

Statistics of Income

Partnership Returns **Line Item Estimates**





www.irs.gov/statistics

2022 Statistics of Income

Dr. Mark Xu
Deputy Chief Data and Analytics Officer
—Statistics
Director, Statistics of Income (SOI)

Partnership Returns Line Item Estimate 2022

Publication 5035 (Rev. 11-2024)

The 2022 Partnership Returns Line Item Estimates (Publication 5035) presents estimates of frequencies of taxpayer entries recorded on the applicable lines of the forms and schedules filed with partnership returns. This publication also contains corresponding population estimates of dollar amounts recorded on those lines (as applicable).

The Statistics of Income (SOI) Division also makes the results of its studies available on SOI's Tax Stats webpage. You can sample our products by visiting our internet site at http://www.irs.gov/statistics.

The SOI Statistical Information Services (SIS) staff provides data, statistical analysis, and information in response to requests from customers. In addition, the SIS staff provides data referral services, acts as a liaison between requesters and IRS analysts on technical questions, and answers questions on the availability of SOI data. The SIS staff can be reached by e-mail at sis@irs.gov.

Suggested Citation

Statistics of Income—2022 Partnership Returns Line Item Estimates Internal Revenue Service Washington, D.C.

Contents

	Page
Line Item Estimates	2
Form 1065, U.S. Return of Partnership Income	4
Schedule B, Other Information	6
Schedule K, Partners' Distributive Share Items	10
Schedule L, Balance Sheet per Books	12
Schedule M-1, Reconciliation of Income (Loss) per Books With Analysis of Net Income (Loss) per Return	12
Schedule M-2, Analysis of Partners' Capital Accounts	12
Schedule B-1, Information on Partners Owning 50% or More of the Partnership	14
Schedule D, (Form 1065), Capital Gains and Losses	16
Form 1125-A, Cost of Goods Sold	18
Schedule M-3, Net Income (Loss) Reconciliation for Certain Partnerships	20
Schedule C, Additional Information for Schedule M-3 Filers	26
Schedule F, (Form 1040), Profit or Loss From Farming	28
Form 4562, Depreciation and Amortization	30
Form 4797, Sales of Business Property	34
Form 5884, Work Opportunity Credit	36
Form 6765, Credit for Increasing Research Activities	38
Form 8824, Like-Kind Exchanges	42
Form 8825, Rental Real Estate Income and Expenses of a Partnership or an S Corporation	46
Form 8844, Empowerment Zone Employment Credit	48
Form 8845, Indian Employment Credit	50
Form 8846, Credit for Employer Social Security and Medicare Taxes Paid on Certain Employee Tips	52

Contents (continued)

	Page
Form 8882, Credit for Employer-Provided Childcare Facilities and Services	54
Form 8911, Alternative Fuel Vehicle Refueling Property Credit	56
Form 8925, Report of Employer-Owned Life Insurance Contracts	58
Form 8936, Qualified Plug-in Electric Drive Motor Vehicle Credit	60
Form 8990, Limitation on Business Interest Expense Under Section 163(J)	62
Form 8994, Employer Credit for Paid Family and Medical Leave	66
Form 8996, Qualified Opportunity Fund	68
Schedule K-2, Partners' Distributive Share-International	72

2022 Partnership Returns Line Item Estimates

stimates constructed from different samples usually vary. The standard error of an estimate is a measure of its variation among all possible samples. The standard error is used to measure the precision with which an estimate from a particular sample approximates the average result of all the possible samples. The sample estimate and an estimate of its standard error are used to construct an interval estimate with prescribed confidence that the interval includes the actual population value. Coefficients of variation (CV) allow for comparing sampling errors across variables. The CV is often presented as a percentage, the ratio of the standard error of the estimate over the estimate itself and multiplied by 100.

The Statistics of Income (SOI) Division used the sample selected from U.S. Returns of Partnership Income (Forms 1065) for its Tax Year (TY) 2022 Partnership Returns Study to produce the line item estimates presented here. This sample is one of many possible samples that SOI could have randomly selected using the same design. As with any sample, it is subject to the data limitations that occur in statistical sampling. The estimates are not actual line item counts or money amounts. The table below shows the CVs and the lower and upper bounds of computed 95% confidence intervals for selected variable totals that SOI estimated from the TY 2022 sample.

SOI TY 2022 Form 1065 Line Item Estimates Table (Money amounts are in thousands)

Line Item	Line Item Estimates	CV (%)	Lower 95% Bound	Upper 95% Bound
Number of Returns	4,500,186	0.63	4,444,415	4,555,957
Business Receipts	8,339,604,045	0.26	8,296,878,817	8,382,329,272
Cost of Goods Sold	4,758,754,037	0.37	4,723,869,962	4,793,638,111
Depreciation	271,099,292	1.47	263,271,974	278,926,609
Interest Paid	119,311,133	1.28	116,325,454	122,296,812
Interest Income	335,128,294	1.10	327,904,623	342,351,964
Net Rental Real Estate Loss	(296,281,429)	2.10	(308,456,835)	(284,106,022)
Net Rental Real Estate Income	229,409,176	1.89	220,892,018	237,926,334
Number of Partners	28,797,574	2.33	27,482,016	30,113,133
Ordinary Business Loss	(488,934,159)	1.46	(474,935,421)	(502,932,897)
Ordinary Business Income	1,336,553,741	0.67	1,318,923,010	1,354,184,472
Other Net Rental Real Estate Loss	(13,981,164)	10.04	(11,229,103)	(16,733,226)
Other Net Rental Real Estate Income	11,383,320	8.20	9,553,535	13,213,105
Taxes & Licenses	161,264,028	0.81	158,716,929	163,811,127
Total Income Minus Deductions	2,557,992,724	1.71	2,472,473,822	2,643,511,626
Total Assets	52,530,130,780	0.13	52,398,715,936	52,661,545,625

SOI rounded all values on the money amount lines to the nearest \$1,000, and rounded amounts of \$500 or more to the next thousand. All money amounts and frequencies were subject to rounding errors.

To avoid disclosing information about specific partnerships, SOI deleted certain estimates and marked them with a [d]. SOI does not force all forms to balance; however, if a disclosed field could be calculated by subtraction from a total, SOI deleted a second value. An estimate based on fewer than 10 returns, and not selected at the 100-percent rate, was indicated by an asterisk (*) and considered statistically unreliable. Researchers should use these values in conjunction with other data sources due to the small sample size.

SOI excluded nine attachments to U.S. Return of Partnership Income (Form 1065) that were included in the 2022 Partnership Returns Study because the quantities represented in the sample were insufficient for this publication. These attachments are:

- Investment Credit (Form 3468);
- Employee Retention Credit for Employers Affected by Qualified Disasters (Form 5884-A);
- Orphan Drug Credit (Form 8820);
- Biodiesel, Renewable Diesel, or Sustainable Aviation Fuels Mixture Credit (Form 8864);
- New Markets Credit (Form 8874);
- Credit for Small Employer Pension Plan Startup Costs (Form 8881);
- Low Sulfur Diesel Fuel Production Credit (Form 8896);
- Alternative Motor Vehicle Credit (Form 8910); and
- Credits for Small Employer Health Insurance Premiums (Form 8941).

SOI based the statistics for Tax Year 2022 on a stratified probability sample selected from the population of partnerships processed by the Internal Revenue Service (IRS) during Calendar Year 2023.

					PART YEAR F	FILERS						
_	106	35		U.S. R	eturn of Pa	rtnership	Inco	me			OMB	No. 1545-0123
Form	100		For cal	endar year 2022, or tax yea	ar beginning 148	8. 289 , 2022	2, ending	4.50	0.186 ,	20	.	
	tment of thal Revenue	e Treasury		Go to www.irs.gov								022
		ness activity		Name of partnership							D Employ	yer identification numbe
	4,5	00,186		4,500,186	6 NUMBER O	F PARTNER	SHIPS					
B Prir	ncipal produ	ict or service	Туре	Number, street, and room							E Date	business started
<u> </u>			or Print		2 NUMBER O			IS			F Total	4,500,186
C Bu		de number		City or town, state or provi	nce, country, and ZIP	or toreign postal of	code				F Total (see in	assets nstructions)
	4,4	172,054		448,13	1 / 2:	38,541					•	
G (Check an	plicable bo	xes:		2) Final return		change	(4)	Address ch	nange	(5) \(\begin{array}{c} \ \ \ \ \ \ \ \ \ \ \ \ \ \ \ \ \ \ \	Amended return
					2) Accrual	(3) Other (s				larigo	(9) 🗀 ,	anonaca retarri
IN	lumber o	f Schedule	es K-1. A	Attach one for each perso	on who was a partn	er at any time d	uring the	tax yea	ar:		4,500,1	86
J	Check if S	Schedules	C and M	1-3 are attached 3	,284,933 1	1,059,458					216,72	7 \square
				Aggregated activities for								
Cau				or business income ar or sales11,970							or more in	itormation.
				or sales			_	1a 1b	1,563	,532		
				ct line 1b from line 1a			_				1c	1,561,268
ø)	2	Cost of g	oods s	old (attach Form 1125	i-A)					.	2	796,162
ncome	3	Gross pro	ofit. Sul	btract line 2 from line	1c					. [3	1,576,118
ű		-		e (loss) from other part							4	343,451
_			'	loss) (attach Schedule	\ //						5	139,992
				rom Form 4797, Part II							6	131,567
				oss) (attach statement) oss). Combine lines 3							8	453,723
				ges (other than to part							9	2,112,831 577,622
(suc	1			ments to partners .							10	247,699
ductions (see instructions for limitations)				intenance						+	11	773,037
or Iii											12	89,096
ons fo	13	Rent								. [13	768,127
uctic				ses							14	1,385,829
inst	1	,		tructions)				1		1	15	568,676
es)				required, attach Form on reported on Form 1				6a 6b	1,298,2 476,4		16c	849,348
ns	1			ot deduct oil and gas			L				17	794
뜑			•	s, etc	. ,					+	18	104,418
Ď	19	Employe	e benef	fit programs						. [19	217,249
De				ns (attach statement)						+	20	2,147,847
				ns. Add the amounts s		<u> </u>			,		21	2,280,595
				ess income (loss). Su der the look-back meth							22	2,588,424 [d]
Tax and Payment				der the look-back meth der the look-back meth		•	•			′ +	23	[d]
Ĕ				ed underpayment (see			•		,	+	25	
Pay				instructions)	,						26	263
٦	27	Total ba	lance o	due. Add lines 23 throu	ugh 26					. [27	280
a				structions)							28	1,536
<u>a</u>	1			If line 28 is smaller that						+	29	277
<u>.</u>	30			If line 28 is larger than		. ,					to the best	1,532
C! -		and belief	it is true	perjury, I declare that I have e, correct, and complete. De	claration of preparer	other than partne	r or limited	liability	company me	ember)	is based or	all information o
Sig		willcri pre	Jaiei NaS	any knowledge.						May	the IRS di	iscuss this return
Hei	re									with	the prepar	er shown below?
				ner or limited liability compar			Date			See	instructions.	
Paid	d	Print/Type	preparer		Preparer's signature			Date	Э		k if	PTIN
Pre	parer	<u> </u>		4,166,453	ļ.						employed	
Use	Only	Firm's nan								Firm's Phone		
		l i iiiii s add	11 500							LLUGUE	, 110.	

For Paperwork Reduction Act Notice, see separate instructions.

Cat. No. 11390Z

Form	106	35		U.S. F	Return of Pa	rtnership lı	ncom	е		OME	3 No. 1545-0123	
			For cale	endar year 2022, or tax ye	ear beginning	, 2022, en	iding	, 2	20	6	2022	
	ment of th I Revenue	ne Treasury e Service		Go to www.irs.go	ov/Form1065 for ins	tructions and the	latest inf	ormation.				
A Prin	cipal busi	ness activity		Name of partnership						D Emp	oyer identification number	
B Prin	cipal produ	uct or service	Type or	ype							e business started	
C Bus	siness cod	de number	Print	City or town, state or pro	vince, country, and ZIP	or foreign postal code	Э			1	al assets instructions)	
										\$		
		plicable bo		(1) Initial return		(3) Name char						
H C	heck acc	counting me	ethod:	(1) Cash Attach one for each pers	(2)	(3) U Other (spe	cify): 	woor.		9 709		
				I-3 are attached								
				Aggregated activities for							activity purposes	
				or business income a								
	1a	Gross rec	eipts o	r sales			1a	8,500,870	,899			
	b	Returns a	nd allo	wances			1b	161,266	.854			
	С	Balance.	Subtra	ct line 1b from line 1	a						3,339,604,045	
e	1	_		old (attach Form 112							1,758,754,037	
ncome				otract line 2 from line							<u>3,580,850,008</u>	
nc		-		e (loss) from other pa						4	218,353,781	
_				oss) (attach Schedul						5	-4,838,696	
				om Form 4797, Part						7	66,171,180	
											379,767,139	
				ges (other than to pa						9	<u>1,240,303,411</u>	
(su	10									10	991,848,964	
tatio	11	Guaranteed payments to partners								11	81,949,505 49,025,423	
Ē									12	24,453,971		
s for	13		Page and licenses							13	144,656,655	
ction	14									14	161,264,028	
struc										15	119,311,133	
Deductions (see instructions for limitations)	16a	Depreciat	ion (if ı	equired, attach Forn	n 4562)		16a	422,063,1	54			
Š				on reported on Form						16c	271,099,292	
Ö	17	Depletion	(Do no	ot deduct oil and ga	s depletion.) .					17	1,589,738	
cţi	18	Retiremen	nt plans	s, etc						18	18,910,159	
пр	19	Employee	e benef	it programs						19	64,598,187	
De	20			s (attach statement)					-		,463,976,775	
	21			ns. Add the amounts			nes 9 thr	ough 20			3,392,683,829	
	22			ess income (loss). S						22	847,619,582	
Ħ	23			ler the look-back me	•	-			· —	23	[d]	
Tax and Payment				ler the look-back me		•		,		24	[d]	
ayı				ed underpayment (se	,				-	25	0	
<u> </u>			`	instructions) lue. Add lines 23 thro					-	26 27	43,795	
anc	28								-	28	52,089 72,493	
×		•	•	If line 28 is smaller th					-	29	2,780	
Ë	30			f line 28 is larger that	•					30	23,184	
				perjury, I declare that I have, correct, and complete. D								
Sig Her		which prep	arer has	any knowledge.				bility company me	May with	the IRS	discuss this return arer shown below?	
				er or limited liability compa	-	Date			000			
Paid Prei	l parer	Print/Type	preparer	's name	Preparer's signature			Date	Check self-er	if if if if	PTIN	
	Only	Firm's nam							Firm's I			
	y	Firm's addr	ress						Phone	no.		

For Paperwork Reduction Act Notice, see separate instructions.

Cat. No. 11390Z

30,915 e	Form 1	065 (2022)	TOTAL SCHEDULE B'S FILE	ED 4,500,18	6 TOTAL	. SCHEDU	JLE B'	S E-FILED 4,20	67,262	Pa	age 2
140,356 Domestic jeneral partnership b Domestic limited partnership 43,471 d Domestic limited lability company d Domestic limited lability partnership 1,139,175 d Domestic immediate lability company d Domestic limited lability partnership 1,139,175 d Domestic immediate lability company d Domestic limited lability partnership 1,139,175 d Domestic partnership Do	Sch	edule B	Other Information								
270,102 c ☐ Domestic Imited liability company d ☐ Domestic Imited liability partnership 139,175 30,915 e ☐ Foreign partnership for domestic corporation, partnership (including any entity treated as a partnership), trust, or tax-exempt organization, or any foreign or domestic corporation, partnership (including any entity treated as a partnership), trust, or tax-exempt organization, or any foreign government own, directly or indirectly, an interest of 50% or more in the profit, loss, or capital of the partnership? For rules of constructive ownership, see instructions. If "Yes," attach Schedule B-1, information on Partners Owning 50% or More of the Partnership 3 At the end of the tax year, did the partnership? 3 At the end of the tax year, did the partnership: 4 Own directly 20% or more, or own, directly or indirectly, an interest of 50% or more of all classes of stock entitled to vote of any foreign or domestic corporation? For rules of constructive ownership, see instructions. If "Yes," complete (i) through (iv) below. 5 Y: 4,37,88 1 The counts on this page represent the more of the trust of the partnership of the number of forms whilch have ant i per the counts on this page represent the more of the trust of the partnership or domestic corporations, and the partnership or the beneficial interest of a trust? For rules of constructive ownership, see instructions. If "Yes," complete (i) through (iv) below. 6 Own directly an interest of 20% or more, or own, directly or indirectly, an interest of 50% or more in the profit, loss, or object interest of a trust? For rules of constructive ownership, see instructions. If "Yes," or	1			ck the applic	able box:					Yes	No
30,915 @ Foreign partnership	540,356 a	Domes	tic general partnership								
2 At the end of the tax year: a Did any foreign or domestic corporation, partnership (including any entity treated as a partnership), trust, or tax-exempt organization, or any foreign government own, directly or indirectly, an interest of 50% or more in the profit, loss, or capital of the partnership? For rules of constructive ownership, see instructions. If "Yes," attach Schedule B-1, Information on Partners Owning 50% or More of the Partnership. 3 At the end of the tax year, did the partnership; a Own directly 20% or more, or own, directly or indirectly, an interest of 50% or more in the profit, loss, or capital of the partnership of the partnership. 4 When the end of the tax year, did the partnership: 5 At the end of the tax year, did the partnership. 6 Name of Corporation 6 Percentage of the tax year, did the partnership. 7 Y: 4,3,489 1 The counts on this page represent the end of the number of rows filed rather 1 Part II completed. 5 Own directly 20% or more, or own, directly or indirectly, an interest of 50% or more in the profit, loss, or capital in any foreign or domestic partnership (including an entity treated as a partnership) or in the beneficial interest of a trust? For rules of constructive ownership, see instructions. If "Yes," completed (indirectly ownership, see instructions interest of a trust? For rules of constructive ownership, see instructions. If "Yes," completed (indirectly ownership) or in the beneficial interest of a trust? For rules of constructive ownership, see instructions. If "Yes," completed (intruspin) by Jebow. 6 Discription of forms which have 4 Does the partnership satisfy all four of the following conditions? a The partnership is total receipts for the tax year were less than \$250,000. b The partnership is total receipts for the tax year were less than \$250,000. c Schedules K-1 are filed with the return and furnished to the partnership of the form 1005; or item to no Schedules K-1 are filed with the return and furnished to the partnership or the form of the dob	270,102 c	Domes	itic limited liability company	d 🗌 Do	mestic limited	l liability pa	ırtnersh	ip 139,175			
a Did any foreign or domestic corporation, partnership (including any entity freated as a partnership), frust, or tax- exempt organization, or any foreign government own, directly or indirectly, an interest of 50% or more in the profit, loss, or capital of the partnership? For rules of constructive ownership, see instructions, if "Yes," attach Schedule B-1, information on Partners Owning 50% or More of the Partnership. b Did any individual or estate own, directly or indirectly, an interest of 50% or more in the profit, loss, or capital of the partnership? For rules of constructive ownership, see instructions. If "Yes," attach Schedule B-1, information on Partners Owning 50% or More of the Partnership: a Own directly 20% or more, or own, directly or indirectly, 50% or more of the total voting power of all classes of stock entitled to vote of any foreign or domestic corporation? For rules of constructive ownership, see instructions. If "Yes," complete () through (iv) below The counts on this page represent the	30,9 <u>15</u> e	Foreigr	n partnership	f 🗌 Oth	ner:	12,157		·			
exempt organization, or any foreign government own, directly or indirectly, an interest of 50% or more in the profit, loss, or capital of the partnership? For rules of constructive ownership, see instructions. If "Yes," attach Schedule B-1, Information on Partners Owning 50% or More of the Partnership 5 bid any individual or sestate own, directly or indirectly, an interest of 50% or more in the profit, loss, or capital of the partnership? For rules of constructive ownership, see instructions. If "Yes," attach Schedule B-1, Information on Partners Owning 50% or More of the Partnership: a Own directly 20% or more, or own, directly or indirectly, 50% or more of the total voting power of all classes of stock entitled to vote of any foreign or domestic corporation? For rules of constructive ownership, see instructions. If "Yes," complete (ji frough (vj) below 17	2										
loss, or capital of the partnership? For rules of constructive ownership, see instructions. If "Yes," attach Schedule B-1, Information on Partners Owning 50% or More of the Partnership on Partnership or Trules of constructive ownership, see instructions, If "Yes," attach Schedule B-1, Information on Partners Owning 50% or More of the Partnership? For rules of constructive ownership, see instructions, If "Yes," attach Schedule B-1, Information on Partners Owning 50% or More of the Partnership: a Own directly 20% or more, or own, directly or indirectly, 50% or more of the total voting power of all classes of a town of the number of the ownership, see instructions. If "Yes," complete (i) through (ii) below. Y: .43,789 N: .4,49,86 N: .4,49,86 N: .4,49,86 Normatical ownership ownership, see instructions of the total voting power of all classes of the centre of the see instructions of the control of the partnership (ii) below. Y: .43,789 N: .4,49,86	а									Y:	740,64
Be1, Information on Partners Owning 30% or More of the Partnership. b Did any individual or estate own, directly or indirectly, an interest of 50% or more in the profit, loss, or capital of the partnership? For rules of constructive ownership, see instructions. If "Yes," attach Schedule B-1, Information on Partners Owning 30% or More of the Partnership: a Own directly 20% or more, or own, directly or indirectly, 50% or more of the total voting power of all classes of stock entitled to vote of any foreign or domestic corporation? For rules of constructive ownership, see instructions. If "Yes," complete (i) through (ii) below. 1 The counts on this page represent the form of the number of forms which have and to the number of forms which have art I or Part II completed. 1 O Avn directly an interest of 20% or more, or own, directly or indirectly, an interest of 50% or more in the profit, loss, or capital in any foreign or domestic partnership (including an entity treated as a partnership) or in the beneficial interest of a trust? For rules of constructive ownership, see instructions. If "Yes," complete (i) through (iv) below. 4 Does the partnership satisfy all four of the following conditions? a The partnership is atofal receipts for the tax year were less than \$1 million. c Schedules K-1 are filled with the return and furnished to the partners on or before the due date (including extensions) for the partnership is not filling and is not required to file Schedules L, M-1, and M-2; item F on page 1 of Foreign Bank and Finding as as to reduce the principal amount of the debt? 7 I Has this partnership is publicly traded partnership, as defined in section 469(kg)(2)? 8 At any time during calendar year 2022, did the partnership has early debt that was canceled, was forgiven, or had the terms modified so as to reduce the principal amount of the debt? 9 At any time during calendar year 2022, did the partnership near interest in consideration or or or orther fine during he tax year, did the partnership near in th										N-	
b Did any individual or estate own, directly or indirectly, an interest of 50% or more in the profit, loss, or capital of the partnership? For rules of constructive ownership, see instructions. If "Yes," states Schedule B-1, Information on Partners Owning 50% or More of the Partnership: a Own directly 20% or more, or own, directly or indirectly, 50% or more of the total voting power of all classes of stock entitled to vote of any foreign or domestic corporation? For rules of constructive ownership, see instructions. If "Yes," complete (i) through (ii) below										14.	0,140,04
the partnership? For rules of constructive ownership, see instructions. If "Yes," attach Schedule B-1, Information on Partners Owning 95% of More of the Partnership: a Own directly 20% or more of own, directly or indirectly, 50% or more of the total voting power of all classes of stock entitled to vote of any foreign or domestic corporation? For rules of constructive ownership, see instructions. If "Yes," complete (i) through (iv) below	h									V.	2 624 20
3 At the end of the tax year, did the partnership: a Own directly 20% or more, or own, directly or indirectly, 50% or more of the total voting power of all classes of stock entitled to vote of any foreign or domestic corporation? For rules of constructive ownership, see instructions. If "Yes," complete (i) through (ii) below Y: .43,789 N: 4,449,86 (ii) Name of Composition (iii) Name of Composition (ii	b	the partne	ership? For rules of constructive of	ownership, se	ee instruction	s. If "Yes,"	attach	Schedule B-1, In	formation		
a Own directly 20% or more, or own, directly or indirectly, 50% or more of the total voting power of all classes of stock entitled to vote of any foreign or domestic corporation? For rules of constructive ownership, see instructions. If "Yes." complete (i) through (iv) below			<u> </u>								
stock entitled to vote of any foreign or domestic corporation? For rules of constructive ownership, see instructions. If "Yes," complete (i) through (iv) below			• •	•							
If "Yes," complete (i) through (ii) below	а										
The counts on this page represent the											4 4 4 9 9 4
The counts on this page represent the unof the number of rows filed rather and the number of forms which have art I or Part II completed. Down directly an interest of 20% or more, or own, directly or indirectly, an interest of 50% or more in the profit, loss, or capital in any foreign or domestic partnership (including an entity treated as a partnership) or in the beneficial interest of a trust? For rules of constructive ownership, see instructions. If Yes, **complete (i) through (by below interest of a trust? For rules of constructive ownership, see instructions. If Yes, **complete (i) through (by below interest of a trust? For rules of constructive ownership, see instructions. If Yes, **complete (i) through (by below interest) interest of a trust? For rules of constructive ownership, see instructions. If Yes, **complete (i) through (by below interest) interest of a trust? For rules of constructive ownership. See instructions in the profit, Loss, or Capital Profit, Lo		If "Yes," C									4,449,86
The counts on this page represent the most the number of rows filed rather and the number of forms which have art I or Part II completed. b Own directly an interest of 20% or more, or own, directly or indirectly, an interest of 50% or more in the profit, loss, or capital in any foreign or domestic partnership (including an entity treated as a partnership) or in the beneficial interest of a trust? For rules of constructive ownership, see instructions. If "Yes," complete (i) through (i) below. (i) Name of Entity (ii) Name of Entity (iii) Entiployer (iii) Entiployer (iii) Entiployer (iii) Entiployer (iii) Entiployer (iii) Entity (iii) Entiployer (iii) Entiployer (iii) Entiployer (iii) Entity (iii) Entiployer (iii) Entiployer (iii) Entity (iv) Country of Dynamication (iv) Country of Dynamication (iv) Country of Dynamication (iv) Maximum (iv) Country of Dynamication (iv) Country o			(i) Name of Corporation								ock
ant the number of forws filed rather and the number of forms which have ant I or Part II completed. b Own directly an interest of 20% or more, or own, directly or indirectly, an interest of 50% or more in the profit, loss, or capital in any foreign or domestic partnership (including an entity treated as a partnership) or in the beneficial interest of a trust? For rules of constructive ownership, see instructions. If "Yes," complete (i) through (v) below. (i) Name of Entity (ii) Name of Entity (iii) Name of Entity (iiii) Name of Entity (iii) Name of Entity (ii					110111501	(11 (11.1))		oorporation			
ant the number of forws filed rather and the number of forms which have ant I or Part II completed. b Own directly an interest of 20% or more, or own, directly or indirectly, an interest of 50% or more in the profit, loss, or capital in any foreign or domestic partnership (including an entity treated as a partnership) or in the beneficial interest of a trust? For rules of constructive ownership, see instructions. If "Yes," complete (i) through (v) below. (i) Name of Entity (ii) Name of Entity (iii) Name of Entity (iiii) Name of Entity (iii) Name of Entity (ii	11 The cou	nts on thi	s nage represent the				[1]				
art I or Part II completed. b Own directly an interest of 20% or more, or own, directly or indirectly, an interest of 50% or more in the profit, loss, or capital in any foreign or domestic partnership (including an entity treated as a partnership) or in the beneficial interest of a trust? For rules of constructive ownership, see instructions. If "Yes," complete (i) through (v) below. (ii) Employer (iii) Expeore (iii) E						161 311					
b Own directly an interest of 20% or more, or own, directly or indirectly, an interest of 50% or more in the profit, loss, or capital in any foreign or domestic partnership (including an entity treated as a partnership) or in the beneficial interest of a trust? For rules of constructive ownership, see instructions. If "Yes," complete (i) through (i) below. (ii) Name of Entity (iii) Name of E						101,011					
b Own directly an interest of 20% or more, or own, directly or indirectly, an interest of 50% or more in the profit, loss, or capital in any foreign or domestic partnership (including an entity treated as a partnership in in the beneficial interest of a trust? For rules of constructive ownership, see instructions. If "Yes," complete (i) through (v) below. (i) Name of Entity (ii) Employer (iii) Type of Entity (iii) Type of Entity (iii) Employer (iii) Employer (iii) Entity (iii) Employer (iii) Entity (iii) Employer (iii) Entity (iv) Entity (iv) Employer (iv) Entity (iv) Every											
or capital in any foreign or domestic partnership including an entity treated as a partnership or in the beneficial interest of a trust? For rules of constructive ownership, see instructions. If "Yes," complete (i) through (v) below. (i) Name of Entity (ii) Type of Creative of Country of Cou				P 11				/ ' '	C) I		
interest of a trust? For rules of constructive ownership, see instructions. If "Yes," complete (i) through (v) below	b									Y:	224,48
(ii) Employer Identification (iii) Type of Entity (iv) Country of Organization (v) Country of Country of Organization (v) Country of Count										N:	4,170,57
4 Does the partnership satisfy all four of the following conditions? a The partnership's total arsests at the end of the tax year were less than \$2.50,000. b The partnership's total arsests at the end of the tax year were less than \$2.50,000. d The partnership is not filing and is not required to file Schedule M-3		interest of				· ·		., .,		lovimum	
4 Does the partnership satisfy all four of the following conditions? a The partnership's total receipts for the tax year were less than \$250,000. b The partnership's total assets at the end of the tax year were less than \$1 million. c Schedules K-1 are filed with the return and furnished to the partners on or before the due date (including extensions) for the partnership is not filing and is not required to file Schedule M-3			(i) Name of Entity		dentification				Percenta	ge Owne	ed in
4 Does the partnership satisfy all four of the following conditions? 4 The partnership's total receipts for the tax year were less than \$250,000. b The partnership's total assets at the end of the tax year were less than \$1 million. c Schedules K-1 are filed with the return and furnished to the partners on or before the due date (including extensions) for the partnership return. d The partnership is not filing and is not required to file Schedule M-3				N	umber (if any)	Littit	у	Organization	Profit, Lo	ss, or Ca	apital_
4 Does the partnership satisfy all four of the following conditions? 4 The partnership's total receipts for the tax year were less than \$250,000. b The partnership's total assets at the end of the tax year were less than \$1 million. c Schedules K-1 are filed with the return and furnished to the partners on or before the due date (including extensions) for the partnership return. d The partnership is not filing and is not required to file Schedule M-3											
4 Does the partnership satisfy all four of the following conditions? a The partnership's total receipts for the tax year were less than \$250,000. b The partnership's total assets at the end of the tax year were less than \$1 million. c Schedules K-1 are filed with the return and furnished to the partners on or before the due date (including extensions) for the partnership is not filing and is not required to file Schedule M-3							[1]				
a The partnership's total receipts for the tax year were less than \$250,000. b The partnership's total assets at the end of the tax year were less than \$1 million. c Schedules K-1 are filed with the return and furnished to the partners on or before the due date (including extensions) for the partnership return. d The partnership is not filling and is not required to file Schedule M-3						612,555					
a The partnership's total receipts for the tax year were less than \$250,000. b The partnership's total assets at the end of the tax year were less than \$1 million. c Schedules K-1 are filed with the return and furnished to the partners on or before the due date (including extensions) for the partnership return. d The partnership is not filling and is not required to file Schedule M-3											
a The partnership's total receipts for the tax year were less than \$250,000. b The partnership's total assets at the end of the tax year were less than \$1 million. c Schedules K-1 are filed with the return and furnished to the partners on or before the due date (including extensions) for the partnership return. d The partnership is not filling and is not required to file Schedule M-3										T., T	
b The partnership's total assets at the end of the tax year were less than \$1 million. c Schedules K-1 are filed with the return and furnished to the partners on or before the due date (including extensions) for the partnership return. d The partnership is not filing and is not required to file Schedule M-3				•						Yes	No
c Schedules K-1 are filed with the return and furnished to the partners on or before the due date (including extensions) for the partnership return. d The partnership is not filing and is not required to file Schedule M-3											
for the partnership return. d The partnership is not filing and is not required to file Schedule M-3	b		•	•							
d The partnership is not filing and is not required to file Schedule M-3	С			urnished to t	ne partners or	or before	the due	e date (including e	xtensions)		
If "Yes," the partnership is not required to complete Schedules L, M-1, and M-2; item F on page 1 of Form 1065; or item L on Schedule K-1. 5 Is this partnership a publicly traded partnership, as defined in section 469(k)(2)?											
or item L on Schedule K-1. 5 Is this partnership a publicly traded partnership, as defined in section 469(k)(2)?	d	The partne	ership is not filing and is not requir	red to file Sc	nedule M-3			Y: .	2,139,81	1 N:	2,354,1
5 Is this partnership a publicly traded partnership, as defined in section 469(k)(2)?				complete Scl	nedules L, M-	-1, and M-2	2; item	F on page 1 of Fo	orm 1065;		
 During the tax year, did the partnership have any debt that was canceled, was forgiven, or had the terms modified so as to reduce the principal amount of the debt?		or item L	on Schedule K-1.								
so as to reduce the principal amount of the debt?	5	Is this par	tnership a publicly traded partners	ship, as defin	ed in section	469(k)(2)?		Y:	3,32	5 N:	4,348,4
so as to reduce the principal amount of the debt?	6	During the	tax year, did the partnership hav	e any debt th	nat was cance	eled, was fo	orgiven	, or had the terms	modified		
Has this partnership filed, or is it required to file, Form 8918, Material Advisor Disclosure Statement, to provide information on any reportable transaction?		so as to re	educe the principal amount of the	debt?				Y: .	8,56	2 N:	4,114,9
Information on any reportable transaction?	7	Has this r	partnership filed, or is it required	to file. Form	8918. Mater	ial Advisor	Disclo	sure Statement. t	to provide		
At any time during calendar year 2022, did the partnership have an interest in or a signature or other authority over a financial account in a foreign country (such as a bank account, securities account, or other financial account)? See instructions for exceptions and filing requirements for FinCEN Form 114, Report of Foreign Bank and Financial Accounts (FBAR). If "Yes," enter the name of the foreign country 21,897 Y: 21,897 N: 4,406,8 9 At any time during the tax year, did the partnership receive a distribution from, or was it the grantor of, or transferor to, a foreign trust? If "Yes," the partnership may have to file Form 3520, Annual Return To Report Transactions With Foreign Trusts and Receipt of Certain Foreign Gifts. See instructions		informatio	on on any reportable transaction?					Y:	4,16	2 N:	4,234,8
a financial account in a foreign country (such as a bank account, securities account, or other financial account)? See instructions for exceptions and filing requirements for FinCEN Form 114, Report of Foreign Bank and Financial Accounts (FBAR). If "Yes," enter the name of the foreign country 21,897 Y: 21,897 N: 4,406,8 9 At any time during the tax year, did the partnership receive a distribution from, or was it the grantor of, or transferor to, a foreign trust? If "Yes," the partnership may have to file Form 3520, Annual Return To Report Transactions With Foreign Trusts and Receipt of Certain Foreign Gifts. See instructions	8	At any tim	e during calendar year 2022, did t	the partnersh	ip have an in	terest in or	a signa	ature or other auth	nority over		
Financial Accounts (FBAR). If "Yes," enter the name of the foreign country 21.897 Y: 21,897 N: 4,406,8 9 At any time during the tax year, did the partnership receive a distribution from, or was it the grantor of, or transferor to, a foreign trust? If "Yes," the partnership may have to file Form 3520, Annual Return To Report Transactions With Foreign Trusts and Receipt of Certain Foreign Gifts. See instructions		a financia	I account in a foreign country (su	ch as a bank	account, se	curities acc	count, o	or other financial	account)?		
 9 At any time during the tax year, did the partnership receive a distribution from, or was it the grantor of, or transferor to, a foreign trust? If "Yes," the partnership may have to file Form 3520, Annual Return To Report Transactions With Foreign Trusts and Receipt of Certain Foreign Gifts. See instructions		See instru	uctions for exceptions and filling	g requiremen	ts for FinCE	N Form 1	14, Re	port of Foreign	Bank and		
to, a foreign trust? If "Yes," the partnership may have to file Form 3520, Annual Return To Report Transactions With Foreign Trusts and Receipt of Certain Foreign Gifts. See instructions		Financial A	Accounts (FBAR). If "Yes," enter the	he name of th	ne foreign cou	ıntry	2′	1,897 Y:	21,89	7 N:	4,406,8
Foreign Trusts and Receipt of Certain Foreign Gifts. See instructions	9	At any tim	e during the tax year, did the part	nership recei	ve a distributi	on from, or	was it	the grantor of, or	transferor		
 Is the partnership making, or had it previously made (and not revoked), a section 754 election?											
 Is the partnership making, or had it previously made (and not revoked), a section 754 election?		Foreign Tr	rusts and Receipt of Certain Foreig	gn Gifts. See	instructions			Y:	3,75	7 N-	4,340,4
See instructions for details regarding a section 754 election. b Did the partnership make for this tax year an optional basis adjustment under section 743(b) or 734(b)? If "Yes," 55,3 attach a statement showing the computation and allocation of the basis adjustment. See instructions	10a	Is the part	nership making, or had it previous	sly made (and	d not revoked), a section	754 el	ection?v	. 286 33	n N	
b Did the partnership make for this tax year an optional basis adjustment under section 743(b) or 734(b)? If "Yes," attach a statement showing the computation and allocation of the basis adjustment. See instructions b Is the partnership required to adjust the basis of partnership assets under section 743(b) or 734(b) because of a substantial built-in loss (as defined under section 743(d)) or substantial basis reduction (as defined under section 14,332,7).								100	200,33	14	
attach a statement showing the computation and allocation of the basis adjustment. See instructions	h		• •			ent under	section	743(b) or 734(b)	? If "Yes "	Y	55.3
c Is the partnership required to adjust the basis of partnership assets under section 743(b) or 734(b) because of a substantial built-in loss (as defined under section 743(d)) or substantial basis reduction (as defined under section N 4.332,77)	b	•		•	•			. , . , ,			
substantial built-in loss (as defined under section 743(d)) or substantial basis reduction (as defined under section N 4,332,7	_		•			•					
\(\tau_{-1}\)	C										
734(d))? If "Yes," attach a statement showing the computation and allocation of the basis adjustment. See instructions			•	•	• •			,		IV.	4,332,7

Form 1065 (2022)													
	edule B Other Information												
1	What type of entity is filing this return? Check the ap							Yes	No				
а			nestic limited										
С	Domestic limited liability company d		nestic limited										
e	Foreign partnership f	Othe	er:										
2	At the end of the tax year: Did any foreign or domestic corporation, partnersh	in (in	cluding any a	ontity troate	d ac a	partnorehin) true	t or tay-						
а	exempt organization, or any foreign government ow												
	loss, or capital of the partnership? For rules of cons												
	B-1, Information on Partners Owning 50% or More of												
b	Did any individual or estate own, directly or indirec	tly, ar	n interest of	50% or mo	re in th	ne profit, loss, or o	capital of						
	the partnership? For rules of constructive ownershi												
	on Partners Owning 50% or More of the Partnership												
3 At the end of the tax year, did the partnership:													
а	Own directly 20% or more, or own, directly or indirectly												
	stock entitled to vote of any foreign or domestic cor				ictive c	wnership, see inst	tructions.						
	If "Yes," complete (i) through (iv) below												
	(i) Name of Corporation		(ii) Employer I Number			ii) Country of ncorporation	(iv) Pero Owned in Vo		ock				
-				(**))				3 -					
b	Own directly an interest of 20% or more, or own, dir	ectly	or indirectly,	an interest	of 50%	or more in the pr	ofit, loss,						
	or capital in any foreign or domestic partnership (in												
	interest of a trust? For rules of constructive ownershi			. If "Yes," c	omplet	e (i) through (v) belo		<u> </u>					
	(i) Name of Entity	lo	i) Employer lentification	(iii) Type		(iv) Country of	Percenta		ed in				
		Nu	mber (if any)	Entity		Organization	Profit, Los	ss, or C	apital				
	No money amounts	are	present o i	ո the pa ç	je.								
4	Does the partnership satisfy all four of the following	conc	litions?					Yes	No				
а	The partnership's total receipts for the tax year were			00.									
b	The partnership's total assets at the end of the tax y												
С	Schedules K-1 are filed with the return and furnished					date (including ex	tensions)						
	for the partnership return.												
d	The partnership is not filing and is not required to file												
	If "Yes," the partnership is not required to complete	Sch	edules L, M-	1, and M-2	; item l	on page 1 of Fo	rm 1065;						
	or item L on Schedule K-1.												
_ 5	Is this partnership a publicly traded partnership, as o												
6	During the tax year, did the partnership have any de	ebt th	at was cance	eled, was fo	rgiven,	or had the terms	modified						
	so as to reduce the principal amount of the debt?												
7	Has this partnership filed, or is it required to file, F												
	information on any reportable transaction?												
8	At any time during calendar year 2022, did the partr a financial account in a foreign country (such as a												
	See instructions for exceptions and filing require	ment	s for FinCE	N Form 11	4, Rep	ort of Foreign B	ank and						
	Financial Accounts (FBAR). If "Yes," enter the name	of the	e foreign cou	ntry		-							
9	At any time during the tax year, did the partnership r	eceiv	e a distributi	on from, or	was it	the grantor of, or t	ransferor						
	to, a foreign trust? If "Yes," the partnership may have												
	Foreign Trusts and Receipt of Certain Foreign Gifts.												
10a	Is the partnership making, or had it previously made	•		, a section	754 ele	ection?							
	See instructions for details regarding a section 754 e												
b	Did the partnership make for this tax year an optio												
	attach a statement showing the computation and all			•									
С	Is the partnership required to adjust the basis of p					` ' ' ' '							
	substantial built-in loss (as defined under section 7												
	734(a))? It "Yes," attach a statement showing the com	ıputat	ion and alloc	ation of the	pasis a	ajustment. See ins	734(d))? If "Yes," attach a statement showing the computation and allocation of the basis adjustment. See instructions						

Form 10	55 (2022)		F	age 3		
Sche	edule B Other Information (continued)			_ _		
11	Check this box if, during the current or prior tax year, the partnership distributed at kind exchange or contributed such property to another entity (other than disregarded partnership throughout the tax year)	ed entities wholly owned by the 6.939	Yes	No		
12	At any time during the tax year, did the partnership distribute to any partner a undivided interest in partnership property?	tenancy-in-common or other	Y: N:	4,445 4,113,215		
13	If the partnership is required to file Form 8858, Information Return of U.S. Person Disregarded Entities (FDEs) and Foreign Branches (FBs), enter the number of instructions	sons With Respect to Foreign f Forms 8858 attached. See 9,216				
14	Does the partnership have any foreign partners? If "Yes," enter the number of Finformation Statement of Section 1446 Withholding Tax, filed for this partnership $$.	107,931	Y: N:	179,511 4,250,349		
15	Enter the number of Forms 8865, Return of U.S. Persons With Respect to Certain F to this return	16,691				
16a b	Did you make any payments in 2022 that would require you to file Form(s) 1099? See If "Yes," did you or will you file required Form(s) 1099?			2,723,586 681,731		
17	Enter the number of Forms 5471, Information Return of U.S. Persons With Respect to attached to this return					
18	Enter the number of partners that are foreign governments under section 892	3,592				
19	During the partnership's tax year, did the partnership make any payments that woul and 1042-S under chapter 3 (sections 1441 through 1464) or chapter 4 (sections 147	71 through 1474) ?: 23,827	N:			
20	Was the partnership a specified domestic entity required to file Form 8938 for the for Form 8938					
21	Is the partnership a section 721(c) partnership, as defined in Regulations section 1.72	'21(c)-1(b)(14)? Y : · · · 7.386	N:	4,232,161		
22	During the tax year, did the partnership pay or accrue any interest or royalty for who not allowed a deduction under section 267A? See instructions	Y: 314	N:	4,480,690		
	If "Yes," enter the total amount of the disallowed deductions					
23	Did the partnership have an election under section 163(j) for any real property trace					
-04	business in effect during the tax year? See instructions			4,056,004		
24 a	Does the partnership satisfy one or more of the following? See instructions The partnership owns a pass-through entity with current, or prior year carryover, exce		Y:			
	The partnership's aggregate average annual gross receipts (determined under sect preceding the current tax year are more than \$27 million and the partnership has bus	tion 448(c)) for the 3 tax years	N:	4,118,599		
С	The partnership is a tax shelter (see instructions) and the partnership has business in If "Yes" to any, complete and attach Form 8990.	nterest expense.				
25	Is the partnership attaching Form 8996 to certify as a Qualified Opportunity Fund? If "Yes," enter the amount from Form 8996, line 15			12,207 4,027,427		
26	Enter the number of foreign partners subject to section $864(c)(8)$ as a result of transinterest in the partnership or of receiving a distribution from the partnership Complete Schedule K-3 (Form 1065), Part XIII, for each foreign partner subject to section 864	108				
27	At any time during the tax year, were there any transfers between the partnership a disclosure requirements of Regulations section 1.707-8?		Y: N: 3	6.023 ,931,027		
28						
29	Reserved for future use					
30	Is the partnership electing out of the centralized partnership audit regime under secti If "Yes," the partnership must complete Schedule B-2 (Form 1065). Enter the total line 3	al from Schedule B-2, Part III,	Y: 1.	125 ,499		
	If "No," complete Designation of Partnership Representative below. nation of Partnership Representative (see instructions)		5			
Name o	pelow the information for the partnership representative (PR) for the tax year covered to PR	by this return.				
U.S. add		S. phone mber of PR				
	R is an entity, name of the designated individual for the PR					
		S. phone number of signated individual				

Form 10	65 (2022)			P	age 3		
Sch	edule B	Other Information (continued)		-			
11	kind exchar	box if, during the current or prior tax year, the partnership distributenge or contributed such property to another entity (other than disregathroughout the tax year)	arded entities wholly owned by the	Yes	No		
12	At any time	e during the tax year, did the partnership distribute to any partnerst in partnership property?	er a tenancy-in-common or other				
13	Disregarded instructions	ership is required to file Form 8858, Information Return of U.S. In the Entities (FDEs) and Foreign Branches (FBs), enter the number	r of Forms 8858 attached. See				
14		artnership have any foreign partners? If "Yes," enter the number Statement of Section 1446 Withholding Tax, filed for this partnership					
15	to this retur	umber of Forms 8865, Return of U.S. Persons With Respect to Certannum					
16a b	If "Yes," dic	ke any payments in 2022 that would require you to file Form(s) 1099? I you or will you file required Form(s) 1099?					
17	attached to	umber of Forms 5471, Information Return of U.S. Persons With Respethis return	48				
18		umber of partners that are foreign governments under section 892 .					
19	and 1042-S	partnership's tax year, did the partnership make any payments that valued under chapter 3 (sections 1441 through 1464) or chapter 4 (sections	1471 through 1474)?				
20	for Form 89	rtnership a specified domestic entity required to file Form 8938 for 38					
21	Is the partn	ership a section 721(c) partnership, as defined in Regulations section	1.721(c)-1(b)(14)?				
22	During the tax year, did the partnership pay or accrue any interest or royalty for which one or more partners are not allowed a deduction under section 267A? See instructions						
		ter the total amount of the disallowed deductions					
23	Did the partnership have an election under section 163(j) for any real property trade or business or any farming business in effect during the tax year? See instructions						
24	Does the pa	artnership satisfy one or more of the following? See instructions					
а	The partner	ship owns a pass-through entity with current, or prior year carryover,	excess business interest expense.				
b		ship's aggregate average annual gross receipts (determined under he current tax year are more than \$27 million and the partnership has					
С		ship is a tax shelter (see instructions) and the partnership has busined any, complete and attach Form 8990.	ss interest expense.				
25		ership attaching Form 8996 to certify as a Qualified Opportunity Functer the amount from Form 8996, line 15					
26	interest in the	umber of foreign partners subject to section 864(c)(8) as a result of ne partnership or of receiving a distribution from the partnership chedule K-3 (Form 1065), Part XIII, for each foreign partner subject to section	<u>0</u>				
27	At any time	during the tax year, were there any transfers between the partnersl equirements of Regulations section 1.707-8?	hip and its partners subject to the				
28	Since Dece constituting purposes o	mber 22, 2017, did a foreign corporation directly or indirectly acquire a trade or business of your partnership, and was the ownership f section 7874 greater than 50% (for example, the partners held mooration)? If "Yes," list the ownership percentage by vote and by value	e substantially all of the properties percentage (by vote or value) for ore than 50% of the stock of the e. See instructions.				
29	Reserved for	or future use					
30							
	nation of Pa	rtnership Representative (see instructions) ormation for the partnership representative (PR) for the tax year cove	red by this return.				
Name o			U.S. phone				
of PR		name of the designated individual for the DD	number of PR				
		name of the designated individual for the PR	II C mhana musik sii af				
	Idress of ated individual		U.S. phone number of designated individual				

Number of Schedule K's filed 4,500,186

Number of Schedule K's E-filed 4,267,262

Form 106	65 (2022)			Page 4
Sche	dule	K Partners' Distributive Share Items	7	Total amount
	1	Ordinary business income (loss) (page 1, line 22)	1	2,588,424
	2	Net rental real estate income (loss) (attach Form 8825)	2	2,005,617
	3a	Other gross rental income (loss)		
	b	Expenses from other rental activities (attach statement)		
	С	Other net rental income (loss). Subtract line 3b from line 3a	3с	76,134
⊕	4	Guaranteed payments: a Services 4a 289,484 b Capital 4b 8,233		
SSC		c Total. Add lines 4a and 4b	4c	299,402
Ĕ	5	Interest income	5	1,168,639
Income (Loss)	6	Dividends and dividend equivalents: a Ordinary dividends	6a	296,733
Ö		b Qualified dividends 6b 235,041 c Dividend equivalents 6c 9,152		
<u>2</u>	7	Royalties	7	89,049
_	8	Net short-term capital gain (loss) (attach Schedule D (Form 1065))	8	216,159
	9a	Net long-term capital gain (loss) (attach Schedule D (Form 1065))	9a	337,820
	b	Collectibles (28%) gain (loss)		
	С	Unrecaptured section 1250 gain (attach statement) 9c 174,214	_	
	10	Net section 1231 gain (loss) (attach Form 4797)	10	362,491
	11	Other income (loss) (see instructions) Type:	11	192,504
Deductions	12	Section 179 deduction (attach Form 4562)	12	131,028
	13a	Contributions	13a	412,631
	b	Investment interest expense	13b	145,306
)ec	C	Section 59(e)(2) expenditures: (1) Type: (2) Amount:	13c(2)	33,493
	d	Other deductions (see instructions) Type:	13d	753,209
Self- Employ- ment	14a	Net earnings (loss) from self-employment	14a	1,805,830
Segment	b	Gross farming or fishing income	14b 14c	111,441
ш	15a	Gross nonfarm income	15a	1,143,161
	b	Low-income housing credit (section 42())(5))	15b	479
its	C	Qualified rehabilitation expenditures (rental real estate) (attach Form 3468, if applicable)	15c	26,536 *237
Credits	d	Other rental real estate credits (see instructions) Type:	15d	673
Ö	e	Other rental credits (see instructions) Type:	15e	*557
	f	Other credits (see instructions) Type:	15f	117,439
			131	117,435
Inter- national	16	Attach Schedule K-2 (Form 1065), Partners' Distributive Share Items—International, and check		
		this box to indicate that you are reporting items of international tax relevance		
a X s	17a	Post-1986 depreciation adjustment	17a	761,905
Alternative Minimum Tax (AMT) Items		Adjusted gain or loss	17b	100,187
na ur) Iţ	С	Depletion (other than oil and gas)	17c	3,819
Tie. AT	l	Oil, gas, and geothermal properties—gross income	17d	49,918
₹ इंड्रे		Oil, gas, and geothermal properties—deductions	17e	49,193
	f	Other AMT items (attach statement)	17f	77,869
_	18a	Tax-exempt interest income	18a	85,504 138,981
Other Information	b	Other tax-exempt income	18b	
na	C	Nondeductible expenses	18c	773,692
orr	19a	Distributions of cash and marketable securities	19a	1,876,161
<u>li</u>	b	Distributions of other property	19b	64,373 1,250,624
<u>_</u>	20a	Investment expenses	20a	
Ě	b	Investment expenses	20b	192,905
0	C 21	Other items and amounts (attach statement)	24	422 270
	21	Total foreign taxes paid or accrued	21	133,279

Form 106	65 (2022				Page 4
Sche	dule	K Partners' Distributive Share Items		1	Total amount
	1	Ordinary business income (loss) (page 1, line 22)		1	847,619,582
	2	Net rental real estate income (loss) (attach Form 8825)		2	-66,872,253
	3a		3a 25,146,511		
	b	Expenses from other rental activities (attach statement)			
<u> </u>	С	Other net rental income (loss). Subtract line 3b from line 3a		3с	-2,597,844
	4	Guaranteed payments: a Services 4a 90,581,002 b Capital	4b 11,686,996		
SSC		c Total. Add lines 4a and 4b		4c	102,409,433
Ĕ	5	Interest income		5	335,128,294
Income (Loss)	6	Dividends and dividend equivalents: a Ordinary dividends b Qualified dividends 6b 165,939,968 c Dividend equivalents		6a	296,286,465
			6c 1,078,512		
<u> </u>	7	Royalties		7	80,464,397
	8	Net short-term capital gain (loss) (attach Schedule D (Form 1065))		8	-124,775,201
	9a	Net long-term capital gain (loss) (attach Schedule D (Form 1065))		9a	968,284,376
	b	Collectibles (28%) gain (loss)			
	С	Unrecaptured section 1250 gain (attach statement)			
	10	Net section 1231 gain (loss) (attach Form 4797)		10	467,636,715
	11	Other income (loss) (see instructions) Type:		11	484,733,915
Su	12	Section 179 deduction (attach Form 4562)		12	9,077,200
Deductions	13a	Contributions		13a	13,898,382
	b	Investment interest expense		13b	144,753,102
၁ဓ	С	Section 59(e)(2) expenditures: (1) Type:	(2) Amount:	13c(2)	102,120,953
	d	Other deductions (see instructions) Type:		13d	537,337,327
Self- Employ- ment	14a	Net earnings (loss) from self-employment		14a	277,504,253
Se me	b	Gross farming or fishing income		14b	136,934,042
	C 45-	Gross nonfarm income		14c	860,146,948
	15a	Low-income housing credit (section 42(j)(5))		15a	189,315
its	b	Low-income housing credit (other)		15b 15c	21,714,506
Credits	C	Qualified rehabilitation expenditures (rental real estate) (attach Form 3468. Other rental real estate credits (see instructions) Type:		15d	*99,483 45,342
ဝ်	d e	Other rental real estate credits (see instructions) Type:		15u	*364
	f	Other credits (see instructions) Type:		15e	16,472,785
				131	10,472,705
Inter- national	16	Attach Schedule K-2 (Form 1065), Partners' Distributive Share Items—Int			
<u> </u>		this box to indicate that you are reporting items of international tax relevan			
. × o	17a	Post-1986 depreciation adjustment		17a	-5,038,542
Alternative Minimum Tax (AMT) Items	b	Adjusted gain or loss		17b	1,062,424
unal (С	Depletion (other than oil and gas)		17c	1,244,329
ξijĘ	d	Oil, gas, and geothermal properties—gross income		17d	366,944,212
ठ <u>≨</u> ड	е	Oil, gas, and geothermal properties—deductions		17e	146,192,892
	f	Other AMT items (attach statement)		17f	65,707,861
_	18a	Tax-exempt interest income		18a	6,438,048
<u>.</u>	b	Other tax-exempt income		18b	24,397,947
nai	C	Nondeductible expenses		18c	38,771,874
LL	19a	Distributions of cash and marketable securities		19a	8,240,004,805
nfe	b	Distributions of other property		19b	417,828,331
7	20a	Investment income		20a	802,817,199
Other Information	b	Investment expenses		20b	80,032,504
Ó	C	Other items and amounts (attach statement)		04	00.400.401
	21	Total foreign taxes paid or accrued		21	23,138,191

23,138,191 Form 1065 (2022)

TOTAL SCHEDULE L'S FILED 3,438,304

TOTAL SCHEDULE L'S E-FILED 3,323,636

	o65 (2022) ysis of Net Income	(Loss) ner Beti	ırn					Page 5
Allaly 1	Net income (loss).	Combine Schedul	e K, lines 1 throu					
	Schedule K, lines 1	2 through 13d, and	21					1 4,463,705
2	Analysis by partner type:	(i) Corporate	(ii) Individual (active)	(iii) Individ (passive)		(iv) Partnership	(v) Exempt Organization	
а	General partners	131,698	729,761	103,	261	201,648	9,97	73 80,118
b	Limited partners	382,265	2,048,299	1,429,	497	755,975	63,7	92 627,462
Sch	edule L Balan	ce Sheets per B	ooks	Begir	nning	of tax year	End	of tax year
		Assets		(a)		(b)	(c)	(d)
1	Cash							2,998,033
2a	Trade notes and ac	counts receivable					453,0	
b	Less allowance for	bad debts		41,	,521		46,2	82
3	Inventories							275,644
4	U.S. Government o	bligations						6,727
5	Tax-exempt securit	ies				4,147		3,713
6	Other current asset	s (attach statemen	t)					1,066,463
7a	Loans to partners (or persons related	to partners) .					144,544
b	Mortgage and real	estate loans						37,445
8	Other investments (attach statement)						705,599
9a	Buildings and other	depreciable asset	s				2,181,7	60
b	Less accumulated	depreciation					2,136,8	61
10a	Depletable assets						26,6	28
b	Less accumulated	depletion					21,2	09
11	Land (net of any am	nortization)						1,362,654
12a	Intangible assets (a	mortizable only)					961,8	22
b	Less accumulated a	amortization					932,6	60
13	Other assets (attach	n statement)						753,580
14	Total assets							3,390,463
	Liabili	ties and Capital						
15	Accounts payable							570,166
16	Mortgages, notes, b	oonds payable in le	ess than 1 year					285,809
17	Other current liabilit	ties (attach stateme	ent)					1,422,724
18	All nonrecourse loa							171,696
19a	Loans from partners							407,500
b	Mortgages, notes, b		-					1,007,985
20	Other liabilities (atta	,						644,145
21	Partners' capital ac					3,047,657		3,410,286
22	Total liabilities and							3,390,463
Sche	edule M-1 Reco						ome (Loss) p	er Return
		The partnership ma	· · · · · · · · · · · · · · · · · · ·					.
1	Net income (loss) p					recorded on books this		
2	Income included on Sc	, , , ,	- /			edule K, lines 1 thro		
	5, 6a, 7, 8, 9a, 10, an					empt interest \$		246 295
•	books this year (itemize					tana Salahada da da sa		
3	Guaranteed paymer insurance)					ions included or through 13d, and 2		*
4	,					book income this		
4	Expenses recorded not included on S					iation \$		
	through 13d, and 2		'					מסר חדר
а	•	,				es 6 and 7		
b	Travel and entertain	 nment \$	759,9	. = =		e (loss) (Analysis		
5	Add lines 1 through	4	3,360,8			line 1). Subtract lin		
	edule M-2 Analy				, ,	- :,. • • • • • • • • • • • • • • • • • • •		0,000,042
1	Balance at beginning				stribu	utions: a Cash .		1,774,030
2	Capital contributed							
-	,	b Property		7 01	ther d	lecreases (itemize)		
3	Net income (loss) (s							724 402
4	Other increases (ite					es 6 and 7		
5	Add lines 1 through				lance	at end of year. Subtract	ct line 8 from line	
ТО	TAL SCHEDULE M-		78,583		L SC	HEDULE M-2'S FI	LED 4,500,	,186 Form 1065 (2022)

Form 1065 (2022) Page 5 Analysis of Net Income (Loss) per Return Net income (loss). Combine Schedule K, lines 1 through 11. From the result, subtract the sum of Schedule K, lines 12 through 13d, and 21 2,557,992,724 (ii) Individual (iii) Individual (v) Exempt 2 Analysis by (i) Corporate (iv) Partnership Nominee/Other partner type: (active) (passive) Organization General partners 43,999,671 106,945,019 9,934,394 163,054,489 5,021,747 8,438,855 **b** Limited partners 508,647,456 256,297,989 262,920,064 855,336,073 133,544,829 197,573,217 Schedule L **Balance Sheets per Books** Beginning of tax year End of tax year (b) (c) (d) **Assets** 1 Cash 2,254,617,631 1,337,234,157 2a Trade notes and accounts receivable 38,383,179 41,472,424 Less allowance for bad debts 3 521,143,032 4 U.S. Government obligations 88,426,623 24,372,277 5 Tax-exempt securities 25,848,577 6 Other current assets (attach statement) 3,942,624,036 **7a** Loans to partners (or persons related to partners) . 229,062,307 **b** Mortgage and real estate loans 171,101,341 29,859,293,129 8 Other investments (attach statement) Buildings and other depreciable assets 10,369,875,732 Less accumulated depreciation 3,401,216,734 390,860,457 **b** Less accumulated depletion 142,269,785 1,797,570,132 11 Land (net of any amortization) 12a Intangible assets (amortizable only) 2,330,939,707 Less accumulated amortization 525,423,515 13 Other assets (attach statement) 3,321,916,378 52,530,130,780 14 **Liabilities and Capital** Accounts payable 15 844,748,488 Mortgages, notes, bonds payable in less than 1 year 16 482,022,713 Other current liabilities (attach statement) 17 6,679,863,589 18 All nonrecourse loans 1,849,036,548 **19a** Loans from partners (or persons related to partners). 455,317,380 **b** Mortgages, notes, bonds payable in 1 year or more . 5,924,892,257 20 Other liabilities (attach statement) 4,089,676,021 Partners' capital accounts 21 31,766,891,539 <u>32,204,573,785</u> Total liabilities and capital 22 52.530.130.780 Schedule M-1 Reconciliation of Income (Loss) per Books With Analysis of Net Income (Loss) per Return Note: The partnership may be required to file Schedule M-3. See instructions. 1 Net income (loss) per books Income recorded on books this year not included 432.638.078 on Schedule K, lines 1 through 11 (itemize): Income included on Schedule K, lines 1, 2, 3c, 2 Tax-exempt interest \$_____ 5, 6a, 7, 8, 9a, 10, and 11, not recorded on books this year (itemize): 43,953,742 61,989,275 Guaranteed payments (other than health 3 Deductions included on Schedule K. 37,556,711 insurance) lines 1 through 13d, and 21, not charged against book income this year (itemize): Expenses recorded on books this year Depreciation \$_____ not included on Schedule K, lines 1 through 13d, and 21 (itemize): 47,991,424 Depreciation \$ Add lines 6 and 7 109,980,699 Travel and entertainment \$_____ 124,621,749 Income (loss) (Analysis of Net Income Add lines 1 through 4 (Loss), line 1). Subtract line 8 from line 5 638,770,279 528,789,580 Schedule M-2 Analysis of Partners' Capital Accounts Balance at beginning of year . . . Distributions: a Cash 8,516,353,821 22,372,458,491 **b** Property 2 Capital contributed: a Cash . . . 7,930,007,408 322,294,489 Other decreases (itemize): **b** Property . . 7 430,492,545 3 Net income (loss) (see instructions) . 1.097.496.064 2.520.604.932 Other increases (itemize): Add lines 6 and 7 977,247,814 9.936.144.374 Add lines 1 through 4 34.230.811.191 Balance at end of year. Subtract line 8 from line 5 24,294,666.817 Form **1065** (2022)

SCHEDULE B-1 (Form 1065)

(Rev. August 2019)
Department of the Treasury
Internal Revenue Service
Name of partnership

Information on Partners Owning 50% or More of the Partnership

► Attach to Form 1065.

► Go to www.irs.gov/Form1065 for the latest information.

OMB No. 1545-0123

TOTAL SCHEDULE B-1'S FILED 3,156,302

Employer identification number (EIN)
TOTAL SCHEDULE B-1'S E-FILED 3,033,936

Part I Entities Owning 50% or More of the Partnership (Form 1065, Schedule B, Question 2a (Question 3a for 2009 through 2017))

Complete columns (i) through (v) below for any foreign or domestic corporation, partnership (including any entity treated as a partnership), trust, tax-exempt organization, or any foreign government that owns, directly or indirectly, an interest of 50% or more in the profit, loss, or capital of the partnership (see instructions).

(i) Name of Entity	(ii) Employer Identification Number (if any)	(iii) Type of Entity	(iv) Country of Organization	(v) Maximum Percentage Owned in Profit, Loss, or Capital
		1,115,484 [2]		

Part II Individuals or Estates Owning 50% or More of the Partnership (Form 1065, Schedule B, Question 2b (Question 3b for 2009 through 2017))

Complete columns (i) through (iv) below for any individual or estate that owns, directly or indirectly, an interest of 50% or more in the profit, loss, or capital of the partnership (see instructions).

(i) Name of Individual or Estate	(ii) Identifying Number (if any)	(iii) Country of Citizenship (see instructions)	(iv) Maximum Percentage Owned in Profit, Loss, or Capital
		4,955,660 ^[2]	

For Paperwork Reduction Act Notice, see the Instructions for Form 1065.

Cat. No. 49842K

Schedule B-1 (Form 1065) (Rev. 8-2019)

[2] The counts on this page represent the sum of the number of rows filed rather than the number of forms which have Part I or Part II completed.

For Paperwork Reduction Act Notice, see the Instructions for Form 1065.

SCHEDULE B-1 (Form 1065)

(Rev. August 2019) Department of the Treasury

Information on Partners Owning 50% or More of the Partnership ► Attach to Form 1065.

OMB No. 1545-0123

Internal Revenu	le Service	ww.irs.gov/Form10651	or the latest information	i-	
Name of partn	ership			Employer identification	n number (EIN)
Part I	Entities Owning 50% or More of 2009 through 2017))	f the Partnership (F	form 1065, Schedule	B, Question 2a (Q	uestion 3a for
partnership	columns (i) through (v) below for any fo o), trust, tax-exempt organization, or a coss, or capital of the partnership (see	ny foreign government			
	(i) Name of Entity	(ii) Employer Identification Number (if any)	(iii) Type of Entity	(iv) Country of Organization	(v) Maximum Percentage Owned in Profit, Loss, or Capital
	No mone	ey amounts are prese	nt on this form		
Part II	Individuals or Estates Owning 8 (Question 3b for 2009 through 20	117))			
	columns (i) through (iv) below for any in or capital of the partnership (see inst		owns, directly or indire	ectly, an interest of 50	
	(i) Name of Individual or Estate	(ii) Identifying Number (if any)	(iii) Country of Citizens	ship (see instructions)	(iv) Maximum Percentage Owned in Profit, Loss, or Capital
		1	T. Control of the Con		I .

Cat. No. 49842K

Schedule B-1 (Form 1065) (Rev. 8-2019)

Total Schedule D's Filed 387,793

Total Schedule D's E-Filed 370,352

SCHEDULE D (Form 1065)

Capital Gains and Losses

OMB No. 1545-0123

Department of the Treasury Internal Revenue Service Attach to Form 1065 or Form 8865.
Use Form 8949 to list your transactions for lines 1b, 2, 3, 8b, 9, and 10.
Go to www.irs.gov/Form1065 for instructions and the latest information.

2022

Name of partnership			Employer i	dentif	ication	number	
Did the partnership dispose of any investment(s) in a qualified	• •	,					No E2
If "Yes," attach Form 8949 and see its instructions for additional Part I Short-Term Capital Gains and Losses—Ge	<u> </u>				e inst	37 380, ructions)	,52.
See instructions for how to figure the amounts to enter on the lines below.	(d)	(e)		(g) stmen		(h) Gain or (los: Subtract column	
This form may be easier to complete if you round off cents to whole dollars.	Proceeds (sales price)	Cost (or other basis)	to gain of Form(s) 8 line 2, of	3949, F	Part I,	from column (d) a combine the result 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						00	00.4
on Form 8949, leave this line blank and go to line 1b. 1b Totals for all transactions reported on Form(s) 8949						28,2 84,2	
with Box A checked						21,8	
3 Totals for all transactions reported on Form(s) 8949 with Box C checked						37,9	
4 Short-term capital gain from installment sales from Form	n 6252, line 26 or	37		4		3,0	069
5 Short-term capital gain or (loss) from like-kind exchange	es from Form 8824	1		5			*46
6 Partnership's share of net short-term capital gain (loss)		•	I				
capital gains (losses), from other partnerships, estates,			-	6		90,	<u>548</u>
7 Net short-term capital gain or (loss). Combine lines 1 on Form 1065, Schedule K, line 8 or 11; or Form 8865, 9				7		218,	583
Part II Long-Term Capital Gains and Losses—Ger					see i		
See instructions for how to figure the amounts to enter on the lines below.	(d) Proceeds	(e) Cost	Adjus	(g) stment		(h) Gain or (loss Subtract column	(e)
This form may be easier to complete if you round off cents to whole dollars.	(sales price)	(or other basis)	to gain of Form(s) 8 line 2, of	3949, F	Part II,	from column (d) a combine the result 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 . 8b Totals for all transactions reported on Form(s) 8949	32,830	33,572				33,	<u>/U/</u>
with Box D checked	88,140	87,049				89,	189
9 Totals for all transactions reported on Form(s) 8949 with Box E checked	55,128	51,260				55,2	252
10 Totals for all transactions reported on Form(s) 8949 with Box F checked	62,524	55,884	ļ			75,9	997
11 Long-term capital gain from installment sales from Form	n 6252, line 26 or 3	37		11		17,8	800
12 Long-term capital gain or (loss) from like-kind exchange				12		*(803
13 Partnership's share of net long-term capital gain (loss capital gains (losses), from other partnerships, estates,				13		152,7	
14 Capital gain distributions (see instructions)				14		85,0	681
15 Net long-term capital gain or (loss). Combine lines 8a on Form 1065, Schedule K, line 9a or 11; or Form 8865,				15		341,4	464

SCHEDULE D (Form 1065)

Department of the Treasury

Capital Gains and Losses

Attach to Form 1065 or Form 8865.
Use Form 8949 to list your transactions for lines 1b, 2, 3, 8b, 9, and 10.

OMB No. 1545-0123

2022

Internal Rever	nue Service	Go to www.irs.gov/Form1065 t	or instructions and the	he latest information	١.			
Name of part	tnership				Employer	identi	ficatio	n number
		pose of any investment(s) in a qualified						☐ Yes ☐ No
		949 and see its instructions for additiona					- :4	hu sational
Part I		rm Capital Gains and Losses—Ge	nerally Assets I	Heid One Year	or Less		e inst	
ines belov	W.	w to figure the amounts to enter on the	(d) Proceeds	(e) Cost	to gain		from	(h) Gain or (loss) Subtract column (e) from column (d) and
whole doll		r to complete if you round off cents to	(sales price)	(or other basis)	Form(s) line 2,			combine the result with column (g)
1099 whic How	9-B for which h you have ever, if you c	t-term transactions reported on Form basis was reported to the IRS and for no adjustments (see instructions). hoose to report all these transactions we this line blank and go to line 1b.						-1,060,784
		nsactions reported on Form(s) 8949 ed						-17,766,411
2 Total	ls for all tra	nsactions reported on Form(s) 8949 ed						-4,956,899
3 Total	ls for all tra	nsactions reported on Form(s) 8949 ed						-70,627,792
4 She	ort-term capi	tal gain from installment sales from Forn	n 6252, line 26 or	37		4		754,823
5 Sh	ort-term capi	tal gain or (loss) from like-kind exchange	es from Form 8824	1		5		*-212,914
	•	nare of net short-term capital gain (loss)		•		6		-6,959,126
		capital gain or (loss). Combine lines 1				_		400 924 E24
Part II		Schedule K, line 8 or 11; or Form 8865, 9 rm Capital Gains and Losses—Gel				7 ′ear	(888)	-100,824,531
	ctions for ho	w to figure the amounts to enter on the	(d)	(e)	Adju	(g) ustmen	ts	(h) Gain or (loss) Subtract column (e)
This form whole doll	may be easie lars.	r to complete if you round off cents to	Proceeds (sales price)	Cost (or other basis)	to gain Form(s) line 2,	8949, I	Part II,	from column (d) and combine the result with column (g)
1099 whic How	9-B for which th you have ever, if you c	term transactions reported on Form basis was reported to the IRS and for no adjustments (see instructions). hoose to report all these transactions are this line blank and go to line 8b.						
		<u> </u>	35,378,828	29,915,953				5,127,678
with	Box D check	nsactions reported on Form(s) 8949 ed	206,637,069	170,972,010				38,061,904
with	Box E check	nsactions reported on Form(s) 8949 ed	99,221,043	56,069,779				43,810,250
with	Box F check	nsactions reported on Form(s) 8949 ed		1,004,756,151				384,706,668
		al gain from installment sales from Form				11		48,203,043
	-	al gain or (loss) from like-kind exchange				12		*456,853
car	pital gains (lo	nare of net long-term capital gain (loss sses), from other partnerships, estates,	and trusts			13		468,902,609
		ributions (see instructions)				14		20,443,419
		capital gain or (loss). Combine lines 8a Schedule K, line 9a or 11; or Form 8865,				15		1,009,956,722

TOTAL FORM 1125-A's FILED 833.401

TOTAL FORM 1125-A'S E-FILED 780.723

Form **1125-A**

(Rev. November 2018)
Department of the Treasury
Internal Revenue Service

Cost of Goods Sold

► Attach to Form 1120, 1120-C, 1120-F, 1120S, or 1065. ► Go to www.irs.gov/Form1125A for the latest information. OMB No. 1545-0123

Name		Employer identification number
1	Inventory at beginning of year	289,634
2	Purchases	608,547
3	Cost of labor	144,870
4	Additional section 263A costs (attach schedule)	26,635
5	Other costs (attach schedule)	358,747
6	Total. Add lines 1 through 5	812,902
7	Inventory at end of year	300,096
68,29	Cost of goods sold. Subtract line 7 from line 6. Enter here and on Form 1120, page 1, line 2 or the appropriate line of your tax return. See instructions	
b	Check if there was a writedown of subnormal goods	, <u></u>
С	Check if the LIFO inventory method was adopted this tax year for any goods (if checked, attach Form 970) .	453 ▶ □
d	If the LIFO inventory method was used for this tax year, enter amount of closing inventory computed under LIFO	2,053
е	If property is produced or acquired for resale, do the rules of section 263A apply to the entity? See instructions	
f	Was there any change in determining quantities, cost, or valuations between opening and closing inventory? attach explanation	

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

What's New

Small business taxpayers. For tax years beginning after December 31, 2017, the following apply.

- A small business taxpayer (defined below), may use a method of accounting for inventories that either: (1) treats inventories as nonincidental materials and supplies, or (2) conforms to the taxpayer's financial accounting treatment of inventories.
- A small business taxpayer is not required to capitalize costs under section 263A.

General Instructions

Purpose of Form

Use Form 1125-A to calculate and deduct cost of goods sold for certain entities.

Who Must File

Filers of Form 1120, 1120-C, 1120-F, 1120S, or 1065, must complete and attach Form 1125-A if the applicable entity reports a deduction for cost of goods sold.

Inventories

Generally, inventories are required at the beginning and end of each tax year if the production, purchase, or sale of

merchandise is an income-producing factor. See Regulations section 1.471-1. If inventories are required, you generally must use an accrual method of accounting for sales and purchases of inventory items.

Exception for certain taxpayers. A small business taxpayer (defined below), can adopt or change its accounting method to account for inventories in the same manner as material and supplies that are non-incidental, or conform to its treatment of inventories in an applicable financial statement (as defined in section 451(b)(3)), or if it does not have an applicable financial statement, the method of accounting used in its books and records prepared in accordance with its accounting procedures. See section 471(c)(3).

A small business taxpayer claiming exemption from the requirement to keep inventories is changing its method of accounting for purposes of section 481. For additional guidance on this method of accounting, see Pub. 538, Accounting Periods and Methods. For guidance on changing to this method of accounting, see Form 3115 and the Instructions for Form 3115.

Small business taxpayer. A small business taxpayer is a taxpayer that (a) has average annual gross receipts of \$25 million or less (indexed for inflation) for the 3 prior tax years, and (b) is not a tax shelter (as defined in section 448(d)(3)). See Pub. 538.

Uniform capitalization rules. The uniform capitalization rules of section 263A generally require you to capitalize, or include in inventory, certain costs incurred in connection with the following.

- The production of real property and tangible personal property held in inventory or held for sale in the ordinary course of business.
- Real property or personal property (tangible and intangible) acquired for resale.
- The production of real property and tangible personal property for use in its trade or business or in an activity engaged in for profit.

A small business taxpayer (defined above) is not required to capitalize costs under section 263A. See section 263A(i).

See the discussion on section 263A uniform capitalization rules in the instructions for your tax return before completing Form 1125-A. Also see Regulations sections 1.263A-1 through 1.263A-3. See Regulations section 1.263A-4 for rules for property produced in a farming business.

Form 1125-A

(Rev. November 2018) Department of the Treasury Internal Revenue Service

Na

Cost of Goods Sold

► Attach to Form 1120, 1120-C, 1120-F, 1120S, or 1065. ► Go to www.irs.gov/Form1125A for the latest information. OMB No. 1545-0123

ame		Employer identification number						
1	Inventory at beginning of year	417,421,630						
2	Purchases	3,279,771,433						
3	Cost of labor	258,584,088						
4	Additional section 263A costs (attach schedule)	31,987,328						
5	Other costs (attach schedule)	.,= .0,000,000						
6	Total. Add lines 1 through 5	5,236,364,342						
7	Inventory at end of year	477,610,305						
8	Cost of goods sold. Subtract line 7 from line 6. Enter here and on Form 1120, page 1, line 2 or the appropriate line of your tax return. See instructions							
9a								
b	Check if there was a writedown of subnormal goods							
С	c Check if the LIFO inventory method was adopted this tax year for any goods (if checked, attach Form 970)							
d	If the LIFO inventory method was used for this tax year, enter amount of closing inventory computed under LIFO	36,417,834						
е	If property is produced or acquired for resale, do the rules of section 263A apply to the entity? See instruction	ns 🗌 Yes 🗌 No						
f	Was there any change in determining quantities, cost, or valuations between opening and closing inventory attach explanation							

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

What's New

Small business taxpayers. For tax years beginning after December 31, 2017, the following apply.

- A small business taxpayer (defined below), may use a method of accounting for inventories that either: (1) treats inventories as nonincidental materials and supplies, or (2) conforms to the taxpayer's financial accounting treatment of inventories.
- A small business taxpayer is not required to capitalize costs under section 263A.

General Instructions

Purpose of Form

Use Form 1125-A to calculate and deduct cost of goods sold for certain entities.

Who Must File

Filers of Form 1120, 1120-C, 1120-F, 1120S, or 1065, must complete and attach Form 1125-A if the applicable entity reports a deduction for cost of goods sold.

Inventories

Generally, inventories are required at the beginning and end of each tax year if the production, purchase, or sale of merchandise is an income-producing factor. See Regulations section 1.471-1. If inventories are required, you generally must use an accrual method of accounting for sales and purchases of inventory items.

Exception for certain taxpayers. A small business taxpayer (defined below), can adopt or change its accounting method to account for inventories in the same manner as material and supplies that are non-incidental, or conform to its treatment of inventories in an applicable financial statement (as defined in section 451(b)(3)), or if it does not have an applicable financial statement, the method of accounting used in its books and records prepared in accordance with its accounting procedures. See section 471(c)(3).

A small business taxpayer claiming exemption from the requirement to keep inventories is changing its method of accounting for purposes of section 481. For additional guidance on this method of accounting, see Pub. 538, Accounting Periods and Methods. For guidance on changing to this method of accounting, see Form 3115 and the Instructions for Form 3115.

Small business taxpayer. A small business taxpayer is a taxpayer that (a) has average annual gross receipts of \$25 million or less (indexed for inflation) for the 3 prior tax years, and (b) is not a tax shelter (as defined in section 448(d)(3)). See Pub. 538

Uniform capitalization rules. The uniform capitalization rules of section 263A generally require you to capitalize, or include in inventory, certain costs incurred in connection with the following.

- The production of real property and tangible personal property held in inventory or held for sale in the ordinary course of business.
- Real property or personal property (tangible and intangible) acquired for resale.
- The production of real property and tangible personal property for use in its trade or business or in an activity engaged in for profit.

A small business taxpayer (defined above) is not required to capitalize costs under section 263A. See section 263A(i).

See the discussion on section 263A uniform capitalization rules in the instructions for your tax return before completing Form 1125-A. Also see Regulations sections 1.263A-1 through 1.263A-3. See Regulations section 1.263A-4 for rules for property produced in a farming business.

Total Schedule M-3's Filed 514,358

Employer identification number

SCHEDULE M-3 (Form 1065)

(Rev. December 2021)
Department of the Treasury
Internal Revenue Service

Name of partnership

263,388

Net Income (Loss) Reconciliation for Certain Partnerships

► Attach to Form 1065.

▶ Go to www.irs.gov/Form1065 for instructions and the latest information.

Total Schedule M-3's E-Filed 505,552

OMB No. 1545-0123

This Schedule M-3 is being filed because (check all that apply): ☐ The amount of the partnership's total assets at the end of the tax year is equal to \$10 million or more. 307,889 A ☐ The amount of the partnership's adjusted total assets for the tax year is equal to \$10 million or more. If box B is checked, 377,555 enter the amount of adjusted total assets for the tax year 377,073 ☐ The amount of total receipts for the tax year is equal to \$35 million or more. If box C is checked, enter the total receipts for 42.402 ☐ An entity that is a reportable entity partner with respect to the partnership owns or is deemed to own an interest of 50% or 190,667 more in the partnership's capital, profit, or loss on any day during the tax year of the partnership. Name of Reportable Entity Partner Identifying Number Maximum Percentage Owned or Deemed Owned 196,201 36,388 34,541 E Voluntary filer. Financial Information and Net Income (Loss) Reconciliation 1a Did the partnership file SEC Form 10-K for its income statement period ending with or within this tax year? 595 ☐ Yes. Skip lines 1b and 1c and complete lines 2 through 11 with respect to that SEC Form 10-K. 484,788 ■ No. Go to line 1b. See instructions if multiple non-tax-basis income statements are prepared. b Did the partnership prepare a certified audited non-tax-basis income statement for that period? 116.813 ☐ Yes. Skip line 1c and complete lines 2 through 11 with respect to that income statement. 365,383 No. Go to line 1c. c Did the partnership prepare a non-tax-basis income statement for that period? 145,637 ☐ **Yes.** Complete lines 2 through 11 with respect to that income statement. ■ No. Skip lines 2 through 3b and enter the partnership's net income (loss) per its books and records on line 4a. 223,099 Enter the income statement period: Beginning 304,021/ Ending 303.995/ Has the partnership's income statement been restated for the income statement period on line 2? **52** Yes. (If "Yes," attach a statement and the amount of each item restated.) 304,556 b Has the partnership's income statement been restated for any of the 5 income statement periods immediately preceding the period on line 2? 572 Yes. (If "Yes," attach a statement and the amount of each item restated.) 304,135 ☐ No. Worldwide consolidated net income (loss) from income statement source identified on Part I, line 1 4a 509.483

134.230 4 \square Tax-basis 5 ☐ Other (specify) ► 1,303 Net income from nonincludible foreign entities (attach statement) 5a 1,083 Net loss from nonincludible foreign entities (attach statement and enter as a positive amount) . Net income from nonincludible U.S. entities (attach statement) 6,380 Net loss from nonincludible U.S. entities (attach statement and enter as a positive amount) . 5,551 7a Net income (loss) of other foreign disregarded entities (attach statement) 160 Net income (loss) of other U.S. disregarded entities (attach statement) 509 8 Adjustment to eliminations of transactions between includible entities and nonincludible entities 2.966 8 1,500 Adjustment to reconcile income statement period to tax year (attach statement) 9 10 Other adjustments to reconcile to amount on line 11 (attach statement) . . . 10 6,201 509,739 Net income (loss) per income statement of the partnership. Combine lines 4a through 10 . Note: Part I, line 11, must equal Part II, line 26, column (a); or Form 1065, Schedule M-1, line 1. See instructions

3 Section 704(b)

12 Enter the total amount (not just the partnership's share) of the assets and liabilities of all entities included or removed on the following lines.

		Total Assets	Total Liabilities
а	Included on Part I, line 4	483,368	420,570
b	Removed on Part I, line 5	1,660	1,593
С	Removed on Part I, line 6	7,933	7,765
d	Included on Part I. line 7	444	449

6.464

For Paperwork Reduction Act Notice, see the instructions for your return.

Indicate accounting standard used for line 4a. See instructions.

2 | IFRS

☐ GAAP **3.670**

Cat. No. 39669D

SCHEDULE M-3 (Form 1065)

(Rev. December 2021)
Department of the Treasury
Internal Revenue Service
Name of partnership

Net Income (Loss) Reconciliation for Certain Partnerships

► Attach to Form 1065.

► Go to www.irs.gov/Form1065 for instructions and the latest information.

OMB No. 1545-0123

Name o	f partnership			Empl	oyer identi	fication number	
This S	_	because (check all that apply):					
Α		nership's total assets at the end of the					
В	☐ The amount of the partnership's adjusted total assets for the tax year is equal to \$10 million or more. If box B is checked, enter the amount of adjusted total assets for the tax year 62,405,320,984.						
С	☐ The amount of total receive the tax year 9,975	eipts for the tax year is equal to \$35 5,574,263	5 million or more. If box C is ch	necked, e	enter the	total receipts for	
D		rtable entity partner with respect to			wn an in	terest of 50% or	
	· · · · · · · · · · · · · · · · · · ·	's capital, profit, or loss on any day		•			
	Name of Report	able Entity Partner	Identifying Number		m Percer Deemed	ntage Owned or Owned	
Е	☐ Voluntary filer.						
Part		ation and Net Income (Loss) Re					
1a		C Form 10-K for its income statemen		-	ear?		
		1c and complete lines 2 through 11					
		nstructions if multiple non-tax-basis					
b		e a certified audited non-tax-basis in		1?			
	No. Go to line 1c.	omplete lines 2 through 11 with resp	ect to that income statement.				
С		e a non-tax-basis income statement	for that period?				
·		through 11 with respect to that incon					
		h 3b and enter the partnership's net		d records	on line 4	la.	
2	Enter the income statemen		/ Ending	/	/		
3a		me statement been restated for the i	ncome statement period on lin	e 2?			
	Yes. (If "Yes," attach a	statement and the amount of each it	tem restated.)				
	☐ No.						
b		e statement been restated for any of	the 5 income statement periods	immedia	tely prece	eding the period	
	on line 2?						
	_ ` ` '	statement and the amount of each it	tem restated.)				
	Worldwide consolidated no	et income (loss) from income stateme	ent source identified on Part I	lina 1	4a	567,568,804	
ч а b		ard used for line 4a. See instructions.			44	307,300,004	
	1 GAAP 2		Section 704(b)				
		☐ Other (specify) ▶					
5a		lible foreign entities (attach statemer	nt)		5a (69,454,202	
b		e foreign entities (attach statement a	·		5b	48,546,792	
6a	Net income from noninclud	lible U.S. entities (attach statement)			6a (334,117,628	
b		e U.S. entities (attach statement and	. ,		6b	128,142,684	
7a		foreign disregarded entities (attach s			7a	-5,688,248	
b		J.S. disregarded entities (attach stat			7b	7,409,893	
8		s of transactions between includit				27 024 640	
0		come statement period to tax year (a			8	27,024,640 -13,447,714	
9 10		come statement period to tax year (a ncile to amount on line 11 (attach sta			10	39,760,071	
11		ome statement of the partnership.			11	395,742,479	
		equal Part II, line 26, column (a); or	_			000,142,470	
	instructions.	equal i art ii, iiile 20, colui iii (a), oi	Tomi 1005, Schedule W-1, III	1. 000	•		
12		st the partnership's share) of the assets	and liabilities of all entities includ	ed or rem	oved on t	he following lines.	
	(10-)-	Total Assets	Total Liabilities			5	
а	Included on Part I, line 4	52,841,155,381	20,143,754,37	79			
b	Removed on Part I, line 5	938,349,248	271,721,67				
С	Removed on Part I, line 6	3,290,572,309	1,521,900,03				
d	Included on Part I, line 7	283,015,005	149,780,39	93			

For Paperwork Reduction Act Notice, see the instructions for your return.

Cat. No. 39669D

Schedule M-3 (Form 1065) (Rev. 12-2021)

Part II

Page 2

Name of partnership Employer identification number

Reconciliation of Net Income (Loss) per Income Statement of Partnership With Income (Loss) per Return

	netuiii				
	Income (Loss) Items	(a) Income (Loss) per	(b) Temporary	(c) Permanent	(d) Income (Loss) per
	Attach statements for lines 1 through 10.	Income Statement	Difference	Difference	Tax Return
1	Income (loss) from equity method foreign corporations	572	450	127	
2	Gross foreign dividends not previously taxed	6,663	3,430	214	7,327
3	Subpart F, QEF, and similar income inclusions		3,691	266	3,927
4	Gross foreign distributions previously taxed	41	*23	18	
5	Income (loss) from equity method U.S. corporations	1,350	1,144	212	
6	U.S. dividends	33,888	12,188	5,370	34,159
7	Income (loss) from U.S. partnerships	81,317	66,479	39,966	107,376
8	Income (loss) from foreign partnerships	11,471	15,168	3,537	19,054
9	Income (loss) from other pass-through entities	2,353	2,888	839	3,727
10	Items relating to reportable transactions	632	759	174	1,375
11	Interest income (see instructions)	137,378	12,403	9,634	136,581
12	Total accrual to cash adjustment	2,813	3,917	*49	2,783
13	Hedging transactions	1,604	1,460	*10	847
14	Mark-to-market income (loss)	5,591	5,153	65	1,169
15	Cost of goods sold (see instructions)	(33,553)	13,382	1,826	(33,508)
16	Sale versus lease (for sellers and/or lessors)	[d]	[d]	0	22
17	Section 481(a) adjustments	1-2	3,004	57	3,060
18	Unearned/deferred revenue	10.323	20,620	*172	16,615
19	Income recognition from long-term contracts	1,013	377	*9	1,006
20	Original issue discount and other imputed interest	623	762	48	947
21a	Income statement gain/loss on sale, exchange, abandonment, worthlessness, or other disposition of assets other than inventory and pass-through entities	71,690	67,820	3,816	
b	Gross capital gains from Schedule D, excluding amounts from pass-through entities		31,356	2,817	33.940
С	Gross capital losses from Schedule D, excluding amounts from pass-through entities, abandonment losses, and worthless stock losses		22,527	1,667	24,093
d	Net gain/loss reported on Form 4797, line 17, excluding amounts from pass-through entities, abandonment losses, and worthless stock losses .		19,389	1,015	20,373
е	Abandonment losses		688	38	721
f	Worthless stock losses (attach statement)		304	*18	322
g	Other gain/loss on disposition of assets other than				
	inventory		19,368	1,197	20,515
22	Other income (loss) items with differences (attach statement)	99,810	97,944	11,039	54,761
23	Total income (loss) items. Combine lines 1 through 22	249.699	178,441	59,781	253,246
24	Total expense/deduction items. (From Part III, line				
	31) (see instructions)	213,261	148,259	74,518	215,054
25	Other items with no differences	258,869			258,821
26	Reconciliation totals. Combine lines 23 through 25	303,594	210,220	111,574	306,176
	Note: Line 26, column (a), must equal Part I, line 11, and	l column (d) must e	qual Form 1065, A	nalysis of Net Inc	ome (Loss), line 1.

Part II

Schedule M-3 (Form 1065) (Rev. 12-2021)

Name of partnership Employer identification number

Reconciliation of Net Income (Loss) per Income Statement of Partnership With Income (Loss) per Return

	netuiii				
	Income (Loss) Items	(a) Income (Loss) per	(b) Temporary	(c) Permanent	(d) Income (Loss) per
	Attach statements for lines 1 through 10.	Income Statement	Difference	Difference	Tax Return
1	Income (loss) from equity method foreign corporations	7,038,156	-6,068,528	-683,835	
2	Gross foreign dividends not previously taxed	70,027,960	11,219,631	-1,090,264	80,139,228
3	Subpart F, QEF, and similar income inclusions		30,311,632	2,749,402	33,066,402
4	Gross foreign distributions previously taxed	1,480,008	*-86,668	-1,234,655	
5	Income (loss) from equity method U.S. corporations	8,441,950	-14,766,778	6,399,277	
6	U.S. dividends	143,172,492	-37,615,270	2,508,152	108,057,966
7	Income (loss) from U.S. partnerships	379,524,034	263,661,984	7,335,719	650,464,291
8	Income (loss) from foreign partnerships	19,178,852	212,849,206	652,836	232,704,207
9	Income (loss) from other pass-through entities	21,562,246	15,001,697	397,453	36,961,271
10	Items relating to reportable transactions	-24,605,087	-16,352,881	-666,798	-41,624,766
11	Interest income (see instructions)	300,480,771	-12,937,438	-4,541,288	283,021,754
12	Total accrual to cash adjustment	50,707,522	-4,346,156	*80,223	46,441,589
13	Hedging transactions	-19,642,778	-4,584,813	*-23,638	-24,251,229
14	Mark-to-market income (loss)	-13,086,712	25,465,460	2,919,694	15,364,305
15	Cost of goods sold (see instructions)	(3,742,603,175)	-42,311,139	384,323	(3,783,873,288)
16	Sale versus lease (for sellers and/or lessors)	[d]	[d]	0	727,616
17	Section 481(a) adjustments		-1,281,021	-7,277	-1,275,612
18	Unearned/deferred revenue	57,493,996	-2,566,885	*-54,596	54,864,157
19	Income recognition from long-term contracts	111,440,863	-250,931	*80	111,190,012
20	Original issue discount and other imputed interest .	2,157,598	557,401	-215,560	2,499,439
21a	Income statement gain/loss on sale, exchange, abandonment, worthlessness, or other disposition of assets other than inventory and pass-through entities	621,065,221	-573,274,744	-42,022,346	
b	Gross capital gains from Schedule D, excluding amounts from pass-through entities		777,627,574	53,438,935	832,355,038
С	Gross capital losses from Schedule D, excluding amounts from pass-through entities, abandonment losses, and worthless stock losses		-436,461,663	-9,987,543	-446,550,090
d	Net gain/loss reported on Form 4797, line 17, excluding amounts from pass-through entities, abandonment losses, and worthless stock losses .		111,112,918	7,089,630	118,239,770
е	Abandonment losses		-1,141,268	-20,551	-1,161,820
f	Worthless stock losses (attach statement)		-1,766,573	*-119,606	-1,886,179
g	Other gain/loss on disposition of assets other than				
3	inventory		166,862,045	-8,578,920	158,211,456
22	Other income (loss) items with differences (attach	240 509 662	1 246 000 049	4 542 249	1 551 074 996
99	statement)	210,508,662	1,346,008,948	-4,543,248	1,551,074,896
23	Total income (loss) items. Combine lines 1 through 22	4 700 470 000	4 902 074 407	40 007 000	44.070.000
04		-1,792,172,923	1,803,971,437	10,207,330	14,978,383
24	Total expense/deduction items. (From Part III, line	4 000 040 004	70 504 674	00.000.404	4 000 500 655
25	31) (see instructions)	-1,928,040,061	-73,584,874	62,206,101	-1,939,589,975
25 26	Other items with no differences	3,940,265,321 217,307,579	1,730,381,484	72,411,460	3,940,318,193 2,017,749,018
20	Note: Line 26, column (a), must equal Part I, line 11, and				
	rioto: Enio 20, columni (a), mast equal i art i, into 11, and	i oolalliii (a) illast o	quai i oiiii i ooo, i	wilding old of the title	orric (<u>L</u> 0000), iii ic 1.

Part III

Page 3

Schedule M-3 (Form 1065) (Rev. 12-2021)

Name of partnership Employer identification number

Reconciliation of Net Income (Loss) per Income Statement of Partnership With Income (Loss) per Return—Expense/Deduction Items

	Expense/Deduction Items	(a) Expense per Income Statement	(b) Temporary Difference	(c) Permanent Difference	(d) Deduction per Tax Return
1	State and local current income tax expense	38,581	7,353	2,076	40,705
2	State and local deferred income tax expense	845	617	173	192
3	Foreign current income tax expense (other than				
	foreign withholding taxes)	12,806	2,227	728	14,332
4	Foreign deferred income tax expense	381	221	153	54
5	Equity-based compensation	1,492	866	788	586
6	Meals and entertainment	50,975	928	25,347	48,790
7	Fines and penalties	11,638	328	11,291	623
8	Judgments, damages, awards, and similar costs	99	45	19	85
9	Guaranteed payments	15,285	1,279	16,342	6,608
10	Pension and profit-sharing	12,923	1,136	269	13,035
11	Other post-retirement benefits	1,373	329	70	1,433
12	Deferred compensation	2,161	2,123	44	1,942
13	Charitable contribution of cash and tangible property	25,012	839	1,182	25,057
14	Charitable contribution of intangible property	146	*10	*33	149
15	Organizational expenses as per Regulations section				
	1.709-2(a)	7,087	12,353	1,860	11,231
16	Syndication expenses as per Regulations section				
	1.709-2(b)	461	106	370	30
17	Current year acquisition/reorganization investment				
	banking fees	154	130	*28	133
18	Current year acquisition/reorganization legal and				
	accounting fees	1,175	990	132	571
19	Amortization/impairment of goodwill	3,956	6,765	382	7,282
20	Amortization of acquisition, reorganization, and start-				
	up costs	4,537	12,062	146	13,397
21	Other amortization or impairment write-offs	94,042	57,586	746	107,848
22	Reserved for future use				
23a	Depletion—oil & gas	1,431	793	638	
b	Depletion—other than oil & gas	163	80	106	101
24	Intangible drilling and development costs (IDC)	500	676	0	1,149
25	Depreciation	122,906	93,008	2,971	126,342
26	Bad debt expense	38,268	24,551	90	35,326
27	Interest expense (see instructions)	135,024	30,381	2,523	126,434
28	Purchase versus lease (for purchasers and/or lessees)	251	283	*72	362
29	Research and development costs	1,783	1,747	185	1,565
30	Other expense/deduction items with differences				
	(attach statement)	97,050	84,981	40,431	84,810
31	Total expense/deduction items. Combine lines 1				
	through 30. Enter here and on Part II, line 24,				
	reporting positive amounts as negative and negative				
	amounts as positive	213,278	148,250	74,525	215,105

Part III

Schedule M-3 (Form 1065) (Rev. 12-2021)

Name of partnership Employer identification number

Reconciliation of Net Income (Loss) per Income Statement of Partnership With Income (Loss) per Return—Expense/Deduction Items

	Return—Expense/Deduction Items		Т	Т	
	Expense/Deduction Items	(a) Expense per Income Statement	(b) Temporary Difference	(c) Permanent Difference	(d) Deduction per Tax Return
1	State and local current income tax expense	11,746,489	1,514,394	3,318,993	16,449,043
2	State and local deferred income tax expense	390,183	-71,567	-131,024	187,592
3	Foreign current income tax expense (other than				
	foreign withholding taxes)	8,597,853	960,742	941,672	10,499,907
4	Foreign deferred income tax expense	1,216,278	-7,392	-1,103,674	105,212
5	Equity-based compensation	16,320,557	-3,214,725	-3,112,015	9,993,817
6	Meals and entertainment	8,180,435	-21,070	-2,283,151	5,902,901
7	Fines and penalties	780,503	-39,488	-721,429	23,580
8	Judgments, damages, awards, and similar costs	-305,268	1,023,619	333,583	1,072,533
9	Guaranteed payments	41,047,304	-1,281,127	-39,532,698	312,665
10	Pension and profit-sharing	14,985,591	53,451	1,971,222	16,801,603
11	Other post-retirement benefits	2,312,111	-100,973	358,155	2,569,293
12	Deferred compensation	12,119,676	-1,154,674	-109,308	10,855,693
13	Charitable contribution of cash and tangible property	6,446,046	101,233	115,439	6,662,275
14	Charitable contribution of intangible property	113,045	*2,423	*42,357	157,826
15	Organizational expenses as per Regulations section 1.709-2(a)	1,151,500	-699,832	-234,690	216,916
16	Syndication expenses as per Regulations section 1.709-2(b)	225,524	-33,227	-188,779	3,518
17	Current year acquisition/reorganization investment banking fees	538,158	-120,809	*7,747	425,095
18	Current year acquisition/reorganization legal and accounting fees	2,249,190	-1.048.873	-272,326	927,474
19	Amortization/impairment of goodwill	31,684,295	-5,104,866	-6,506,585	20,025,919
20	Amortization of acquisition, reorganization, and start-				
	up costs	2,431,864	875,815	-19,914	3,293,876
21	Other amortization or impairment write-offs	110,985,372	-19,114,974	-645,274	90,883,574
22	Reserved for future use				
23a	Depletion—oil & gas	14,370,429	-12,760,574	-1,441,435	
b	Depletion—other than oil & gas	798,926	-61,248	875,505	1,613,183
24	Intangible drilling and development costs (IDC)	6,565,800	36,142,640	0	42,708,439
25	Depreciation	276,412,340	106,164,249	653,767	383,326,186
26	Bad debt expense	25,003,995	-2,053,617	-673,431	22,439,821
27	Interest expense (see instructions)	381,027,570	-23,740,418	-2,785,357	354,131,008
28	Purchase versus lease (for purchasers and/or lessees)	306,369	462,536	*-141.056	627,849
29	Research and development costs	23,625,281	-21,241,221	-680,912	1,690,006
30	Other expense/deduction items with differences (attach statement)	929,728,547	18,240,590	-10,249,702	937,707,870
31	Total expense/deduction items. Combine lines 1 through 30. Enter here and on Part II, line 24, reporting positive amounts as negative and negative amounts as positive	1,930,680,902	73,671,016	-62,214,321	1.941,611.940
	amounto do positivo	1,530,000,002	10,0110	-02,214,321	1,341,011,340

Total Schedule C's Filed 208,683

Total Schedule C's E-Filed 203,274

SCHEDULE C (Form 1065)

(Rev. December 2014)
Department of the Treasury
Internal Revenue Service
Name of partnership

Additional Information for Schedule M-3 Filers

▶ Attach to Form 1065. See separate instructions.

▶ Information about Schedule C (Form 1065) and its instructions is at www.irs.gov/form1065.

OMB No. 1545-0123

Employer identification number

	·	Yes	No
1	At any time during the tax year, were there any transfers between the partnership and its partners subject to the disclosure requirements of Regulations section 1.707-8?	994	207,671
2	Does any amount reported on Schedule M-3, Part II, lines 7 or 8, column (d), reflect allocations to this partnership from another partnership of income, gain, loss, deduction, or credit that are disproportionate to this partnership's share of capital in that partnership or its ratio for sharing other items of that partnership?	7.553	200.998
3	At any time during the tax year, did the partnership sell, exchange, or transfer any interest in an intangible asset to a related person as defined in sections 267(b) and 707(b)(1)?	76	208,490
4	At any time during the tax year, did the partnership acquire any interest in an intangible asset from a related person as defined in sections 267(b) and 707(b)(1)?	82	208.465
5	At any time during the tax year, did the partnership make any change in accounting principle for financial accounting purposes? See instructions for a definition of change in accounting principle	467	207,097
6	At any time during the tax year, did the partnership make any change in a method of accounting for U.S. income tax purposes?	504	206,059

SCHEDULE C (Form 1065)

(Rev. December 2014)
Department of the Treasury
Internal Revenue Service
Name of partnership

Additional Information for Schedule M-3 Filers

► Attach to Form 1065. See separate instructions.

▶ Information about Schedule C (Form 1065) and its instructions is at www.irs.gov/form1065.

OMB No. 1545-0123

Employer identification number

		Yes	No
1	At any time during the tax year, were there any transfers between the partnership and its partners subject to the disclosure requirements of Regulations section 1.707-8?		
2	Does any amount reported on Schedule M-3, Part II, lines 7 or 8, column (d), reflect allocations to this partnership from another partnership of income, gain, loss, deduction, or credit that are disproportionate to this partnership's share of capital in that partnership or its ratio for sharing other items of that partnership?		
3	At any time during the tax year, did the partnership sell, exchange, or transfer any interest in an intangible asset to a related person as defined in sections 267(b) and 707(b)(1)?		
4	At any time during the tax year, did the partnership acquire any interest in an intangible asset from a related person as defined in sections 267(b) and 707(b)(1)?		
5	At any time during the tax year, did the partnership make any change in accounting principle for financial accounting purposes? See instructions for a definition of change in accounting principle		
6	At any time during the tax year, did the partnership make any change in a method of accounting for U.S. income tax purposes?		
F D-	manuals Daduation Act Notice and the Instructions for Form 1905	-	

For Paperwork Reduction Act Notice, see the Instructions for Form 1065.

Cat. No. 49945S

Schedule C (Form 1065) (Rev. 12-2014)

No money amounts are present on this form.

Total Schedule F's Filed 140,145

Total Schedule F's E-Filed 126,410

SCHEDULE F (Form 1040)

Department of the Treasury Internal Revenue Service

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

2022
Attachment Sequence No. 14

E Did you "materially participate" in the operation of this business during 2022? If "No," see instructions for limit on passive loss F Did you make any payments in 2022 that would require you to file Form(s) 1099? See instructions G If "Yes," did you or will you file required Form(s) 1099? Part I Farm Income—Cash Method. Complete Parts I and II. (Accrual method. Complete Parts II and II 1a Sales of purchased livestock and other resale items (see instructions) b Cost or other basis of purchased livestock or other items reported on line 1a c Subtract line 1b from line 1a 2 Sales of livestock, produce, grains, and other products you raised 2 2	
Did you "materially participate" in the operation of this business during 2022? If "No," see instructions for limit on passive loss point you make any payments in 2022 that would require you to file Form(s) 1099? See instructions If "Yes," did you or will you file required Form(s) 1099? Part I Farm Income—Cash Method. Complete Parts I and II. (Accrual method. Complete Parts II and II Sales of purchased livestock and other resale items (see instructions) Cost or other basis of purchased livestock or other items reported on line 1a Subtract line 1b from line 1a Sales of livestock, produce, grains, and other products you raised 2	
F Did you make any payments in 2022 that would require you to file Form(s) 1099? See instructions If "Yes," did you or will you file required Form(s) 1099? Part I Farm Income—Cash Method. Complete Parts I and II. (Accrual method. Complete Parts II and II 1a Sales of purchased livestock and other resale items (see instructions) b Cost or other basis of purchased livestock or other items reported on line 1a c Subtract line 1b from line 1a 2 Sales of livestock, produce, grains, and other products you raised 2	
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. 1a Sales of purchased livestock and other resale items (see instructions)	
1a Sales of purchased livestock and other resale items (see instructions) 1a b Cost or other basis of purchased livestock or other items reported on line 1a 1b c Subtract line 1b from line 1a 1c 2 Sales of livestock, produce, grains, and other products you raised 2	III, and Part I, line 9.)
b Cost or other basis of purchased livestock or other items reported on line 1a	
c Subtract line 1b from line 1a	
2 Sales of livestock, produce, grains, and other products you raised	
	1c
On Comparative distributions (Forms(s) 1000 DATD)	2
3a Cooperative distributions (Form(s) 1099-PATR) . 3a 3b Taxable amount 3l	3b
4a Agricultural program payments (see instructions) . 4a 4b Taxable amount 4l	4b
5a Commodity Credit Corporation (CCC) loans reported under election	5а
b CCC loans forfeited	5c
6 Crop insurance proceeds and federal crop disaster payments (see instructions):	
a Amount received in 2022 6a 6b Taxable amount 6l	6b
c If election to defer to 2023 is attached, check here	6d
7 Custom hire (machine work) income	7
8 Other income, including federal and state gasoline or fuel tax credit or refund (see instructions)	8
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	
	9 132,216
Part II Farm Expenses—Cash and Accrual Method. Do not include personal or living expenses. See	instructions.
10 Car and truck expenses (see 23 Pension and profit-sharing plans . 2	23
instructions). Also attach Form 4562 10 24 Rent or lease (see instructions):	
11 Chemicals	!4a
12 Conservation expenses (see instructions) 12 b Other (land, animals, etc.) 24	4b
13 Custom hire (machine work) 13 25 Repairs and maintenance 25	25
	26
(see instructions) 14 99,713 27 Storage and warehousing 2	27
15 Employee benefit programs other than 28 Supplies	28
on line 23	29
16 Feed	30
17 Fertilizers and lime	31
18 Freight and trucking 18 32 Other expenses (specify):	
19 Gasoline, fuel, and oil 19 a 32	32a
` '	2b
24 200	32c
	2d
	32e
	32f
•	135,161
	34
If a profit, stop here and see instructions for where to report. If a loss, complete line 36.	
35 Reserved for future use.	
Check the box that describes your investment in this activity and see instructions for where to report your loss:	

For Paperwork Reduction Act Notice, see the separate instructions.

Cat. No. 11346H

Schedule F (Form 1040) 2022

SCHEDULE F (Form 1040)

Department of the Treasury Internal Revenue Service

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

2022
Attachment
Sequence No. 14

Nam	e of proprietor							1	Social se	curit	y number	(SSN)
A F	Principal crop or activity		B Ente	r code from Par	IV C	Accoun	ting method:	1) Employ	er ID	number (EIN	I) (see instr
						Cash	n					î I
E [Did you "materially participate" in the operation	on of this bus	iness du	ring 2022? If	"No," :	see instru	uctions for limit	on	passive l	osses	Yes	☐ No
FC	id you make any payments in 2022 that wou	uld require yo	u to file F	Form(s) 10991	See i	nstructio	ns				☐ Yes	☐ No
G I	f "Yes," did you or will you file required Form	n(s) 1099? .									☐ Yes	☐ No
Pa	rt I Farm Income – Cash Metho										and Part	I, line 9.
1:	a Sales of purchased livestock and other r	esale items (s	see instru	ıctions) .			1a					
-	Cost or other basis of purchased livesto	ck or other ite	ms repo	rted on line 1	a .		1b					
	Subtract line 1b from line 1a									1c		
2	Sales of livestock, produce, grains, and	other product	s you rai	sed					[2		
3	a Cooperative distributions (Form(s) 1099-	PATR) .	3a			3b Tax	able amount		[3b		
4	 Agricultural program payments (see instr 	ructions) .	4a			4b Tax	able amount		[4b		
5	, , ,		under ele	ection					[5a		
- 1	CCC loans forfeited		5b			5c Tax	able amount		[5с		
6	Crop insurance proceeds and federal cro	op disaster pa	ayments	(see instructi	ons):						ļ	
	a Amount received in 2022		6a			6b Tax	able amount			6b		
	c If election to defer to 2023 is attached, o	heck here .				6d Am	ount deferred fr	rom	2021	6d		
7	Custom hire (machine work) income .								[7		
8	Other income, including federal and stat	e gasoline or	fuel tax o	credit or refur	ıd (see	instructi	ons)		[8		
9	Gross income. Add amounts in the rig	•							I			
	accrual method, enter the amount from l									9		68,819
Pa	rt II Farm Expenses—Cash and	Accrual M	ethod.	Do not inc	lude	persona	al or living exp	per	nses. Se	e in	struction	S.
10	Car and truck expenses (see			23	Pens	sion and p	orofit-sharing pl	lans	3	23		
	instructions). Also attach Form 4562	10		24			(see instruction	,			ļ	
11	Chemicals	11		a			chinery, equipme			24a		
12	Conservation expenses (see instructions)	12		b			nimals, etc.) .			24b		
13	Custom hire (machine work)	13		25			naintenance .			25		
14	Depreciation and section 179 expense	10	054 72	26		•	ants		- t	26		
	(see instructions)	14 18,	951,73			•	warehousing		T T	27		
15	Employee benefit programs other than			28					T T	28		
	on line 23	15		29	Taxe				T T	29		
16	Feed	16		30						30		
17	Fertilizers and lime	17		31		-	eeding, and me	dic	ine .	31		
18	Freight and trucking	18		32	Otne	r expens	es (specify):			20-	1	
19	Gasoline, fuel, and oil			a						32a		
20 21	Insurance (other than health)	20		b						32b 32c		
	Interest (see instructions): Mortgage (paid to banks, etc.)	21a 1,4	493,069	9 d						32d		
		210	408,39	u						32e		
22	Other	22	.00,00	e f						32f		
33	Total expenses. Add lines 10 through 3		s negativ		rtions					33	167.50	7,516
34	Net farm profit or (loss). Subtract line 3							•		34	101,00	,0.0
٠,	If a profit, stop here and see instructions							•	[
35	Reserved for future use.											
36	Check the box that describes your inves	tment in this	activitv a	nd see instru	ctions	for where	e to report vour	los	s:			
	_	b Some	,									

TOTAL FORM 4562'S FILED

1,767,201

TOTAL FORM 4562'S E-FILED 1,689,116

Form **4562**

Department of the Treasury Internal Revenue Service

Depreciation and Amortization

(Including Information on Listed Property)

Attach to your tax return.

Go to www.irs.gov/Form4562 for instructions and the latest information.

OMB No. 1545-0172

20**22**

Attachment Sequence No. 179

Name	(s) shown on return		Bus	iness o	or activity to w	hich this form re	ates		Ident	ifying number
Pa			rtain Property U							
			ed property, com	<u> </u>						
1	Maximum amount (s								2	
2	· · · · · · · · · · · · · · · · · · ·									159,048
3										
4	4 Reduction in limitation. Subtract line 3 from line 2. If zero or less, enter -0									
5	5 Dollar limitation for tax year. Subtract line 4 from line 1. If zero or less, enter -0 If married filing									
	separately, see instr	ructions							5	
6	(a) De	scription of proper	rty	(1	b) Cost (busi	ness use only)		(c) Elected cost		
7	Listed property. Ent	er the amount	from line 29			7		11,811		
	Total elected cost of								8	132,851
9	Tentative deduction	. Enter the sm	aller of line 5 or lin	e8.					9	
10	Carryover of disallov	wed deduction	from line 13 of yo	ur 202	21 Form 4	562			10	41,115
11	Business income limi	itation. Enter the	e smaller of busines	s inco	ome (not les	ss than zero) o	r line 5	. See instructions	11	
12	Section 179 expens	e deduction. A	Add lines 9 and 10,	but d	lon't enter	more than lin	e 11 .		12	129,692
13	Carryover of disallov	wed deduction	n to 2023. Add lines	s 9 an	d 10, less	line 12 .	13			
Note	: Don't use Part II o	r Part III below	for listed property	. Inste	ead, use P	art V.				
							nclude	e listed property	. See	instructions.)
Part II Special Depreciation Allowance and Other Depreciation (Don't include listed property. See instruction 14 Special depreciation allowance for qualified property (other than listed property) placed in service									,	
	during the tax year.								14	569,669
15									15	2,487
									16	212,981
	t III MACRS Dep	<u> </u>	,							2:2,00:
					Section A		,			
17								17	1,107,510	
	If you are electing t	•			-	-				1,101,010
	asset accounts, che									
	<u> </u>		ced in Service Dur						Syst	em
(a)	Classification of property	(b) Month and year placed in	(c) Basis for depreciation (business/investment us	on se (c	d) Recovery period	(e) Conventio		(f) Method		epreciation deduction
10-	0	service	only—see instructions		ponou					7.077
19a	. , . ,		7,8			vr booles		_		7,877
	5-year property		111,6			vr basis:		0	-	111,731
	7-year property		133,5		50-Vr	deduction:		0		133,635
	1 10-year property		13,10							13,172
	15-year property		79,3							79,329
	20-year property		4,5	53	0.5			0.11		4,557
	25-year property			54	25 yrs.			S/L		123
h	Residential rental				27.5 yrs.	MM		S/L		
	property		205,8	09 2	27.5 yrs.	MM		S/L		205,812
i	Nonresidential real				39 yrs.	MM		S/L		
	property		169,8			MM		S/L		169,928
	Section C-	-Assets Place	ed in Service Durir	ng 20	22 Tax Ye	ar Using the	Altern	ative Depreciation	on Sys	
20 a	Class life		16,3	94				S/L		16,411
b	12-year			d]	12 yrs.			S/L		455
C	: 30-year		26,7	52	30 yrs.	MM		S/L		26.765
					10.00	N 4N 4		C /I		44 002
_	l 40-year		11,68	51	40 yrs.	MM		S/L		11,803
P <u>ar</u>	t IV Summary (S	l See instructio		51	40 yrs.	IVIIVI		5/L		11,003
			ons.)		40 yrs.				21	225,686
21	t IV Summary (S Listed property. Ent	er amount fror	ns.) n line 28						21	
21 22	t IV Summary (S	er amount from s from line 12, propriate lines	ons.) m line 28 , lines 14 through ⁻ of your return. Part	 17, lin	es 19 and sips and S	20 in columr	(0)	nd line 21. Enter	21	

Form **4562**

Department of the Treasury

Depreciation and Amortization

(Including Information on Listed Property)

Attach to your tax return.

Go to www.irs.gov/Form4562 for instructions and the latest information.

OMB No. 1545-0172

Attachment Sequence No. 179

Internal Revenue Service Business or activity to which this form relates Name(s) shown on return Identifying number **Election To Expense Certain Property Under Section 179** Note: If you have any listed property, complete Part V before you complete Part I. 1 2 Total cost of section 179 property placed in service (see instructions) 2 30.774.754 3 Threshold cost of section 179 property before reduction in limitation (see instructions) 3 4 4 Reduction in limitation. Subtract line 3 from line 2. If zero or less, enter -0- 5 Dollar limitation for tax year. Subtract line 4 from line 1. If zero or less, enter -0-. If married filing separately, see instructions 6 (a) Description of property (b) Cost (business use only) (c) Elected cost 10,055,711 8 Total elected cost of section 179 property. Add amounts in column (c), lines 6 and 7 8 9 10 Carryover of disallowed deduction from line 13 of your 2021 Form 4562 10 2,188,813 11 Business income limitation. Enter the smaller of business income (not less than zero) or line 5. See instructions 11 12 Section 179 expense deduction. Add lines 9 and 10, but don't enter more than line 11 9,091,444 13 Carryover of disallowed deduction to 2023. 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.) Special depreciation allowance for qualified property (other than listed property) placed in service 14 338,955,222 15 1,234,150 16 24,197,089 Part III MACRS Depreciation (Don't include listed property. See instructions.) **Section A** 221.343.391 17 MACRS deductions for assets placed in service in tax years beginning before 2022 18 If you are electing to group any assets placed in service during the tax year into one or more general Section B-Assets Placed in Service During 2022 Tax Year Using the General Depreciation System (b) Month and year (c) Basis for depreciation (d) Recovery (a) Classification of property placed in service (business/investment use (e) Convention (f) Method (g) Depreciation deduction only-see instructions) 634,771 19a 3-year property 2,439,984 **b** 5-year property 50-yr basis: 0 7,580,722 52,243,701 50-yr deduction: c 7-year property 28,872,434 0 3,765,608 d 10-year property 4,940,275 **551,585** e 15-year property 26,836,624 2,135,591 f 20-year property 5,138,349 187,114 25 yrs. 9/1 g 25-year property 134,873 2,799 27.5 yrs. 5/1 MM h Residential rental 27.5 yrs. MM 9/1 property 170,706,355 3,300,721 S/L 39 yrs. MM i Nonresidential real S/L property MM 2,565,773 191.185.914 Section C-Assets Placed in Service During 2022 Tax Year Using the Alternative Depreciation System 20a Class life 1,564,164 50.110.782 S/L 715.390 **b** 12-year [d] 12 yrs. 3,923,287 c 30-year 237.445.533 30 yrs. MM S/L d 40-year ММ S/L 2,516,717 178,747,655 Part IV Summary (See instructions.) 21 Listed property. Enter amount from line 28 21 7,274,431 22 Total. Add amounts from line 12, lines 14 through 17, lines 19 and 20 in column (g), and line 21. Enter 622.783.319 22 here and on the appropriate lines of your return. Partnerships and S corporations—see instructions 23 For assets shown above and placed in service during the current year, enter the 1,626,063 portion of the basis attributable to section 263A costs .

Form 4562 (2022) 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.) **24a** Do you have evidence to support the business/investment use claimed? Yes No 24b If "Yes," is the evidence written? Yes No (b) (a) (f) (a) (i) Business/ Basis for depreciation Type of property (list Date placed Recovery Method/ Depreciation Elected section 179 Cost or other basis vestment use (business/investment vehicles first) in service period Convention deduction cost percentage use only) 25 Special depreciation allowance for qualified listed property placed in service during 66,376 the tax year and used more than 50% in a qualified business use. See instructions 25 Property used more than 50% in a qualified business use: % % % 27 Property used 50% or less in a qualified business use: % S/L -% S/I -% S/L -28 Add amounts in column (h), lines 25 through 27. Enter here and on line 21, page 1 29 Add amounts in column (i), line 26. Enter here and on line 7, page 1 29 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) (b) (c) (d) (e) Vehicle 1 Vehicle 2 Vehicle 3 Vehicle 4 Vehicle 5 Vehicle 6 30 Total business/investment miles driven during the year (don't include commuting miles) 31 Total commuting miles driven during the year 32 Total other personal (noncommuting) miles driven 33 Total miles driven during the year. Add lines 30 through 32 Yes 34 Was the vehicle available for personal No Yes No Yes No Yes No Yes No No use during off-duty hours? . Line 42 Amortization of Costs, by Section Was the vehicle used primarily by a r than 5% owner or related person? . 59e-Optional Write-Off *610 36 Is another vehicle available for personal 167h-Geological & Geophysical Exp 146 Section C—Questior 169-Pollution Control Facilities 0 nployees Answer these questions to determine if you 174-Research and Experimental Procedures I by employees who aren't 10,058 more than 5% owners or related persons.

178-Cost of Acquiring a Lease 29.167 Do you maintain a written policy sta 194-Qualified Forestation and Reforestation Costs Yes No ommuting, by *783 your employees? 38 Do you maintain a written policy sta: 195-Business Start-Up Expenditures 20,463 uting, by your employees? See the instructions for 197-Various Intangibles 53.633 owners . . 39 Do you treat all use of vehicles by err 171-Taxable Bond Premium *21 40 Do you provide more than five vehic 248-Corporate Organizational Exp ees about the 524 use of the vehicles, and retain the info 709-Organizational Expenditures 15,662 41 Do you meet the requirements conce Other s 149,299 Note: If your answer to 37, 38, 39, 4 nicles. Part VI Amortization (e) (b) (c) (d) Amortization Date amortization Description of costs Amortizable amount Code section period or Amortization for this year begins percentage 42 Amortization of costs that begins during your 2022 tax year (see instructions): 259,703 **43** Amortization of costs that began before your 2022 tax year 43 494.524 **44 Total.** Add amounts in column (f). See the instructions for where to report 44 638.641

Form **4562** (2022)

Form	4562 (2022)															Page 2
Par			y (Include recreation				other vehic	cles, c	ertai	n airc	raft, a	ınd pr	operty	used t	or	
	Note: F	or any vel	nicle for wh	ich you a	re using	the st	tandard mileation B, and S					ase ex	pense,	comple	te only	24a,
							ution: See th					for pas	ssenger	autom	obiles.)	
24 a	Do you have e								_				idence v			☐ No
	(a) e of property (list vehicles first)	(b) Date placed in service	(c) Business/ investment use percentage	Cost or of			(e) for depreciation ness/investment use only)	(f) Recov perio		(g Meth Conve	nod/		(h) preciatior eduction	n El	(i) ected sect cost	
25	Special depr		llowance fo				erty placed i				25		4,978,	330		
26	Property use		-					IIISIIU	Ctioi	15 .	25					
	1 Topolty doc	a more tric	%	quamoc	a basine		, <u> </u>									
			%													
			%													
27	Property use	d 50% or I	ess in a qu	alified bu	siness u	ıse:										
			%							S/L -						
			%							S/L -						
			%			1			_	S/L -						
	Add amounts			_					_		28					
29	Add amounts	s in columr	1 (I), line 26				e /, page 1 . mation on U						•	29		
Com	plete this secti	on for vehic	des used by								r"orm	elated :	nerson	If you n	rovided :	uchicles
	ur employees,														ehicles.	
30	Total business the year (don't			0	(a) Vehic		(b) Vehicle 2	V	(c) ehicle	3	(c Vehi			(e) iicle 5		f) cle 6
31	Total commut		_													
	Total other miles driven	personal	_	muting)												
33	Total miles of lines 30 through		ing the year													
34	Was the vehi use during of				Yes	No	Yes No	-	-	No	Yes	No	Yes	No	Yes	No
35	Was the vehi				LI tional Write		Amortization (oi Cost	s, by	Sectio	"25,4	480				
36	Is another veh				eological &	Geophys	sical Exp				19,	311				
			C-Quest									0 n	ployee	s	-	
	wer these quese than 5% own			is.	search and					3	,623,0 580,2	551	by emp	oloyees	who ar	en't
37	Do you main		, ,	sta [.]	-		nd Reforestation C	Costs			*3,8	,	ommuti	ng, by	Yes	No
38	Do you main employees?	ntain a writ	ten policy	sia	siness Start		enditures			5	131,0 ,689,2		uting, b	, ,		
39	Do you treat						1					634				
40	,	ide more t	han five ve	hic 248-Cor	norate Org	anization	nal Exn				5,	531 ⁶	es abo	ut the		
41	Do you meet Note: If you	the require	ements cor	1Ce Other	janizational	Expendi	itures			7	,346,	146	s icles.			
Par		tization	, 01, 00, 08									<u>-</u>				
	(a Description		Di	(b) ate amortiza begins	ation	Amoi	(c) rtizable amount			(d) e section	n	(e) Amortiz period percen	ation d or	Amortiza	(f) ation for th	is year
42	Amortization	of costs th	nat begins	during yo	ur 2022	tax ye	ear (see instru	ictions)):						17,49	5,345
43	Amortization	of costs th	nat began b	efore you	ur 2022	tax ye	ar						43		104.36	32,694
	Total. Add a		_	-		-							44		121,85	8,040
															Form 456	

TOTAL FORM 4797'S FILED 458,482

TOTAL FORM 4797'S E-FILED 442,517

Form **4797**

Sales of Business Property

(Also Involuntary Conversions and Recapture Amounts Under Sections 179 and 280F(b)(2))

2022

OMB No. 1545-0184

epartm					to your tax return.				
Attach to your tax return. Go to www.irs.gov/Form4797 for instructions and the latest information.				Attachment Sequence No. 27					
lame(s) shown on return						Identifying n	umbe	r
1a				• .	I to you for 2022 o	* *	,		
	substitute stateme	ent) that you	are including of	on line 2, 10, or 20). See instructions			1a	41,61
b		•	•	•	es 2, 10, and 24 d		•	1b	449
С			•	•	2 and 10 due to th				
Dord								1c	3,993
Part					rade or Busines d More Than 1			sions	From Otner
	man oasa		non most	Troperty fier		(e) Depreciation	(f) Cost or o	ther	(-) (2-1
2	(a) Description of property		Date acquired (mo., day, yr.)	(c) Date sold (mo., day, yr.)	(d) Gross sales price	allowed or allowable since acquisition	basis, plu improvements expense of s	s and	(g) Gain or (loss) Subtract (f) from the sum of (d) and (e)
							ga	in	150,99
							lo	SS	114,670
3								3	00.00
4	•				26 or 37			4	39,694 5,350
5 6	ŭ	. ,		•	n 8824			5 6	113,830
7				•	the appropriate line			7	363,02
'		Ū	•	• •	i trie appropriate iirie				000,02
	from line 7 on line 1231 losses, or the	120-S, Sche ners, S corp e 11 below a ey were reca	edule K, line 9. sooration share and skip lines aptured in an e	Skip lines 8, 9, 11. Cholders, and all 8 and 9. If line 7 harlier year, enter the skip of	others. If line 7 is is a gain and you dhe gain from line 7 a	zero or a loss, enter	r the amount year section		
8	Individuals, partners from line 7 on line	ners, S corp e 11 below a ey were reca vith your retu	edule K, line 9. Sooration share and skip lines aptured in an e urn and skip lin	Skip lines 8, 9, 11 Pholders, and all 8 and 9. If line 7 Parlier year, enter thes 8, 9, 11, and 1	, and 12 below. others. If line 7 is is a gain and you dhe gain from line 7 a 2 below.	zero or a loss, enter	r the amount year section	8	
	Individuals, partners from line 7 on line 1231 losses, or the Schedule D filed w Nonrecaptured net	ners, S corp e 11 below a ey were reca vith your retu t section 12	edule K, line 9. Sopration share and skip lines aptured in an e urn and skip lin 31 losses from	Skip lines 8, 9, 11 cholders, and all 8 and 9. If line 7 carlier year, enter t les 8, 9, 11, and 1 prior years. See i	, and 12 below. others. If line 7 is is a gain and you d he gain from line 7 a 2 below. nstructions	zero or a loss, ente idn't have any prior is a long-term capita	r the amount year section al gain on the	8	
8	Individuals, partners from line 7 on line 1231 losses, or the Schedule D filed w Nonrecaptured net Subtract line 8 from line 9 is more than	ners, S corp e 11 below a ey were recavith your retu t section 12 m line 7. If a zero, enter	coration share and skip lines aptured in an e urn and skip lin 31 losses from zero or less, en	Skip lines 8, 9, 11 sholders, and all 8 and 9. If line 7 sarlier year, enter thes 8, 9, 11, and 1 prior years. See inter -0 If line 9 is som line 8 on line 1	, and 12 below. others. If line 7 is is a gain and you dhe gain from line 7 a 2 below. nstructions	zero or a loss, enteridn't have any prior is a long-term capita	r the amount year section al gain on the e 12 below. If is a long-term	8	
9	Individuals, partners from line 7 on line 1231 losses, or the Schedule D filed w Nonrecaptured net Subtract line 8 from line 9 is more than capital gain on the	ners, S corp e 11 below a ey were recavith your retu t section 12 om line 7. If a zero, enter	edule K, line 9.3 poration share and skip lines aptured in an e urn and skip lin 31 losses from zero or less, en the amount fro D filed with you	Skip lines 8, 9, 11 sholders, and all 8 and 9. If line 7 parlier year, enter thes 8, 9, 11, and 1 prior years. See inter -0 If line 9 is porn line 8 on line 1 preturn. See instri	, and 12 below. others. If line 7 is is a gain and you dhe gain from line 7 a 2 below. nstructions	zero or a loss, enteridn't have any prior is a long-term capita	r the amount year section al gain on the e 12 below. If is a long-term	8	
9 Part	Individuals, partners from line 7 on line 1231 losses, or the Schedule D filed w Nonrecaptured net Subtract line 8 from line 9 is more than capital gain on the II Ordinary G	ners, S corp e 11 below a ey were reca with your retu t section 12 om line 7. If a zero, enter e Schedule E	coration share and skip lines aptured in an e urn and skip lin 31 losses from zero or less, en the amount fro of filed with you I Losses (se	Skip lines 8, 9, 11 Sholders, and all 8 and 9. If line 7 Farlier year, enter thes 8, 9, 11, and 1 For prior years. See inter -0 If line 9 is on line 1 For return. See instructions The sholder in the see instructions	, and 12 below. others. If line 7 is is a gain and you dhe gain from line 7 a 2 below. nstructions	zero or a loss, enteridn't have any prior is a long-term capitation.	r the amount year section al gain on the e 12 below. If is a long-term		
9	Individuals, partners from line 7 on line 1231 losses, or the Schedule D filed w Nonrecaptured net Subtract line 8 from line 9 is more than capital gain on the II Ordinary G	ners, S corp e 11 below a ey were reca with your retu t section 12 om line 7. If a zero, enter e Schedule E	coration share and skip lines aptured in an e urn and skip lin 31 losses from zero or less, en the amount fro of filed with you I Losses (se	Skip lines 8, 9, 11 Sholders, and all 8 and 9. If line 7 Farlier year, enter thes 8, 9, 11, and 1 For prior years. See inter -0 If line 9 is on line 1 For return. See instructions The sholder in the see instructions	, and 12 below. others. If line 7 is is a gain and you dhe gain from line 7 a 2 below. nstructions	zero or a loss, enteridn't have any prior is a long-term capitation.	r the amount year section al gain on the	9	(
9 Part	Individuals, partners from line 7 on line 1231 losses, or the Schedule D filed w Nonrecaptured net Subtract line 8 from line 9 is more than capital gain on the II Ordinary G	ners, S corp e 11 below a ey were reca with your retu t section 12 om line 7. If a zero, enter e Schedule E	coration share and skip lines aptured in an e urn and skip lin 31 losses from zero or less, en the amount fro of filed with you I Losses (se	Skip lines 8, 9, 11 Sholders, and all 8 and 9. If line 7 Farlier year, enter thes 8, 9, 11, and 1 For prior years. See inter -0 If line 9 is on line 1 For return. See instructions The sholder in the see instructions	, and 12 below. others. If line 7 is is a gain and you dhe gain from line 7 a 2 below. nstructions	zero or a loss, enteridn't have any prior is a long-term capitation.	r the amount year section al gain on the e 12 below. If s a long-term	9 lin	47,779
9 Part	Individuals, partners from line 7 on line 1231 losses, or the Schedule D filed w Nonrecaptured net Subtract line 8 from line 9 is more than capital gain on the II Ordinary G	ners, S corp e 11 below a ey were reca with your retu t section 12 om line 7. If a zero, enter e Schedule E	coration share and skip lines aptured in an e urn and skip lin 31 losses from zero or less, en the amount fro of filed with you I Losses (se	Skip lines 8, 9, 11 Sholders, and all 8 and 9. If line 7 Farlier year, enter thes 8, 9, 11, and 1 For prior years. See inter -0 If line 9 is on line 1 For return. See instructions The sholder in the see instructions	, and 12 below. others. If line 7 is is a gain and you dhe gain from line 7 a 2 below. nstructions	zero or a loss, enteridn't have any prior is a long-term capitation.	r the amount year section al gain on the	9 lin	47,779
9 Part 10	Individuals, partners from line 7 on line 1231 losses, or the Schedule D filed w Nonrecaptured net Subtract line 8 from line 9 is more than capital gain on the Ordinary G	ners, S corp e 11 below a ey were recay with your return at section 12 orn line 7. If a zero, enter e Schedule I Cains and d losses not	poration share and skip lines aptured in an eurn and skip lines aptured in an eurn and skip lines at losses from zero or less, en the amount from the control of the sincluded on lines at losses (see the lines and the sincluded on lines at losses (see the lines at losses).	Skip lines 8, 9, 11 sholders, and all 8 and 9. If line 7 sarlier year, enter thes 8, 9, 11, and 1 prior years. See inter -0 If line 9 is marked by the see instructions the instructions the see instructions	others. If line 7 is is a gain and you dhe gain from line 7 a 2 below. nstructions s zero, enter the gai 2 below and enter thuctions. (include property he	zero or a loss, enterion't have any prior is a long-term capitate. In from line 7 on line is gain from line 9 as the control of the control	r the amount year section al gain on the	9 sin	47,779 38,572
9 Part 10	Individuals, partners from line 7 on line 1231 losses, or the Schedule D filed w Nonrecaptured net Subtract line 8 from line 9 is more than capital gain on the Ordinary Gains and Ordinary gains and Loss, if any, from li	ners, S corp e 11 below a ey were recavith your return t section 12 om line 7. If a carron, enter e Schedule E chains and d losses not	poration share and skip lines aptured in an e urn and skip lin 31 losses from zero or less, en the amount fro Difled with you I Losses (si	Skip lines 8, 9, 11 sholders, and all 8 and 9. If line 7 sarlier year, enter thes 8, 9, 11, and 1 prior years. See inter -0 If line 9 is marked in the son line 1 preturn. See instructions thes 11 through 16	, and 12 below. others. If line 7 is is a gain and you dhe gain from line 7 a 2 below. nstructions	zero or a loss, enterion't have any prior is a long-term capitation	r the amount year section al gain on the	9 iin ss	47,779 38,572
9 Part 10	Individuals, partners from line 7 on line 1231 losses, or the Schedule D filed w Nonrecaptured net Subtract line 8 from line 9 is more than capital gain on the Ordinary gains and Ordinary gains and Loss, if any, from line Gain, if any, from line 13 on line 14 on line 15 on l	ners, S corp 11 below a 12 below a 12 below a 13 below a 14 below a 15 below a 16 below a 16 below a 17 below a 18 below a 18 below a 19 below a 10 below	poration share and skip lines aptured in an eurn and skip lines. It is aptured in an eurn and skip lines. It is a stip lines are the amount from line stip lines. It is a stip lines are the amount from lines. It is a stip lines are the amount from lines.	Skip lines 8, 9, 11 Sholders, and all 8 and 9. If line 7 Farlier year, enter thes 8, 9, 11, and 1 For prior years. See inter -0 If line 9 is on line 8 on line 1 For return. See instructions First 11 through 16 The see instructions First 12 through 16 The see instructions First 11 through 16 The see instructions First 12 through 16 First 13 through 16	, and 12 below. others. If line 7 is is a gain and you dhe gain from line 7 a 2 below. nstructions	zero or a loss, enteridn't have any prior is a long-term capitation	r the amount year section al gain on the	9 sin ss 11 12	47,779 38,572
9 Part 10 11 12 13	Individuals, partners from line 7 on line 1231 losses, or the Schedule D filed w Nonrecaptured net Subtract line 8 from line 9 is more than capital gain on the II Ordinary Gordinary gains and Loss, if any, from line Gain, if any, from line Gain, if any, from line 1231 losses in the III Gain, if any, from line 1341 losses in the III Gain, if any, from line 1341 losses in the III Gain, if any, from line 1341 losses in the III Gain, if any, from line 1341 losses in the III Gain, if any, from line 1341 losses in the III Gain, if any, from line 1341 losses in the III Gain, if any, from line 1341 losses in the III Gain, if any, from line 1341 losses in the III Gain, if any, from line 1341 losses in the III loss	ners, S corp 11 below a 12 below a 12 below a 13 below a 14 below a 15 below a 16 below a 16 below a 17 below a 18 below a 18 below a 19 below a 10 below	coration share and skip lines aptured in an eurn and skip lines aptured in an eurn and skip lines. See the amount from the see the see the amount from the see the see the amount from the see	Skip lines 8, 9, 11 Sholders, and all 8 and 9. If line 7 Farlier year, enter thes 8, 9, 11, and 1 For prior years. See inter -0 If line 9 is on line 8 on line 1 For return. See instructions First 11 through 16 The see instructions First 21 through 16 First 31 through 16 First 31 through 16	, and 12 below. others. If line 7 is is a gain and you dhe gain from line 7 a 2 below. nstructions	zero or a loss, enterion't have any prior is a long-term capitation of the gain from line 9 as the second of the gain from less):	r the amount year section al gain on the	9 ss 11 12 13	47,775 38,575 (106,075
9 Part 10 11 12 13 14	Individuals, partners from line 7 on line 1231 losses, or the Schedule D filed w Nonrecaptured net Subtract line 8 from line 9 is more than capital gain on the Il Ordinary Gain, and Capital gain on the Cordinary gains and Cord	ine 7 or amortine 31	coration share and skip lines aptured in an eurn and skip lines aptured in an eurn and skip lines. See the amount from line with the see the amount from line line line line line line line line	Skip lines 8, 9, 11 sholders, and all 8 and 9. If line 7 sarlier year, enter thes 8, 9, 11, and 1 prior years. See inter -0 If line 9 is om line 8 on line 1 ir return. See instructions nes 11 through 16 3, if applicable	, and 12 below. others. If line 7 is is a gain and you d he gain from line 7 a 2 below. nstructions	zero or a loss, enteridn't have any prior is a long-term capitation. In from line 7 on line is again from line 9 as in	r the amount year section al gain on the	9 ss 11 12 13 14	47,779 38,572 (106,072 26
9 Part 10 11 12 13 14 15	Individuals, partners from line 7 on line 1231 losses, or the Schedule D filed w Nonrecaptured net Subtract line 8 from line 9 is more than capital gain on the II Ordinary Gain, and Gain, if any, from ling Gain, if any, from ling Net gain or (loss) frodinary gain from	ine 7 or amortine 31	coration share and skip lines aptured in an eurn and skip lines aptured in an eurn and skip lines. See the amount from line with the see the amount from line line line line line line line line	Skip lines 8, 9, 11 sholders, and all 8 and 9. If line 7 carlier year, enter thes 8, 9, 11, and 1 prior years. See inter -0 If line 9 is om line 8 on line 1 ir return. See instructions nes 11 through 16 3, if applicable	, and 12 below. others. If line 7 is is a gain and you d he gain from line 7 a 2 below. nstructions	zero or a loss, enteridn't have any prior is a long-term capitation of the gain from line 9 as the gain from less):	r the amount year section al gain on the 12 below. If it is a long-term	9 5S 11 12 13 14 15	47,779 38,572 (106,072 26- 55
9 Part 10 11 12 13 14 15 16	Individuals, partners from line 7 on line 1231 losses, or the Schedule D filed w Nonrecaptured net Subtract line 8 from line 9 is more than capital gain on the II Ordinary G. Ordinary gains and Loss, if any, from ling Gain, if any, from ling Gain, if any, from ling Net gain or (loss) frondinary gain or (loss) frondinary gain or (loss) frondinary gain or (loss)	ners, S corpe 11 below a ey were recavith your return t section 12 and line 7. If a zero, enter a Schedule Estains and d losses not line 7 or amount in a 11 or or a more section 12 and line 1 or or a more section 12 and line 13 or or a more section 14 or installment loss) from like	coration share and skip lines aptured in an eurn and skip lines aptured in an eurn and skip lines are to respect the amount from filed with you included on limit included on limit sales from Fote-kind exchanges.	Skip lines 8, 9, 11 sholders, and all 8 and 9. If line 7 sarlier year, enter thes 8, 9, 11, and 1 prior years. See inter -0 If line 9 is om line 8 on line 1 preturn. See instructions nes 11 through 16 3, if applicable	, and 12 below. others. If line 7 is is a gain and you d he gain from line 7 a 2 below. nstructions	zero or a loss, enteridn't have any prior is a long-term capitation of the prior is a long-term capitation of the gain from line 9 as in the gain from less):	r the amount year section al gain on the	9 ss 11 12 13 14	47,775 38,577 (106,077 26- 55
9 Part 10 11 12 13 14 15	Individuals, partner from line 7 on line 1231 losses, or the Schedule D filed w Nonrecaptured net Subtract line 8 from line 9 is more than capital gain on the II Ordinary Gains and Cordinary gains and Loss, if any, from ling Gain, if any, from ling Net gain or (loss) from Ordinary gain from Ordinary gain or (locombine lines 10 to 1231 losses).	ine 7 or amount of the rough 16. Vidual return	coration share and skip lines aptured in an eurn and skip lines aptured in an eurn and skip line is a to see it he amount frod filed with you it Losses (significant from line 8 to see it he amount from line 8 to see it he	Skip lines 8, 9, 11 sholders, and all 8 and 9. If line 7 sarlier year, enter t les 8, 9, 11, and 1 prior years. See i inter -0 If line 9 is om line 8 on line 1 ir return. See instructions les 11 through 16 3, if applicable	, and 12 below. others. If line 7 is is a gain and you dhe gain from line 7 a 2 below. nstructions	zero or a loss, enteridn't have any prior is a long-term capitation. In from line 7 on line is again from line 9 as in	r the amount year section al gain on the	9 11 12 13 14 15 16	47,775 38,577 (106,077 26- 55
9 Part 10 11 12 13 14 15 16 17 18	Individuals, partner from line 7 on line 1231 losses, or the Schedule D filed w Nonrecaptured net Subtract line 8 from line 9 is more than capital gain on the I Ordinary Gain, and ordinary gains and Loss, if any, from ling Gain, if any, from ling Combine gain or (loss) from Cordinary gain or (loss) from I for all except individual and below. For lift the loss on line 11 from income-produ	includes a ucing proper	coule K, line 9.3 coration share and skip lines aptured in an eurn and skip lines aptured in an eurn and skip line (31 losses from Zero or less, enthe amount from filed with you at Losses (see included on line) count from line 8.684, lines 31 and the sales from Form to see kind exchanges, enter the arreturns, complete loss from Form ty on Schedule	Skip lines 8, 9, 11 Pholders, and all 8 and 9. If line 7 Parlier year, enter the set 8, 9, 11, and 1 Prior years. See inter -0 If line 9 is om line 8 on line 1 Per return. See instructions are instructions are 11 through 16 3, if applicable	, and 12 below. others. If line 7 is is a gain and you dhe gain from line 7 a 2 below. nstructions	zero or a loss, enteridn't have any prior is a long-term capitation of the loss here. It is any loss on properties any loss on properties any loss on properties.	gallo:	9 11 12 13 14 15 16	47,773 38,572 ((106,072 264 55
9 Part 10 11 12 13 14 15 16 17 18 a	Individuals, partner from line 7 on line 1231 losses, or the Schedule D filed w Nonrecaptured net Subtract line 8 from line 9 is more than capital gain on the I Ordinary Gain, if any, from ling Gain, if any, from ling Net gain or (loss) frodinary gain from Ordinary gain or (loss) frodinary gain or (loss) from lines 10 the loss on line 11 from income-produemployee.) Identify	at 20-S, Sche at 1 below a ey were reca with your retu t section 12 at 1 section 12 at 1 section 12 at 2 section 12 at 2 section 12 at 2 section 12 at 3 section 13 at 3 section 14 at 3 section 14 at 3 section 15 at 3 section 16 at 3 section 17 at 3 sect	coration share and skip lines aptured in an e aptured in an e aptured in an e aptured in skip line. Sale in control of lied with you aptured in an element of the amount from line section of the amount from line section of the sales from Form the sales from Form the section of the sales from Form the section of the sales from Form the sales from	Skip lines 8, 9, 11 Pholders, and all 8 and 9. If line 7 Paraller year, enter the ses 8, 9, 11, and 1 Prior years. See inter -0 If line 9 is on line 8 on line 1 Per return. See instructions the see instructions are instructions for the see instruction for the s	, and 12 below. others. If line 7 is is a gain and you d he gain from line 7 a 2 below. nstructions	zero or a loss, enteridn't have any prior is a long-term capitation of the gain from line 7 on line in gain from line 9 as the second of the loss here. It is any loss on propertion of the loss here. It is any loss on propertion.	gallo:	9 11 12 13 14 15 16 17	47,779 38,572 (106,072 264 59 528 173,779

34

Sales of Business Property

(Also Involuntary Conversions and Recapture Amounts Under Sections 179 and 280F(b)(2))

OMB No. 1545-0184

Department of the Treasury Internal Revenue Service

Attach to your tax return. Go to www.irs.gov/Form4797 for instructions and the latest information. Attachment Sequence No. 27

Name(s) shown on return					Identifying I	numbe	r
1a	Enter the gross proceed substitute statement) that			-	on Form(s) 1099-B or		1a	122,906,178
b	Enter the total amount MACRS assets	of gain that you are	e including on line	es 2, 10, and 24 o	due to the partial dis	positions of	1b	87.795
С	Enter the total amount of assets	of loss that you are		2 and 10 due to th	ne partial disposition	of MACRS	1c	101,781
Par					ess and Involunta		sions	From Other
	Than Casualty	or Theft-Most	Property Held	More Than 1	Year (see instru	· · ·		
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 of basis, plu improvement expense of	us s and	(g) Gain or (loss) Subtract (f) from the sum of (d) and (e)
						g	ain	156,867,734
						lo	SS	32,550,151
3	Gain, if any, from Form	1694 line 20					3	0
4	Section 1231 gain from						4	16,423,395
5	Section 1231 gain or (los						5	3,115,713
6	Gain, if any, from line 32	,	J				6	256,865,871
7	Combine lines 2 through		•				7	466,049,018
	Partnerships and S colline 10, or Form 1120-S, Individuals, partners, S from line 7 on line 11 b 1231 losses, or they wer	Schedule K, line 9. Scorporation share elow and skip lines re recaptured in an e	Skip lines 8, 9, 11, Pholders, and all 8 and 9. If line 7 is parlier year, enter the	and 12 below. others. If line 7 is s a gain and you come gain from line 7 is	zero or a loss, enter	the amount		
8	Schedule D filed with yo Nonrecaptured net secti	•					8	0
	•						-	
9	Subtract line 8 from line line 9 is more than zero, capital gain on the Sche	enter the amount fro	om line 8 on line 12	2 below and enter t	he gain from line 9 as	a long-term	9	0
Part		and Losses (s						
10	Ordinary gains and losse	es not included on lir	nes 11 through 16	(include property h	eld 1 year or less):			
						ga	ain	264,346,583
						lo	SS	103,440,728
11	Loss, if any, from line 7						11	(0
12	Gain, if any, from line 7	or amount from line 8	3, if applicable.				12	0
13	Gain, if any, from line 31						13	53,178,172
14	Net gain or (loss) from F	orm 4684, lines 31 a	nd 38a				14	-39,774
15	Ordinary gain from insta	Ilment sales from Fo	rm 6252, line 25 o	r 36			15	1,307,397
16	Ordinary gain or (loss) fr	om like-kind exchan	ges from Form 882	24			16	279,400
17	Combine lines 10 through	gh 16					17	216,560,828
18	For all except individual a and b below. For indiv				e line of your return a	nd skip lines		
а	If the loss on line 11 inclu from income-producing p employee.) Identify as fro	property on Schedule	A (Form 1040), lin	e 16. (Do not includ	e any loss on propert	y used as an	18a	
b		•					134	
	(Form 1040), Part I, line				a. Enter here and on		18b	5 4707 (0000)

Identifying number

TOTAL FORM 5884'S FILED 23,544

TOTAL FORM 5884'S E-FILED 23,072

Form **5884** (Rev. March 2021)

Name(s) shown on return

Work Opportunity Credit

OMB No. 1545-0219

(Rev. March 2021) Department of the Treasury Internal Revenue Service

► Attach to your tax return.

► Go to www.irs.gov/Form5884 for instructions and the latest information.

Attachment Sequence No. **884**

1	Enter on the applicable line below the total qualified first- or second-year wages paid incurred during the tax year, and multiply by the percentage shown, for services employees who are certified as members of a targeted group.			
а	Qualified first-year wages of employees who worked for you at least 120 hours but fewer than 400 hours \$ 6,141 × 25% (0).25)	1a	
b	Qualified first-year wages of employees who worked for you at least 400 hours	0.40)	1b	
С	Qualified second-year wages of employees certified as long-term family assistance recipients).50)	1c	
2	Add lines 1a, 1b, and 1c. See instructions for the adjustment you must make to y deduction for salaries and wages		2	8,351
3	Work opportunity credit from partnerships, S corporations, cooperatives, estates, a trusts (see instructions)		3	15,424
4	Add lines 2 and 3. Cooperatives, estates, and trusts, go to line 5. Partnerships and corporations, stop here and report this amount on Schedule K. All others, stop here a report this amount on Form 3800, Part III, line 4b	and	4	23,544
5	Amount allocated to patrons of the cooperative or beneficiaries of the estate or trust (instructions)	٠ ١	5	
6	Cooperatives, estates, and trusts, subtract line 5 from line 4. Report this amount on Fo 3800, Part III, line 4b		6	

Form **5884**

(Rev. March 2021) Department of the Treasury Internal Revenue Service

Work Opportunity Credit

► Attach to your tax return.

► Go to www.irs.gov/Form5884 for instructions and the latest information.

OMB No. 1545-0219

Attachment Sequence No. **884**

Identifying number Name(s) shown on return Enter on the applicable line below the total qualified first- or second-year wages paid or incurred during the tax year, and multiply by the percentage shown, for services of employees who are certified as members of a targeted group. a Qualified first-year wages of employees who worked for **219,045** × 25% (0.25) you at least 120 hours but fewer than 400 hours . . . 1a **b** Qualified first-year wages of employees who worked for **607,070** × 40% (0.40) 1b **c** Qualified second-year wages of employees certified as \$_____ **11,289** × 50% (0.50) 1c long-term family assistance recipients Add lines 1a, 1b, and 1c. See instructions for the adjustment you must make to your 303,213 2 Work opportunity credit from partnerships, S corporations, cooperatives, estates, and 3 199,500 trusts (see instructions) 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 4 502,714 Amount allocated to patrons of the cooperative or beneficiaries of the estate or trust (see 5 Cooperatives, estates, and trusts, subtract line 5 from line 4. Report this amount on Form

For Paperwork Reduction Act Notice, see separate instructions.

Identifying number

TOTAL FORM 6765'S FILED 33,077

TOTAL FORM 6765'S E-FILED 32,510

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

Name(s) shown on return

Credit for Increasing Research Activities

► Attach to your tax return.

▶ Go to www.irs.gov/Form6765 for instructions and the latest information.

OMB No. 1545-0619

Attachment Sequence No. 676

Form **6765** (Rev. 12-2020)

Section A-Regular Credit. Skip this section and go to Section B if you are electing or previously elected (and are not revoking) the alternative simplified credit. 1 [d] Certain amounts paid or incurred to energy consortia (see instructions) *5 2 Basic research payments to qualified organizations (see instructions) . 2 3 Qualified organization base period amount 3 [d] 4 Subtract line 3 from line 2. If zero or less, enter -0- 4 *5 5 Wages for qualified services (do not include wages used in figuring the work 2.713 5 6 Cost of supplies 6 1,859 7 Rental or lease costs of computers (see instructions) 7 389 8 Enter the applicable percentage of contract research expenses. See instructions 8 2.732 9 Total qualified research expenses. Add lines 5 through 8 9 3.437 3,54% 10 Enter fixed-base percentage, but not more than 16% (0.16) (see instructions) 10 11 Enter average annual gross receipts. See instructions 11 3,047 12 Multiply line 11 by the percentage on line 10 12 2,837 Subtract line 12 from line 9. If zero or less, enter -0- 13 2,993 13 14 Multiply line 9 by 50% (0.50) [d] 15 Enter the **smaller** of line 13 or line 14 15 2,993 16 Add lines 1, 4, and 15 16 3,041 17 Are you electing the reduced credit under section 280C? ▶ Yes ☐ No ☐ If "Yes," multiply line 16 by 15.8% (0.158). If "No," multiply line 16 by 20% (0.20) and see the instructions for the statement that must be attached. Members of controlled groups or businesses under common control, see instructions for the statement that must be attached 3,050 17 Section B-Alternative Simplified Credit. Skip this section if you are completing Section A. [d] 18 18 Certain amounts paid or incurred to energy consortia (see the line 1 instructions) 19 Basic research payments to qualified organizations (see the line 2 instructions) 19 *10 20 Qualified organization base period amount (see the line 3 instructions) . . . [d] *10 21 Subtract line 20 from line 19. If zero or less, enter -0- 21 22 22 17 Add lines 18 and 21 23 23 [d] 24 Wages for qualified services (do not include wages used in figuring the work 24 6.332 25 Cost of supplies 25 3,754 26 26 Rental or lease costs of computers (see the line 7 instructions) 850 27 Enter the applicable percentage of contract research expenses. See the line 8 27 4.580 28 Total qualified research expenses, Add lines 24 through 27 28 6.437 29 Enter your total qualified research expenses for the prior 3 tax years. If you had no qualified research expenses in any one of those years, skip lines 30 and 31 29 6,720 4.665 30 30 31 4.556 32 Multiply line 31 by 14% (0.14). If you skipped lines 30 and 31, multiply line 28 by 6% (0.06). 32 6.327 Add lines 23 and 32 33 33 6,329 Are you electing the reduced credit under section 280C? ► Yes □ No □ If "Yes," multiply line 33 by 79% (0.79). If "No," enter the amount from line 33 and see the line 17 instructions for the statement that must be attached. Members of controlled groups or businesses under common control, see instructions for the statement that must be attached 6,362

Cat. No. 13700H

Form **6765**

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

Credit for Increasing Research Activities

► Attach to your tax return.

► Go to www.irs.gov/Form6765 for instructions and the latest information.

OMB No. 1545-0619

Attachment Sequence No. **676**

Name(s) shown on return

Identifying number

	on A-Regular Credit. Skip this section and go to Section B if you are electing cative simplified credit.	or pre	viously elected	(and a	re not revoking) the
1	Certain amounts paid or incurred to energy consortia (see instructions)			1	[d]
2	Basic research payments to qualified organizations (see instructions)	2	*1,20	69	
3	Qualified organization base period amount	3	[d]	
4	Subtract line 3 from line 2. If zero or less, enter -0			4	*1,240
5	Wages for qualified services (do not include wages used in figuring the work opportunity credit)	5	8,209,18	33	
6	Cost of supplies	6	1,913,29	93	
7	Rental or lease costs of computers (see instructions)	7	249,68	39	
8	Enter the applicable percentage of contract research expenses. See instructions	8	2,366,84		
9	Total qualified research expenses. Add lines 5 through 8	9	12,739,00	06	
10	Enter fixed-base percentage, but not more than 16% (0.16) (see instructions)	10		%	
11	Enter average annual gross receipts. See instructions	11	503,871,50	_	
12	Multiply line 11 by the percentage on line 10	12	2,231,14		
13	Subtract line 12 from line 9. If zero or less, enter -0	13	11,018,00		
14	Multiply line 9 by 50% (0.50)	14		d]	
15	Enter the smaller of line 13 or line 14			15	
16	Add lines 1, 4, and 15			16	6,192,697
17	Are you electing the reduced credit under section 280C? ► Yes ☐ No ☐ If "Yes," multiply line 16 by 15.8% (0.158). If "No," multiply line 16 by 209 instructions for the statement that must be attached. Members of controlled under common control, see instructions for the statement that must be attached	group	s or businesse	s	619,276
	under common control, see instructions for the statement that must be attached	•		17	010,210
Section	on B-Alternative Simplified Credit. Skip this section if you are completing Section				
18	Certain amounts paid or incurred to energy consortia (see the line 1 instructions)		,	18	[d]
19	Basic research payments to qualified organizations (see the line 2 instructions)	19	*19,6	1	
20	Qualified organization base period amount (see the line 3 instructions)	20		d]	
21	Subtract line 20 from line 19. If zero or less, enter -0				
22	Add lines 18 and 21				-,-
23	Multiply line 22 by 20% (0.20)			23	[d]
24	Wages for qualified services (do not include wages used in figuring the work opportunity credit)	24	63,460,98	30	
25	Cost of supplies	25	9,125,54	1	
26	Rental or lease costs of computers (see the line 7 instructions)	26	980,50	69	
27	Enter the applicable percentage of contract research expenses. See the line 8 instructions	27	7,956,2	75	
28	Total qualified research expenses. Add lines 24 through 27	28	81,523,3		
29	Enter your total qualified research expenses for the prior 3 tax years. If you had		01,020,0	-	
	no qualified research expenses in any one of those years, skip lines 30 and 31	29	205,482,6	70	
30	Divide line 29 by 6.0	30	33,945,30		
31	Subtract line 30 from line 28. If zero or less, enter -0-	31	47,233,48	_	
32	Multiply line 31 by 14% (0.14). If you skipped lines 30 and 31, multiply line 28 by				6,641,530
33	Add lines 23 and 32				
34	Are you electing the reduced credit under section 280C? ▶ Yes ☐ No ☐				1,512,300
	If "Yes," multiply line 33 by 79% (0.79). If "No," enter the amount from line 3	3 and	see the line 1	7	
	instructions for the statement that must be attached. Members of controlled				
	under common control, see instructions for the statement that must be attached			34	2,213,560
For Pa	perwork Reduction Act Notice, see separate instructions. Cat. No. 1	3700H		Foi	rm 6765 (Rev. 12-2020

Form 6	765 (Rev. 12-2020)		Page 2
Secti	on C—Current Year Credit		
35	Enter the portion of the credit from Form 8932, line 2, that is attributable to wages that were also used to figure the credit on line 17 or line 34 (whichever applies)	35	[d]
36	Subtract line 35 from line 17 or line 34 (whichever applies). If zero or less, enter -0	36	9,407
37	Credit for increasing research activities from partnerships, S corporations, estates, and trusts	37	22,321
38	Add lines 36 and 37	38	31,584
	• Partnerships and S corporations not electing the payroll tax credit, stop here and report this amount on Schedule K.		
	• Partnerships and S corporations electing the payroll tax credit, complete Section D and report on Schedule K the amount on this line reduced by the amount on line 44.		
	• Eligible small businesses, stop here and report the credit on Form 3800, Part III, line 4i. See instructions for the definition of eligible small business.		
	• Filers other than eligible small businesses, stop here and report the credit on Form 3800, Part III, line 1c.		
	Note: Qualified small business filers, other than partnerships and S corporations, electing the payroll tax credit must complete Form 3800 before completing Section D.		
39	Amount allocated to beneficiaries of the estate or trust (see instructions)	39	
40	Estates and trusts, subtract line 39 from line 38. For eligible small businesses, report the credit on Form 3800, Part III, line 4i. See instructions. For filers other than eligible small businesses, report the		
	credit on Form 3800, Part III, line 1c	40	
	on D—Qualified Small Business Payroll Tax Election and Payroll Tax Credit. Skip this section if the poply. See instructions.	ayroll	tax election does
41	Check this box if you are a qualified small business electing the payroll tax credit. See instructions		*543
42	Enter the portion of line 36 elected as a payroll tax credit (do not enter more than \$250,000). See		
	instructions	42	*543
43	General business credit carryforward from the current year (see instructions). Partnerships and S corporations, skip this line and go to line 44	43	0
44	Partnerships and S corporations, enter the smaller of line 36 or line 42. All others, enter the smallest of line 36, line 42, or line 43. Enter here and on the applicable line of Form 8974, Part 1, column (e). Members of controlled groups or businesses under common control, see instructions for the statement that must be attached	44	*543

Form **6765** (Rev. 12-2020)

Form 6765 (Rev. 12-2020) Page 2 Section C-Current Year Credit Enter the portion of the credit from Form 8932, line 2, that is attributable to wages that were also [d] used to figure the credit on line 17 or line 34 (whichever applies) 35 Subtract line 35 from line 17 or line 34 (whichever applies). If zero or less, enter -0- 36 2,831,129 36 37 37 Credit for increasing research activities from partnerships, S corporations, estates, and trusts . . . 892,629 38 3,723,957 • Estates and trusts, go to line 39. · Partnerships and S corporations not electing the payroll tax credit, stop here and report this amount on Schedule K. • Partnerships and S corporations electing the payroll tax credit, complete Section D and report on Schedule K the amount on this line reduced by the amount on line 44. • Eligible small businesses, stop here and report the credit on Form 3800, Part III, line 4i. See instructions for the definition of eligible small business. • Filers other than eligible small businesses, stop here and report the credit on Form 3800, Part III, line 1c. Note: Qualified small business filers, other than partnerships and S corporations, electing the payroll tax credit must complete Form 3800 before completing Section D. Amount allocated to beneficiaries of the estate or trust (see instructions) 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 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. Check this box if you are a qualified small business electing the payroll tax credit. See instructions 42 Enter the portion of line 36 elected as a payroll tax credit (do not enter more than \$250,000). See 42 *48,316 General business credit carryforward from the current year (see instructions). Partnerships and S 43 0 43 Partnerships and S corporations, enter the smaller of line 36 or line 42. All others, enter the smallest of 44 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 *48,316

Form **6765** (Rev. 12-2020)

Identifying number

TOTAL FORM 8824'S FILED 30,980 [25,796]

TOTAL FORM 8824'S E-FILED 28,863 [24,435]

Department of the Treasury Internal Revenue Service Name(s) shown on tax return

Like-Kind Exchanges

(and section 1043 conflict-of-interest sales)

Attach to your tax return.

Go to www.irs.gov/Form8824 for instructions and the latest information.

OMB No. 1545-1190 Attachment Sequence No.

Dor	Information on the Like Kind Evelor	200				
	Information on the Like-Kind Exchar Only real property should be described on lines the United States, indicate the country.		ty described on line 1 or	line 2 is	real prope	rty located
1	Description of like-kind property given up:					
2	Description of like-kind property received:	4's. he he				
3	Date like-kind property given up was originally a		ple, in 2022 30,980 Fo tanched to 25,796 Forn			DD/YYYY
4	Date you actually transferred your property to the	e other party (month, d	ay, year)		4 MM/E	DD/YYYY
5	Date like-kind property you received was identyear). See instructions for 45-day written identifi				5 MM/[DD/YYYY
6	Date you actually received the like-kind property	r from other party (mont	th, day, year). See instruc	tions	6 MM/[DD/YYYY
7	Was the exchange of the property given up or re (such as through an intermediary)? See instruction					30,749 ☐ No
prope	Do not file this form if a related party sold proper rty became your replacement property; and none or property as if the exchange had been a sale. If one	f the exceptions on line	11 applies to the exchange	e. Instead,	report the	
Part	Related Party Exchange Information					
8	Name of related party		Relationship to you	Related pa	arty's identifyir	ng 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 the exchange), did the related party sell or disp (or an intermediary) in the exchange?	ose of any part of the I		d from yo	ou _	□ No
10	During this tax year (and before the date that is the exchange), did you sell or dispose of any pa					☐ No
	If both lines 9 and 10 are "No" and this is the ye the year of the exchange, stop here. If either line deferred gain or (loss) from line 24 unless one or	e 9 or line 10 is "Yes,"	complete Part III and rep	and 10 are ort on this	e "No" and s year's tax	this is not return the
11	If one of the exceptions below applies to the dis	position, check the app	licable box.			
а	☐ The disposition was after the death of either	of the related parties.				
b	☐ The disposition was an involuntary conversion	on, and the threat of cor	nversion occurred after th	e exchan	ge.	
С	☐ You can establish to the satisfaction of the its principal purposes. If this box is checked,		0	n had tax	avoidance	as one of
For Pa	aperwork Reduction Act Notice, see the instructions.		Cat. No. 12311A		Form	8824 (2022)

42

Cat. No. 12311A

For Paperwork Reduction Act Notice, see the instructions.

Department of the Treasury

Internal Revenue Service

Like-Kind Exchanges

(and section 1043 conflict-of-interest sales)

Attach to your tax return.

Go to www.irs.gov/Form8824 for instructions and the latest information.

OMB No. 1545-1190 Attachment Sequence No. 109

Name(s) shown on tax return Identifying number

Part	Information on the Like-Kind Exchange			
Note: outsid	Only real property should be described on lines 1 and 2. If the property e the United States, indicate the country.	y described on line 1 or	line 2 is rea	I property located
1	Description of like-kind property given up:			
2	•	nounts are present 		
3	Date like-kind property given up was originally acquired (month, day, year	ar)	3	MM/DD/YYYY
4	Date you actually transferred your property to the other party (month, day	4	MM/DD/YYYY	
5	Date like-kind property you received was identified by written notice to year). See instructions for 45-day written identification requirement		MM/DD/YYYY	
6	Date you actually received the like-kind property from other party (month	n, day, year). See instruct	ions 6	MM/DD/YYYY
7	Was the exchange of the property given up or received made with a relate (such as through an intermediary)? See instructions. If "Yes," complete Pa			☐ Yes ☐ No
proper of the	Do not file this form if a related party sold property into the exchange, dire ty became your replacement property; and none of the exceptions on line 11 property as if the exchange had been a sale. If one of the exceptions on line	1 applies to the exchange	. Instead, rep	ort the disposition
Part	-			
8	Name of related party	Relationship to you	Related party's	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 trathe exchange), did the related party sell or dispose of any part of the like (or an intermediary) in the exchange?	ke-kind property received	d from you	☐ Yes ☐ No
10	During this tax year (and before the date that is 2 years after the last trathe exchange), did you sell or dispose of any part of the like-kind propert			☐ Yes ☐ No
	If both lines 9 and 10 are "No" and this is the year of the exchange, go to the year of the exchange, stop here. If either line 9 or line 10 is "Yes," co deferred gain or (loss) from line 24 unless one of the exceptions on line 1	omplete Part III and repo		
11	If one of the exceptions below applies to the disposition, check the applie	cable box.		
а	☐ The disposition was after the death of either of the related parties.			
b	☐ The disposition was an involuntary conversion, and the threat of conv	version occurred after the	e exchange.	
С	☐ You can establish to the satisfaction of the IRS that neither the exchits principal purposes. If this box is checked, attach an explanation. S		n had tax av	oidance as one of
				Form 8824 (2022)

For Paperwork Reduction Act Notice, see the instructions.

Cat. No. 12311A

Form **8824** (2022)

		Pa	
Name(s) shown on tax return. Do not enter name and social security number if shown on other side.	Your soc	ial security numb	er
Part III Realized Gain or (Loss), Recognized Gain, and Basis of Like-Kind Property Received	/ed		
Caution: If you transferred and received (a) more than one group of like-kind properties, or (b) cash or oth see Reporting of multi-asset exchanges in the instructions.	er (not l	ike-kind) prop	erty,
Note: Complete lines 12 through 14 only if you gave up property that was not like-kind. Otherwise, go to line	15	N: 23,738	
	3 [801	h	
	2 [250	r	
14 Gain or (loss) recognized on other property given up. Subtract line 13 from line 12. Report the gain of		1	
(loss) in the same manner as if the exchange had been a sale		646	[645]
Caution: If the property given up was used previously or partly as a home, see <i>Property used a home</i> in the instructions.			
15 Cash received, FMV of other property received, plus net liabilities assumed by other party, reduced	d L		
(but not below zero) by any exchange expenses you incurred. See instructions		6,728	[6,425]
16 FMV of like-kind property you received		29,684	[25,646]
17 Add lines 15 and 16	17	29,806	[25,768]
Adjusted basis of like-kind property you gave up, net amounts paid to other party, plus any exchang expenses not used on line 15. See instructions	18	,	[25,200]
19 Realized gain or (loss). Subtract line 18 from line 17			[25.656]
20 Enter the smaller of line 15 or line 19, but not less than zero		6,727	[6,424]
21 Ordinary income under recapture rules. Enter here and on Form 4797, line 16. See instructions	21	592	<u>[56</u> 5]
Subtract line 21 from line 20. If zero or less, enter -0 If more than zero, enter here and on Schedule I		0.404	TO 0001
or Form 4797, unless the installment method applies. See instructions			[6,206]
Recognized gain. Add lines 21 and 22		6,721	<u>[6,417]</u>
Deferred gain or (loss). Subtract line 23 from line 19. If a related party exchange, see instructions	24		[25,571]
25 Basis of like-kind property received. Subtract line 15 from the sum of lines 18 and 23. See instructions Part IV Deferral of Gain From Section 1043 Conflict-of-Interest Sales	25	30,466	[25,290]
Note: This part is to be used only by officers or employees of the executive branch of the federal government federal government (including certain spouses, minor or dependent children, and trustees as described in a nonrecognition of gain under section 1043 on the sale of property to comply with the conflict-of-interest replacement property is more than the basis of the divested property.	ection '	1043) for repo	rting
federal government (including certain spouses, minor or dependent children, and trustees as described in a nonrecognition of gain under section 1043 on the sale of property to comply with the conflict-of-interest rebe used only if the cost of the replacement property is more than the basis of the divested property. 26 Enter the number from the upper right corner of your certificate of divestiture. (Do not attach a copy of your certificate. Keep the certificate with your records.)	section quireme	1043) for repo ents. This part	rting can
federal government (including certain spouses, minor or dependent children, and trustees as described in a nonrecognition of gain under section 1043 on the sale of property to comply with the conflict-of-interest rebe used only if the cost of the replacement property is more than the basis of the divested property. 26 Enter the number from the upper right corner of your certificate of divestiture. (Do not attach a copy of your certificate. Keep the certificate with your records.)	ection quireme	1043) for repoents. This part	rting can
federal government (including certain spouses, minor or dependent children, and trustees as described in a nonrecognition of gain under section 1043 on the sale of property to comply with the conflict-of-interest rebe used only if the cost of the replacement property is more than the basis of the divested property. 26 Enter the number from the upper right corner of your certificate of divestiture. (Do not attach a copy of your certificate. Keep the certificate with your records.)	ection quireme		can
federal government (including certain spouses, minor or dependent children, and trustees as described in a nonrecognition of gain under section 1043 on the sale of property to comply with the conflict-of-interest rebe used only if the cost of the replacement property is more than the basis of the divested property. 26 Enter the number from the upper right corner of your certificate of divestiture. (Do not attach a copy of your certificate. Keep the certificate with your records.) 27 Description of divested property 28 Description of replacement property	ection quireme		can
federal government (including certain spouses, minor or dependent children, and trustees as described in son nonrecognition of gain under section 1043 on the sale of property to comply with the conflict-of-interest rebe used only if the cost of the replacement property is more than the basis of the divested property. 26 Enter the number from the upper right corner of your certificate of divestiture. (Do not attach a copy of your certificate. Keep the certificate with your records.) 27 Description of divested property 28 Description of replacement property 29 Date divested property was sold (month, day, year) 30 Sales price of divested property. See instructions 30 Sales price of divested property.	ection quireme		can
federal government (including certain spouses, minor or dependent children, and trustees as described in son nonrecognition of gain under section 1043 on the sale of property to comply with the conflict-of-interest rebe used only if the cost of the replacement property is more than the basis of the divested property. 26 Enter the number from the upper right corner of your certificate of divestiture. (Do not attach a copy of your certificate. Keep the certificate with your records.) 27 Description of divested property 28 Description of replacement property 29 Date divested property was sold (month, day, year) 30 Sales price of divested property. See instructions 30	ection quireme		can
federal government (including certain spouses, minor or dependent children, and trustees as described in son nonrecognition of gain under section 1043 on the sale of property to comply with the conflict-of-interest rebe used only if the cost of the replacement property is more than the basis of the divested property. 26 Enter the number from the upper right corner of your certificate of divestiture. (Do not attach a copy of your certificate. Keep the certificate with your records.) 27 Description of divested property 28 Description of replacement property 29 Date divested property was sold (month, day, year) 30 Sales price of divested property. See instructions 31 Basis of divested property 31	ection quireme		can
federal government (including certain spouses, minor or dependent children, and trustees as described in a nonrecognition of gain under section 1043 on the sale of property to comply with the conflict-of-interest rebe used only if the cost of the replacement property is more than the basis of the divested property. 26 Enter the number from the upper right corner of your certificate of divestiture. (Do not attach a copy of your certificate. Keep the certificate with your records.) 27 Description of divested property 28 Description of replacement property 29 Date divested property was sold (month, day, year) 30 Sales price of divested property. See instructions 31 Basis of divested property 31	ection quireme		can
federal government (including certain spouses, minor or dependent children, and trustees as described in sonnecognition of gain under section 1043 on the sale of property to comply with the conflict-of-interest rebe used only if the cost of the replacement property is more than the basis of the divested property. 26 Enter the number from the upper right corner of your certificate of divestiture. (Do not attach a copy of your certificate. Keep the certificate with your records.) 27 Description of divested property 28 Description of replacement property 29 Date divested property was sold (month, day, year) 30 Sales price of divested property. See instructions 31 Basis of divested property 32 Realized gain. Subtract line 31 from line 30 33 Cost of replacement property purchased within 60 days after date of sale 33	29		can
federal government (including certain spouses, minor or dependent children, and trustees as described in sponrecognition of gain under section 1043 on the sale of property to comply with the conflict-of-interest rebe used only if the cost of the replacement property is more than the basis of the divested property. 26 Enter the number from the upper right corner of your certificate of divestiture. (Do not attach a copy of your certificate. Keep the certificate with your records.) 27 Description of divested property 28 Description of replacement property 29 Date divested property was sold (month, day, year) 30 Sales price of divested property. See instructions 31 Basis of divested property 32 Realized gain. Subtract line 31 from line 30 33 Cost of replacement property purchased within 60 days after date of sale 34 Subtract line 33 from line 30. If zero or less, enter -0- 36 Subtract line 33 from line 30. If zero or less, enter -0-	29 32 34 35 D		can
federal government (including certain spouses, minor or dependent children, and trustees as described in a nonrecognition of gain under section 1043 on the sale of property to comply with the conflict-of-interest rebe used only if the cost of the replacement property is more than the basis of the divested property. 26 Enter the number from the upper right corner of your certificate of divestiture. (Do not attach a copy of your certificate. Keep the certificate with your records.) 27 Description of divested property 28 Description of replacement property 29 Date divested property was sold (month, day, year) 30 Sales price of divested property. See instructions 31 Basis of divested property 32 Realized gain. Subtract line 31 from line 30 33 Cost of replacement property purchased within 60 days after date of sale 34 Subtract line 33 from line 30. If zero or less, enter -0- 35 Ordinary income under recapture rules. Enter here and on Form 4797, line 10. See instructions 36 Subtract line 35 from line 34. If zero or less, enter -0 If more than zero, enter here and on Schedule I	29 32 34 35 D		can
federal government (including certain spouses, minor or dependent children, and trustees as described in a nonrecognition of gain under section 1043 on the sale of property to comply with the conflict-of-interest rebe used only if the cost of the replacement property is more than the basis of the divested property. 26 Enter the number from the upper right corner of your certificate of divestiture. (Do not attach a copy of your certificate. Keep the certificate with your records.) 27 Description of divested property 28 Description of replacement property 29 Date divested property was sold (month, day, year) 30 Sales price of divested property. See instructions 31 Basis of divested property 32 Realized gain. Subtract line 31 from line 30 33 Cost of replacement property purchased within 60 days after date of sale 34 Subtract line 33 from line 30. If zero or less, enter -0- 35 Ordinary income under recapture rules. Enter here and on Form 4797, line 10. See instructions 36 Subtract line 35 from line 34. If zero or less, enter -0 If more than zero, enter here and on Schedule I or Form 4797. See instructions 36 Subtract line 35 from line 34. If zero or less, enter -0 If more than zero, enter here and on Schedule I or Form 4797. See instructions	29 32 34 35 36 37		can

Form 8824 (2022) 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 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. Fair market value (FMV) of other property given up. See instructions . . . 13 13 14 Gain or (loss) recognized on other property given up. Subtract line 13 from line 12. Report the gain or 233,706 14 Caution: If the property given up was used previously or partly as a home, see Property used as home in the instructions. 15 Cash received, FMV of other property received, plus net liabilities assumed by other party, reduced (but not below zero) by any exchange expenses you incurred. See instructions 15 8,757,086 16 98,708,344 16 17 17 107,465,431 Adjusted basis of like-kind property you gave up, net amounts paid to other party, plus any exchange 18 59,914,591 18 19 48.135.987 19 20 Enter the smaller of line 15 or line 19, but not less than zero 20 6,200,156 21 Ordinary income under recapture rules. Enter here and on Form 4797, line 16. See instructions . . . 21 188,003 Subtract line 21 from line 20. If zero or less, enter -0-. If more than zero, enter here and on Schedule D 22 5,579,173 22 23 5,767,177 23 24 Deferred gain or (loss). Subtract line 23 from line 19. If a related party exchange, see instructions . . . 24 42,379,156 25 Basis of like-kind property received. Subtract line 15 from the sum of lines 18 and 23. See instructions 25 62.427.215 Deferral of Gain From Section 1043 Conflict-of-Interest Sales Part IV 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. Enter the number from the upper right corner of your certificate of divestiture. (Do not attach a copy of your certificate. Keep the certificate with your records.) Description of divested property 27 ______ Description of replacement property 28 ______ 29 29 Date divested property was sold (month, day, year) 30 Sales price of divested property. See instructions . . . 30 31 Basis of divested property 31 32 Realized gain. Subtract line 31 from line 30 32 33 Cost of replacement property purchased within 60 days after date of sale . . 33 34 Subtract line 33 from line 30. If zero or less, enter -0- 34 35 Ordinary income under recapture rules. Enter here and on Form 4797, line 10. See instructions 35 36 Subtract line 35 from line 34. If zero or less, enter -0-. If more than zero, enter here and on Schedule D 36 37 **Deferred gain.** Subtract the sum of lines 35 and 36 from line 32 37 38 Basis of replacement property. Subtract line 37 from line 33 38 Form **8824** (2022)

Total Form 8825's Filed 2,009,442

Total Form 8825's E-Filed 1,926,096

Form **8825**(Rev. November 2018)
Department of the Treasury

Internal Revenue Service

Rental Real Estate Income and Expenses of a Partnership or an S Corporation

► Attach to Form 1065 or Form 1120S.

► Go to www.irs.gov/Form8825 for the latest information.

OMB No. 1545-0123

Name	•						Employe	er identification numb	er
1	Show the type and address of earental value and days with perso						e numbe	er of days rented a	at fair
	Physical address of each proper ZIP code	ty-stre	et, city, state,		ter code 1–8; ge 2 for list	Fair Rental D	ays	Personal Use Da	ays
Α									
В									
С	Number of Returns that Rep	orted	1 or more Pr	operties	1,791,8	72			
D									
					Pro	perties			
	Rental Real Estate Income	_		·		С		D	
2	Gross rents Li	nes 2	through 17 a	re totals fo	r all propert	ties.		1,635,202	
_	Rental Real Estate Expenses							070 044	
3	Advertising	3						279,944	-
4	Auto and travel	4						324,813 807,971	-
5	Cleaning and maintenance	5 6						164,045	
7	Insurance	7						1,252,260	
-	Legal and other professional fees	8						1,396,668	
9	Interest (see instructions)	9						1,000,896	
10	Repairs	10						1,071,211	
11	Taxes	11						1,531,152	
	Utilities	12						1,042,262	
	Wages and salaries	13						175,476	
	Depreciation (see instructions)	14						1,470,424	
	Other (list) ▶							1,434,364	
		1 1						, - ,	
		15							
16	Total expenses for each property. Add lines 3 through 15	16						1,758,861	
	Income or (loss) from each property. Subtract line 16 from line 2	17						1,787,989	
18a	Total gross rents. Add gross rents	s from li	ne 2, columns	A through H			18a	1,635,202	
k	Total expenses. Add total expens	es from	ı line 16, colum	ns A through	н		18b	1,758,861)
19	Net gain (loss) from Form 4797, estate activities		line 17, from t				19	38,474	
20a	Net income (loss) from rental rea this partnership or S corporation						20a	328,261	
k	Didentify below the partnerships, 20a. Attach a schedule if more sp			which net in	come (loss) i	s shown on line			
	(1) Name			mployer ident	ification numl	oer			
21	Net rental real estate income (los	s). Com	bine lines 18a t	hrough 20a. E	nter the resu	It here and on:	21	2,005,617	
	• Form 1065 or 1120S: Schedule	K. line	2						

46

Form **8825**(Rev. November 2018)
Department of the Treasury

Name

Rental Real Estate Income and Expenses of a Partnership or an S Corporation

► Attach to Form 1065 or Form 1120S.

► Go to www.irs.gov/Form8825 for the latest information.

OMB No. 1545-0123

Employer identification number

Show the type and address of each property. For each rental real estate property listed, report the number of days rented at fair rental value and days with personal use. See instructions. See page 2 to list additional properties. Physical address of each property-street, city, state, Type - Enter code 1-8; Fair Rental Days Personal Use Days ZIP code see page 2 for list Α Total Number of Properties Reported 3,177 В C D **Properties Rental Real Estate Income** Α С 2 Gross rents 2 865,334,688 **Rental Real Estate Expenses** Lines 2 through 17 are totals for all properties. **3** Advertising 3 4,154,263 4 Auto and travel 4 1,581,864 5 Cleaning and maintenance . . 5 28,048,776 6 Commissions 6 3,318,410 7 24,715,416 **7** Insurance 8 Legal and other professional fees 8 52,340,680 9 Interest (see instructions) . . 9 181,984,086 **10** Repairs 10 48,891,838 11 Taxes 11 102,938,419 **12** Utilities 12 43,556,664 13 Wages and salaries 13 33,185,432 **14** Depreciation (see instructions) 14 258,244,300 15 Other (list) ▶ ____ 105,945,841 **16** Total expenses for each property. Add lines 3 through 15 . . . 888,905,991 17 Income or (loss) from each property. Subtract line 16 from line 2 . . 17 -23,571,303 18a Total gross rents. Add gross rents from line 2, columns A through H 18a 865,334,688 **b** Total expenses. Add total expenses from line 16, columns A through H 18b 888,905,991 19 Net gain (loss) from Form 4797, Part II, line 17, from the disposition of property from rental real 13,700,099 19 20a Net income (loss) from rental real estate activities from partnerships, estates, and trusts in which this partnership or S corporation is a partner or beneficiary (from Schedule K-1) 20a -57,001,049 b Identify below the partnerships, estates, or trusts from which net income (loss) is shown on line 20a. Attach a schedule if more space is needed. (1) Name (2) Employer identification number 21 Net rental real estate income (loss). Combine lines 18a through 20a. Enter the result here and on: 21 -66,872,253 • Form 1065 or 1120S: Schedule K, line 2

(Rev. March 2020)

Department of the Treasury

Total Form 8844's Filed

2,922

Total Form 8844's E-Filed 2,879

Empowerment Zone Employment Credit

OMB No. 1545-1444

► Attach to your tax return. ▶ Go to www.irs.gov/Form8844 for instructions and the latest information. Attachment Sequence No. **99**

	partment of the Treasury ernal Revenue Service Solution • Go to www.irs.gov/Form8844 for instructions and the latest information.		5	Sequence No. 99	
Name(s) shown on return	Id	entifying nur	mber	
1		I qualified empowerment zone wages paid or incurred during the current year (s		568	
2	. ,	by 20% (0.20). See instructions for the adjustment you must make to the deduction ages		568	
3	•	zone employment credit from partnerships, S corporations, cooperatives, estates, a		2,355	
4		nd 3. Cooperatives, estates, and trusts, go to line 5. Partnerships and S corporatio report this amount on Schedule K. All others, stop here and report this amount on Foine 3	rm	2,922	
5	Amount alloca	ted to patrons of the cooperative or beneficiaries of the estate or trust (see instruction	ns) 5		
6		estates, and trusts, subtract line 5 from line 4. Report this amount on Form 3800, P	art 6		
Eor D	anerwork Reduc	stion Act Notice see sengrate instructions Cat No. 161/155	Forn	n 8844 (Bey, 3-2020)	

For Paperwork Reduction Act Notice, see separate instructions.

Cat. No. 16145S

Form **8844** (Rev. 3-2020)

Form **8844**

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

Empowerment Zone Employment Credit

► Attach to your tax return.

► Go to www.irs.gov/Form8844 for instructions and the latest information.

OMB No. 1545-1444

Attachment Sequence No. **99**

lame(s) shown on return	Identifying number
1	Enter the total qualified empowerment zone wages paid or incurred during the current year instructions)	`
2	Multiply line 1 by 20% (0.20). See instructions for the adjustment you must make to the deduction salaries and wages	
3	Empowerment zone employment credit from partnerships, S corporations, cooperatives, estates, trusts	
4	Add lines 2 and 3. Cooperatives, estates, and trusts, go to line 5. Partnerships and S corporati stop here and report this amount on Schedule K. All others, stop here and report this amount on F 3800, Part III, line 3	orm
5	Amount allocated to patrons of the cooperative or beneficiaries of the estate or trust (see instruction	ons) 5
6	Cooperatives, estates, and trusts, subtract line 5 from line 4. Report this amount on Form 3800, III, line 3	
or P	aperwork Reduction Act Notice, see separate instructions. Cat. No. 16145S	Form 8844 (Rev. 3-2020)

Total Form 8845's Filed 194

Total Form 8845's E-Filed 194

(Rev. January 2022)

Indian Employment Credit

OMB No. 1545-0123

► Attach to your tax return.

Attachment Sequence No. **113**

Department of the Treasury		Attach to your tax return.	/	Attachment Sequence No. 113		
	repartment of the Treasury ► Go to www.irs.gov/Form8845 for instructions and the latest information.					
Name(s	ame(s) shown on return					
1	Total of qualif	ied wages and qualified employee health insurance costs paid or incurred during	the			
	tax year		. 1	*8		
2	Calendar year	1993 qualified wages and qualified employee health insurance costs (see instructio	ns).			
	•	.0		0		
3	Incremental in	crease. Subtract line 2 from line 1. If zero or less, enter -0	. 3			
4	Multiply line 3	by 20% (0.20). See instructions for the adjustment you must make to your deductions	tion			
	for salaries an	d wages	. 4			
5	Indian employ	ment credit from partnerships, S corporations, cooperatives, estates, and trusts	. 5			
6	stop here and	nd 5. Cooperatives, estates, and trusts, go to line 7. Partnerships and S corporation report this amount on Schedule K. All others, stop here and report this amount on Fo	orm			
	3800, Part III,	ine 1g	. 6	194		
7	Amount alloca	ted to patrons of the cooperative or beneficiaries of the estate or trust (see instructio	ns) 7			
8	Cooperatives,	estates, and trusts, subtract line 7 from line 6. Report this amount on Form 3800, F	Part			
				0045		

For Paperwork Reduction Act Notice, see separate instructions.

Cat. No. 16146D

Form **8845** (Rev. 1-2022)

Form **8845**

(Rev. January 2022) Department of the Treasury Internal Revenue Service

Indian Employment Credit

► Attach to your tax return.

 \blacktriangleright Go to www.irs.gov/Form8845 for instructions and the latest information.

OMB No. 1545-0123

Attachment Sequence No. **113**

	-		*1	,659
Calendar year 1993 qualified wages and qualified employee health insurance costs (see instruction	ons).			0
		-		
Multiply line 3 by 20% (0.20). See instructions for the adjustment you must make to your deductions	ction			
Indian employment credit from partnerships, S corporations, cooperatives, estates, and trusts.	5			
3800, Part III, line 1g	6			752
Amount allocated to patrons of the cooperative or beneficiaries of the estate or trust (see instructi	ons) 7			
	tax year	Incremental increase. Subtract line 2 from line 1. If zero or less, enter -0	tax year	tax year

For Paperwork Reduction Act Notice, see separate instructions.

Cat. No. 16146D

Form **8845** (Rev. 1-2022)

Identifying number

Credit for Employer Social Security and Medicare Taxes Paid on Certain Employee Tips

Department of the Treasury Internal Revenue Service Name(s) shown on return

Attach to your tax return. Go to www.irs.gov/Form8846 for the latest information. Attachment Sequence No. **846**

OMB No. 1545-0123

Total Form 8846's Filed 59,725

Total Form 8846's E-Filed 56,341

Note: Claim this credit only for employer social security and Medicare taxes paid by a food or beverage employer where tipping is customary for providing food or beverages. See the instructions for line 1.

1	Tips received by employees for services on which you paid or incurred employer social security and Medicare taxes during the tax year (see instructions)	1	37,595
2	Tips not subject to the credit provisions (see instructions)	2	8,495
3	Creditable tips. Subtract line 2 from line 1	3	
4	Multiply line 3 by 7.65% (0.0765). If you had any tipped employees whose wages (including tips) exceeded \$147,000, see instructions and check here	4	
5	Credit for employer social security and Medicare taxes paid on certain employee tips from partnerships and S corporations	5	
6	Add lines 4 and 5. Partnerships and S corporations, report this amount on Schedule K. All others, report this amount on Form 3800, Part III, line 4f	6	59,626
For Pa	aperwork Reduction Act Notice, see instructions. Cat. No. 16148Z		Form 8846 (2022)

OMB No. 1545-0123

Form **8846**

Credit for Employer Social Security and Medicare Taxes
Paid on Certain Employee Tips

Attach to your tax return.

Go to www.irs.gov/Form8846 for the latest information.

2022

Attachment
Sequence No. 846

Department of the Treasury Internal Revenue Service

Name(s) shown on return Identifying number

	e: Claim this credit only for employer social security and Medicare taxes paid by a food or bevering is customary for providing food or beverages. See the instructions for line 1.	age e	employer where
1	Tips received by employees for services on which you paid or incurred employer social security and Medicare taxes during the tax year (see instructions)	1	15,231,002
2	Tips not subject to the credit provisions (see instructions)	2	775,473
3	Creditable tips. Subtract line 2 from line 1	3	
4	Multiply line 3 by 7.65% (0.0765). If you had any tipped employees whose wages (including tips) exceeded \$147,000, see instructions and check here	4	
5	Credit for employer social security and Medicare taxes paid on certain employee tips from partnerships and S corporations	5	
6	Add lines 4 and 5. Partnerships and S corporations, report this amount on Schedule K. All others, report this amount on Form 3800, Part III, line 4f	6	1,610,185
For P	aperwork Reduction Act Notice, see instructions. Cat. No. 16148Z		Form 8846 (2022)

TOTAL FORM 8882'S FILED 119

TOTAL FORM 8882'S E-FILED [d]

Form **8882**(Rev. December 2017)

Department of the Treasury Internal Revenue Service

Credit for Employer-Provided Childcare Facilities and Services

► Attach to your tax return.

► Go to www.irs.gov/Form8882 for the latest information.

Attachment Sequence No. **131**

OMB No. 1545-1809

Name(s) shown on return	Identifying	number
1 Qualified childcare facility expenditures paid or incurred		
2 Enter 25% (0.25) of line 1	. 2	94
3 Qualified childcare resource and referral expenditures paid or incurred 3 *10		
4 Enter 10% (0.10) of line 3	. 4	*10
5 Credit for employer-provided childcare facilities and services from partnerships, S corporation estates, and trusts		22
6 Add lines 2, 4, and 5	. 6	[d]
7 Enter the smaller of line 6 or \$150,000 . Estates and trusts, go to line 8. Partnerships and corporations, stop here and report this amount on Schedule K. All others, stop here and report the amount on Form 3800, Part III, line 1k	nis	119
8 Amount allocated to beneficiaries of the estate or trust (see instructions)		
9 Estates and trusts. Subtract line 8 from line 7. Report this amount on Form 3800, Part III, line 1k.	. 9	

General Instructions

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

Purpose of Form

Employers use Form 8882 to claim the credit for qualified childcare facility and resource and referral expenditures. The credit is part of the general business credit. You may claim the credit any time within 3 years from the due date of your return on either an original or amended return.

Taxpayers, other than partnerships, S corporations, estates, or trusts, whose only source of this credit is from those pass-through entities, are not required to complete or file this form. Instead, they can report this credit directly on Form 3800.

How To Figure the Credit

The credit is 25% of the qualified childcare facility expenditures plus 10% of the qualified childcare resource and referral expenditures paid or incurred during the tax year. The credit is limited to \$150,000 per tax year.

Qualified childcare expenditures are amounts paid or incurred:

- To acquire, construct, rehabilitate, or expand property that:
 - Is to be used as part of a qualified childcare facility of the taxpayer,
 - 2. Is depreciable (or amortizable) property, and
 - Is not part of the principal residence of the taxpayer or any employee of the taxpayer;
- For the operating expenses of a qualified childcare facility of the taxpayer, including expenses for training of employees, scholarship programs, and providing

increased compensation to employees with higher levels of childcare training; or

• Under a contract with a qualified childcare facility to provide childcare services to employees of the taxpayer.

Note. Any expenses for childcare included in qualified childcare facility expenditures may not exceed the fair market value of such care.

A qualified childcare facility is a facility that meets the requirements of all applicable laws and regulations of the state or local government in which it is located, including the licensing of the facility as a childcare facility. The following conditions must also be met.

- The principal use of the facility must be to provide childcare (unless the facility is also the personal residence of the person operating the facility).
- Enrollment in the facility must be open to employees of the taxpayer during the tax year.
- If the facility is the principal trade or business of the taxpayer, at least 30% of the enrollees of the facility must be dependents of employees of the taxpayer.
- The use of the facility (or the eligibility to use the facility) must not discriminate in favor of highly compensated employees.

Qualified childcare resource and referral expenditures are amounts paid or incurred under a contract to provide childcare resource and referral services to employees of the taxpayer. The provision of the services (or the eligibility to use the services) must not discriminate in favor of highly compensated employees.

(Rev. December 2017)

Department of the Treasury Internal Revenue Service

Credit for Employer-Provided Childcare Facilities and Services

► Attach to your tax return. ► Go to www.irs.gov/Form8882 for the latest information. OMB No. 1545-1809

Attachment Sequence No. 131

Identifying number Name(s) shown on return 24,492 1 Qualified childcare facility expenditures paid or incurred 6,123 2 **2** Enter 25% (0.25) of line 1 *5,949 3 Qualified childcare resource and referral expenditures paid or incurred *595 **4** Enter 10% (0.10) of line 3 4 5 Credit for employer-provided childcare facilities and services from partnerships, S corporations, estates, and trusts 267 5 6 [d] **6** Add lines 2, 4, and 5 7 Enter the smaller of line 6 or \$150,000. Estates and trusts, go to line 8. Partnerships and S corporations, stop here and report this amount on Schedule K. All others, stop here and report this 5,418 7 8 **8** Amount allocated to beneficiaries of the estate or trust (see instructions) 9 Estates and trusts. Subtract line 8 from line 7. Report this amount on Form 3800, Part III, line 1k.

General Instructions

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

Purpose of Form

Employers use Form 8882 to claim the credit for qualified childcare facility and resource and referral expenditures. The credit is part of the general business credit. You may claim the credit any time within 3 years from the due date of your return on either an original or amended return.

Taxpayers, other than partnerships, S corporations, estates, or trusts, whose only source of this credit is from those pass-through entities, are not required to complete or file this form. Instead, they can report this credit directly on Form 3800.

How To Figure the Credit

The credit is 25% of the qualified childcare facility expenditures plus 10% of the qualified childcare resource and referral expenditures paid or incurred during the tax year. The credit is limited to \$150,000 per tax year.

Qualified childcare expenditures are amounts paid or

- To acquire, construct, rehabilitate, or expand property that:
 - 1. Is to be used as part of a qualified childcare facility of the taxpayer,
- 2. Is depreciable (or amortizable) property, and
- 3. Is not part of the principal residence of the taxpayer or any employee of the taxpayer;
- For the operating expenses of a qualified childcare facility of the taxpayer, including expenses for training of employees, scholarship programs, and providing

increased compensation to employees with higher levels of childcare training; or

 Under a contract with a qualified childcare facility to provide childcare services to employees of the taxpayer.

Note. Any expenses for childcare included in qualified childcare facility expenditures may not exceed the fair market value of such care.

A qualified childcare facility is a facility that meets the requirements of all applicable laws and regulations of the state or local government in which it is located, including the licensing of the facility as a childcare facility. The following conditions must also be met.

- The principal use of the facility must be to provide childcare (unless the facility is also the personal residence of the person operating the facility).
- Enrollment in the facility must be open to employees of the taxpayer during the tax year.
- If the facility is the principal trade or business of the taxpayer, at least 30% of the enrollees of the facility must be dependents of employees of the taxpayer.
- The use of the facility (or the eligibility to use the facility) must not discriminate in favor of highly compensated emplovees.

Qualified childcare resource and referral expenditures are amounts paid or incurred under a contract to provide childcare resource and referral services to employees of the taxpayer. The provision of the services (or the eligibility to use the services) must not discriminate in favor of highly compensated employees.

55

Identifying number

TOTAL FORM 8911's FILED 1,519

TOTAL FORM 8911's E-FILED 1,509

orm **8911**

(Rev. January 2022)
Department of the Treasury
Internal Revenue Service

Name(s) shown on return

Alternative Fuel Vehicle Refueling Property Credit

► Attach to your tax return.

▶ Go to www.irs.gov/Form8911 for instructions and the latest information.

OMB No. 1545-0123

Attachment Sequence No. **151**

Part	Total Cost of Refueling Property		
1	Total cost of qualified alternative fuel vehicle refueling property placed in service during the tax		
	year (see What's New in the instructions)	1	750
Part			
2	Business/investment use part (see instructions)	2	843
3	Section 179 expense deduction (see instructions)	3	*14
4	Subtract line 3 from line 2	4	
5	Multiply line 4 by 30% (0.30)	5	
6	Maximum business/investment use part of credit (see instructions)	6	1,040
7	Enter the smaller of line 5 or line 6	7	*13
8	Alternative fuel vehicle refueling property credit from partnerships and S corporations (see instructions)	8	688
9	Business/investment use part of credit. Add lines 7 and 8. Partnerships and S corporations,		
	stop here and report this amount on Schedule K. All others, report this amount on Form 3800, Part		
	III, line 1s	9	1,515
Part	III Credit for Personal Use Part of Refueling Property		
10	Subtract line 2 from line 1. If zero, stop here; do not file this form unless you are claiming a credit		
	on line 9	10	
11	Multiply line 10 by 30% (0.30)	11	
12	Maximum personal use part of credit (see instructions)	12	
13	Enter the smaller of line 11 or line 12	13	
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.	14	
	Other filers. Enter the regular tax before credits from your return.		
15	Credits that reduce regular tax before the alternative fuel vehicle refueling property credit:		
а	Foreign tax credit		
b	Certain allowable credits (see instructions)		Į.
С	Add lines 15a and 15b	15c	
16	Net regular tax. Subtract line 15c from line 14. If zero or less, enter -0- and stop here; do not file this form unless you are claiming a credit on line 9	16	
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	
18	Subtract line 17 from line 16. If zero or less, stop here; do not file this form unless you are		
	claiming a credit on line 9	18	
19	Personal use part of credit. Enter the smaller of line 13 or line 18 here and on Schedule 3 (Form		
	1040), line 6j; or the appropriate line of your return. If line 18 is smaller than line 13, see		
	instructions	19	
For Pa	perwork Reduction Act Notice, see separate instructions. Cat. No. 37721Q		Form 8911 (Rev. 1-2022)

Form **8911**

(Rev. January 2022) Department of the Treasury Internal Revenue Service

Alternative Fuel Vehicle Refueling Property Credit

► Attach to your tax return.

▶ Go to www.irs.gov/Form8911 for instructions and the latest information.

OMB No. 1545-0123

Attachment Sequence No. **151**

Name(s)	shown on return	Identify	ring number
Part	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	282,244
Part			
2	Business/investment use part (see instructions)	2	286,467 *436
3 4	Section 179 expense deduction (see instructions)	3	430
5	Multiply line 4 by 30% (0.30)	5	
6	Maximum business/investment use part of credit (see instructions)	6	46,053
7	Enter the smaller of line 5 or line 6	7	*10,884
8	Alternative fuel vehicle refueling property credit from partnerships and S corporations (see	•	10,004
Ū	instructions)	8	9,079
9	Business/investment use part of credit. Add lines 7 and 8. Partnerships and S corporations, stop here and report this amount on Schedule K. All others, report this amount on Form 3800, Part III, line 1s	9	38,447
Part	3 44 4	1	I
10	Subtract line 2 from line 1. If zero, stop here; do not file this form unless you are claiming a credit	40	
11	on line 9	10	
12	Maximum personal use part of credit (see instructions)	12	
13	Enter the smaller of line 12	13	
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	_	
b	Certain allowable credits (see instructions)	45	
С	Add lines 15a and 15b	15c	
16	Net regular tax. Subtract line 15c from line 14. If zero or less, enter -0- and stop here; do not file this form unless you are claiming a credit on line 9	16	
17	Tentative minimum tax (see instructions):	10	
	• 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	
18	Subtract line 17 from line 16. If zero or less, stop here; do not file this form unless you are		
	claiming a credit on line 9	18	
19	Personal use part of credit. Enter the smaller of line 13 or line 18 here and on Schedule 3 (Form		
	1040), line 6j; or the appropriate line of your return. If line 18 is smaller than line 13, see		
	instructions	19	- 0011

Total Form 8925's Filed 4,168

Total Form 8925's E-Filed 4,143

Form **8925**

(Rev. September 2017)
Department of the Treasury
Internal Revenue Service (99

Report of Employer-Owned Life Insurance Contracts

► Attach to the policyholder's tax return. See instructions.

► Go to www irs gov/Form8925 for the latest information.

OMB No. 1545-2089

Attachment
Sequence No. **160**

Internal I	Revenue Service (99) Go to www.irs.gov/Form8925 for the latest information.		ocquence No. 100
Name(s	s) shown on return	Identifyi	ng number
Name o	of policyholder, if different from above	Identifying	g number, if different from above
	747		592
Type of	f business		
	2,745		
1	Enter the number of employees the policyholder had at the end of the tax year	1	4,100
2	Enter the number of employees included on line 1 who were insured at the end of the ta year under the policyholder's employer-owned life insurance contract(s) issued after Augus 17, 2006. See Section 1035 exchanges on page 2 for an exception	t	4.040
			4,018
3	Enter the total amount of employer-owned life insurance in force at the end of the tax year for employees who were insured under the contract(s) specified on line 2		3,876
4a	Does the policyholder have a valid consent for each employee included on 3,865 [d] line 2? See instructions		
b	If "No," enter the number of employees included on line 2 for whom the policyholder doe	s	
	not have a valid consent	4b	[d]

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

Future Developments

For the latest information about developments related to Form 8925 and its instructions, such as legislation enacted after they were published, go to www.irs.gov/Form8925.

General Instructions Purpose of Form

Use Form 8925 to report the number of employees covered by employer-owned life insurance contracts issued after August 17, 2006, and the total amount of employer-owned life insurance in force on those employees at the end of the tax year. Policyholders must also indicate whether a valid consent has been received from each covered employee, and the number of covered employees for which a valid consent has not been received.

For more information, see sections 101(j) and 6039I, and Notice 2009-48, 2009-24 I.R.B. 1085, available at www.irs.gov/irb/2009-24_IRB/ar11.html.

Definitions

Employer-owned life insurance contract. For purposes of Form 8925, an insurance contract is an employer-owned life insurance contract if it is owned by a policyholder as defined below, and covers the life of the policyholder's employee(s) on the date the life insurance contract is issued. If you have master contracts, see section 101(j)(3) for additional information.

Policyholder. For purposes of Form 8925 and these instructions, a policyholder is an "applicable policyholder" as defined in section 101(j)(3)(B). Generally, a policyholder is the person who owns the employerowned life insurance contract, and who is (a) engaged in a trade or business that employer-owned life insurance contract and (b) the direct or indirect beneficiary of the employer-owned life insurance contract.

Related person. A related person is considered a policyholder if that person is (a) related to the policyholder (defined earlier) under sections 267(b) or 707(b) (1), or (b) engaged in a trade or business under common control with the policyholder. See sections 52(a) and (b).

Employee. Employee includes an officer, director, or highly compensated employee under section 414(q).

Insured. An individual must be a U.S. citizen or resident to be considered insured under an employer-owned life insurance contract. Both individuals covered by a contract covering the joint lives of two individuals are considered insured.

Notice and consent requirements. To qualify as an employer-owned life insurance contract, the policyholder must meet the notice and consent requirements listed below before the issuance of the contract.

1. Provide written notification to the employee stating the policyholder intends to insure the employee's life and the maximum face amount for which the employee could be insured at the time the contract was issued.

The written notification must include a disclosure of the face amount of life insurance, either in dollars or as a multiple of salary, that the policyholder reasonably expects to purchase with regard to the employee during the course of the employee's tenure. Additional notice and consent are required if the aggregate face amount of the employer-owned life insurance contracts with regard to an employee exceeds the amount of which the employee was given notice and to which the employee consented. See Q&A-9 and Q&A-12 in Notice 2009-48.

- 2. Provide written notification to the employee that the policyholder will be a beneficiary of any proceeds payable upon the death of the employee.
- **3.** Receive written consent from the employee. See *Valid consent* under the instructions for line 4a.

Electronic notification and consent. The written notification and consent requirement can be met electronically only if the system for electronic notification and consent meets requirements 1 through 3, above. See Q&A-11 in Notice 2009-48 for more information.

Issue date of contract. Generally, the issue date of a life insurance contract is the date on the policy assigned by the insurance company on or after the date of application. For purposes of meeting the notice and consent requirements, the issue date of the employer-owned life insurance contract is the later of (1) the date of application of coverage, (2) the effective date of coverage, or (3) the formal issuance of the contract. See Q&A-4 in Notice 2009-48 for more information.

Form **8925**

(Rev. September 2017)
Department of the Treasury
Internal Revenue Service (99)

Report of Employer-Owned Life Insurance Contracts

► Attach to the policyholder's tax return. See instructions.

► Go to www.irs.gov/Form8925 for the latest information.

OMB	No.	1545-2089

Attachment Sequence No. **160**

Name(s	lame(s) shown on return		Identifying number	
Name c	of policyholder, if different from above	Identi	fying number, if different from above	
Гуре of	business			
1	Enter the number of employees the policyholder had at the end of the tax year	1	767	
2	Enter the number of employees included on line 1 who were insured at the end of the tax year under the policyholder's employer-owned life insurance contract(s) issued after August 17, 2006. See Section 1035 exchanges on page 2 for an exception	2	20	
3	Enter the total amount of employer-owned life insurance in force at the end of the tax year for employees who were insured under the contract(s) specified on line 2	3	40,522,600	
4a	Does the policyholder have a valid consent for each employee included on line 2? See instructions			
b	If "No," enter the number of employees included on line 2 for whom the policyholder does			
	not have a valid consent	4b	[d]	

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

Future Developments

For the latest information about developments related to Form 8925 and its instructions, such as legislation enacted after they were published, go to www.irs.gov/Form8925.

General Instructions Purpose of Form

Use Form 8925 to report the number of employees covered by employer-owned life insurance contracts issued after August 17, 2006, and the total amount of employer-owned life insurance in force on those employees at the end of the tax year. Policyholders must also indicate whether a valid consent has been received from each covered employee, and the number of covered employees for which a valid consent has not been received.

For more information, see sections 101(j) and 6039I, and Notice 2009-48, 2009-24 I.R.B. 1085, available at www.irs.gov/irb/2009-24_IRB/ar11.html.

Definitions

Employer-owned life insurance contract. For purposes of Form 8925, an insurance contract is an employer-owned life insurance contract if it is owned by a policyholder as defined below, and covers the life of the policyholder's employee(s) on the date the life insurance contract is issued. If you have master contracts, see section 101(j)(3) for additional information.

Policyholder. For purposes of Form 8925 and these instructions, a policyholder is an "applicable policyholder" as defined in section 101(j)(3)(B). Generally, a policyholder is the person who owns the employerowned life insurance contract, and who is (a) engaged in a trade or business that employer-owned life insurance contract and (b) the direct or indirect beneficiary of the employer-owned life insurance contract.

Related person. A related person is considered a policyholder if that person is (a) related to the policyholder (defined earlier) under sections 267(b) or 707(b) (1), or (b) engaged in a trade or business under common control with the policyholder. See sections 52(a) and (b).

Employee. Employee includes an officer, director, or highly compensated employee under section 414(q).

Insured. An individual must be a U.S. citizen or resident to be considered insured under an employer-owned life insurance contract. Both individuals covered by a contract covering the joint lives of two individuals are considered insured.

Notice and consent requirements. To qualify as an employer-owned life insurance contract, the policyholder must meet the notice and consent requirements listed below before the issuance of the contract.

1. Provide written notification to the employee stating the policyholder intends to insure the employee's life and the maximum face amount for which the employee could be insured at the time the contract was issued.

The written notification must include a disclosure of the face amount of life insurance, either in dollars or as a multiple of salary, that the policyholder reasonably expects to purchase with regard to the employee during the course of the employee's tenure. Additional notice and consent are required if the aggregate face amount of the employer-owned life insurance contracts with regard to an employee exceeds the amount of which the employee was given notice and to which the employee consented. See Q&A-9 and Q&A-12 in Notice 2009-48.

- 2. Provide written notification to the employee that the policyholder will be a beneficiary of any proceeds payable upon the death of the employee.
- **3.** Receive written consent from the employee. See *Valid consent* under the instructions for line 4a.

Electronic notification and consent. The written notification and consent requirement can be met electronically only if the system for electronic notification and consent meets requirements 1 through 3, above. See Q&A-11 in Notice 2009-48 for more information.

Issue date of contract. Generally, the issue date of a life insurance contract is the date on the policy assigned by the insurance company on or after the date of application. For purposes of meeting the notice and consent requirements, the issue date of the employer-owned life insurance contract is the later of (1) the date of application of coverage, (2) the effective date of coverage, or (3) the formal issuance of the contract. See Q&A-4 in Notice 2009-48 for more information.

Total Form 8936's Filed 767

Total Form 8936's E-Filed 767

Form **8936**(Rev. January 2022)
Department of the Treasury
Internal Revenue Service

Qualified Plug-in Electric Drive Motor Vehicle Credit

(Including Qualified Two-Wheeled Plug-in Electric Vehicles)

► Attach to your tax return.

▶ Go to www.irs.gov/Form8936 for instructions and the latest information.

OMB No. 1545-2137

Attachment Sequence No. **69**

Name(s	s) shown on return				Identifying number
• Clai	this form to claim the credit for certain plug-in electric veh m the credit for certain alternative motor vehicles on Form				
Par	Tentative Credit				
	separate column for each vehicle. If you need more colum dditional Forms 8936 and include the totals on lines 12 and		(a) Vehicle 1		(b) Vehicle 2
1	Year, make, and model of vehicle	1			
2	Vehicle identification number (see instructions)	2			
3	Enter date vehicle was placed in service (MM/DD/YYYY)	3			
4a	If the vehicle is a two-wheeled vehicle, enter the cost of the vehicle. If the vehicle has at least four wheels, see instructions	4a			
b	Phase-out percentage (see instructions)	4b		%	%
С	Tentative credit. Multiply line 4a by line 4b	4c			
skip F	If you did NOT use your vehicle for business or investment Part II and go to Part III. All others, go to Part II.			dit fro	m a partnership or S corporation,
Part	II Credit for Business/Investment Use Part of	Vehi	cle		
5	Business/investment use percentage (see instructions)	5		%	%
6	Multiply line 4c by line 5. If the vehicle has at least four wheels, leave lines 7 through 10 blank and go to line 11	6			
7	Section 179 expense deduction (see instructions) .	7			
8	Subtract line 7 from line 6	8			
9	Multiply line 8 by 10% (0.10)	9			
10	Maximum credit per vehicle	10	:	2,500	2,500
11	For vehicles with four or more wheels, enter the amount from line 6. If the vehicle is a two-wheeled vehicle, enter the smaller of line 9 or line 10	11			
12	Add columns (a) and (b) on line 11			12	[d]
13	Qualified plug-in electric drive motor vehicle credit from p (see instructions)			13	*14
14	Business/investment use part of credit. Add lines S corporations, stop here and report this amount on Schamount on Form 3800, Part III, line 1y	nedule 	e K. All others, report this	14	767
Note:	Complete Part III to figure any credit for the personal use	part o	of the vehicle.		

For Paperwork Reduction Act Notice, see separate instructions.

Cat. No. 37751E

Form **8936** (Rev. 1-2022)

(Rev. January 2022)

Qualified Plug-in Electric Drive Motor Vehicle Credit

(Including Qualified Two-Wheeled Plug-in Electric Vehicles)

► Attach to your tax return

OMB No. 1545-2137

Attachment

	nent of the Treasury Revenue Service Go to www.irs.gov/Form8936 fo	or inst	ructions and the latest inform	nation.	Se	equence No. 69
	s) shown on return				Identifying numb	er
Note:				[
	this form to claim the credit for certain plug-in electric veh					
	m the credit for certain alternative motor vehicles on Form	8910				
Par						
	separate column for each vehicle. If you need more colum dditional Forms 8936 and include the totals on lines 12 and		(a) Vehicle 1		(b) V	ehicle 2
1	Year, make, and model of vehicle	1				
2	Vehicle identification number (see instructions)	2				
3	Enter date vehicle was placed in service (MM/DD/YYYY)	3				
4a	If the vehicle is a two-wheeled vehicle, enter the cost of the vehicle. If the vehicle has at least four wheels, see instructions	4a				
b	Phase-out percentage (see instructions)	4b		%		%
С	Tentative credit. Multiply line 4a by line 4b	4c				
	If you did NOT use your vehicle for business or investment Part II and go to Part III. All others, go to Part II.	purpo	oses and did not have a cred	dit fror	n a partnership	or S corporation
Part	Credit for Business/Investment Use Part of	Vehi	cle			
5	Business/investment use percentage (see instructions)	5		%		%
6	Multiply line 4c by line 5. If the vehicle has at least four wheels, leave lines 7 through 10 blank and go to line 11	6				
7	Section 179 expense deduction (see instructions) .	7				
8	Subtract line 7 from line 6	8				
9	Multiply line 8 by 10% (0.10)	9				
10	Maximum credit per vehicle	10	:	2,500		2,500
11	For vehicles with four or more wheels, enter the amount from line 6. If the vehicle is a two-wheeled vehicle, enter the smaller of line 9 or line 10	11				
12	Add columns (a) and (b) on line 11			12		[d]
13	Qualified plug-in electric drive motor vehicle credit from p (see instructions)			13		*989
14	Business/investment use part of credit. Add lines S corporations, stop here and report this amount on Sclamount on Form 3800, Part III, line 1y	hedul	e K. All others, report this	14		54,995
Note:	Complete Part III to figure any credit for the personal use					

For Paperwork Reduction Act Notice, see separate instructions.

Cat. No. 37751E

Form **8936** (Rev. 1-2022)

Total Form 8990's Filed 194,442

Total Form 8990's E-Filed 189,284

orm **8990**

(Rev. December 2022) Department of the Treasury Internal Revenue Service

Limitation on Business Interest Expense Under Section 163(j)

Attach to your tax return.

Go to www.irs.gov/Form8990 for instructions and the latest information.

OMB No. 1545-0123

Тахр	ayer name(s) shown on tax return		Identificati	on number
A	If Form 8990 relates to an information return for a foreign entity (for example, Form Name of foreign entity	1 5471), enter:		
В	Is the foreign entity a CFC group member? See instructions			☐ Yes ☐ No
С	Is this Form 8990 filed by the specified group parent for an entire CFC group? See	instructions .		☐ Yes ☐ No
D	Has a CFC or a CFC group made a safe harbor election? If yes, see instructions for	or which lines of	Form 8990	
	to complete			☐ Yes ☐ No
Pa	rt I Computation of Allowable Business Interest Expense			
	t I is completed by all taxpayers subject to section 163(j). Schedule A and Schedule B ne payer is a partner or shareholder of a pass-through entity subject to section 163(j).	ed to be complete	ed before Pa	art I when the
Sec	tion I-Business Interest Expense			
1	Current year business interest expense (not including floor plan financing interest expense), before the section 163(j) limitation	1 7	78,037	
2	Disallowed business interest expense carryforwards from prior years. (Does not apply to a partnership)	2	*7	
3	Partner's excess business interest expense treated as paid or accrued in current year (Schedule A, line 44, column (h))	3	5,616	
4	Floor plan financing interest expense. See instructions	4	2,208	
5	Total business interest expense. Add lines 1 through 4		5	81,882
Sec	tion II—Adjusted Taxable Income			
	Tentative Taxable Income			
6	Tentative taxable income. See instructions		6	191,446
	Additions (adjustments to be made if amounts are taken int	o account on line	e 6)	
7	Any item of loss or deduction that is not properly allocable to a trade or business of the taxpayer. See instructions	7	17,260	
8	Any business interest expense not from a pass-through entity. See instructions		76,223	
9	Amount of any net operating loss deduction under section 172	9	*7	
10	Amount of any qualified business income deduction allowed under section 199A	10	64	
11	Reserved for future use	11		
12	Amount of any loss or deduction items from a pass-through entity. See			
	instructions	12	64,452	
13	Other additions. See instructions	13	8,739	
14	Total current year partner's excess taxable income (Schedule A, line 44, column (f))	14	27,885	
15	Total current year S corporation shareholder's excess taxable income (Schedule B, line 46, column (c))	15	0	
16	Total. Add lines 7 through 15		16	141,902
	Reductions (adjustments to be made if amounts are taken in	to account on lir	ne 6)	
17	Any item of income or gain that is not properly allocable to a trade or business of the taxpayer. See instructions	17 (12,670	
18	Any business interest income not from a pass-through entity. See instructions		24,338)	
19	Amount of any income or gain items from a pass-through entity. See instructions		57,767)	
20	Other reductions. See instructions	20 (4,957)	
21	Total. Combine lines 17 through 20		21	(104,980)
22	Adjusted taxable income. Combine lines 6, 16, and 21. See instructions			
For F	Paperwork Reduction Act Notice, see the instructions. Cat. No. 3781	4C	For	m 8990 (Rev. 12-2022)

Form **8990**

(Rev. December 2022) Department of the Treasury Internal Revenue Service

Limitation on Business Interest Expense Under Section 163(j)

Attach to your tax return.

Go to www.irs.gov/Form8990 for instructions and the latest information.

OMB No. 1545-0123

Taxp	ayer name(s) shown on tax return		Id	dentifica	itior	n number
Α	If Form 8990 relates to an information return for a foreign entity (for example, Form Name of foreign entity					
	Employer identification number, if any					
_	Reference ID number				—,	
В	Is the foreign entity a CFC group member? See instructions					
С	Is this Form 8990 filed by the specified group parent for an entire CFC group? See					_ Yes L No
D	Has a CFC or a CFC group made a safe harbor election? If yes, see instructions for					☐ Yes ☐ No
Pa	to complete				· L	Yes NO
Part	I is completed by all taxpayers subject to section 163(j). Schedule A and Schedule B new ayer is a partner or shareholder of a pass-through entity subject to section 163(j).	ed to k	be completed	before I	Part	I when the
Sec	tion I—Business Interest Expense					
1	Current year business interest expense (not including floor plan financing interest expense), before the section 163(j) limitation	1	196,987,	317		
2	Disallowed business interest expense carryforwards from prior years. (Does not apply to a partnership)	2	*9,	756		
3	Partner's excess business interest expense treated as paid or accrued in current					
	year (Schedule A, line 44, column (h))	3	3,428,			
4	Floor plan financing interest expense. See instructions	4	585,			
5	Total business interest expense. Add lines 1 through 4			. !	5	198,054,116
Sec	tion II—Adjusted Taxable Income					
	Tentative Taxable Income					
6	Tentative taxable income. See instructions			. (6	1,285,113,323
	Additions (adjustments to be made if amounts are taken into	o acco	ount on line 6)		
7	Any item of loss or deduction that is not properly allocable to a trade or business	_	72.250	400		
•	of the taxpayer. See instructions	7	73,259,			
8	Any business interest expense not from a pass-through entity. See instructions	8	191,295,			
9	Amount of any net operating loss deduction under section 172	9	*61, 171,			
10	Amount of any qualified business income deduction allowed under section 199A	10	171,	519		
11	Reserved for future use	11				
12	Amount of any loss or deduction items from a pass-through entity. See instructions	40	321,137,	746		
12	Other additions. See instructions	12 13				
13		13	49,976,	201		
14	Total current year partner's excess taxable income (Schedule A, line 44, column (f))	14	420,021,	606		
15	Total current year S corporation shareholder's excess taxable income (Schedule B, line 46, column (c))	15		0		
16	Total. Add lines 7 through 15			. 1	16	1,073,299,081
	Reductions (adjustments to be made if amounts are taken in	to acc	count 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	(131,925,	803)		
18	Any business interest income not from a pass-through entity. See instructions	18	(165,950,			
19	Amount of any income or gain items from a pass-through entity. See instructions	19	(885,663,	555		
20	Other reductions. See instructions	20	(47,434,	127)		
21	Total. Combine lines 17 through 20				21	(1,230,994,821)
22	Adjusted taxable income. Combine lines 6, 16, and 21. See instructions		<u> </u>		22	1,446,580,422
For F	aperwork Reduction Act Notice, see the instructions. Cat. No. 3781	4C		F	orm	8990 (Rev. 12-2022)

Sect	ion III – Business Interest Income				
23	Current year business interest income. See instructions	23	27.809		
24	Excess business interest income from pass-through entities (total of Schedule	20	21,009		
	A, line 44, column (g), and Schedule B, line 46, column (d))	24	13,177		
25	Total. Add lines 23 and 24			25	38,96
Sect	ion IV—163(j) Limitation Calculations				
	Limitation on Business Interest Expens	е			
26	Multiply the adjusted taxable income from line 22 by the applicable percentage.				
	See instructions	26	101,547		
27	Business interest income (line 25)	27	38,981		
28	Floor plan financing interest expense (line 4)	28	2,208		
29	Total. Add lines 26, 27, and 28			29	117,96
	Allowable Business Interest Expense				
30	·			30	65,20
	Carryforward				
31	Disallowed business interest expense. Subtract line 29 from line 5. (If zero or I	ess, en	ter -0)	31	39,33
Par	1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1				
	Il is only completed by a partnership that is subject to section 163(j). The partnersh		s below are alloc	ated to ti	he partners
ana	are not carried forward by the partnership. See the instructions for more information	n.			
32	Excess Business Interest Expense Excess business interest expense. Enter amount from line 31			32	39,32
02	Excess Taxable Income (If you entered an amount on line 32, s				35,32
33	Subtract the sum of lines 4 and 25 from line 5. (If zero or less, enter -0)	<u>'</u>		33	34.13
34	Subtract line 33 from line 26. (If zero or less, enter -0)			34	81,39
35	Divide line 34 by line 26. Enter the result as a decimal. (If line 26 is zero, enter -0-			35	.83,53
36	Excess taxable income. Multiply line 35 by line 22			36	81,34
-	Excess Business Interest Income	· ·		30	01,04
37	Excess business interest income. Subtract the sum of lines 1, 2, and 3 from li	ino 25	(If zoro or loss		
31	enter -0)			37	26,52
Par				01	20,52
Part	Ill is only completed by S corporations that are subject to section 163(j). The S corporate the instructions for more information.	ion item	ns below are alloca	ated to th	e shareholders
	Excess Taxable Income				
38	Subtract the sum of lines 4 and 25 from line 5. (If zero or less, enter -0)			38	
39	Subtract line 38 from line 26. (If zero or less, enter -0)			39	
40	Divide line 39 by line 26. Enter the result as a decimal. (If line 26 is zero, enter -0-)		40	
44	Excess taxable income. Multiply line 40 by line 22			41	
41	Excess Business Interest Income				
41	Excess Dusiness interest income				
42	Excess business interest income. Subtract the sum of lines 1, 2, and 3 from li	ine 25.	(If zero or less,		

Form **8990** (Rev. 12-2022)

orm 8	3990 (Rev. 12-2022)		Page 2
Sect	tion III—Business Interest Income		
23	Current year business interest income. See instructions		
24	Excess business interest income from pass-through entities (total of Schedule A, line 44, column (g), and Schedule B, line 46, column (d))		
25	Total. Add lines 23 and 24	25	217,185,412
	tion IV—163(j) Limitation Calculations		217,100,41
	Limitation on Business Interest Expense		
26	Multiply the adjusted taxable income from line 22 by the applicable percentage.		
	See instructions		
27	Business interest income (line 25)		
28	Floor plan financing interest expense (line 4)		
29	Total. Add lines 26, 27, and 28	29	639,757,36
	Allowable Business Interest Expense		
30	Total current year business interest expense deduction. See instructions	30	144,273,88
	Carryforward		
31	Disallowed business interest expense. Subtract line 29 from line 5. (If zero or less, enter -0)	31	60,679,06
Par		otod	to the nertners
	Il is only completed by a partnership that is subject to section 163(j). The partnership items below are alloc are not carried forward by the partnership. See the instructions for more information.	atea	to the partners
	Excess Business Interest Expense		
32	Excess business interest expense. Enter amount from line 31	32	60,644,84
	Excess Taxable Income (If you entered an amount on line 32, skip lines 33 through 37.)	
33	Subtract the sum of lines 4 and 25 from line 5. (If zero or less, enter -0)	33	36,333,79
34	Subtract line 33 from line 26. (If zero or less, enter -0)	34	378,284,17
35	Divide line 34 by line 26. Enter the result as a decimal. (If line 26 is zero, enter -0)	35	
36	Excess taxable income. Multiply line 35 by line 22	36	1,249,397,79
	Excess Business Interest Income		
37	Excess business interest income. Subtract the sum of lines 1, 2, and 3 from line 25. (If zero or less,		
Dowl	enter -0)	37	134,069,75
Part	·	otod t	o the charabalder
	III is only completed by S corporations that are subject to section 163(j). The S corporation items below are alloc the instructions for more information.	atea t	o the shareholders
	Excess Taxable Income		
38	Subtract the sum of lines 4 and 25 from line 5. (If zero or less, enter -0)	38	
39	Subtract line 38 from line 26. (If zero or less, enter -0)	39	
40	Divide line 39 by line 26. Enter the result as a decimal. (If line 26 is zero, enter -0)	40	
41	Excess taxable income. Multiply line 40 by line 22	41	
	Forest Deciment Interest Income		
	Excess Business Interest Income		
42	Excess Business Interest Income Excess business interest income. Subtract the sum of lines 1, 2, and 3 from line 25. (If zero or less, enter -0)		

Total Form 8994's Filed 330

Total Form 8994's E-Filed 323

(Rev. January 2021)

Employer Credit for Paid Family and Medical Leave

OMB No. 1545-2282

Department of the Treasury Internal Revenue Service Name(s) shown on return

► Attach to your tax return. ▶ Go to www.irs.gov/Form8994 for instructions and the latest information.

Attachment Sequence No. **994** Identifying number

Add lines 1 and 2. Partnerships and S corporations, report this amount on Schedule K. All others, report this amount on Form 3800, Part III, line 4j	3 330 Form 8994 (Rev. 1-2021)
	i l
2 Employer credit for paid family and medical leave from partnerships and S corporations (see instructions)	2 158
1 Enter the total paid family and medical leave credit figured for wages paid during your tax year to your qualifying employee(s) while on family and medical leave (if you use the Paid Family and Medical Leave Credit Worksheet, the total from column (d)). See instructions for the adjustment you must make to your deduction for salaries and wages	1 174
 If you employed at least one qualifying employee who was not covered by the Family and Medical Lea 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 o 	
 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 an exception that may apply to a partnership or an exception. 	
 B Does the written policy provide paid family and medical leave of at least 50% of the wages normal employee? See instructions. Yes. No. Stop. Do not file Form 8994 (see instructions for an exception that may apply to a partnership of the second se	
 A Do you have a written policy providing for at least 2 weeks of annual paid family and medical least 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 	
A De very have a multiply marrialize for at least 0 modes of annual solid familiar and asset least to	

For Paperwork Reduction Act Notice, see separate instructions.

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

owib No. 1343-2

► Attach to your tax return.

▶ Go to www.irs.gov/Form8994 for instructions and the latest information.

OMB No. 1545-2282

Attachment Sequence No. **994**

Form **8994** (Rev. 1-2021)

Identifying number

Α	Do you have a written policy providing for at least 2 weeks of annual paid family and medical least 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 of		, , , ,					
В	Does the written policy provide paid family and medical leave of at least 50% of the wages normal employee? See instructions. Yes. No. Stop. Do not file Form 8994 (see instructions for an exception that may apply to a partnership of the stops of the wages normal employee?							
С	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 Lea 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 of the properties		•					
1	Enter the total paid family and medical leave credit figured for wages paid during your tax year to your qualifying employee(s) while on family and medical leave (if you use the Paid Family and Medical Leave Credit Worksheet, the total from column (d)). See instructions for the adjustment you must make to your deduction for salaries and wages	1	6,736					
2	Employer credit for paid family and medical leave from partnerships and S corporations (see instructions)	2	696					
3	Add lines 1 and 2. Partnerships and S corporations, report this amount on Schedule K. All others, report this amount on Form 3800, Part III, line 4j	3	7,432					

Cat. No. 37804G

Total Form 8996's Filed 12,535

Total Form 8996's E-Filed 12,273

Form **8996**

Qualified Opportunity Fund

information

(Rev. December 2021) Department of the Treasury Internal Revenue Service

► Go to www.irs.gov/Form8996 for instructions and the latest information.

► Attach to your tax return. See instructions.

Attachment Sequence No. **996**

OMB No. 1545-0123

Name Employer identification number Part I **General Information and Certification** Partnership Type of taxpayer:

Corporation 1 2 Is the taxpayer organized for the purpose of investing in qualified opportunity zone (QOZ) property (other than another qualified opportunity fund (QOF))? ■ No. STOP. Do not file this form with your tax return. ☐ **Yes.** Go to line 3. Is this the first period the taxpayer is a QOF? ☐ Yes. By checking this box, you certify that by the end of the taxpayer's first QOF year, the taxpayer's organizing documents include a statement of the entity's purpose of investing in QOZ property and a description of the trade or business(es) that the QOF is engaged in either directly or through a QOZ business. See instructions. If you checked "Yes" on line 3, provide the first month in which the fund chose to be a QOF ▶ Did any investor dispose of, in part or in whole, their equity interest in the fund? ☐ Yes. Attach a statement with each investor's name, the date of disposal, and the interest that they transferred during the QOF's tax year. ☐ No. Do not check this box. Reserved for future use. Part II **Investment Standard Calculation** Enter the amount from Part VI, line 2, for total QOZ property held by the taxpayer on the last day of 11,026 7 the first 6-month period of the taxpayer's tax year. See instructions if Part I, line 3, is "Yes" Total assets held by the taxpayer on the last day of the first 6-month period of the taxpayer's tax year. 8 10.766 8 11,891 9 9 Enter the amount from Part VI, line 3, for total QOZ property held by the taxpayer on the last day of the 10 11,227 10 11,170 11 11 12 12,270 12 **Qualified Opportunity Fund Average and Penalty** Part III 12,270 13 13 Divide line 13 by 2.0. See instructions if Part I, line 3, is "Yes" 12,270 14 14 Is line 14 equal to or more than 0.90? Yes. Enter -0- on this line and file this form with your tax return. ☐ No. The fund has failed to maintain the investment standard. Complete Part IV to figure the penalty. 0

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

Cat. No. 37820G

Form 8996 (Rev. 12-2021)

Form **8996**

(Rev. December 2021) Department of the Treasury Internal Revenue Service

Qualified Opportunity Fund

▶ Go to www.irs.gov/Form8996 for instructions and the latest information.
▶ Attach to your tax return. See instructions.

OMB No. 1545-0123

Attachment Sequence No. **996**

Employer identification number Part I **General Information and Certification** Type of taxpayer:

Corporation Partnership 1 Is the taxpayer organized for the purpose of investing in qualified opportunity zone (QOZ) property (other than another qualified opportunity fund (QOF))? ■ No. STOP. Do not file this form with your tax return. ☐ **Yes.** Go to line 3. Is this the first period the taxpayer is a QOF? Light Yes. By checking this box, you certify that by the end of the taxpayer's first QOF year, the taxpayer's organizing documents include a statement of the entity's purpose of investing in QOZ property and a description of the trade or business(es) that the QOF is engaged in either directly or through a QOZ business. See instructions. ☐ No. If you checked "Yes" on line 3, provide the first month in which the fund chose to be a QOF ▶ 4 Did any investor dispose of, in part or in whole, their equity interest in the fund? ☐ Yes. Attach a statement with each investor's name, the date of disposal, and the interest that they transferred during the QOF's tax year. ☐ No. Do not check this box. Reserved for future use. Part II **Investment Standard Calculation** Enter the amount from Part VI, line 2, for total QOZ property held by the taxpayer on the last day of the first 6-month period of the taxpayer's tax year. See instructions if Part I, line 3, is "Yes" 7 56,989,906 Total assets held by the taxpayer on the last day of the first 6-month period of the taxpayer's tax year. 8 58,356,276 8 9 9 Enter the amount from Part VI, line 3, for total QOZ property held by the taxpayer on the last day of the 10 58,305,133 10 60.402.955 11 Total assets held by the taxpayer on the last day of the taxpayer's tax year . 11 12 12 Part III **Qualified Opportunity Fund Average and Penalty** 13 14 Divide line 13 by 2.0. See instructions if Part I, line 3, is "Yes" 14 15 Is line 14 equal to or more than 0.90? Yes. Enter -0- on this line and file this form with your tax return. No. The fund has failed to maintain the investment standard. Complete Part IV to figure the penalty. Form **8996** (Rev. 12-2021) For Paperwork Reduction Act Notice, see your tax return instructions. Cat. No. 37820G

Form 8996 (Rev. 12-2021)

Form 8996 (Rev. 12-2021) Page 3 Part V QOZ Business Property – Directly Owned or Leased by Taxpayer QOZ business property held directly on last day of the first 6-month period of the tax year Enter every QOZ where QOZ business property directly owned or leased by the taxpayer is located QOZ business property held directly on last day of the tax year (b) Owned Property Value (d) Owned Property Value (c) Leased Property Value (a) QOZ No. [3] *1,141 [d] *1,304 [d] 2,354 If the taxpayer directly owned/leased QOZ business property used in one or more QOZs, see instructions and enter the total QOZ business property value from the separate statement Part VI QOZ Stock or Partnership Interests Value of QOZ stock or partnership interest held on last day of the Value of QOZ stock or partnership For every QOZ business in which the taxpayer holds stock or a partnership interest, enter every QOZ in which the tangible property of the QOZ business is located and the EIN of that QOZ business Tangible property held by QOZ Tangible property held by QOZ business on last day of the tax year interest held on last day of the first 6-month period of the tax year apportioned to each QOZ business on last day of the first 6-month period of the tax year tax year apportioned to each QOZ (a) QOZ No. (indicate non-QOZs by 9999999999) (c) Investment Value (f) Investment Value (b) EIN of QOZ Business 13,425 13,425 12,253 7,009 1,792 12,265 7,065 1,792 [3] The counts on this page represent the sum of the number of rows filed rather than the number of forms which have Part V or Part VI completed. If additional lines are needed, see instructions and enter total QOZ business value held by the taxpayer from Part VII. line 2, columns (c) and (f) 6-month test QOZ property. Add Part V, columns (b) and (c), and Part VI, column (c). Enter the total here and on Part II, line 7 Year-end test QOZ property. Add Part V, columns (d) and (e), and Part VI, column (f). Enter the total here and on Part II, line 10 Type of accounting method used to value the property listed on this form. 2,845 ☐ Applicable financial statement valuation method. Alternative valuation method.

70

Form 8	996 (Rev. 12-2021)							Page 3
Part	V QOZ Business Prop	erty-Directly Owned or	Leased by Taxpayer					
Enter	every QOZ where QOZ business proper taxpayer is loc		QOZ business property held direct period of t	ctly on last day of t he tax year	he first 6-month	QOZ business property held di	rectly on last day o	of the tax year
	(a) QOZ No.		(b) Owned Property Value		c) operty Value	(d) Owned Property Value		e) operty Value
			*4,659,418	[0	d]	*7,481,287	[6	<u> </u>
							 	
1	If the taxpayer directly own	ned/leased QOZ business						
	property used in one or mo							
	and enter the total QOZ bus							
_	the separate statement .							
Part	VI QOZ Stock or Partn	ership Interests	W. 1007	1		Value of QOZ stock or partnership		
	every QOZ business in which the taxp est, enter every QOZ in which the tangit located and the EIN of the	ble property of the QOZ business is	Value of QOZ stock or partnership interest held on last day of the first 6-month period of the tax year apportioned to each QOZ	business on las	erty held by QOZ at day of the first d of the tax year	interest held on last day of the tax year apportioned to each QOZ	Tangible property held by QOZ business on last day of the tax ye	
(in	(a) QOZ No. dicate non-QOZs by 9999999999)	(b) EIN of QOZ Business	(c) Investment Value	(d) Owned Property Value	(e) Leased Property Value	(f) Investment Value	(g) Owned Property Value	(h) Leased Property Value
			51,327,539	76,232,405	40,517,810	49,042,901	90,648,938	39,750,686
					-		 	
1	If additional lines are need	ded, see instructions and						
	enter total QOZ business v							
	from Part VII, line 2, columns							
2	6-month test QOZ property.	, , ,	, , , , , , , , , , , , , , , , , , , ,			*		
3	Year-end test QOZ property.			enter the total	here and on Pa	art II, line 10		
4	Type of accounting method using Applicable financial state	,	ted on this form.					
	Applicable financial state Alternative valuation meti							
	Alternative valuation meti	iiou.						

Form **8996** (Rev. 12-2021)

N	umber of Schedu	ıle K-2's Filed	I 87	7,233		Number of Sche	edule K-2's E-Filed	d 865,0	624			
SCHEDULE K-2 (Form 1065) Partners' Distributive Share Items—International						tional		ОМЕ	B No. 1	545-012	23	
Department of the Treasury Internal Revenue Service	Go to	www.irs.gov/Fo		ach to Form 5 for instruct		and the latest informa	ation.		6	202	22	
Name of partnership									Employer ider	tificatio	on num	ber (EIN)
A Is the partnership a withholding foreign p				В		e partnership (including es	g the home office or any Yes," enter your QI-EIN	y branch) a	qualified deri	vatives	s deale	r?
C Check to indicate the parts of Schedule	K-2 that apply.		Yes	No							Yes	No
1 Does Part I apply? If "Yes," compl	ete and attach Part I.	1			7	Does Part VII apply?	If "Yes," complete and	attach Par	t VII	7		
2 Does Part II apply? If "Yes," comp					8		If "Yes," complete and			8		
3 Does Part III apply? If "Yes," complete and attach Part III 3					9		f "Yes," complete and a			9		
4 Does Part IV apply? If "Yes," comp					10		"Yes," complete and a			10		
5 Does Part V apply? If "Yes," complete and attach Part V 5					11	Does Part XI apply? I	f "Yes," complete and a	attach Parl	XI	11		
6 Does Part VI apply? If "Yes," comp	6 Does Part VI apply? If "Yes," complete and attach Part VI 6					12 Reserved for future use						
Part I Partnership's Other C	Current Year Inte	rnational Info	rmati	on								
Check box(es) for additional specified attachm	ents. See instructions											
 1. Gain on personal property sale 	5. High-ta	axed income			8. F	orm 5471 information	11	. Dual con	solidated loss			
2. Foreign oil and gas taxes	6. Sectio	n 267A disallowed	d deduc	ction	9. O	ther forms	<u> </u>	. Reserved	for future use	e		
3. Splitter arrangements	7. Form 8	8858 information			10. P	artner loan transaction:	s 🗌 13		ernational iten			
 4. Foreign tax translation 								(attach de	escription and	staten	nent)	
Part II Foreign Tax Credit Li	mitation											
Section 1—Gross Income												
				F	oreig	n Source		(f) Sou	urced by			
Description	(a) U.S. source	(b) Foreign brar category incon		(c) Passiv category inco		(d) General category income	(e) Other (category code)		rtner	(9	g) Tota	
1 Sales												
Α												
В												
С												
Gross income from performance of services A												
В												
3 Gross rental real estate income												

For Paperwork Reduction Act Notice, see the Instructions for Form 1065.

4 Other gross rental income

В

Cat. No. 73927C

Check to indicate the parts of Schedule K-2 that apply.

1 Does Part I apply? If "Yes," complete and attach Part I.

2 Does Part II apply? If "Yes," complete and attach Part II

3 Does Part III apply? If "Yes," complete and attach Part III

5 Does Part V apply? If "Yes," complete and attach Part V

6 Does Part VI apply? If "Yes," complete and attach Part VI

For Paperwork Reduction Act Notice, see the Instructions for Form 1065.

Check box(es) for additional specified attachments. See instructions.

Partnership's Other Current Year International Information

4 Does Part IV apply? If "Yes," complete and attach Part IV .

SCHEDULE K-2 Partners' Distributive Share Items—International (Form 1065) Attach to Form 1065. Go to www.irs.gov/Form1065 for instructions and the latest information. Department of the Treasury Internal Revenue Service Name of partnership Is the partnership a withholding foreign partnership? B Is the partnership (including the home office or any branch) a qualified derivatives dealer? ☐ Yes ☐ No If "Yes," enter your WP-EIN: ☐ Yes ☐ No If "Yes," enter your QI-EIN:

2

3

4

5

6

Yes No

10

12 Reserved for future use .

Cat. No. 73927C

7 Does Part VII apply? If "Yes," complete and attach Part VII

Does Part VIII apply? If "Yes," complete and attach Part VIII

Does Part IX apply? If "Yes," complete and attach Part IX .

Does Part X apply? If "Yes," complete and attach Part X .

Does Part XI apply? If "Yes," complete and attach Part XI.

OMB No. 1545-0123
2022

8

9

10

11

Schedule K-2 (Form 1065) 2022

Yes No

1. Gain on personal property sale		axed income	8. Fo	rm 5471 information	□ 1	 Dual consolidated lo 	SS	
2. Foreign oil and gas taxes	6. Sectio	n 267A disallowed ded	luction 9. Otl	her forms	12. Reserved for future use			
3. Splitter arrangements	7. Form 8	3858 information	10. Pa	rtner loan transaction:	. ☐ 1:	3. Other international it	ems	
4. Foreign tax translation						(attach description a		
4. Foreign tax translation						(
Part II Foreign Tax Credit Li	mitation							
Section 1 – Gross Income								
			Foreign	Source				
Description	(a) U.S. source	(b) Foreign branch category income	(c) Passive category income	(d) General category income	(e) Other (category code	(f) Sourced by partner	(g) Total	
1 Sales								
A								
В								
С								
2 Gross income from performance of services								
Α								
В								
c								
3 Gross rental real estate income								
Α								
В								
С								
4 Other gross rental income								
Α								
В								
С								

Sche	dule K-2 (Form 1065) 2022							Page 3
Name	e of partnership						EIN	
	art II Foreign Tax Credit Li		ed)				·	
Se	ction 1—Gross Income (continue	ed)						
					Source		(f) Sourced by	
	Description	(a) U.S. source	(b) Foreign branch	(c) Passive	(d) General	(e) Other	partner	(g) Total
			category income	category income	category income	(category code)		
	Net section 1231 gain							
Α								
B								
	Section 986(c) gain							
17	Section 987 gain							
18	Section 988 gain							
	Section 951(a) inclusions							
Α								
В								
c								
20	Other income (see instructions)							
Α	·							
В								
C								
21	Reserved for future use							
Α								
В								
C								
22								
Α								
В								
C								
23	Reserved for future use							
A								
В								
24	Total gross income (combine lines 1 through 23)	701,256	20,472	113,403	33,742	2,735	86,164	753,650
Α		,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,	.,	-,,,,,,		,,,,,,	23,707	,
В								
0								
_	•	l .	1	l	1	1		

	ule K-2 (Form 1065) 2022							Page 3
Name	of partnership						EIN	
	art II Foreign Tax Credit Li		ed)					
Sec	ction 1 – Gross Income (continue	ed)						
				Foreign			(f) Sourced by	
	Description	(a) U.S. source	(b) Foreign branch category income	(c) Passive category income	(d) General category income	(e) Other (category code)	partner	(g) Total
	Net section 1231 gain							
В								
С								
16	Section 986(c) gain							
17	Section 987 gain							
18	Section 988 gain							
19	Section 951(a) inclusions							
Α								
В								
C								
20	Other income (see instructions)							
Α								
В								
C								
21	Reserved for future use							
Α								
В								
С								
22	Reserved for future use							
Α								
В								
С								
23	Reserved for future use							
Α								
В								
c								
24	Total gross income (combine lines 1 through 23)	8,822,421,560	311,868,106	343,952,212	185,424,853	2,422,125	3,280,353,940	12,961,239,897
Α								
В								
С								

Sche	dule K-2 (Form 1065) 2022													Page 5		
Name	of partnership												EIN			
_																
	art II Foreign Tax			ı (continue	ed)											
Se	ction 2-Deductions	(continued)						F	C							
	Description		(-) II C						Source			(f) So	ourced by	(g) Total		
	Description		(a) U.S. source		(b) Foreig		(c) Passive category income		(d) General category income		(e) Other (category code	partner		(g) Total		
46	Section 986(c) loss	loss		tion 086(a) loss			outogory		outogory in	000	outogory mo	01110	(category code	-1		
47	Section 987 loss															
48	Section 988 loss															
49	Other allocable deductions															
	instructions)															
50	Other apportioned share of	f														
	deductions (see instruction	ıs)														
51	Reserved for future use .															
52	Reserved for future use .															
53	Reserved for future use .															
54	Total deductions (combin			700.040		18,482	_		0.0							
	through 53)			766,343	43 1		54,804		26	5,366	67	8	203,098	811,577		
55	Net income (loss) (subtract															
_	from line 24)		D	-M 4 F												
	other Infor				orm 1110	or 1110	3									
36	Luon I – nac Expens	es Apporti	OHHIE	raciois			Foreign	Source								
							roreign	Jource	<u> </u>	1	(e) Other	(f) Source	and by			
	Description	(a) U.S. s					(c) Passive category income		d) General		(category code)		ner	(g) Total		
									gory income	(country code						
1	Gross receipts by SIC code															
Α	SIC code:															
В	SIC code:															
C	SIC code:															
D	SIC code:															
Е	SIC code:															
F	SIC code:															
2	Exclusive apportionment					Part II, line	32. Enter the	followin	g.							
Α		, ,														
	(i) SIC code:												2A(i)			
	(ii) SIC code:												2A(ii)			
_	(iii) SIC code:												2A(iii)			
В																
	(i) SIC code:												2B(i)			
	(ii) SIC code:												2B(ii)			
	(iii) SIC code:												2B(iii)	V 0 /F 1005) 0000		

Sched	lule K-2 (Form 1065) 2022												Page 5
Name	of partnership											EIN	
P	art II Foreign Ta	x Credit Limit	tation (continue	ed)									
Sec	ction 2-Deductions	(continued)											
							Foreign	Source			(0.0		
Description			(a) U.S. source	(b) Foreign brand category income				(d) General		(e) Other		urced by artner	(g) Total
						category in	category income		ome	(category code)		
46	Section 986(c) loss												
47	Section 987 loss												
48	Section 988 loss												
49	Other allocable deductions												
	instructions)												
50	Other apportioned share o												
	deductions (see instruction												
51	Reserved for future use .												
	Reserved for future use .												
53	Reserved for future use .												
54	Total deductions (combin		0.400.040.700	0746		400.46		447.055					
	through 53)		8,160,846,739	2/4,8	354,810	132,10	17,919	117,655	,022	1,059,9	45 2,923	3,987,935	11,609,318,955
55	Net income (loss) (subtraction												
	from line 24)												
			reparation of F	orm 1116	or 1118	3							
Sec	ction 1—R&E Expens	es Apportion	ment Factors				_						
						Foreign	Source		_				
	Description	(a) U.S. source	ce (b) Foreig			(c) Passive category income		(d) General		(e) Other	(f) Sourced by partner		(g) Total
			category					gory income	(category code) (country code)				
_	Gross receipts by SIC code								(COUI	nitry code)			
	SIC code:												
	SIC code:												
C													
D									+				
E	SIC code:												
F	SIC code:												
2	Exclusive apportionment	t with respect to to	otal R&F expenses	entered on	Part II line	32 Enter the	followin	n					
_ A	R&E expense with respe	·				, 62. 266		9.					
	(i) SIC code:	, ,										2A(i)	
	(ii) SIC code:											2A(ii)	
	(iii) SIC code:											2A(iii)	
В	R&E expense with respe												
	(i) SIC code:											2B(i)	
	(ii) SIC code:											2B(ii)	
	(iii) SIC code:											2B(iii)	
			-							-			

	ule K-2 (Form 1065) 2	022												Page 8
Name	of partnership												EIN	
Do	rt III Othe	r Information for	Drona	ration of F	orm 11	16 or 1111	R (continu	ed)						
		n Taxes (continue		il audii di i	01111 11	10 01 1110	b (continu	eu)						
		(d) Passive category income (e) General category income (f) Other												(g) Total
	U.S.	Foreign		Partn	er	U.	.S.	F	oreign		Partner	(categor	y code)	(g) Total
1														
A B														
C														
D														
E														
F														
2			-											
A B														
C														
D														
E														
F														
G											**sum of line	s 2A-0	G, column (g)	1,105
3			ŀ											
A B														
c														
4														
5														
_6														
Sec	tion 5—Other	Tax Information					Foreign	Course						
							roreign	Source			(f) Other		(g) Sourced by	
	Description	(a) U.S. source		ection 951A		ign branch	(d) Pa		(e) Gene		(category code _)	partner	(h) Total
			categ	ory income	catego	ry income	category	income	category in	icome	(country code			
1	Section 743(b)													
	positive income													
	adjustment .													
	Section 743(b)													
	negative income adjustment .													
	Reserved for													
	future use													
	Reserved for													
	future use													

	ule K-2 (Form 1065) 2	2022														Page 8
Name	of partnership													EIN		
_				_			10 111	0 / /:	n							
	rt III Othe		rmation for		aration of F	orm 11	16 or 1118	B (continu	ea)							
Sec	uon 4—Foreiç		Passive catego					10	1 Canaral	antanan, inaa	m.o.			f) Other	1	
	U.S.	(a) i	Foreign	ry incon	Partn	or	U.		(e) General category income Foreign Partner					y code	,	(g) Total
1	0.3.		roreign		Faitii	ei .	0.	.0.		oreign		raitilei	Categor	y code	1	
A		-														
В															+	
C																
D																
E																
F																
2																
Α																
В																
С																
D																
Е																
F											4.4				_	
G											**S	um of lines 2	A-G, c	olumn (g)	-	-60,934
3																
A B		-													+	
С																
4																
5															+	
6																
	tion 5-Other	Tax Ir	nformation													
		1 437 11						Foreign	Source							
	Description	(-) I										(f) Other		(g) Sourced b	y	(h) Total
	Description	(a) U.S. source			ection 951A jory income		ign branch ry income	(d) Pa		(e) Gene category in	eral	(category code _)	partner		(n) Total
				οαιου	jory incomic	cuicgo	ry moonic	outogory	income	outogory ii	1001110	(country code)			
1	Section 743(b)															
	positive income															
	adjustment .															
	Section 743(b)															
	negative income															
	adjustment .															
3	Reserved for future use															
4	Reserved for															
	future use															