0
\$42,500	\$48,750	0.1	0.1	0.0
\$48,750	\$65,000	0.1	0.0	0.0
\$65,000	---	0.0	0.0	0.0

**Note:** If line 9 is zero, **stop**; you can't take this credit.

- Multiply line 7 by line 9 . . . . .
- Limitation based on tax liability. Enter the amount from the Credit Limit Worksheet in the instructions . . . . .
- Credit for qualified retirement savings contributions.** Enter the **smaller** of line 10 or line 11 here and on Schedule 3 (Form 1040), line 4 . . . . .

<b>9</b>	x 0 .
	9,460,271
<b>10</b>	9,460,271
<b>11</b>	9,425,857
<b>12</b>	9,401,147

\* See Pub. 590-A for the amount to enter if you claim any exclusion or deduction for foreign earned income, foreign housing, or income from Puerto Rico or for bona fide residents of American Samoa.

For Paperwork Reduction Act Notice, see your tax return instructions.

Cat. No. 33394D

Form **8880** (2020)

Form <b>8880</b>  Department of the Treasury Internal Revenue Service	<b>Credit for Qualified Retirement Savings Contributions</b>  ▶ Attach to Form 1040, 1040-SR, or 1040-NR. ▶ Go to <a href="http://www.irs.gov/Form8880">www.irs.gov/Form8880</a> for the latest information.	OMB No. 1545-0074  <div style="font-size: 2em; font-weight: bold;">2020</div> Attachment Sequence No. <b>54</b>
Name(s) shown on return		Your social security number
Total Forms Filed = 9,496,452		

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



- The amount on Form 1040, 1040-SR, or 1040-NR, line 11, is more than \$32,500 (\$48,750 if head of household; \$65,000 if married filing jointly).
- The person(s) who made the qualified contribution or elective deferral **(a)** was born after January 1, 2003; **(b)** is claimed as a dependent on someone else's 2020 tax return; or **(c)** was a **student** (see instructions).

	(a) You	(b) Your spouse
<b>1</b> Traditional and Roth IRA contributions, and ABLE account contributions by the designated beneficiary for 2020. <b>Do not</b> include rollover contributions . . . . .	2,812,298	957,710
<b>2</b> Elective deferrals to a 401(k) or other qualified employer plan, voluntary employee contributions, and 501(c)(18)(D) plan contributions for 2020 (see instructions) . . . . .	13,891,894	2,329,678
<b>3</b> Add lines 1 and 2 . . . . .	16,704,192	3,287,388
<b>4</b> Certain distributions received <b>after</b> 2017 and <b>before</b> the due date (including extensions) of your 2020 tax return (see instructions). If married filing jointly, include <b>both</b> spouses' amounts in <b>both</b> columns. See instructions for an exception . . . . .	527,252	236,223
<b>5</b> Subtract line 4 from line 3. If zero or less, enter -0- . . . . .	16,277,829	3,168,643
<b>6</b> In each column, enter the <b>smaller</b> of line 5 or \$2,000 . . . . .	10,002,051	1,624,051
<b>7</b> Add the amounts on line 6. If zero, <b>stop</b> ; you can't take this credit . . . . .		11,626,102
<b>8</b> Enter the amount from Form 1040, 1040-SR, or 1040-NR, line 11* . . . . .	332,480,981	
<b>9</b> Enter the applicable decimal amount from the table below.		

If line 8 is—		And your filing status is—		
Over—	But not over—	Married filing jointly	Head of household	Single, Married filing separately, or Qualifying widow(er)
Enter on line 9—				
---	\$19,500	0.5	0.5	0.5
\$19,500	\$21,250	0.5	0.5	0.2
\$21,250	\$29,250	0.5	0.5	0.1
\$29,250	\$31,875	0.5	0.2	0.1
\$31,875	\$32,500	0.5	0.1	0.1
\$32,500	\$39,000	0.5	0.1	0.0
\$39,000	\$42,500	0.2	0.1	0.0
\$42,500	\$48,750	0.1	0.1	0.0
\$48,750	\$65,000	0.1	0.0	0.0
\$65,000	---	0.0	0.0	0.0

**Note:** If line 9 is zero, **stop**; you can't take this credit.

<b>10</b> Multiply line 7 by line 9 . . . . .	2,091,073
<b>11</b> Limitation based on tax liability. Enter the amount from the Credit Limit Worksheet in the instructions . . . . .	16,226,093
<b>12</b> <b>Credit for qualified retirement savings contributions.</b> Enter the <b>smaller</b> of line 10 or line 11 here and on Schedule 3 (Form 1040), line 4 . . . . .	1,749,685

\* See Pub. 590-A for the amount to enter if you claim any exclusion or deduction for foreign earned income, foreign housing, or income from Puerto Rico or for bona fide residents of American Samoa.

Form **8889**  
Department of the Treasury  
Internal Revenue Service

## Health Savings Accounts (HSAs)

OMB No. 1545-0074

**2020**  
Attachment  
Sequence No. **52**

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

▶ Go to [www.irs.gov/Form8889](http://www.irs.gov/Form8889) for instructions and the latest information.

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

Total Forms Filed = 15,192,287

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.

<b>1</b>	Check the box to indicate your coverage under a high-deductible health plan (HDHP) during 2020. See instructions . . . . .	▶	<input type="checkbox"/> Self-only <input type="checkbox"/> Family
<b>2</b>	HSA contributions you made for 2020 (or those made on your behalf), including those made from January 1, 2021, through April 15, 2021, that were for 2020. <b>Do not</b> include employer contributions, contributions through a cafeteria plan, or rollovers. See instructions . . . . .	<b>2</b>	2,081,884
<b>3</b>	If you were under age 55 at the end of 2020 and, on the first day of <b>every</b> month during 2020, you were, or were considered, an eligible individual with the <b>same</b> coverage, enter \$3,550 (\$7,100 for family coverage). <b>All others</b> , see the instructions for the amount to enter . . . . .	<b>3</b>	13,263,697
<b>4</b>	Enter the amount you and your employer contributed to your Archer MSAs for 2020 from Form 8853, lines 1 and 2. If you or your spouse had family coverage under an HDHP at any time during 2020, also include any amount contributed to your spouse's Archer MSAs . . . . .	<b>4</b>	30,241
<b>5</b>	Subtract line 4 from line 3. If zero or less, enter -0- . . . . .	<b>5</b>	13,261,350
<b>6</b>	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 2020, see the instructions for the amount to enter . . . . .	<b>6</b>	12,996,663
<b>7</b>	If you were age 55 or older at the end of 2020, married, and you or your spouse had family coverage under an HDHP at any time during 2020, enter your additional contribution amount. See instructions . . . . .	<b>7</b>	1,589,083
<b>8</b>	Add lines 6 and 7 . . . . .	<b>8</b>	13,004,380
<b>9</b>	Employer contributions made to your HSAs for 2020 . . . . .	<b>9</b>	11,866,965
<b>10</b>	Qualified HSA funding distributions . . . . .	<b>10</b>	53,474
<b>11</b>	Add lines 9 and 10 . . . . .	<b>11</b>	11,880,545
<b>12</b>	Subtract line 11 from line 8. If zero or less, enter -0- . . . . .	<b>12</b>	11,697,367
<b>13</b>	<b>HSA deduction.</b> Enter the <b>smaller</b> of line 2 or line 12 here and on Schedule 1 (Form 1040), Part II, line 12. <b>Caution:</b> If line 2 is more than line 13, you may have to pay an additional tax. See instructions.	<b>13</b>	2,008,708

**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.

<b>14a</b>	Total distributions you received in 2020 from all HSAs (see instructions) . . . . .	<b>14a</b>	8,892,156
<b>b</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 . . . . .	<b>14b</b>	74,945
<b>c</b>	Subtract line 14b from line 14a . . . . .	<b>14c</b>	8,863,349
<b>15</b>	Qualified medical expenses paid using HSA distributions (see instructions) . . . . .	<b>15</b>	8,587,922
<b>16</b>	<b>Taxable HSA distributions.</b> Subtract line 15 from line 14c. If zero or less, enter -0-. Also, include this amount in the total on Schedule 1 (Form 1040), Part I, line 8, and enter "HSA" and the amount on the dotted line . . . . .	<b>16</b>	392,109
<b>17a</b>	If any of the distributions included on line 16 meet any of the <b>Exceptions to the Additional 20% Tax</b> (see instructions), check here . . . . .	▶	<input type="checkbox"/>
<b>b</b>	<b>Additional 20% tax</b> (see instructions). Enter 20% (0.20) of the distributions included on line 16 that are subject to the additional 20% tax. Also, include this amount in the total on Schedule 2 (Form 1040), Part II, line 8; check box c and enter "HSA" and the amount on the line next to the box . . . . .	<b>17b</b>	253,199

**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.

<b>18</b>	Last-month rule . . . . .	<b>18</b>	10,817
<b>19</b>	Qualified HSA funding distribution . . . . .	<b>19</b>	*
<b>20</b>	<b>Total income.</b> Add lines 18 and 19. Include this amount on Schedule 1 (Form 1040), Part I, line 8, and enter "HSA" and the amount on the dotted line . . . . .	<b>20</b>	15,828
<b>21</b>	<b>Additional tax.</b> Multiply line 20 by 10% (0.10). Include this amount in the total on Schedule 2 (Form 1040), Part II, line 8; check box c and enter "HDHP" and the amount on the line next to the box . . . . .	<b>21</b>	15,828

Form **8889**  
Department of the Treasury  
Internal Revenue Service

## Health Savings Accounts (HSAs)

► Attach to Form 1040, 1040-SR, or 1040-NR.  
► Go to [www.irs.gov/Form8889](http://www.irs.gov/Form8889) for instructions and the latest information.

OMB No. 1545-0074

**2020**  
Attachment  
Sequence No. **52**

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

Total Forms Filed = 15,192,287

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 2020. See instructions . . . . .	►	<input type="checkbox"/> Self-only <input type="checkbox"/> Family
2	HSA contributions you made for 2020 (or those made on your behalf), including those made from January 1, 2021, through April 15, 2021, that were for 2020. <b>Do not</b> include employer contributions, contributions through a cafeteria plan, or rollovers. See instructions . . . . .	2	6,544,761
3	If you were under age 55 at the end of 2020 and, on the first day of <b>every</b> month during 2020, you were, or were considered, an eligible individual with the <b>same</b> coverage, enter \$3,550 (\$7,100 for family coverage). <b>All others</b> , see the instructions for the amount to enter . . . . .	3	76,203,376
4	Enter the amount you and your employer contributed to your Archer MSAs for 2020 from Form 8853, lines 1 and 2. If you or your spouse had family coverage under an HDHP at any time during 2020, also include any amount contributed to your spouse's Archer MSAs . . . . .	4	41,804
5	Subtract line 4 from line 3. If zero or less, enter -0- . . . . .	5	76,168,647
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 2020, see the instructions for the amount to enter . . . . .	6	71,958,594
7	If you were age 55 or older at the end of 2020, married, and you or your spouse had family coverage under an HDHP at any time during 2020, enter your additional contribution amount. See instructions . . . . .	7	1,652,977
8	Add lines 6 and 7 . . . . .	8	73,611,571
9	Employer contributions made to your HSAs for 2020 . . . . .	9	31,363,451
10	Qualified HSA funding distributions . . . . .	10	131,611
11	Add lines 9 and 10 . . . . .	11	31,495,062
12	Subtract line 11 from line 8. If zero or less, enter -0- . . . . .	12	43,528,841
13	<b>HSA deduction.</b> Enter the <b>smaller</b> of line 2 or line 12 here and on Schedule 1 (Form 1040), Part II, line 12. <b>Caution:</b> If line 2 is more than line 13, you may have to pay an additional tax. See instructions.	13	5,948,959

**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 2020 from all HSAs (see instructions) . . . . .	14a	20,964,989
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	129,789
c	Subtract line 14b from line 14a . . . . .	14c	20,835,199
15	Qualified medical expenses paid using HSA distributions (see instructions) . . . . .	15	20,381,213
16	<b>Taxable HSA distributions.</b> Subtract line 15 from line 14c. If zero or less, enter -0-. Also, include this amount in the total on Schedule 1 (Form 1040), Part I, line 8, and enter "HSA" and the amount on the dotted line . . . . .	16	453,986
17a	If any of the distributions included on line 16 meet any of the <b>Exceptions to the Additional 20% Tax</b> (see instructions), check here . . . . .	►	<input type="checkbox"/>
b	<b>Additional 20% tax</b> (see instructions). Enter 20% (0.20) of the distributions included on line 16 that are subject to the additional 20% tax. Also, include this amount in the total on Schedule 2 (Form 1040), Part II, line 8; check box c and enter "HSA" and the amount on the line next to the box . . . . .	17b	63,608

**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	15,646
19	Qualified HSA funding distribution . . . . .	19	*
20	<b>Total income.</b> Add lines 18 and 19. Include this amount on Schedule 1 (Form 1040), Part I, line 8, and enter "HSA" and the amount on the dotted line . . . . .	20	25,210
21	<b>Additional tax.</b> Multiply line 20 by 10% (0.10). Include this amount in the total on Schedule 2 (Form 1040), Part II, line 8; check box c and enter "HDHP" and the amount on the line next to the box . . . . .	21	2,523



**Form 8903**  
(Rev. December 2018)  
Department of the Treasury  
Internal Revenue Service

## Domestic Production Activities Deduction

OMB No. 1545-1984

► **Attach to your tax return.**► **Go to [www.irs.gov/Form8903](http://www.irs.gov/Form8903) for instructions and the latest information.**Attachment  
Sequence No. **143**

Name(s) as shown on return

Total Forms Filed = 11,708

Identifying number

<b>Note: Do not</b> complete column (a), unless you have oil-related production activities. Enter amounts for all activities in column (b), including oil-related production activities.		<b>(a)</b> Oil-related production activities		<b>(b)</b> All activities	
<b>1</b>	Domestic production gross receipts (DPGR) . . . . .	<b>1</b>	*	1,018	
<b>2</b>	Allocable cost of goods sold. If you are using the small business simplified overall method, skip lines 2 and 3 . . . . .	<b>2</b>	*	1,018	
<b>3</b>	Enter deductions and losses allocable to DPGR (see instructions) . . . . .	<b>3</b>	*	12	
<b>4</b>	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 . . . . .	<b>4</b>			
<b>5</b>	Add lines 2 through 4 . . . . .	<b>5</b>	*	1,018	
<b>6</b>	Subtract line 5 from line 1 . . . . .	<b>6</b>	*	1,018	
<b>7</b>	Qualified production activities income from estates, trusts, and certain partnerships and S corporations (see instructions) . . . . .	<b>7</b>	*	*	
<b>8</b>	Add lines 6 and 7. Estates and trusts, go to line 9. All others, skip line 9 and go to line 10 . . . . .	<b>8</b>			
<b>9</b>	Amount allocated to beneficiaries of the estate or trust (see instructions) . . . . .	<b>9</b>			
<b>10a</b>	<b>Oil-related qualified production activities income.</b> 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 . . . . .	<b>10a</b>	*		
<b>b</b>	<b>Qualified production activities income.</b> 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 . . . . .	<b>10b</b>		1,588	
<b>11</b>	Income limitation (see instructions): <div style="display: flex; align-items: center;"> <ul style="list-style-type: none"> <li>• Individuals, estates, and trusts. Enter your adjusted gross income figured without the domestic production activities deduction . . . . .</li> <li>• All others. Enter your taxable income figured without the domestic production activities deduction (tax-exempt organizations, see instructions) . . . . .</li> </ul> <div style="font-size: 3em; margin-left: 10px;">}</div> </div>	<b>11</b>		1,588	
<b>12</b>	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 . . . . .	<b>12</b>		1,018	
<b>13</b>	Enter 9% of line 12 . . . . .	<b>13</b>		1,018	
<b>14a</b>	Enter the smaller of line 10a or line 12 . . . . .	<b>14a</b>	*		
<b>b</b>	Reduction for oil-related qualified production activities income. Multiply line 14a by 3% . . . . .	<b>14b</b>		*	
<b>15</b>	Subtract line 14b from line 13 . . . . .	<b>15</b>		1,018	
<b>16</b>	Form W-2 wages (see instructions) . . . . .	<b>16</b>		1,011	
<b>17</b>	Form W-2 wages from estates, trusts, and certain partnerships and S corporations (see instructions) . . . . .	<b>17</b>		*	
<b>18</b>	Add lines 16 and 17. Estates and trusts, go to line 19. All others, skip line 19 and go to line 20 . . . . .	<b>18</b>			
<b>19</b>	Amount allocated to beneficiaries of the estate or trust (see instructions) . . . . .	<b>19</b>			
<b>20</b>	Estates and trusts, subtract line 19 from line 18. All others, enter amount from line 18 . . . . .	<b>20</b>		1,017	
<b>21</b>	Form W-2 wage limitation. Enter 50% of line 20 . . . . .	<b>21</b>		1,017	
<b>22</b>	Enter the smaller of line 15 or line 21. . . . .	<b>22</b>		1,017	
<b>23</b>	Domestic production activities deduction from cooperatives. Enter deduction from Form 1099-PATR, box 6 . . . . .	<b>23</b>		10,117	
<b>24</b>	Expanded affiliated group allocation (see instructions) . . . . .	<b>24</b>			
<b>25</b>	<b>Domestic production activities deduction.</b> Combine lines 22 through 24 and enter the result here and on the applicable line of your return (see instructions) . . . . .	<b>25</b>		11,133	

For Paperwork Reduction Act Notice, see separate instructions.

Cat. No. 37712F

Form **8903** (Rev. 12-2018)

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

Form **8903**  
(Rev. December 2018)  
Department of the Treasury  
Internal Revenue Service

# Domestic Production Activities Deduction

OMB No. 1545-1984

► Attach to your tax return.

► Go to [www.irs.gov/Form8903](http://www.irs.gov/Form8903) for instructions and the latest information.

Attachment  
Sequence No. **143**

Name(s) as shown on return

Total Forms Filed = 11,708

Identifying number

	(a) Oil-related production activities	(b) All activities
<b>Note:</b> 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.		
<b>1</b> Domestic production gross receipts (DPGR) . . . . .	1 *	18,166,674
<b>2</b> Allocable cost of goods sold. If you are using the small business simplified overall method, skip lines 2 and 3 . . . . .	2 *	17,961,332
<b>3</b> Enter deductions and losses allocable to DPGR (see instructions) . . . . .	3 *	28,426
<b>4</b> 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	
<b>5</b> Add lines 2 through 4 . . . . .	5 *	17,989,758
<b>6</b> Subtract line 5 from line 1 . . . . .	6 *	176,916
<b>7</b> Qualified production activities income from estates, trusts, and certain partnerships and S corporations (see instructions) . . . . .	7 *	*
<b>8</b> Add lines 6 and 7. Estates and trusts, go to line 9. All others, skip line 9 and go to line 10 . . . . .	8	
<b>9</b> Amount allocated to beneficiaries of the estate or trust (see instructions) . . . . .	9	
<b>10a</b> 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 *	
<b>b</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	229,604
<b>11</b> 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	110,731
<b>12</b> 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	54,458
<b>13</b> Enter 9% of line 12 . . . . .	13	4,901
<b>14a</b> Enter the smaller of line 10a or line 12 . . . . .	14a *	
<b>b</b> Reduction for oil-related qualified production activities income. Multiply line 14a by 3% . . . . .	14b	*
<b>15</b> Subtract line 14b from line 13 . . . . .	15	4,897
<b>16</b> Form W-2 wages (see instructions) . . . . .	16	902,443
<b>17</b> Form W-2 wages from estates, trusts, and certain partnerships and S corporations (see instructions) . . . . .	17	*
<b>18</b> Add lines 16 and 17. Estates and trusts, go to line 19. All others, skip line 19 and go to line 20 . . . . .	18	
<b>19</b> Amount allocated to beneficiaries of the estate or trust (see instructions) . . . . .	19	
<b>20</b> Estates and trusts, subtract line 19 from line 18. All others, enter amount from line 18 . . . . .	20	922,555
<b>21</b> Form W-2 wage limitation. Enter 50% of line 20 . . . . .	21	461,277
<b>22</b> Enter the smaller of line 15 or line 21. . . . .	22	4,236
<b>23</b> Domestic production activities deduction from cooperatives. Enter deduction from Form 1099-PATR, box 6 . . . . .	23	63,377
<b>24</b> Expanded affiliated group allocation (see instructions) . . . . .	24	
<b>25</b> Domestic production activities deduction. Combine lines 22 through 24 and enter the result here and on the applicable line of your return (see instructions) . . . . .	25	67,614

For Paperwork Reduction Act Notice, see separate instructions.

Cat. No. 37712F

Form **8903** (Rev. 12-2018)

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

Form **8910**

(Rev. January 2021)

Department of the Treasury  
Internal Revenue Service**Alternative Motor Vehicle Credit**

OMB No. 1545-1998

▶ **Attach to your tax return.**▶ **Go to [www.irs.gov/Form8910](http://www.irs.gov/Form8910) for instructions and the latest information.**Attachment  
Sequence No. **68**

Name(s) shown on return

Total Forms Filed = **18,503**

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
<b>1</b> Year, make, and model of vehicle . . . . .	<b>1</b>		
<b>2</b> Vehicle identification number (see instructions) . . . . .	<b>2</b>		
<b>3</b> Enter date vehicle was placed in service (MM/DD/YYYY) . . . . .	<b>3</b>		
<b>4 Tentative credit</b> (see instructions for amount to enter) . . . . .	<b>4</b>	18,197	*

**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**

<b>5</b> Business/investment use percentage (see instructions) . . . . .	<b>5</b>	%	%
<b>6</b> Multiply line 4 by line 5 . . . . .	<b>6</b>		
<b>7</b> Add columns (a) and (b) on line 6 . . . . .	<b>7</b>	3,030	
<b>8</b> Alternative motor vehicle credit from partnerships and S corporations (see instructions) . . . . .	<b>8</b>	*	
<b>9 Business/investment use part of credit.</b> 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 . . . . .	<b>9</b>	3,333	

**Part III Credit for Personal Use Part of Vehicle**

<b>10</b> If you skipped Part II, enter the amount from line 4. If you completed Part II, subtract line 6 from line 4 . . . . .	<b>10</b>		
<b>11</b> Add columns (a) and (b) on line 10 . . . . .	<b>11</b>	18,186	
<b>12</b> Enter the amount from Form 1040, 1040-SR, or 1040-NR, line 18 . . . . .	<b>12</b>		
<b>13</b> Personal credits from Form 1040, 1040-SR, or 1040-NR (see instructions) . . . . .	<b>13</b>	2,690	
<b>14</b> 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 . . . . .	<b>14</b>	18,499	
<b>15 Personal use part of credit.</b> Enter the <b>smaller</b> of line 11 or line 14 here and on Schedule 3 (Form 1040), line 6. Check box <b>c</b> on that line and enter "8910" in the space next to that box. If line 14 is smaller than line 11, see instructions . . . . .	<b>15</b>	18,183	

<b>Form 8910</b> (Rev. January 2021) Department of the Treasury Internal Revenue Service	<b>Alternative Motor Vehicle Credit</b>  ► <b>Attach to your tax return.</b> ► <b>Go to <a href="http://www.irs.gov/Form8910">www.irs.gov/Form8910</a> for instructions and the latest information.</b>	OMB No. 1545-1998  Attachment Sequence No. <b>68</b>
Name(s) shown on return		Identifying number
Total Forms Filed = <b>18,503</b>		

**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
<b>1</b> Year, make, and model of vehicle . . . . .	<b>1</b>		
<b>2</b> Vehicle identification number (see instructions) . . . . .	<b>2</b>		
<b>3</b> Enter date vehicle was placed in service (MM/DD/YYYY) . . . . .	<b>3</b>		
<b>4 Tentative credit</b> (see instructions for amount to enter) . . . . .	<b>4</b>	99,746	*

**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**

<b>5</b> Business/investment use percentage (see instructions) . . . . .	<b>5</b>	%	%
<b>6</b> Multiply line 4 by line 5 . . . . .	<b>6</b>		
<b>7</b> Add columns (a) and (b) on line 6 . . . . .	<b>7</b>	4,864	
<b>8</b> Alternative motor vehicle credit from partnerships and S corporations (see instructions) . . . . .	<b>8</b>	*	
<b>9 Business/investment use part of credit.</b> 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 . . . . .	<b>9</b>	5,449	

**Part III Credit for Personal Use Part of Vehicle**

<b>10</b> If you skipped Part II, enter the amount from line 4. If you completed Part II, subtract line 6 from line 4 . . . . .	<b>10</b>		
<b>11</b> Add columns (a) and (b) on line 10 . . . . .	<b>11</b>	94,925	
<b>12</b> Enter the amount from Form 1040, 1040-SR, or 1040-NR, line 18 . . . . .	<b>12</b>		
<b>13</b> Personal credits from Form 1040, 1040-SR, or 1040-NR (see instructions) . . . . .	<b>13</b>	7,827	
<b>14</b> 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 . . . . .	<b>14</b>	460,334	
<b>15 Personal use part of credit.</b> Enter the <b>smaller</b> of line 11 or line 14 here and on Schedule 3 (Form 1040), line 6. Check box <b>c</b> on that line and enter "8910" in the space next to that box. If line 14 is smaller than line 11, see instructions . . . . .	<b>15</b>	48,221	

**Form 8911**  
(Rev. February 2021)  
Department of the Treasury  
Internal Revenue Service

## Alternative Fuel Vehicle Refueling Property Credit

OMB No. 1545-0123

▶ **Attach to your tax return.**▶ **Go to [www.irs.gov/Form8911](http://www.irs.gov/Form8911) for instructions and the latest information.**Attachment  
Sequence No. **151**

Name(s) shown on return

Total Forms Filed = 30,420

Identifying number

### Part I Total Cost of Refueling Property

<b>1</b>	Total cost of qualified alternative fuel vehicle refueling property placed in service during the tax year (see <i>What's New</i> in the instructions)	<b>1</b>	30,412
----------	---	----------	--------

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

<b>2</b>	Business/investment use part (see instructions)	<b>2</b>	2,353
<b>3</b>	Section 179 expense deduction (see instructions)	<b>3</b>	*
<b>4</b>	Subtract line 3 from line 2	<b>4</b>	
<b>5</b>	Multiply line 4 by 30% (0.30)	<b>5</b>	
<b>6</b>	Maximum business/investment use part of credit (see instructions)	<b>6</b>	3,623
<b>7</b>	Enter the <b>smaller</b> of line 5 or line 6	<b>7</b>	2,353
<b>8</b>	Alternative fuel vehicle refueling property credit from partnerships and S corporations (see instructions)	<b>8</b>	*
<b>9</b>	<b>Business/investment use part of credit.</b> 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	<b>9</b>	2,361

### Part III Credit for Personal Use Part of Refueling Property

<b>10</b>	Subtract line 2 from line 1. If zero, stop here; <b>do not</b> file this form unless you are claiming a credit on line 9	<b>10</b>	
<b>11</b>	Multiply line 10 by 30% (0.30)	<b>11</b>	
<b>12</b>	Maximum personal use part of credit (see instructions)	<b>12</b>	
<b>13</b>	Enter the <b>smaller</b> of line 11 or line 12	<b>13</b>	28,524
<b>14</b>	Regular tax before credits: <ul style="list-style-type: none"> <li>Individuals. Enter the sum of the amounts from Form 1040, 1040-SR, or 1040-NR, line 16, and Schedule 2 (Form 1040), line 2.</li> <li>Other filers. Enter the regular tax before credits from your return.</li> </ul>	<b>14</b>	
<b>15</b>	Credits that reduce regular tax before the alternative fuel vehicle refueling property credit:		
<b>a</b>	Foreign tax credit	<b>15a</b>	
<b>b</b>	Certain allowable credits (see instructions)	<b>15b</b>	
<b>c</b>	Add lines 15a and 15b	<b>15c</b>	18,260
<b>16</b>	Net regular tax. Subtract line 15c from line 14. If zero or less, enter -0- and stop here; <b>do not</b> file this form unless you are claiming a credit on line 9	<b>16</b>	28,523
<b>17</b>	Tentative minimum tax (see instructions): <ul style="list-style-type: none"> <li>Individuals. Enter the amount from Form 6251, line 9.</li> <li>Other filers. Enter the tentative minimum tax from your alternative minimum tax form or schedule.</li> </ul>	<b>17</b>	23,529
<b>18</b>	Subtract line 17 from line 16. If zero or less, stop here; <b>do not</b> file this form unless you are claiming a credit on line 9	<b>18</b>	28,519
<b>19</b>	<b>Personal use part of credit.</b> Enter the <b>smaller</b> of line 13 or line 18 here and on Schedule 3 (Form 1040), line 6; or the appropriate line of your return. If line 18 is smaller than line 13, see instructions	<b>19</b>	28,519

For Paperwork Reduction Act Notice, see separate instructions.

Cat. No. 37721Q

Form **8911** (Rev. 2-2021)

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

Form **8911**  
(Rev. February 2021)  
Department of the Treasury  
Internal Revenue Service

# Alternative Fuel Vehicle Refueling Property Credit

OMB No. 1545-0123

► Attach to your tax return.

► Go to [www.irs.gov/Form8911](http://www.irs.gov/Form8911) for instructions and the latest information.

Attachment  
Sequence No. **151**

Name(s) shown on return

Total Forms Filed = 30,420

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 <i>What's New</i> in the instructions)	1	63,852
---	---	---	--------

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

2	Business/investment use part (see instructions)	2	23,537
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	95,840
7	Enter the <b>smaller</b> of line 5 or line 6	7	6,511
8	Alternative fuel vehicle refueling property credit from partnerships and S corporations (see instructions)	8	*
9	<b>Business/investment use part of credit.</b> 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	6,756

## Part III Credit for Personal Use Part of Refueling Property

10	Subtract line 2 from line 1. If zero, stop here; <b>do not</b> 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 <b>smaller</b> of line 11 or line 12	13	10,181
14	Regular tax before credits: • Individuals. Enter the sum of the amounts from Form 1040, 1040-SR, or 1040-NR, line 16, and Schedule 2 (Form 1040), line 2. • 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	74,417
16	Net regular tax. Subtract line 15c from line 14. If zero or less, enter -0- and stop here; <b>do not</b> file this form unless you are claiming a credit on line 9	16	2,099,458
17	Tentative minimum tax (see instructions): • Individuals. Enter the amount from Form 6251, line 9. • Other filers. Enter the tentative minimum tax from your alternative minimum tax form or schedule.	17	1,694,373
18	Subtract line 17 from line 16. If zero or less, stop here; <b>do not</b> file this form unless you are claiming a credit on line 9	18	405,132
19	<b>Personal use part of credit.</b> Enter the <b>smaller</b> of line 13 or line 18 here and on Schedule 3 (Form 1040), line 6; or the appropriate line of your return. If line 18 is smaller than line 13, see instructions	19	9,801

For Paperwork Reduction Act Notice, see separate instructions.

Cat. No. 37721Q

Form **8911** (Rev. 2-2021)

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

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

## Tuition and Fees Deduction

▶ **Attach to Form 1040 or 1040-SR.**  
 ▶ **Go to [www.irs.gov/Form8917](http://www.irs.gov/Form8917) for the latest information.**

OMB No. 1545-0074

Attachment  
Sequence No. **60**

Name(s) shown on return

**Total Forms Filed =** 1,303,172**Your social security number**

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

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

**Before you begin:**

- ✓ To see if you qualify for this deduction, see *Who Can Take the Deduction* in the instructions below.
- ✓ If you file Form 1040 or 1040-SR, figure any write-in adjustments.
  - For 2018: Figure any write-in adjustments to be entered on the dotted line next to Schedule 1 (Form 1040), line 36.
  - For 2019: Figure any write-in adjustments to be entered on the dotted line next to Schedule 1 (Form 1040 or 1040-SR), line 22.
  - For 2020 and later years: Figure any write-in adjustments for Schedule 1 (Form 1040 or 1040-SR); see the Instructions for Forms 1040 and 1040-SR.

1	(a) Student's name (as shown on page 1 of your tax return)	(b) Student's social security number (as shown on page 1 of your tax return)	(c) Adjusted qualified expenses (see instructions)
	First name	Last name	
		Student 1	1,297,865
		Student 2	23,979
		Student 3	*
		Student 4	0
<b>2</b>	Add the amounts on line 1, column (c), and enter the total . . . . .		<b>2</b> 1,297,865
<b>3</b>	Enter the amount from your "total income" line of Form 1040 or 1040-SR . . . . .		<b>3</b>
<b>4</b>	• For 2018: Enter the total of the amounts on your 2018 Schedule 1 (Form 1040), lines 23 through 33, plus any write-in adjustments you entered on the dotted line next to Schedule 1 (Form 1040), line 36. • For 2019 and 2020: Enter the total of the amounts on your 2019 Schedule 1 (Form 1040 or 1040-SR), lines 10 through 20, plus any write-in adjustments you entered on the dotted line next to Schedule 1 (Form 1040 or 1040-SR), line 22. • For later years: See <a href="http://www.irs.gov/Form8917">www.irs.gov/Form8917</a> to find out if the line references above for 2019 have changed . . . . .		<b>4</b>
<b>5</b>	Subtract line 4 from line 3.* If the result is more than \$80,000 (\$160,000 if married filing jointly), <b>stop</b> ; you can't take the deduction for tuition and fees . . . . .		<b>5</b> 1,284,146 +/-
* If you're filing Form 2555, 2555-EZ, or 4563, or you're excluding income from Puerto Rico, see <i>Effect of the Amount of Your Income on the Amount of Your Deduction</i> in Pub. 970 to figure the amount to enter on line 5.			
<b>6</b>	<b>Tuition and fees deduction.</b> Is the amount on line 5 more than \$65,000 (\$130,000 if married filing jointly)?  <input type="checkbox"/> <b>Yes.</b> Enter the smaller of line 2, or \$2,000. <input type="checkbox"/> <b>No.</b> Enter the smaller of line 2, or \$4,000.		<b>6</b> 1,294,534

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



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

# Tuition and Fees Deduction

OMB No. 1545-0074

► Attach to Form 1040 or 1040-SR.  
► Go to [www.irs.gov/Form8917](http://www.irs.gov/Form8917) for the latest information.

Attachment  
Sequence No. **60**

Name(s) shown on return

**Total Forms Filed =** 1,303,172

Your social security number



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

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

## Before you begin:

- ✓ To see if you qualify for this deduction, see *Who Can Take the Deduction* in the instructions below.
- ✓ If you file Form 1040 or 1040-SR, figure any write-in adjustments.
  - For 2018: Figure any write-in adjustments to be entered on the dotted line next to Schedule 1 (Form 1040), line 36.
  - For 2019: Figure any write-in adjustments to be entered on the dotted line next to Schedule 1 (Form 1040 or 1040-SR), line 22.
  - For 2020 and later years: Figure any write-in adjustments for Schedule 1 (Form 1040 or 1040-SR); see the Instructions for Forms 1040 and 1040-SR.

1	(a) Student's name (as shown on page 1 of your tax return)	(b) Student's social security number (as shown on page 1 of your tax return)	(c) Adjusted qualified expenses (see instructions)
	First name	Last name	
	Student 1		10,817,699
	Student 2		229,926
	Student 3	Student 4	*
2	Add the amounts on line 1, column (c), and enter the total . . . . .		11,048,293
3	Enter the amount from your "total income" line of Form 1040 or 1040-SR . . . . .		
4	• For 2018: Enter the total of the amounts on your 2018 Schedule 1 (Form 1040), lines 23 through 33, plus any write-in adjustments you entered on the dotted line next to Schedule 1 (Form 1040), line 36. • For 2019 and 2020: Enter the total of the amounts on your 2019 Schedule 1 (Form 1040 or 1040-SR), lines 10 through 20, plus any write-in adjustments you entered on the dotted line next to Schedule 1 (Form 1040 or 1040-SR), line 22. • For later years: See <a href="http://www.irs.gov/Form8917">www.irs.gov/Form8917</a> to find out if the line references above for 2019 have changed . . . . .		
5	Subtract line 4 from line 3.* If the result is more than \$80,000 (\$160,000 if married filing jointly), <b>stop</b> ; you can't take the deduction for tuition and fees . . . . .		71,717,832 +/-
*If you're filing Form 2555, 2555-EZ, or 4563, or you're excluding income from Puerto Rico, see <i>Effect of the Amount of Your Income on the Amount of Your Deduction</i> in Pub. 970 to figure the amount to enter on line 5.			
6	<b>Tuition and fees deduction.</b> Is the amount on line 5 more than \$65,000 (\$130,000 if married filing jointly)?  <input type="checkbox"/> <b>Yes.</b> Enter the smaller of line 2, or \$2,000. <input type="checkbox"/> <b>No.</b> Enter the smaller of line 2, or \$4,000.		3,176,138

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

**Form 8936**  
(Rev. January 2021)  
Department of the Treasury  
Internal Revenue Service

**Qualified Plug-in Electric Drive Motor Vehicle Credit  
(Including Qualified Two-Wheeled Plug-in Electric Vehicles)**

▶ **Attach to your tax return.**

▶ **Go to [www.irs.gov/Form8936](http://www.irs.gov/Form8936) for instructions and the latest information.**

OMB No. 1545-2137

Attachment  
Sequence No. **69**

Name(s) shown on return

**Total Forms Filed = 63,847**

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
<b>1</b> Year, make, and model of vehicle . . . . .	<b>1</b>		
<b>2</b> Vehicle identification number (see instructions) . . . . .	<b>2</b>		
<b>3</b> Enter date vehicle was placed in service (MM/DD/YYYY) . . . . .	<b>3</b>		
<b>4a</b> If the vehicle is a two-wheeled vehicle, enter the cost of the vehicle. If the vehicle has at least four wheels, see instructions . . . . .	<b>4a</b>		
<b>b</b> Phase-out percentage (see instructions) . . . . .	<b>4b</b>	%	%
<b>c</b> Tentative credit. Multiply line 4a by line 4b . . . . .	<b>4c</b>		

**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**

<b>5</b> Business/investment use percentage (see instructions) . . . . .	<b>5</b>	%	%
<b>6</b> Multiply line 4c by line 5. If the vehicle has at least four wheels, leave lines 7 through 10 blank and go to line 11 . . . . .	<b>6</b>		
<b>7</b> Section 179 expense deduction (see instructions) . . . . .	<b>7</b>		
<b>8</b> Subtract line 7 from line 6 . . . . .	<b>8</b>		
<b>9</b> Multiply line 8 by 10% (0.10) . . . . .	<b>9</b>		
<b>10</b> Maximum credit per vehicle . . . . .	<b>10</b>	2,500	2,500
<b>11</b> 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 . . . . .	<b>11</b>		
<b>12</b> Add columns (a) and (b) on line 11 . . . . .	<b>12</b>	851	
<b>13</b> Qualified plug-in electric drive motor vehicle credit from partnerships and S corporations (see instructions) . . . . .	<b>13</b>	1,233	
<b>14</b> <b>Business/investment use part of credit.</b> 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 . . . . .	<b>14</b>	2,083	

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

**Form 8936**  
(Rev. January 2021)  
Department of the Treasury  
Internal Revenue Service

**Qualified Plug-in Electric Drive Motor Vehicle Credit**  
**(Including Qualified Two-Wheeled Plug-in Electric Vehicles)**

OMB No. 1545-2137

Attachment  
Sequence No. **69**

► **Attach to your tax return.**

► **Go to [www.irs.gov/Form8936](http://www.irs.gov/Form8936) for instructions and the latest information.**

Name(s) shown on return

**Total Forms Filed = 63,847**

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
<b>1</b> Year, make, and model of vehicle . . . . .	<b>1</b>		
<b>2</b> Vehicle identification number (see instructions) . . . . .	<b>2</b>		
<b>3</b> Enter date vehicle was placed in service (MM/DD/YYYY) . . . . .	<b>3</b>		
<b>4a</b> If the vehicle is a two-wheeled vehicle, enter the cost of the vehicle. If the vehicle has at least four wheels, see instructions . . . . .	<b>4a</b>		
<b>b</b> Phase-out percentage (see instructions) . . . . .	<b>4b</b>	%	%
<b>c</b> Tentative credit. Multiply line 4a by line 4b . . . . .	<b>4c</b>		

**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**

<b>5</b> Business/investment use percentage (see instructions) . . . . .	<b>5</b>	%	%
<b>6</b> Multiply line 4c by line 5. If the vehicle has at least four wheels, leave lines 7 through 10 blank and go to line 11 . . . . .	<b>6</b>		
<b>7</b> Section 179 expense deduction (see instructions) . . . . .	<b>7</b>		
<b>8</b> Subtract line 7 from line 6 . . . . .	<b>8</b>		
<b>9</b> Multiply line 8 by 10% (0.10) . . . . .	<b>9</b>		
<b>10</b> Maximum credit per vehicle . . . . .	<b>10</b>	2,500	2,500
<b>11</b> 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 . . . . .	<b>11</b>		
<b>12</b> Add columns (a) and (b) on line 11 . . . . .	<b>12</b>	3,430	
<b>13</b> Qualified plug-in electric drive motor vehicle credit from partnerships and S corporations (see instructions) . . . . .	<b>13</b>	3,529	
<b>14</b> <b>Business/investment use part of credit.</b> 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 . . . . .	<b>14</b>	6,958	

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

**2020 Line Item Estimates—All figures are estimates based on samples.**  
**Number of returns filed for selected lines**

Form 8936 (Rev. 1-2021)

Page **2****Part III Credit for Personal Use Part of Vehicle**

	(a) Vehicle 1	(b) Vehicle 2
<b>15</b> If you skipped Part II, enter the amount from line 4c. If you completed Part II, subtract line 6 from line 4c. If the vehicle has at least four wheels, leave lines 16 and 17 blank and go to line 18 . . . . .	<b>15</b>	
<b>16</b> Multiply line 15 by 10% (0.10) . . . . .	<b>16</b>	
<b>17</b> Maximum credit per vehicle. If you skipped Part II, enter \$2,500. If you completed Part II, subtract line 11 from line 10 . . . . .	<b>17</b>	
<b>18</b> 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 . . . . .	<b>18</b>	
<b>19</b> Add columns (a) and (b) on line 18 . . . . .	<b>19</b>	62,142
<b>20</b> Enter the amount from Form 1040, 1040-SR, or 1040-NR, line 18 . . . . .	<b>20</b>	
<b>21</b> Personal credits from Form 1040, 1040-SR, or 1040-NR (see instructions) . . . . .	<b>21</b>	24,503
<b>22</b> Subtract line 21 from line 20 . . . . .	<b>22</b>	62,477
<b>23</b> <b>Personal use part of credit.</b> Enter the <b>smaller</b> of line 19 or line 22 here and on Schedule 3 (Form 1040), line 6. Check box <b>c</b> on that line and enter "8936" in the space next to that box. If line 22 is smaller than line 19, see instructions . . . . .	<b>23</b>	61,793

Form **8936** (Rev. 1-2021)

**Part III Credit for Personal Use Part of Vehicle**

	(a) Vehicle 1	(b) Vehicle 2
<b>15</b> If you skipped Part II, enter the amount from line 4c. If you completed Part II, subtract line 6 from line 4c. If the vehicle has at least four wheels, leave lines 16 and 17 blank and go to line 18 . . . . .	<b>15</b>	
<b>16</b> Multiply line 15 by 10% (0.10) . . . . .	<b>16</b>	
<b>17</b> Maximum credit per vehicle. If you skipped Part II, enter \$2,500. If you completed Part II, subtract line 11 from line 10 . . . . .	<b>17</b>	
<b>18</b> 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 . . . .	<b>18</b>	
<b>19</b> Add columns (a) and (b) on line 18 . . . . .	<b>19</b>	367,134
<b>20</b> Enter the amount from Form 1040, 1040-SR, or 1040-NR, line 18 . . . . .	<b>20</b>	
<b>21</b> Personal credits from Form 1040, 1040-SR, or 1040-NR (see instructions) . . . . .	<b>21</b>	61,135
<b>22</b> Subtract line 21 from line 20 . . . . .	<b>22</b>	4,743,868
<b>23</b> <b>Personal use part of credit.</b> Enter the <b>smaller</b> of line 19 or line 22 here and on Schedule 3 (Form 1040), line 6. Check box <b>c</b> on that line and enter "8936" in the space next to that box. If line 22 is smaller than line 19, see instructions . . . . .	<b>23</b>	313,118

Form **8938**  
 Department of the Treasury  
 Internal Revenue Service

## Statement of Specified Foreign Financial Assets

▶ Go to [www.irs.gov/Form8938](http://www.irs.gov/Form8938) for instructions and the latest information.  
 ▶ Attach to your tax return.

OMB No. 1545-2195

# 2020

Attachment  
Sequence No. 938

For calendar year 2020 or tax year beginning \_\_\_\_\_, 2020, and ending \_\_\_\_\_, 20

If you have attached continuation statements, check here ☐ Number of continuation statements \_\_\_\_\_

<b>1</b> Name(s) shown on return <div style="text-align: right; font-weight: bold;">Total Forms Filed = 521,878</div>	<b>2</b> Taxpayer identification number (TIN)
<b>3</b> Type of filer <b>a</b> <input type="checkbox"/> Specified individual <b>b</b> <input type="checkbox"/> Partnership <b>c</b> <input type="checkbox"/> Corporation <b>d</b> <input type="checkbox"/> Trust	
<b>4</b> If you checked box 3a, skip this line 4. If you checked box 3b or 3c, enter the name and TIN of the specified individual who closely holds the partnership or corporation. If you checked box 3d, enter the name and TIN of the specified person who is a current beneficiary of the trust. (See instructions for definitions and what to do if you have more than one specified individual or specified person to list.) <div style="display: flex; justify-content: space-between;"> <span><b>a</b> Name</span> <span><b>b</b> TIN</span> </div>	

### Part I Foreign Deposit and Custodial Accounts Summary

<b>1</b> Number of deposit accounts (reported in Part V) . . . . . ▶	
<b>2</b> Maximum value of all deposit accounts . . . . .	\$ 450,713
<b>3</b> Number of custodial accounts (reported in Part V) . . . . . ▶	
<b>4</b> Maximum value of all custodial accounts . . . . .	\$ 110,114
<b>5</b> Were any foreign deposit or custodial accounts closed during the tax year? . . . . .	<input type="checkbox"/> Yes <input type="checkbox"/> No

### Part II Other Foreign Assets Summary

<b>1</b> Number of foreign assets (reported in Part VI) . . . . . ▶	
<b>2</b> Maximum value of all assets (reported in Part VI) . . . . .	\$ 159,649
<b>3</b> Were any foreign assets acquired or sold during the tax year? . . . . .	<input type="checkbox"/> Yes <input type="checkbox"/> No

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

(a) Asset category	(b) Tax item	(c) Amount reported on form or schedule	Where reported	
			(d) Form and line	(e) Schedule and line
<b>1</b> Foreign deposit and custodial accounts	<b>a</b> Interest	\$ 211,812		
	<b>b</b> Dividends	\$ 77,473		
	<b>c</b> Royalties	\$ 78		
	<b>d</b> Other income	\$ 9,461		
	<b>e</b> Gains (losses)	\$ 29,468		
	<b>f</b> Deductions	\$ 2,225		
	<b>g</b> Credits	\$ 5,855		
<b>2</b> Other foreign assets	<b>a</b> Interest	\$ 21,356		
	<b>b</b> Dividends	\$ 23,490		
	<b>c</b> Royalties	\$ 2,012		
	<b>d</b> Other income	\$ 36,703		
	<b>e</b> Gains (losses)	\$ 20,397		
	<b>f</b> Deductions	\$ 7,624		
	<b>g</b> Credits	\$ 5,384		

### Part IV Excepted Specified Foreign Financial Assets (see instructions)

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

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

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

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

<b>1</b> Type of account <input type="checkbox"/> Deposit <input type="checkbox"/> Custodial	<b>2</b> Account number or other designation	
<b>3</b> Check all that apply <b>a</b> <input type="checkbox"/> Account opened during tax year <b>b</b> <input type="checkbox"/> Account closed during tax year <b>c</b> <input type="checkbox"/> Account jointly owned with spouse <b>d</b> <input type="checkbox"/> No tax item reported in Part III with respect to this asset		
<b>4</b> Maximum value of account during tax year . . . . . \$		
<b>5</b> Did you use a foreign currency exchange rate to convert the value of the account into U.S. dollars? . . . <input type="checkbox"/> Yes <input type="checkbox"/> No		
<b>6</b> If you answered "Yes" to line 5, complete all that apply.		
<b>(a)</b> Foreign currency in which account is maintained	<b>(b)</b> Foreign currency exchange rate used to convert to U.S. dollars	<b>(c)</b> Source of exchange rate used if not from U.S. Treasury Department's Bureau of the Fiscal Service

Form **8938**  
Department of the Treasury  
Internal Revenue Service

# Statement of Specified Foreign Financial Assets

► Go to [www.irs.gov/Form8938](http://www.irs.gov/Form8938) for instructions and the latest information.  
► Attach to your tax return.

OMB No. 1545-2195

**2020**  
Attachment  
Sequence No. 938

For calendar year 2020 or tax year beginning , 2020, and ending , 20

If you have attached continuation statements, check here ☐ Number of continuation statements \_\_\_\_\_

- 1** Name(s) shown on return **Total Forms Filed = 521,878**
- 2** Taxpayer identification number (TIN)
- 3** Type of filer  
**a** ☐ Specified individual **b** ☐ Partnership **c** ☐ Corporation **d** ☐ Trust
- 4** If you checked box 3a, skip this line 4. If you checked box 3b or 3c, enter the name and TIN of the specified individual who closely holds the partnership or corporation. If you checked box 3d, enter the name and TIN of the specified person who is a current beneficiary of the trust. (See instructions for definitions and what to do if you have more than one specified individual or specified person to list.)  
**a** Name **b** TIN

## Part I Foreign Deposit and Custodial Accounts Summary

- 1** Number of deposit accounts (reported in Part V) . . . . . ►
- 2** Maximum value of all deposit accounts . . . . . \$ 306,366,549
- 3** Number of custodial accounts (reported in Part V) . . . . . ►
- 4** Maximum value of all custodial accounts . . . . . \$ 94,511,910
- 5** Were any foreign deposit or custodial accounts closed during the tax year? . . . . . ☐ Yes ☐ No

## Part II Other Foreign Assets Summary

- 1** Number of foreign assets (reported in Part VI) . . . . . ►
- 2** Maximum value of all assets (reported in Part VI) . . . . . \$ 221,041,192
- 3** Were any foreign assets acquired or sold during the tax year? . . . . . ☐ Yes ☐ No

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

(a) Asset category	(b) Tax item	(c) Amount reported on form or schedule	Where reported	
			(d) Form and line	(e) Schedule and line
<b>1</b> Foreign deposit and custodial accounts	<b>a</b> Interest	\$ 1,265,415		
	<b>b</b> Dividends	\$ 1,730,785		
	<b>c</b> Royalties	\$ 13,898		
	<b>d</b> Other income	\$ 365,221		
	<b>e</b> Gains (losses)	\$ 1,573,582		
	<b>f</b> Deductions	\$ 33,600		
	<b>g</b> Credits	\$ 70,807		
<b>2</b> Other foreign assets	<b>a</b> Interest	\$ 628,481		
	<b>b</b> Dividends	\$ 2,444,792		
	<b>c</b> Royalties	\$ 39,204		
	<b>d</b> Other income	\$ 2,833,957		
	<b>e</b> Gains (losses)	\$ 11,817,969		
	<b>f</b> Deductions	\$ 354,650		
	<b>g</b> Credits	\$ 182,199		

## Part IV Excepted Specified Foreign Financial Assets (see instructions)

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

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

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

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

<b>1</b> Type of account <input type="checkbox"/> Deposit <input type="checkbox"/> Custodial	<b>2</b> Account number or other designation	
<b>3</b> Check all that apply <b>a</b> <input type="checkbox"/> Account opened during tax year <b>b</b> <input type="checkbox"/> Account closed during tax year <b>c</b> <input type="checkbox"/> Account jointly owned with spouse <b>d</b> <input type="checkbox"/> No tax item reported in Part III with respect to this asset		
<b>4</b> Maximum value of account during tax year . . . . . \$		
<b>5</b> Did you use a foreign currency exchange rate to convert the value of the account into U.S. dollars? . . . <input type="checkbox"/> Yes <input type="checkbox"/> No		
<b>6</b> If you answered "Yes" to line 5, complete all that apply.		
(a) Foreign currency in which account is maintained	(b) Foreign currency exchange rate used to convert to U.S. dollars	(c) Source of exchange rate used if not from U.S. Treasury Department's Bureau of the Fiscal Service



Form **8959**  
Department of the Treasury  
Internal Revenue Service

## Additional Medicare Tax

- If any line does not apply to you, leave it blank. See separate instructions.  
► Attach to Form 1040, 1040-SR, 1040-NR, 1040-PR, or 1040-SS.  
► Go to [www.irs.gov/Form8959](http://www.irs.gov/Form8959) for instructions and the latest information.

OMB No. 1545-0074

**2020**  
Attachment  
Sequence No. **71**

Name(s) shown on return

Total Forms Filed = 6,077,015

Your social security number

### Part I Additional Medicare Tax on Medicare Wages

<b>1</b>	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 . . . . .	<b>1</b>	<b>5,825,917</b>		
<b>2</b>	Unreported tips from Form 4137, line 6 . . . . .	<b>2</b>	<b>*</b>		
<b>3</b>	Wages from Form 8919, line 6 . . . . .	<b>3</b>	<b>2,335</b>		
<b>4</b>	Add lines 1 through 3 . . . . .	<b>4</b>	<b>5,825,974</b>		
<b>5</b>	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	<b>5</b>	<b>6,065,302</b>		
<b>6</b>	Subtract line 5 from line 4. If zero or less, enter -0- . . . . .	<b>6</b>			<b>4,649,268</b>
<b>7</b>	Additional Medicare Tax on Medicare wages. Multiply line 6 by 0.9% (0.009). Enter here and go to Part II . . . . .	<b>7</b>			<b>4,647,289</b>

### Part II Additional Medicare Tax on Self-Employment Income

<b>8</b>	Self-employment income from Schedule SE (Form 1040), Part I, line 6. If you had a loss, enter -0- (Form 1040-PR or 1040-SS filers, see instructions.) . . . . .	<b>8</b>	<b>1,414,723</b>		
<b>9</b>	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	<b>9</b>	<b>5,920,688</b>		
<b>10</b>	Enter the amount from line 4 . . . . .	<b>10</b>			
<b>11</b>	Subtract line 10 from line 9. If zero or less, enter -0- . . . . .	<b>11</b>	<b>1,409,447</b>		
<b>12</b>	Subtract line 11 from line 8. If zero or less, enter -0- . . . . .	<b>12</b>			<b>1,194,312</b>
<b>13</b>	Additional Medicare Tax on self-employment income. Multiply line 12 by 0.9% (0.009). Enter here and go to Part III . . . . .	<b>13</b>			<b>1,193,979</b>

### Part III Additional Medicare Tax on Railroad Retirement Tax Act (RRTA) Compensation

<b>14</b>	Railroad retirement (RRTA) compensation and tips from Form(s) W-2, box 14 (see instructions) . . . . .	<b>14</b>	<b>2,139</b>		
<b>15</b>	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	<b>15</b>	<b>5,862,685</b>		
<b>16</b>	Subtract line 15 from line 14. If zero or less, enter -0- . . . . .	<b>16</b>			<b>455</b>
<b>17</b>	Additional Medicare Tax on railroad retirement (RRTA) compensation. Multiply line 16 by 0.9% (0.009). Enter here and go to Part IV . . . . .	<b>17</b>			<b>455</b>

### Part IV Total Additional Medicare Tax

<b>18</b>	Add lines 7, 13, and 17. Also include this amount on Schedule 2 (Form 1040), line 8 (check box a) (Form 1040-PR or 1040-SS filers, see instructions), and go to Part V . . . . .	<b>18</b>			<b>5,169,751</b>
-----------	--	-----------	--	--	------------------

### Part V Withholding Reconciliation

<b>19</b>	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 . . . . .	<b>19</b>	<b>5,819,447</b>		
<b>20</b>	Enter the amount from line 1 . . . . .	<b>20</b>			
<b>21</b>	Multiply line 20 by 1.45% (0.0145). This is your regular Medicare tax withholding on Medicare wages . . . . .	<b>21</b>	<b>5,824,253</b>		
<b>22</b>	Subtract line 21 from line 19. If zero or less, enter -0-. This is your Additional Medicare Tax withholding on Medicare wages . . . . .	<b>22</b>			<b>4,339,513</b>
<b>23</b>	Additional Medicare Tax withholding on railroad retirement (RRTA) compensation from Form W-2, box 14 (see instructions) . . . . .	<b>23</b>			<b>1,770</b>
<b>24</b>	<b>Total Additional Medicare Tax withholding.</b> Add lines 22 and 23. Also include this amount with federal income tax withholding on Form 1040, 1040-SR, or 1040-NR, line 25c (Form 1040-PR or 1040-SS filers, see instructions) . . . . .	<b>24</b>			<b>4,340,550</b>

Form **8959**  
Department of the Treasury  
Internal Revenue Service

## Additional Medicare Tax

- If any line does not apply to you, leave it blank. See separate instructions.  
► Attach to Form 1040, 1040-SR, 1040-NR, 1040-PR, or 1040-SS.  
► Go to [www.irs.gov/Form8959](http://www.irs.gov/Form8959) for instructions and the latest information.

OMB No. 1545-0074

**2020**  
Attachment  
Sequence No. **71**

Name(s) shown on return

Total Forms Filed = 6,077,015

Your social security number

### Part I Additional Medicare Tax on Medicare Wages

1	Medicare wages and tips from Form W-2, box 5. If you have more than one Form W-2, enter the total of the amounts from box 5 . . . . .	1	2,312,044,627		
2	Unreported tips from Form 4137, line 6 . . . . .	2	*		
3	Wages from Form 8919, line 6 . . . . .	3	100,715		
4	Add lines 1 through 3 . . . . .	4	2,312,157,369		
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	1,429,016,682		
6	Subtract line 5 from line 4. If zero or less, enter -0- . . . . .	6		1,042,440,920	
7	Additional Medicare Tax on Medicare wages. Multiply line 6 by 0.9% (0.009). Enter here and go to Part II . . . . .	7		9,381,992	

### Part II Additional Medicare Tax on Self-Employment Income

8	Self-employment income from Schedule SE (Form 1040), Part I, line 6. If you had a loss, enter -0- (Form 1040-PR or 1040-SS filers, see instructions.) . . . . .	8	307,278,747		
9	Enter the following amount for your filing status: Married filing jointly . . . . . \$250,000 Married filing separately . . . . . \$125,000 Single, Head of household, or Qualifying widow(er) . . . . . \$200,000	9	1,395,600,210		
10	Enter the amount from line 4 . . . . .	10			
11	Subtract line 10 from line 9. If zero or less, enter -0- . . . . .	11	160,999,734		
12	Subtract line 11 from line 8. If zero or less, enter -0- . . . . .	12		219,904,446	
13	Additional Medicare Tax on self-employment income. Multiply line 12 by 0.9% (0.009). Enter here and go to Part III . . . . .	13		1,979,138	

### 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	548,100		
15	Enter the following amount for your filing status: Married filing jointly . . . . . \$250,000 Married filing separately . . . . . \$125,000 Single, Head of household, or Qualifying widow(er) . . . . . \$200,000	15	1,381,588,132		
16	Subtract line 15 from line 14. If zero or less, enter -0- . . . . .	16		193,949	
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		1,746	

### Part IV Total Additional Medicare Tax

18	Add lines 7, 13, and 17. Also include this amount on Schedule 2 (Form 1040), line 8 (check box a) (Form 1040-PR or 1040-SS filers, see instructions), and go to Part V . . . . .	18		11,362,876	
----	--	----	--	------------	--

### 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	42,144,008		
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	33,524,650		
22	Subtract line 21 from line 19. If zero or less, enter -0-. This is your Additional Medicare Tax withholding on Medicare wages . . . . .	22		8,672,909	
23	Additional Medicare Tax withholding on railroad retirement (RRTA) compensation from Form W-2, box 14 (see instructions) . . . . .	23		7,991	
24	<b>Total Additional Medicare Tax withholding.</b> Add lines 22 and 23. Also include this amount with federal income tax withholding on Form 1040, 1040-SR, or 1040-NR, line 25c (Form 1040-PR or 1040-SS filers, see instructions) . . . . .	24		8,680,900	

Form **8960**  
 Department of the Treasury  
 Internal Revenue Service (99)

## Net Investment Income Tax— Individuals, Estates, and Trusts

▶ **Attach to your tax return.**

▶ **Go to [www.irs.gov/Form8960](http://www.irs.gov/Form8960) for instructions and the latest information.**

OMB No. 1545-2227

**2020**  
 Attachment  
 Sequence No. **72**

Name(s) shown on your tax return

**Total Forms Filed =** 6,827,426

Your social security number or EIN

### Part I Investment Income

☐ Section 6013(g) election (see instructions) **Boxes checked = 344**

☐ Section 6013(h) election (see instructions) **Boxes checked = \***

☐ Regulations section 1.1411-10(g) election (see instructions) **Boxes checked = 13,906**

<b>1</b>	Taxable interest (see instructions)		<b>1</b>	5,581,058
<b>2</b>	Ordinary dividends (see instructions)		<b>2</b>	4,838,674
<b>3</b>	Annuities (see instructions)		<b>3</b>	120,283
<b>4a</b>	Rental real estate, royalties, partnerships, S corporations, trusts, etc. (see instructions)	<b>4a</b> 2,879,830	<b>4c</b>	1,719,837
<b>b</b>	Adjustment for net income or loss derived in the ordinary course of a non-section 1411 trade or business (see instructions)	<b>4b</b> 1,936,199		
<b>c</b>	Combine lines 4a and 4b			
<b>5a</b>	Net gain or loss from disposition of property (see instructions)	<b>5a</b> 4,920,941	<b>5d</b>	4,818,159
<b>b</b>	Net gain or loss from disposition of property that is not subject to net investment income tax (see instructions)	<b>5b</b> 464,922		
<b>c</b>	Adjustment from disposition of partnership interest or S corporation stock (see instructions)	<b>5c</b> 17,920		
<b>d</b>	Combine lines 5a through 5c			
<b>6</b>	Adjustments to investment income for certain CFCs and PFICs (see instructions)		<b>6</b>	15,352
<b>7</b>	Other modifications to investment income (see instructions)		<b>7</b>	540,006
<b>8</b>	Total investment income. Combine lines 1, 2, 3, 4c, 5d, 6, and 7		<b>8</b>	6,311,909

### Part II Investment Expenses Allocable to Investment Income and Modifications

<b>9a</b>	Investment interest expenses (see instructions)	<b>9a</b> 490,049	<b>9d</b>	2,422,477
<b>b</b>	State, local, and foreign income tax (see instructions)	<b>9b</b> 2,247,204		
<b>c</b>	Miscellaneous investment expenses (see instructions)	<b>9c</b> 173,024		
<b>d</b>	Add lines 9a, 9b, and 9c			
<b>10</b>	Additional modifications (see instructions)		<b>10</b>	68,754
<b>11</b>	Total deductions and modifications. Add lines 9d and 10		<b>11</b>	2,454,531

### Part III Tax Computation

<b>12</b>	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-		<b>12</b>	5,791,749
<b>Individuals:</b>				
<b>13</b>	Modified adjusted gross income (see instructions)	<b>13</b> 6,825,878	<b>16</b>	5,759,674
<b>14</b>	Threshold based on filing status (see instructions)	<b>14</b> 6,827,426		
<b>15</b>	Subtract line 14 from line 13. If zero or less, enter -0-	<b>15</b> 6,788,106		
<b>16</b>	Enter the smaller of line 12 or line 15			
<b>17</b>	Net investment income tax for individuals. Multiply line 16 by 3.8% (0.038). <b>Enter here and include on your tax return</b> (see instructions)		<b>17</b>	5,691,866
<b>Estates and Trusts:</b>				
<b>18a</b>	Net investment income (line 12 above)	<b>18a</b>	<b>20</b>	
<b>b</b>	Deductions for distributions of net investment income and deductions under section 642(c) (see instructions)	<b>18b</b>		
<b>c</b>	Undistributed net investment income. Subtract line 18b from 18a (see instructions). If zero or less, enter -0-	<b>18c</b>		
<b>19a</b>	Adjusted gross income (see instructions)	<b>19a</b>	<b>21</b>	
<b>b</b>	Highest tax bracket for estates and trusts for the year (see instructions)	<b>19b</b>		
<b>c</b>	Subtract line 19b from line 19a. If zero or less, enter -0-	<b>19c</b>		
<b>20</b>	Enter the smaller of line 18c or line 19c			
<b>21</b>	Net investment income tax for estates and trusts. Multiply line 20 by 3.8% (0.038). <b>Enter here and include on your tax return</b> (see instructions)			

For Paperwork Reduction Act Notice, see your tax return instructions.

Cat. No. 59474M

Form **8960** (2020)

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

Form **8960**  
Department of the Treasury  
Internal Revenue Service (99)

# Net Investment Income Tax— Individuals, Estates, and Trusts

► Attach to your tax return.

► Go to [www.irs.gov/Form8960](http://www.irs.gov/Form8960) for instructions and the latest information.

OMB No. 1545-2227

**2020**  
Attachment  
Sequence No. **72**

Name(s) shown on your tax return

**Total Forms Filed =** 6,827,426

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)

<b>1</b>	Taxable interest (see instructions)		<b>1</b>	72,683,412
<b>2</b>	Ordinary dividends (see instructions)		<b>2</b>	212,307,474
<b>3</b>	Annuities (see instructions)		<b>3</b>	4,590,651
<b>4a</b>	Rental real estate, royalties, partnerships, S corporations, trusts, etc. (see instructions)	<b>4a</b> 763,353,105	<b>4c</b>	65,755,561
<b>b</b>	Adjustment for net income or loss derived in the ordinary course of a non-section 1411 trade or business (see instructions)	<b>4b</b> -697,597,544		
<b>c</b>	Combine lines 4a and 4b			
<b>5a</b>	Net gain or loss from disposition of property (see instructions)	<b>5a</b> 989,661,695	<b>5d</b>	723,736,745
<b>b</b>	Net gain or loss from disposition of property that is not subject to net investment income tax (see instructions)	<b>5b</b> -218,436,421		
<b>c</b>	Adjustment from disposition of partnership interest or S corporation stock (see instructions)	<b>5c</b> -47,488,530		
<b>d</b>	Combine lines 5a through 5c		<b>5d</b>	
<b>6</b>	Adjustments to investment income for certain CFCs and PFICs (see instructions)		<b>6</b>	1,593,285
<b>7</b>	Other modifications to investment income (see instructions)		<b>7</b>	4,470,620
<b>8</b>	Total investment income. Combine lines 1, 2, 3, 4c, 5d, 6, and 7		<b>8</b>	1,085,137,749

## Part II Investment Expenses Allocable to Investment Income and Modifications

<b>9a</b>	Investment interest expenses (see instructions)	<b>9a</b> 15,177,169	<b>9d</b>	22,236,950
<b>b</b>	State, local, and foreign income tax (see instructions)	<b>9b</b> 5,801,996		
<b>c</b>	Miscellaneous investment expenses (see instructions)	<b>9c</b> 1,257,786		
<b>d</b>	Add lines 9a, 9b, and 9c		<b>9d</b>	
<b>10</b>	Additional modifications (see instructions)		<b>10</b>	459,200
<b>11</b>	Total deductions and modifications. Add lines 9d and 10		<b>11</b>	22,696,150

## Part III Tax Computation

<b>12</b>	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-		<b>12</b>	1,074,441,275
<b>Individuals:</b>				
<b>13</b>	Modified adjusted gross income (see instructions)	<b>13</b> 4,488,666,280	<b>16</b>	930,486,669
<b>14</b>	Threshold based on filing status (see instructions)	<b>14</b> 1,599,373,502		
<b>15</b>	Subtract line 14 from line 13. If zero or less, enter -0-	<b>15</b> 2,896,966,500		
<b>16</b>	Enter the smaller of line 12 or line 15		<b>16</b>	
<b>17</b>	Net investment income tax for individuals. Multiply line 16 by 3.8% (0.038). <b>Enter here and include on your tax return</b> (see instructions)		<b>17</b>	35,358,499
<b>Estates and Trusts:</b>				
<b>18a</b>	Net investment income (line 12 above)	<b>18a</b>	<b>19c</b>	
<b>b</b>	Deductions for distributions of net investment income and deductions under section 642(c) (see instructions)	<b>18b</b>		
<b>c</b>	Undistributed net investment income. Subtract line 18b from 18a (see instructions). If zero or less, enter -0-	<b>18c</b>		
<b>19a</b>	Adjusted gross income (see instructions)	<b>19a</b>	<b>20</b>	
<b>b</b>	Highest tax bracket for estates and trusts for the year (see instructions)	<b>19b</b>		
<b>c</b>	Subtract line 19b from line 19a. If zero or less, enter -0-	<b>19c</b>		
<b>20</b>	Enter the smaller of line 18c or line 19c		<b>20</b>	
<b>21</b>	Net investment income tax for estates and trusts. Multiply line 20 by 3.8% (0.038). <b>Enter here and include on your tax return</b> (see instructions)		<b>21</b>	

For Paperwork Reduction Act Notice, see your tax return instructions.

Cat. No. 59474M

Form **8960** (2020)

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

Form **8962**  
Department of the Treasury  
Internal Revenue Service  
Name shown on your return

## Premium Tax Credit (PTC)

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

▶ Go to [www.irs.gov/Form8962](http://www.irs.gov/Form8962) for instructions and the latest information.

OMB No. 1545-0074

**2020**  
Attachment  
Sequence No. **73**

**Total Forms Filed =** 4,630,532

Your social security number

You cannot take the PTC if your filing status is married filing separately unless you qualify for an exception. See instructions. If you qualify, check the box ☐ . . . ▶ ☐

### Part I Annual and Monthly Contribution Amount

<b>1</b>	Tax family size. Enter your tax family size. See instructions . . . . .	<b>1</b>	<b>4,630,532</b>
<b>2a</b>	Modified AGI. Enter your modified AGI. See instructions . . . . .	<b>2a</b>	<b>4,597,484</b>
<b>b</b>	Enter the total of your dependents' modified AGI. See instructions . . . . .	<b>2b</b>	<b>25,185</b>
<b>3</b>	Household income. Add the amounts on lines 2a and 2b. See instructions . . . . .	<b>3</b>	<b>4,480,539</b>
<b>4</b>	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. <b>a</b> <input type="checkbox"/> Alaska <b>b</b> <input type="checkbox"/> Hawaii <b>c</b> <input type="checkbox"/> Other 48 states and DC	<b>4</b>	<b>4,630,532</b>
<b>5</b>	Household income as a percentage of federal poverty line (see instructions) . . . . .	<b>5</b>	%
<b>6</b>	Did you enter 401% on line 5? (See instructions if you entered less than 100%). <input type="checkbox"/> <b>No.</b> Continue to line 7. <input type="checkbox"/> <b>Yes.</b> 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.		
<b>7</b>	Applicable figure. Using your line 5 percentage, locate your "applicable figure" on the table in the instructions . . . . .	<b>7</b>	<b>4,442,557</b>
<b>8a</b>	Annual contribution amount. Multiply line 3 by line 7. Round to nearest whole dollar amount	<b>8a</b>	<b>4,289,996</b>
	<b>b</b> Monthly contribution amount. Divide line 8a by 12. Round to nearest whole dollar amount	<b>8b</b>	<b>4,283,943</b>

### 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)
<b>11</b> Annual Totals	2,227,155	2,195,682	2,219,781	2,143,916	2,142,915	2,233,013
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)
<b>12</b> January					1,403,268	1,486,575
<b>13</b> February					1,427,128	1,514,224
<b>14</b> March					1,420,782	1,506,547
<b>15</b> April					1,430,358	1,506,449
<b>16</b> May					1,440,346	1,521,101
<b>17</b> June					1,437,382	1,511,049
<b>18</b> July					1,447,970	1,518,720
<b>19</b> August					1,443,870	1,511,218
<b>20</b> September					1,431,497	1,504,750
<b>21</b> October					1,402,713	1,467,394
<b>22</b> November					1,381,173	1,445,155
<b>23</b> December					1,316,888	1,386,540
<b>24</b> Total premium tax credit. Enter the amount from line 11(e) or add lines 12(e) through 23(e) and enter the total here					<b>24</b>	<b>4,152,618</b>
<b>25</b> Advance payment of PTC. Enter the amount from line 11(f) or add lines 12(f) through 23(f) and enter the total here					<b>25</b>	<b>4,364,853</b>
<b>26</b> Net premium tax credit. If line 24 is greater than line 25, subtract line 25 from line 24. Enter the difference here and on Schedule 3 (Form 1040), line 8. If line 24 equals line 25, enter -0-. Stop here. If line 25 is greater than line 24, leave this line blank and continue to line 27 . . . . .					<b>26</b>	<b>2,223,362</b>

### Part III Repayment of Excess Advance Payment of the Premium Tax Credit

<b>27</b>	Excess advance payment of PTC. If line 25 is greater than line 24, subtract line 24 from line 25. Enter the difference here	<b>27</b>	<b>1,748,223</b>
<b>28</b>	Repayment limitation (see instructions) . . . . .	<b>28</b>	<b>1,594,839</b>
<b>29</b>	Excess advance premium tax credit repayment. Enter the smaller of line 27 or line 28 here and on Schedule 2 (Form 1040), line 2 . . . . .	<b>29</b>	<b>1,748,217</b>



Form <b>8962</b>  Department of the Treasury Internal Revenue Service	<b>Premium Tax Credit (PTC)</b>  ► Attach to Form 1040, 1040-SR, or 1040-NR. ► Go to <a href="http://www.irs.gov/Form8962">www.irs.gov/Form8962</a> for instructions and the latest information.	OMB No. 1545-0074  <div style="font-size: 2em; font-weight: bold;">2020</div> Attachment Sequence No. <b>73</b>
Name shown on your return		Your social security number
<b>Total Forms Filed =</b> 4,630,532		

You cannot take the PTC if your filing status is married filing separately unless you qualify for an exception. See instructions. If you qualify, check the box ☐ . . . ►

**Part I Annual and Monthly Contribution Amount**

1 Tax family size. Enter your tax family size. See instructions . . . . .		<b>1</b>	<b>9,087</b>
2a Modified AGI. Enter your modified AGI. See instructions . . . . .	<b>2a</b>	<b>138,329,106</b>	
b Enter the total of your dependents' modified AGI. See instructions . . . . .	<b>2b</b>	<b>183,780</b>	
3 Household income. Add the amounts on lines 2a and 2b. See instructions . . . . .		<b>3</b>	<b>148,215,693</b>
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 <input type="checkbox"/> Alaska b <input type="checkbox"/> Hawaii c <input type="checkbox"/> Other 48 states and DC		<b>4</b>	
5 Household income as a percentage of federal poverty line (see instructions) . . . . .		<b>5</b>	%
6 Did you enter 401% on line 5? (See instructions if you entered less than 100%). <input type="checkbox"/> No. Continue to line 7. <input type="checkbox"/> 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 . . . . .		<b>7</b>	<b>2,336,760</b>
8a Annual contribution amount. Multiply line 3 by line 7. Round to nearest whole dollar amount	<b>8a</b>	<b>8,784,076</b>	b Monthly contribution amount. Divide line 8a by 12. Round to nearest whole dollar amount
			<b>8b</b> 732,175

**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)
<b>11 Annual Totals</b>	<b>23,151,864</b>	<b>24,557,735</b>	<b>4,229,606</b>	<b>20,518,630</b>	<b>19,481,654</b>	<b>19,728,556</b>
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)
<b>12 January</b>					<b>1,069,872</b>	<b>1,100,480</b>
<b>13 February</b>					<b>1,094,102</b>	<b>1,129,569</b>
<b>14 March</b>					<b>1,095,344</b>	<b>1,125,214</b>
<b>15 April</b>					<b>1,087,361</b>	<b>1,110,223</b>
<b>16 May</b>					<b>1,087,956</b>	<b>1,114,996</b>
<b>17 June</b>					<b>1,080,721</b>	<b>1,107,327</b>
<b>18 July</b>					<b>1,087,473</b>	<b>1,118,522</b>
<b>19 August</b>					<b>1,081,021</b>	<b>1,112,554</b>
<b>20 September</b>					<b>1,064,339</b>	<b>1,095,093</b>
<b>21 October</b>					<b>1,047,596</b>	<b>1,071,240</b>
<b>22 November</b>					<b>1,018,625</b>	<b>1,045,181</b>
<b>23 December</b>					<b>985,846</b>	<b>1,012,347</b>
<b>24 Total premium tax credit.</b> Enter the amount from line 11(e) or add lines 12(e) through 23(e) and enter the total here					<b>24</b>	<b>32,175,312</b>
<b>25 Advance payment of PTC.</b> Enter the amount from line 11(f) or add lines 12(f) through 23(f) and enter the total here					<b>25</b>	<b>32,797,208</b>
<b>26 Net premium tax credit.</b> If line 24 is greater than line 25, subtract line 25 from line 24. Enter the difference here and on Schedule 3 (Form 1040), line 8. If line 24 equals line 25, enter -0-. Stop here. If line 25 is greater than line 24, leave this line blank and continue to line 27 . . . . .					<b>26</b>	<b>2,149,299</b>

**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		<b>27</b>	<b>2,771,824</b>
28 Repayment limitation (see instructions) . . . . .		<b>28</b>	<b>1,762,275</b>
29 Excess advance premium tax credit repayment. Enter the smaller of line 27 or line 28 here and on Schedule 2 (Form 1040), line 2 . . . . .		<b>29</b>	<b>1,709,599</b>

**2020 Line Item Estimates—All figures are estimates based on samples.  
Number of returns filed for selected lines**

Form 8962 (2020)

Page **2****Part IV Allocation of Policy Amounts**

Complete the following information for up to four policy amount allocations. See instructions for allocation details.

**Allocation 1**

<b>30</b>	(a) Policy Number (Form 1095-A, line 2)	(b) SSN of other taxpayer	(c) Allocation start month	(d) Allocation stop month
	<b>Allocation percentage applied to monthly amounts</b>	(e) Premium Percentage	(f) SLCSP Percentage	(g) Advance Payment of the PTC Percentage

**Allocation 2**

<b>31</b>	(a) Policy Number (Form 1095-A, line 2)	(b) SSN of other taxpayer	(c) Allocation start month	(d) Allocation stop month
	<b>Allocation percentage applied to monthly amounts</b>	(e) Premium Percentage	(f) SLCSP Percentage	(g) Advance Payment of the PTC Percentage

**Allocation 3**

<b>32</b>	(a) Policy Number (Form 1095-A, line 2)	(b) SSN of other taxpayer	(c) Allocation start month	(d) Allocation stop month
	<b>Allocation percentage applied to monthly amounts</b>	(e) Premium Percentage	(f) SLCSP Percentage	(g) Advance Payment of the PTC Percentage

**Allocation 4**

<b>33</b>	(a) Policy Number (Form 1095-A, line 2)	(b) SSN of other taxpayer	(c) Allocation start month	(d) Allocation stop month
	<b>Allocation percentage applied to monthly amounts</b>	(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.

<b>35</b>	<b>Alternative entries for your SSN</b>	(a) Alternative family size	(b) Alternative monthly contribution amount	(c) Alternative start month	(d) Alternative stop month
<b>36</b>	<b>Alternative entries for your spouse's SSN</b>	(a) Alternative family size	(b) Alternative monthly contribution amount	(c) Alternative start month	(d) Alternative stop month

Form **8962** (2020)



**Part IV Allocation of Policy Amounts**

Complete the following information for up to four policy amount allocations. See instructions for allocation details.

**Allocation 1**

<b>30</b>	<b>(a)</b> Policy Number (Form 1095-A, line 2)	<b>(b)</b> SSN of other taxpayer	<b>(c)</b> Allocation start month	<b>(d)</b> Allocation stop month
	<b>Allocation percentage applied to monthly amounts</b>	<b>(e)</b> Premium Percentage	<b>(f)</b> SLCSP Percentage	<b>(g)</b> Advance Payment of the PTC Percentage

**Allocation 2**

<b>31</b>	<b>(a)</b> Policy Number (Form 1095-A, line 2)	<b>(b)</b> SSN of other taxpayer	<b>(c)</b> Allocation start month	<b>(d)</b> Allocation stop month
	<b>Allocation percentage applied to monthly amounts</b>	<b>(e)</b> Premium Percentage	<b>(f)</b> SLCSP Percentage	<b>(g)</b> Advance Payment of the PTC Percentage

**Allocation 3**

<b>32</b>	<b>(a)</b> Policy Number (Form 1095-A, line 2)	<b>(b)</b> SSN of other taxpayer	<b>(c)</b> Allocation start month	<b>(d)</b> Allocation stop month
	<b>Allocation percentage applied to monthly amounts</b>	<b>(e)</b> Premium Percentage	<b>(f)</b> SLCSP Percentage	<b>(g)</b> Advance Payment of the PTC Percentage

**Allocation 4**

<b>33</b>	<b>(a)</b> Policy Number (Form 1095-A, line 2)	<b>(b)</b> SSN of other taxpayer	<b>(c)</b> Allocation start month	<b>(d)</b> Allocation stop month
	<b>Allocation percentage applied to monthly amounts</b>	<b>(e)</b> Premium Percentage	<b>(f)</b> SLCSP Percentage	<b>(g)</b> 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.

<b>35</b>	<b>Alternative entries for your SSN</b>	<b>(a)</b> Alternative family size	<b>(b)</b> Alternative monthly contribution amount	<b>(c)</b> Alternative start month	<b>(d)</b> Alternative stop month
<b>36</b>	<b>Alternative entries for your spouse's SSN</b>	<b>(a)</b> Alternative family size	<b>(b)</b> Alternative monthly contribution amount	<b>(c)</b> Alternative start month	<b>(d)</b> Alternative stop month

**Form 8990**  
(Rev. May 2020)  
Department of the Treasury  
Internal Revenue Service

## Limitation on Business Interest Expense Under Section 163(j)

▶ **Attach to your tax return.**

OMB No. 1545-0123

▶ **Go to [www.irs.gov/Form8990](http://www.irs.gov/Form8990) for instructions and the latest information.**

Taxpayer name(s) shown on tax return

**Total Forms Filed = 140,958**

Identification number

If Form 8990 relates to an information return for a foreign entity (for example, Form 5471), enter:

Name of foreign entity ▶

Employer identification number, if any ▶

Reference ID number ▶

### Part I Computation of Allowable Business Interest Expense

*Part I is completed by all taxpayers subject to section 163(j). Schedule A and Schedule B need to be completed before Part I when the taxpayer is a partner or shareholder of a pass-through entity subject to section 163(j).*

#### Section I—Business Interest Expense

<b>1</b>	Current year business interest expense (not including floor plan financing interest expense), before the section 163(j) limitation . . . . .	<b>1</b>	<b>58,822</b>	
<b>2</b>	Disallowed business interest expense carryforwards from prior years. (Does not apply to a partnership) . . . . .	<b>2</b>	<b>5,799</b>	
<b>3</b>	Partner's excess business interest expense treated as paid or accrued in current year (Schedule A, line 44, column (h)) . . . . .	<b>3</b>	<b>30,548</b>	
<b>4</b>	Floor plan financing interest expense. See instructions . . . . .	<b>4</b>	<b>74</b>	
<b>5</b>	<b>Total business interest expense.</b> Add lines 1 through 4 . . . . . ▶	<b>5</b>		<b>88,480</b>

#### Section II—Adjusted Taxable Income

##### Taxable Income

<b>6</b>	<b>Taxable income.</b> See instructions . . . . .	<b>6</b>	<b>77,647</b>
----------	---	----------	---------------

##### Additions (adjustments to be made if amounts are taken into account on line 6)

<b>7</b>	Any item of loss or deduction that is not properly allocable to a trade or business of the taxpayer. See instructions . . . . .	<b>7</b>	<b>972</b>	
<b>8</b>	Any business interest expense not from a pass-through entity. See instructions . . . . .	<b>8</b>	<b>55,305</b>	
<b>9</b>	Amount of any net operating loss deduction under section 172 . . . . .	<b>9</b>	<b>1,351</b>	
<b>10</b>	Amount of any qualified business income deduction allowed under section 199A . . . . .	<b>10</b>	<b>36,511</b>	
<b>11</b>	Deduction allowable for depreciation, amortization, or depletion attributable to a trade or business. See instructions . . . . .	<b>11</b>	<b>9,608</b>	
<b>12</b>	Amount of any loss or deduction items from a pass-through entity. See instructions . . . . .	<b>12</b>	<b>19,533</b>	
<b>13</b>	Other additions. See instructions . . . . .	<b>13</b>	<b>1,532</b>	
<b>14</b>	Total current year partner's excess taxable income (Schedule A, line 44, column (f)) . . . . .	<b>14</b>	<b>54,066</b>	
<b>15</b>	Total current year S corporation shareholder's excess taxable income (Schedule B, line 46, column (c)) . . . . .	<b>15</b>	<b>6,981</b>	
<b>16</b>	<b>Total.</b> Add lines 7 through 15 . . . . . ▶	<b>16</b>		<b>136,917</b>

##### Reductions (adjustments to be made if amounts are taken into account on line 6)

<b>17</b>	Any item of income or gain that is not properly allocable to a trade or business of the taxpayer. See instructions . . . . .	<b>17</b>	<b>( 1,180 )</b>	
<b>18</b>	Any business interest income not from a pass-through entity. See instructions . . . . .	<b>18</b>	<b>( 194 )</b>	
<b>19</b>	Amount of any income or gain items from a pass-through entity. See instructions . . . . .	<b>19</b>	<b>( 18,674 )</b>	
<b>20</b>	Other reductions. See instructions . . . . .	<b>20</b>	<b>( 101 )</b>	
<b>21</b>	<b>Total.</b> Combine lines 17 through 20 . . . . . ▶	<b>21</b>	<b>( 18,852 )</b>	
<b>22</b>	<b>Adjusted taxable income.</b> Combine lines 6, 16, and 21. (If zero or less, enter -0-.) . . . . . ▶	<b>22</b>		<b>131,871</b>

**For Paperwork Reduction Act Notice, see the instructions.**

Cat. No. 37814C

Form **8990** (Rev. 5-2020)

<b>Form 8990</b> (Rev. May 2020) Department of the Treasury Internal Revenue Service	<b>Limitation on Business Interest Expense Under Section 163(j)</b> <b>▶ Attach to your tax return.</b> <b>▶ Go to <a href="http://www.irs.gov/Form8990">www.irs.gov/Form8990</a> for instructions and the latest information.</b>	OMB No. 1545-0123
Taxpayer name(s) shown on tax return		Identification number
<b>Total Forms Filed = 140,958</b>		

If Form 8990 relates to an information return for a foreign entity (for example, Form 5471), enter:  
 Name of foreign entity ▶ \_\_\_\_\_  
 Employer identification number, if any ▶ \_\_\_\_\_  
 Reference ID number ▶ \_\_\_\_\_

**Part I Computation of Allowable Business Interest Expense**  
*Part I is completed by all taxpayers subject to section 163(j). Schedule A and Schedule B need to be completed before Part I when the taxpayer is a partner or shareholder of a pass-through entity subject to section 163(j).*

**Section I—Business Interest Expense**

1 Current year business interest expense (not including floor plan financing interest expense), before the section 163(j) limitation . . . . .	1	2,875,868		
2 Disallowed business interest expense carryforwards from prior years. (Does not apply to a partnership) . . . . .	2	405,837		
3 Partner's excess business interest expense treated as paid or accrued in current year (Schedule A, line 44, column (h)) . . . . .	3	891,448		
4 Floor plan financing interest expense. See instructions . . . . .	4	26,098		
5 <b>Total business interest expense.</b> Add lines 1 through 4 . . . . . ▶	5			4,199,251

**Section II—Adjusted Taxable Income**

Taxable Income				
6 <b>Taxable income.</b> See instructions . . . . .	6			130,125,497

**Additions** (adjustments to be made if amounts are taken into account on line 6)

7 Any item of loss or deduction that is not properly allocable to a trade or business of the taxpayer. See instructions . . . . .	7	2,936,796		
8 Any business interest expense not from a pass-through entity. See instructions . . . . .	8	1,532,951		
9 Amount of any net operating loss deduction under section 172 . . . . .	9	9,569,826		
10 Amount of any qualified business income deduction allowed under section 199A . . . . .	10	6,727,543		
11 Deduction allowable for depreciation, amortization, or depletion attributable to a trade or business. See instructions . . . . .	11	3,459,152		
12 Amount of any loss or deduction items from a pass-through entity. See instructions . . . . .	12	29,721,693		
13 Other additions. See instructions . . . . .	13	2,628,691		
14 Total current year partner's excess taxable income (Schedule A, line 44, column (f)) . . . . .	14	49,973,953		
15 Total current year S corporation shareholder's excess taxable income (Schedule B, line 46, column (c)) . . . . .	15	49,693,935		
16 <b>Total.</b> Add lines 7 through 15 . . . . . ▶	16			156,244,541

**Reductions** (adjustments to be made if amounts are taken into account on line 6)

17 Any item of income or gain that is not properly allocable to a trade or business of the taxpayer. See instructions . . . . .	17	( 11,568,091 )		
18 Any business interest income not from a pass-through entity. See instructions . . . . .	18	( 161,213 )		
19 Amount of any income or gain items from a pass-through entity. See instructions . . . . .	19	( 63,985,416 )		
20 Other reductions. See instructions . . . . .	20	( 3,079,968 )		
21 <b>Total.</b> Combine lines 17 through 20 . . . . . ▶	21			( 78,794,688 )
22 <b>Adjusted taxable income.</b> Combine lines 6, 16, and 21. (If zero or less, enter -0-.) . . . . . ▶	22			208,483,155

**Section III—Business Interest Income**

<b>23</b>	Current year business interest income. See instructions . . . . .	<b>23</b>	<b>934</b>		
<b>24</b>	Excess business interest income from pass-through entities (total of Schedule A, line 44, column (g), and Schedule B, line 46, column (d)) . . . . .	<b>24</b>	<b>11,688</b>		
<b>25</b>	<b>Total.</b> Add lines 23 and 24 . . . . .			<b>25</b>	<b>12,299</b>

**Section IV—163(j) Limitation Calculations****Limitation on Business Interest Expense**

<b>26</b>	Multiply adjusted taxable income (line 22) by the applicable percentage. See instructions . . . . .	<b>26</b>	<b>130,060</b>		
<b>27</b>	Business interest income (line 25) . . . . .	<b>27</b>			
<b>28</b>	Floor plan financing interest expense (line 4) . . . . .	<b>28</b>			
<b>29</b>	<b>Total.</b> Add lines 26, 27, and 28 . . . . .			<b>29</b>	<b>131,539</b>

**Allowable Business Interest Expense**

<b>30</b>	<b>Total current year business interest expense deduction.</b> See instructions. . . . .	<b>30</b>	<b>80,880</b>
-----------	--	-----------	---------------

**Carryforward**

<b>31</b>	<b>Disallowed business interest expense.</b> Subtract line 29 from line 5. (If zero or less, enter -0-.) . . . . .	<b>31</b>	<b>17,700</b>
-----------	--	-----------	---------------

**Part II Partnership Pass-Through Items**

*Part II is only completed by a partnership that is subject to section 163(j). The partnership items below are allocated to the partners and are not carried forward by the partnership. See the instructions for more information.*

**Excess Business Interest Expense**

<b>32</b>	<b>Excess business interest expense.</b> Enter amount from line 31 . . . . .	<b>32</b>	
-----------	--	-----------	--

**Excess Taxable Income** (If you entered an amount on line 32, skip lines 33 through 37.)

<b>33</b>	Subtract the sum of lines 4 and 25 from line 5. (If zero or less, enter -0-.) . . . . .	<b>33</b>	
<b>34</b>	Subtract line 33 from line 26. (If zero or less, enter -0-.) . . . . .	<b>34</b>	
<b>35</b>	Divide line 34 by line 26. Enter the result as a decimal. (If line 26 is zero, enter -0-.) . . . . .	<b>35</b>	.
<b>36</b>	<b>Excess taxable income.</b> Multiply line 35 by line 22 . . . . .	<b>36</b>	

**Excess Business Interest Income**

<b>37</b>	<b>Excess business interest income.</b> Subtract the sum of lines 1, 2, and 3 from line 25. (If zero or less, enter -0-.) . . . . .	<b>37</b>	
-----------	---	-----------	--

**Part III S Corporation Pass-Through Items**

*Part III is only completed by S corporations that are subject to section 163(j). The S corporation items below are allocated to the shareholders. See the instructions for more information.*

**Excess Taxable Income**

<b>38</b>	Subtract the sum of lines 4 and 25 from line 5. (If zero or less, enter -0-.) . . . . .	<b>38</b>	
<b>39</b>	Subtract line 38 from line 26. (If zero or less, enter -0-.) . . . . .	<b>39</b>	
<b>40</b>	Divide line 39 by line 26. Enter the result as a decimal. (If line 26 is zero, enter -0-.) . . . . .	<b>40</b>	.
<b>41</b>	<b>Excess taxable income.</b> Multiply line 40 by line 22 . . . . .	<b>41</b>	

**Excess Business Interest Income**

<b>42</b>	<b>Excess business interest income.</b> Subtract the sum of lines 1, 2, and 3 from line 25. (If zero or less, enter -0-.) . . . . .	<b>42</b>	
-----------	---	-----------	--

**Section III—Business Interest Income**

<b>23</b>	Current year business interest income. See instructions . . . . .	<b>23</b>	<b>426,780</b>		
<b>24</b>	Excess business interest income from pass-through entities (total of Schedule A, line 44, column (g), and Schedule B, line 46, column (d)) . . . . .	<b>24</b>	<b>6,265,554</b>		
<b>25</b>	<b>Total.</b> Add lines 23 and 24 . . . . . ▶	<b>25</b>			<b>6,692,333</b>

**Section IV—163(j) Limitation Calculations**

**Limitation on Business Interest Expense**

<b>26</b>	Multiply adjusted taxable income (line 22) by the applicable percentage. See instructions . . . . .	<b>26</b>	<b>102,701,733</b>		
<b>27</b>	Business interest income (line 25) . . . . .	<b>27</b>			
<b>28</b>	Floor plan financing interest expense (line 4) . . . . .	<b>28</b>			
<b>29</b>	<b>Total.</b> Add lines 26, 27, and 28 . . . . . ▶	<b>29</b>			<b>109,420,164</b>

**Allowable Business Interest Expense**

<b>30</b>	<b>Total current year business interest expense deduction.</b> See instructions. . . . .	<b>30</b>			<b>3,525,906</b>
-----------	--	-----------	--	--	------------------

**Carryforward**

<b>31</b>	<b>Disallowed business interest expense.</b> Subtract line 29 from line 5. (If zero or less, enter -0-.) . . . . .	<b>31</b>			<b>693,311</b>
-----------	--	-----------	--	--	----------------

**Part II Partnership Pass-Through Items**

*Part II is only completed by a partnership that is subject to section 163(j). The partnership items below are allocated to the partners and are not carried forward by the partnership. See the instructions for more information.*

**Excess Business Interest Expense**

<b>32</b>	<b>Excess business interest expense.</b> Enter amount from line 31 . . . . .	<b>32</b>			
-----------	--	-----------	--	--	--

**Excess Taxable Income** (If you entered an amount on line 32, skip lines 33 through 37.)

<b>33</b>	Subtract the sum of lines 4 and 25 from line 5. (If zero or less, enter -0-.) . . . . .	<b>33</b>			
<b>34</b>	Subtract line 33 from line 26. (If zero or less, enter -0-.) . . . . .	<b>34</b>			
<b>35</b>	Divide line 34 by line 26. Enter the result as a decimal. (If line 26 is zero, enter -0-.) . . . . .	<b>35</b>			.
<b>36</b>	<b>Excess taxable income.</b> Multiply line 35 by line 22 . . . . .	<b>36</b>			

**Excess Business Interest Income**

<b>37</b>	<b>Excess business interest income.</b> Subtract the sum of lines 1, 2, and 3 from line 25. (If zero or less, enter -0-.) . . . . .	<b>37</b>			
-----------	---	-----------	--	--	--

**Part III S Corporation Pass-Through Items**

*Part III is only completed by S corporations that are subject to section 163(j). The S corporation items below are allocated to the shareholders. See the instructions for more information.*

**Excess Taxable Income**

<b>38</b>	Subtract the sum of lines 4 and 25 from line 5. (If zero or less, enter -0-.) . . . . .	<b>38</b>			
<b>39</b>	Subtract line 38 from line 26. (If zero or less, enter -0-.) . . . . .	<b>39</b>			
<b>40</b>	Divide line 39 by line 26. Enter the result as a decimal. (If line 26 is zero, enter -0-.) . . . . .	<b>40</b>			.
<b>41</b>	<b>Excess taxable income.</b> Multiply line 40 by line 22 . . . . .	<b>41</b>			

**Excess Business Interest Income**

<b>42</b>	<b>Excess business interest income.</b> Subtract the sum of lines 1, 2, and 3 from line 25. (If zero or less, enter -0-.) . . . . .	<b>42</b>			
-----------	---	-----------	--	--	--

**2020 Line Item Estimates—All figures are estimates based on samples.  
Number of returns filed for selected lines**

Form 8990 (Rev. 5-2020)

Page **3****SCHEDULE A Summary of Partner's Section 163(j) Excess Items**

*Any taxpayer that owns an interest in a partnership subject to section 163(j) should complete Schedule A before completing Part I.*

(a) Name of partnership	(b) EIN	Excess Business Interest Expense			(f) Current year excess taxable income	(g) Current year excess business interest income	(h) Excess business interest expense treated as paid or accrued (see instructions)	(i) Current year excess business interest expense carryforward ((e) minus (h))
		(c) Current year	(d) Prior year carryforward	(e) Total ((c) plus (d))				
<b>43</b>								
<b>44 Total</b>								

**SCHEDULE B Summary of S Corporation Shareholder's Excess Taxable Income and Excess Business Interest Income**

*Any taxpayer that is required to complete Part I and is a shareholder in an S corporation that has excess taxable income or excess business interest income should complete Schedule B before completing Part I.*

(a) Name of S corporation	(b) EIN	(c) Current year excess taxable income	(d) Current year excess business interest income
<b>45</b>			
<b>46 Total</b>			

Form **8990** (Rev. 5-2020)

**SCHEDULE A Summary of Partner's Section 163(j) Excess Items**

*Any taxpayer that owns an interest in a partnership subject to section 163(j) should complete Schedule A before completing Part I.*

(a) Name of partnership	(b) EIN	Excess Business Interest Expense			(f) Current year excess taxable income	(g) Current year excess business interest income	(h) Excess business interest expense treated as paid or accrued (see instructions)	(i) Current year excess business interest expense carryforward ((e) minus (h))
		(c) Current year	(d) Prior year carryforward	(e) Total ((c) plus (d))				
<b>43</b>								
<b>44 Total</b>								

**SCHEDULE B Summary of S Corporation Shareholder's Excess Taxable Income and Excess Business Interest Income**

*Any taxpayer that is required to complete Part I and is a shareholder in an S corporation that has excess taxable income or excess business interest income should complete Schedule B before completing Part I.*

(a) Name of S corporation	(b) EIN	(c) Current year excess taxable income	(d) Current year excess business interest income
<b>45</b>			
<b>46 Total</b>			



**Form 8992**  
(Rev. December 2020)  
Department of the Treasury  
Internal Revenue Service

## U.S. Shareholder Calculation of Global Intangible Low-Taxed Income (GILTI)

OMB No. 1545-0123

Attachment  
Sequence No. **992**

► Go to [www.irs.gov/Form8992](http://www.irs.gov/Form8992) for instructions and the latest information.

Name of person filing this return	<b>Total Forms Filed =</b>	<b>14,920</b>	<b>A</b> Identifying number
Name of U.S. shareholder			<b>B</b> Identifying number

### Part I Net Controlled Foreign Corporation (CFC) Tested Income

<b>1</b>	Sum of Pro Rata Share of Net Tested Income			
	If the U.S. shareholder is not a member of a U.S. consolidated group, enter the total from Form 8992, Schedule A, line 1, column (e).	}		
	If the U.S. shareholder is a member of a U.S. consolidated group, enter the amount from Schedule B (Form 8992), Part II, column (c), that pertains to the U.S. shareholder.			
<b>2</b>	Sum of Pro Rata Share of Net Tested Loss			
	If the U.S. shareholder is not a member of a U.S. consolidated group, enter the total from Form 8992, Schedule A, line 1, column (f).	}		
	If the U.S. shareholder is a member of a U.S. consolidated group, enter the amount from Schedule B (Form 8992), Part II, column (f), that pertains to the U.S. shareholder.			
<b>3</b>	Net CFC Tested Income. Combine lines 1 and 2. If zero or less, stop here . . . . .		<b>3</b>	<b>14,878</b>

### Part II Calculation of Global Intangible Low-Taxed Income (GILTI)

<b>1</b>	Net CFC Tested Income. Enter amount from Part I, line 3 . . . . .		<b>1</b>	<b>7,816</b>
<b>2</b>	Deemed Tangible Income Return (DTIR)			
	If the U.S. shareholder is not a member of a U.S. consolidated group, multiply the total from Form 8992, Schedule A, line 1, column (g), by 10% (0.10).	}		
	If the U.S. shareholder is a member of a U.S. consolidated group, enter the amount from Schedule B (Form 8992), Part II, column (i), that pertains to the U.S. shareholder.			
<b>3a</b>	Sum of Pro Rata Share of Tested Interest Expense			
	If the U.S. shareholder is not a member of a U.S. consolidated group, enter the total from Form 8992, Schedule A, line 1, column (j).	}	<b>3a</b>	<b>1,359</b>
	If the U.S. shareholder is a member of a U.S. consolidated group, leave line 3a blank.			
<b>b</b>	Sum of Pro Rata Share of Tested Interest Income			
	If the U.S. shareholder is not a member of a U.S. consolidated group, enter the total from Form 8992, Schedule A, line 1, column (i).	}	<b>3b</b>	<b>905</b>
	If the U.S. shareholder is a member of a U.S. consolidated group, leave line 3b blank.			
<b>c</b>	Specified Interest Expense			
	If the U.S. shareholder is not a member of a U.S. consolidated group, subtract line 3b from line 3a. If zero or less, enter -0-.	}		
	If the U.S. shareholder is a member of a U.S. consolidated group, enter the amount from Schedule B (Form 8992), Part II, column (m), that pertains to the U.S. shareholder.		<b>3c</b>	<b>1,044</b>
<b>4</b>	Net DTIR. Subtract line 3c from line 2. If zero or less, enter -0- . . . . .		<b>4</b>	<b>5,385</b>
<b>5</b>	GILTI. Subtract line 4 from line 1 . . . . .		<b>5</b>	<b>7,809</b>

For Paperwork Reduction Act Notice, see separate instructions.

Cat. No. 37816Y

Form **8992** (Rev. 12-2020)

Form **8992**  
(Rev. December 2020)  
Department of the Treasury  
Internal Revenue Service

# U.S. Shareholder Calculation of Global Intangible Low-Taxed Income (GILTI)

► Go to [www.irs.gov/Form8992](http://www.irs.gov/Form8992) for instructions and the latest information.

OMB No. 1545-0123

Attachment  
Sequence No. **992**

Name of person filing this return

**Total Forms Filed = 14,920**

**A** Identifying number

Name of U.S. shareholder

**B** Identifying number

## Part I Net Controlled Foreign Corporation (CFC) Tested Income

<b>1</b>	Sum of Pro Rata Share of Net Tested Income		
	If the U.S. shareholder is not a member of a U.S. consolidated group, enter the total from Form 8992, Schedule A, line 1, column (e).		
	If the U.S. shareholder is a member of a U.S. consolidated group, enter the amount from Schedule B (Form 8992), Part II, column (c), that pertains to the U.S. shareholder.		
<b>2</b>	Sum of Pro Rata Share of Net Tested Loss		
	If the U.S. shareholder is not a member of a U.S. consolidated group, enter the total from Form 8992, Schedule A, line 1, column (f).		
	If the U.S. shareholder is a member of a U.S. consolidated group, enter the amount from Schedule B (Form 8992), Part II, column (f), that pertains to the U.S. shareholder.		
<b>3</b>	Net CFC Tested Income. Combine lines 1 and 2. If zero or less, stop here	<b>3</b>	<b>811,530</b>

## Part II Calculation of Global Intangible Low-Taxed Income (GILTI)

<b>1</b>	Net CFC Tested Income. Enter amount from Part I, line 3	<b>1</b>	<b>3,446,098</b>
<b>2</b>	Deemed Tangible Income Return (DTIR)		
	If the U.S. shareholder is not a member of a U.S. consolidated group, multiply the total from Form 8992, Schedule A, line 1, column (g), by 10% (0.10).		
	If the U.S. shareholder is a member of a U.S. consolidated group, enter the amount from Schedule B (Form 8992), Part II, column (i), that pertains to the U.S. shareholder.		
<b>3a</b>	Sum of Pro Rata Share of Tested Interest Expense		
	If the U.S. shareholder is not a member of a U.S. consolidated group, enter the total from Form 8992, Schedule A, line 1, column (j).		
	If the U.S. shareholder is a member of a U.S. consolidated group, leave line 3a blank.		
<b>b</b>	Sum of Pro Rata Share of Tested Interest Income		
	If the U.S. shareholder is not a member of a U.S. consolidated group, enter the total from Form 8992, Schedule A, line 1, column (i).		
	If the U.S. shareholder is a member of a U.S. consolidated group, leave line 3b blank.		
<b>c</b>	Specified Interest Expense		
	If the U.S. shareholder is not a member of a U.S. consolidated group, subtract line 3b from line 3a. If zero or less, enter -0-.		
	If the U.S. shareholder is a member of a U.S. consolidated group, enter the amount from Schedule B (Form 8992), Part II, column (m), that pertains to the U.S. shareholder.		
<b>4</b>	Net DTIR. Subtract line 3c from line 2. If zero or less, enter -0-	<b>4</b>	<b>595,731</b>
<b>5</b>	GILTI. Subtract line 4 from line 1	<b>5</b>	<b>2,850,367</b>

For Paperwork Reduction Act Notice, see separate instructions.

Cat. No. 37816Y

Form **8992** (Rev. 12-2020)

**2020 Line Item Estimates—All figures are estimates based on samples.  
Number of returns filed for selected lines**

**Form 8994**  
(Rev. January 2021)  
Department of the Treasury  
Internal Revenue Service  
Name(s) shown on return

## Employer Credit for Paid Family and Medical Leave

OMB No. 1545-2282

► **Attach to your tax return.**

► **Go to [www.irs.gov/Form8994](http://www.irs.gov/Form8994) for instructions and the latest information.**

Attachment Sequence No. **994****Total Forms Filed =****6,692****Identifying number**

- A** Do you have a written policy providing for at least 2 weeks of annual paid family and medical leave for your qualifying employee(s) to whom wages are paid (prorated for any part-time employees)? See instructions.  
☐ **Yes.**  
☐ **No.** Stop. Do not file Form 8994 (see instructions for an exception that may apply to a partnership or S corporation).
- B** Does the written policy provide paid family and medical leave of at least 50% of the wages normally paid to a qualifying employee? See instructions.  
☐ **Yes.**  
☐ **No.** Stop. Do not file Form 8994 (see instructions for an exception that may apply to a partnership or S corporation).
- C** Did you pay family and medical leave to at least one qualifying employee during the tax year? See instructions.  
☐ **Yes.**  
☐ **No.** Stop. Do not file Form 8994 (see instructions for an exception that may apply to a partnership or S corporation).
- D** If you employed at least one qualifying employee who was not covered by the Family and Medical Leave Act, did you include in your written policy and otherwise comply with “non-interference” language? See instructions.  
☐ **Yes.**  
☐ **No.** Stop. Do not file Form 8994 (see instructions for an exception that may apply to a partnership or S corporation).

<b>1</b>	Enter the total paid family and medical leave credit figured for wages paid during your tax year to your qualifying employee(s) while on family and medical leave (if you use the Paid Family and Medical Leave Credit Worksheet, the total from column (d)). See instructions for the adjustment you must make to your deduction for salaries and wages . . . . .	<b>1</b>	<b>5,290</b>
<b>2</b>	Employer credit for paid family and medical leave from partnerships and S corporations (see instructions)	<b>2</b>	<b>1,402</b>
<b>3</b>	Add lines 1 and 2. Partnerships and S corporations, report this amount on Schedule K. All others, report this amount on Form 3800, Part III, line 4j . . . . .	<b>3</b>	<b>6,692</b>

**For Paperwork Reduction Act Notice, see separate instructions.**

Cat. No. 37804G

Form **8994** (Rev. 1-2021)

Form **8994**  
(Rev. January 2021)  
Department of the Treasury  
Internal Revenue Service

## Employer Credit for Paid Family and Medical Leave

OMB No. 1545-2282

► **Attach to your tax return.**

► **Go to [www.irs.gov/Form8994](http://www.irs.gov/Form8994) for instructions and the latest information.**

Attachment  
Sequence No. **994**

Name(s) shown on return

**Total Forms Filed =**

**6,692**

**Identifying number**

- A** Do you have a written policy providing for at least 2 weeks of annual paid family and medical leave for your qualifying employee(s) to whom wages are paid (prorated for any part-time employees)? See instructions.  
☐ **Yes.**  
☐ **No.** Stop. Do not file Form 8994 (see instructions for an exception that may apply to a partnership or S corporation).
- B** Does the written policy provide paid family and medical leave of at least 50% of the wages normally paid to a qualifying employee? See instructions.  
☐ **Yes.**  
☐ **No.** Stop. Do not file Form 8994 (see instructions for an exception that may apply to a partnership or S corporation).
- C** Did you pay family and medical leave to at least one qualifying employee during the tax year? See instructions.  
☐ **Yes.**  
☐ **No.** Stop. Do not file Form 8994 (see instructions for an exception that may apply to a partnership or S corporation).
- D** If you employed at least one qualifying employee who was not covered by the Family and Medical Leave Act, did you include in your written policy and otherwise comply with “non-interference” language? See instructions.  
☐ **Yes.**  
☐ **No.** Stop. Do not file Form 8994 (see instructions for an exception that may apply to a partnership or S corporation).

- |          |  |          |               |
|----------|--|----------|---------------|
| <b>1</b> | Enter the total paid family and medical leave credit figured for wages paid during your tax year to your qualifying employee(s) while on family and medical leave (if you use the Paid Family and Medical Leave Credit Worksheet, the total from column (d)). See instructions for the adjustment you must make to your deduction for salaries and wages . . . . . | <b>1</b> | <b>26,427</b> |
| <b>2</b> | Employer credit for paid family and medical leave from partnerships and S corporations (see instructions)  | <b>2</b> | <b>517</b>    |
| <b>3</b> | Add lines 1 and 2. Partnerships and S corporations, report this amount on Schedule K. All others, report this amount on Form 3800, Part III, line 4j . . . . .   | <b>3</b> | <b>26,943</b> |

**For Paperwork Reduction Act Notice, see separate instructions.**

Cat. No. 37804G

Form **8994** (Rev. 1-2021)

Form **8995**Department of the Treasury  
Internal Revenue Service

## Qualified Business Income Deduction Simplified Computation

▶ Attach to your tax return.

▶ Go to [www.irs.gov/Form8995](http://www.irs.gov/Form8995) for instructions and the latest information.

OMB No. 1545-2294

**2020**Attachment  
Sequence No. **55**

Name(s) shown on return

**Total Forms 8995 Filed = 35,951,550****Total Forms 8995A Filed =****Your taxpayer identification number  
3,426,224**

**Note.** You can claim the qualified business income deduction **only** if you have qualified business income from a qualified trade or business, real estate investment trust dividends, publicly traded partnership income, or a domestic production activities deduction passed through from an agricultural or horticultural cooperative. See instructions.

Use this form if your taxable income, before your qualified business income deduction, is at or below \$163,300 (\$326,600 if married filing jointly), and you aren't a patron of an agricultural or horticultural cooperative.

<b>1</b>	<b>(a)</b> Trade, business, or aggregation name	<b>(b)</b> Taxpayer identification number	<b>(c)</b> Qualified business income or (loss)
<b>i</b>			
<b>ii</b>	Number of forms with trade, business, or aggregations = 31,253,266		
<b>iii</b>	Number of forms with aggregation business operations = 127,091		
<b>iv</b>			
<b>v</b>			
<b>2</b>	Total qualified business income or (loss). Combine lines 1i through 1v, column (c)	<b>2</b>	<b>28,285,796</b>
<b>3</b>	Qualified business net (loss) carryforward from the prior year	<b>3</b>	<b>( 8,296,696 )</b>
<b>4</b>	Total qualified business income. Combine lines 2 and 3. If zero or less, enter -0-	<b>4</b>	<b>18,114,319</b>
<b>5</b>	Qualified business income component. Multiply line 4 by 20% (0.20)	<b>5</b>	<b>19,613,491</b>
<b>6</b>	Qualified REIT dividends and publicly traded partnership (PTP) income or (loss) (see instructions)	<b>6</b>	<b>10,399,097</b>
<b>7</b>	Qualified REIT dividends and qualified PTP (loss) carryforward from the prior year	<b>7</b>	<b>( 216,552 )</b>
<b>8</b>	Total qualified REIT dividends and PTP income. Combine lines 6 and 7. If zero or less, enter -0-	<b>8</b>	<b>10,244,652</b>
<b>9</b>	REIT and PTP component. Multiply line 8 by 20% (0.20)	<b>9</b>	<b>9,468,996</b>
<b>10</b>	Qualified business income deduction before the income limitation. Add lines 5 and 9	<b>10</b>	<b>27,096,084</b>
<b>11</b>	Taxable income before qualified business income deduction	<b>11</b>	<b>32,934,747</b>
<b>12</b>	Net capital gain (see instructions)	<b>12</b>	<b>16,569,826</b>
<b>13</b>	Subtract line 12 from line 11. If zero or less, enter -0-	<b>13</b>	<b>32,278,797</b>
<b>14</b>	Income limitation. Multiply line 13 by 20% (0.20)	<b>14</b>	<b>32,276,796</b>
<b>15</b>	Qualified business income deduction. Enter the lesser of line 10 or line 14. Also enter this amount on the applicable line of your return ▶	<b>15</b>	<b>22,728,624</b>
<b>16</b>	Total qualified business (loss) carryforward. Combine lines 2 and 3. If greater than zero, enter -0-	<b>16</b>	<b>( 12,276,002 )</b>
<b>17</b>	Total qualified REIT dividends and PTP (loss) carryforward. Combine lines 6 and 7. If greater than zero, enter -0-	<b>17</b>	<b>( 226,261 )</b>

For Privacy Act and Paperwork Reduction Act Notice, see instructions.

Cat. No. 37806C

Form **8995** (2020)

Form **8995**

Department of the Treasury  
Internal Revenue Service

# **Qualified Business Income Deduction Simplified Computation**

► Attach to your tax return.

► Go to [www.irs.gov/Form8995](http://www.irs.gov/Form8995) for instructions and the latest information.

OMB No. 1545-2294

**2020**

Attachment  
Sequence No. **55**

Name(s) shown on return

**Total Forms 8995 Filed = 35,951,550**

**Total Forms 8995A Filed =**

Your taxpayer identification number  
**3,426,224**

**Note.** You can claim the qualified business income deduction **only** if you have qualified business income from a qualified trade or business, real estate investment trust dividends, publicly traded partnership income, or a domestic production activities deduction passed through from an agricultural or horticultural cooperative. See instructions.  
Use this form if your taxable income, before your qualified business income deduction, is at or below \$163,300 (\$326,600 if married filing jointly), and you aren't a patron of an agricultural or horticultural cooperative.

<b>1</b>	<b>(a)</b> Trade, business, or aggregation name	<b>(b)</b> Taxpayer identification number	<b>(c)</b> Qualified business income or (loss)
<b>i</b>			
<b>ii</b>	Number of forms with trade, business, or aggregations = 31,253,266		
<b>iii</b>	Number of forms with aggregation business operations = 127,091		
<b>iv</b>			
<b>v</b>			
<b>2</b>	Total qualified business income or (loss). Combine lines 1i through 1v, column (c)	<b>2</b> <b>236,816,334</b>	
<b>3</b>	Qualified business net (loss) carryforward from the prior year	<b>3</b> <b>( 333,072,080 )</b>	
<b>4</b>	Total qualified business income. Combine lines 2 and 3. If zero or less, enter -0-	<b>4</b> <b>433,152,474</b>	
<b>5</b>	Qualified business income component. Multiply line 4 by 20% (0.20)		<b>5</b> <b>184,709,747</b>
<b>6</b>	Qualified REIT dividends and publicly traded partnership (PTP) income or (loss) (see instructions)	<b>6</b> <b>10,720,911</b>	
<b>7</b>	Qualified REIT dividends and qualified PTP (loss) carryforward from the prior year	<b>7</b> <b>( 2,895,012 )</b>	
<b>8</b>	Total qualified REIT dividends and PTP income. Combine lines 6 and 7. If zero or less, enter -0-	<b>8</b> <b>11,648,302</b>	
<b>9</b>	REIT and PTP component. Multiply line 8 by 20% (0.20)		<b>9</b> <b>2,329,563</b>
<b>10</b>	Qualified business income deduction before the income limitation. Add lines 5 and 9		<b>10</b> <b>187,039,309</b>
<b>11</b>	Taxable income before qualified business income deduction	<b>11</b> <b>4,975,906,961</b>	
<b>12</b>	Net capital gain (see instructions)	<b>12</b> <b>1,089,639,579</b>	
<b>13</b>	Subtract line 12 from line 11. If zero or less, enter -0-	<b>13</b> <b>3,983,253,817</b>	
<b>14</b>	Income limitation. Multiply line 13 by 20% (0.20)		<b>14</b> <b>796,650,743</b>
<b>15</b>	Qualified business income deduction. Enter the lesser of line 10 or line 14. Also enter this amount on the applicable line of your return ►		<b>15</b> <b>165,628,961</b>
<b>16</b>	Total qualified business (loss) carryforward. Combine lines 2 and 3. If greater than zero, enter -0-		<b>16</b> <b>( 553,064,695 )</b>
<b>17</b>	Total qualified REIT dividends and PTP (loss) carryforward. Combine lines 6 and 7. If greater than zero, enter -0-		<b>17</b> <b>( 3,820,955 )</b>

For Privacy Act and Paperwork Reduction Act Notice, see instructions.

Cat. No. 37806C

Form **8995** (2020)

Form **8997**  
 Department of the Treasury  
 Internal Revenue Service

**Initial and Annual Statement of  
 Qualified Opportunity Fund (QOF) Investments**

► Go to [www.irs.gov/Form8997](http://www.irs.gov/Form8997) for the latest information.  
 ► Attach to your tax return.

OMB No. 1545-0123

**2020**  
 Attachment  
 Sequence No. **997**

Name **Total Forms Filed = 19,520** Tax identification number (see instructions)

**Part I Total QOF Investment Holdings Due to Deferrals Prior to Beginning of Tax Year**

If different from last year's ending QOF investment holdings, attach explanation.

(a) Qualified Opportunity Fund (QOF) EIN	(b) Date QOF investment acquired (MM/DD/YYYY)	(c) Description of QOF investment (for example, 100 shares or 25% interest)	(d) Special gain code	Deferred gain held in QOF	
				(e) Amount of short-term deferred gain remaining in QOF	(f) Amount of long-term deferred gain remaining in QOF
				<b>2,628</b>	<b>11,791</b>
1 Enter the totals, if any, from continuation sheet . . . . . ►					
2 Enter the totals from columns (e) and (f) . . . . . ►					

**Part II Current Tax Year Capital Gains Deferred by Investing in QOF**

(a) Qualified Opportunity Fund (QOF) EIN	(b) Date QOF investment acquired (MM/DD/YYYY)	(c) Description of interest acquired (for example, 100 shares or 25% interest)	(d) Special gain code	Deferred gain invested in QOF	
				(e) Amount of short-term deferred gain remaining in QOF	(f) Amount of long-term deferred gain remaining in QOF
				<b>3,585</b>	<b>8,177</b>
1 Enter the totals, if any, from continuation sheet . . . . . ►					
2 Enter the totals from columns (e) and (f). See instructions for reporting on Form 8949 ►					

**Applicability of Special Rules Regarding the Waiver of Certain Treaty Benefits**

Are you a foreign eligible taxpayer whose tax year began after March 13, 2020? See instructions for more information.

- ☐ **Yes.** You may not elect to defer tax on an eligible gain by investing in a QOF unless you check "Yes" in response to the next question.  
☐ **No.** Skip the next question and go to Part III.

If you are a foreign eligible taxpayer, see the instructions to determine if you are required to attach a written statement for the portion of your first tax year ending after December 21, 2017, and all tax years that began after December 21, 2017, and on or before March 13, 2020.

**Waiver of Treaty Benefits on Future Inclusions by a Foreign Eligible Taxpayer (for Tax Years Beginning After March 13, 2020, Only)**

Do you hereby irrevocably waive any benefits available under an applicable U.S. income tax convention that would exempt gains that you are deferring by investing in a QOF from being subject to federal income tax at the time of inclusion? See instructions for more information.

- ☐ **Yes.** Report the deferral of the eligible gain in Part II and on Form 8949.  
☐ **No.** You may not elect to defer tax on an eligible gain by investing in a QOF. **Do not report the deferral of any otherwise eligible gain in Part II or on Form 8949.**



Form **8997**

Department of the Treasury  
Internal Revenue Service

# Initial and Annual Statement of Qualified Opportunity Fund (QOF) Investments

► Go to [www.irs.gov/Form8997](http://www.irs.gov/Form8997) for the latest information.  
► Attach to your tax return.

OMB No. 1545-0123

**2020**  
Attachment  
Sequence No. **997**

Name

Total Forms Filed = 19,520

Tax identification number (see instructions)

## Part I Total QOF Investment Holdings Due to Deferrals Prior to Beginning of Tax Year

If different from last year's ending QOF investment holdings, attach explanation.

(a) Qualified Opportunity Fund (QOF) EIN	(b) Date QOF investment acquired (MM/DD/YYYY)	(c) Description of QOF investment (for example, 100 shares or 25% interest)	(d) Special gain code	Deferred gain held in QOF	
				(e) Amount of short-term deferred gain remaining in QOF	(f) Amount of long-term deferred gain remaining in QOF
				1,361,222	13,029,963
1 Enter the totals, if any, from continuation sheet . . . . . ►					
2 Enter the totals from columns (e) and (f) . . . . . ►					

## Part II Current Tax Year Capital Gains Deferred by Investing in QOF

(a) Qualified Opportunity Fund (QOF) EIN	(b) Date QOF investment acquired (MM/DD/YYYY)	(c) Description of interest acquired (for example, 100 shares or 25% interest)	(d) Special gain code	Deferred gain invested in QOF	
				(e) Amount of short-term deferred gain remaining in QOF	(f) Amount of long-term deferred gain remaining in QOF
				1,202,023	7,551,034
1 Enter the totals, if any, from continuation sheet . . . . . ►					
2 Enter the totals from columns (e) and (f). See instructions for reporting on Form 8949 ►					

## Applicability of Special Rules Regarding the Waiver of Certain Treaty Benefits

Are you a foreign eligible taxpayer whose tax year began after March 13, 2020? See instructions for more information.

- ☐ **Yes.** You may not elect to defer tax on an eligible gain by investing in a QOF unless you check "Yes" in response to the next question.  
☐ **No.** Skip the next question and go to Part III.

If you are a foreign eligible taxpayer, see the instructions to determine if you are required to attach a written statement for the portion of your first tax year ending after December 21, 2017, and all tax years that began after December 21, 2017, and on or before March 13, 2020.

## Waiver of Treaty Benefits on Future Inclusions by a Foreign Eligible Taxpayer (for Tax Years Beginning After March 13, 2020, Only)

Do you hereby irrevocably waive any benefits available under an applicable U.S. income tax convention that would exempt gains that you are deferring by investing in a QOF from being subject to federal income tax at the time of inclusion? See instructions for more information.

- ☐ **Yes.** Report the deferral of the eligible gain in Part II and on Form 8949.  
☐ **No.** You may not elect to defer tax on an eligible gain by investing in a QOF. **Do not report the deferral of any otherwise eligible gain in Part II or on Form 8949.**

**2020 Line Item Estimates—All figures are estimates based on samples.**  
**Number of returns filed for selected lines**

Form 8997 (2020)

Page **2****Part III QOF Investments for Which Gain Is Included During Current Tax Year**

(a) Qualified Opportunity Fund (QOF) EIN	(b) Date QOF sold or disposed (MM/DD/YYYY)	(c) Description of inclusion event (for example, sale of 100 shares, gift of 25% interest, or distribution of \$1,000, etc.)	(d) Special gain code	Deferred gain included due to disposition of QOF interest	
				(e) Amount of previously deferred short-term gain now included in taxable income	(f) Amount of previously deferred long-term gain now included in taxable income
				<b>46</b>	<b>386</b>
1 Enter the totals, if any, from continuation sheet . . . . . ▶					
2 Enter the totals from columns (e) and (f). See instructions for reporting on Form 8949 ▶					

☐ Check this box if you disposed of any investment(s) and didn't receive a Form 1099-B reporting the disposition from the QOF or other third party. See the Instructions for Form 8949 for reporting requirements of any gain or loss.

**Part IV Total QOF Investment Holdings at Year End Due to Deferrals (see instructions)**

(a) Qualified Opportunity Fund (QOF) EIN	(b) Date QOF investment acquired (MM/DD/YYYY)	(c) Description of interest acquired (for example, 100 shares or 25% interest)	(d) Special gain code	Deferred gain invested in QOF investment	
				(e) Amount of short-term deferred gain invested in QOF	(f) Amount of long-term deferred gain invested in QOF
				<b>4,719</b>	<b>15,250</b>
1 Enter the totals, if any, from continuation sheet . . . . . ▶					
2 Enter the totals from columns (e) and (f) . . . . . ▶					

Form **8997** (2020)

**Part III QOF Investments for Which Gain Is Included During Current Tax Year**

(a) Qualified Opportunity Fund (QOF) EIN	(b) Date QOF sold or disposed (MM/DD/YYYY)	(c) Description of inclusion event (for example, sale of 100 shares, gift of 25% interest, or distribution of \$1,000, etc.)	(d) Special gain code	Deferred gain included due to disposition of QOF interest	
				(e) Amount of previously deferred short-term gain now included in taxable income	(f) Amount of previously deferred long-term gain now included in taxable income
				<b>48,003</b>	<b>650,204</b>
<b>1</b> Enter the totals, if any, from continuation sheet . . . . . ▶					
<b>2</b> Enter the totals from columns (e) and (f). See instructions for reporting on Form 8949 ▶					

☐ Check this box if you disposed of any investment(s) and didn't receive a Form 1099-B reporting the disposition from the QOF or other third party. See the Instructions for Form 8949 for reporting requirements of any gain or loss.

**Part IV Total QOF Investment Holdings at Year End Due to Deferrals (see instructions)**

(a) Qualified Opportunity Fund (QOF) EIN	(b) Date QOF investment acquired (MM/DD/YYYY)	(c) Description of interest acquired (for example, 100 shares or 25% interest)	(d) Special gain code	Deferred gain invested in QOF investment	
				(e) Amount of short-term deferred gain invested in QOF	(f) Amount of long-term deferred gain invested in QOF
				<b>2,340,800</b>	<b>18,847,730</b>
<b>1</b> Enter the totals, if any, from continuation sheet . . . . . ▶					
<b>2</b> Enter the totals from columns (e) and (f) . . . . . ▶					