Statistics of Income

Corporation Income Tax Returns
Line Item Estimates

2016

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Publication 5108 (Rev. 5-2020) Catalogue Number 65037N Department of the Treasury Internal Revenue Service www.irs.gov

Department of the Treasury
Internal Revenue Service

2016 Corporation Income Tax Returns Line Item Estimates

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This report contains estimates of frequencies of taxpayer entries and estimates of monetary amounts recorded on the applicable lines of the forms and schedules filed as part of corporation tax returns as shown in the 2016 Statistics of Income (SOI) Complete Report.

The estimates of counts and monetary amounts on 1120 Series forms are aggregated and presented on Form 1120. Items unique to specific 1120 Series forms are shown separately on the specific return type. 1120 Series forms included in the SOI statistical sample are:

Form 1120
Form 1120-F
Form 1120-L
Form 1120-PC
Form 1120-REIT
Form 1120-RIC
Form 1120S

Estimates of counts and monetary amounts for attached forms and schedules for 1120 Series tax returns are categorized by the form or schedule and are inclusive across all 1120 Series forms to which they were attached, unless specifically noted on the form. For example, estimates for Form 1120 Schedule D are inclusive across all 1120 Series forms included in the sample except 1120S, because Schedule D exists as a separate form for 1120S returns.

The Statistics of Income Division's Statistical Information Services (SIS) staff provide data and information in response to requests from customers. The SIS staff can be reached by email at sis@irs.gov.

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Description of the Sample and Limitations of the Data

This section describes the sample design, sample selection, data capture, data cleaning, and data completion processes for the Statistics of Income (SOI) 2016 Corporation Statistics Program. It also presents the techniques used to produce estimates of the total number of corporations and associated variables as well as an assessment of the data limitations, including sampling and nonsampling errors.

Background

From Tax Years (TY) 1916 through TY 1950, SOI extracted data from each corporate income tax return filed. Beginning with TY 1951, however, SOI introduced stratified probabil- ity sampling. Since that time, the sample size has generally decreased while the corporate tax return population has in- creased. For example, for 1951, the sample accounted for 41.5 percent of the entire population, or 285,000 of the 687,000 total returns filed. For 2016, the sample accounted for about 1.75 percent of the total population of over 6.6 million returns. This population count differs from the estimated population count cited elsewhere in this publication because the sampling frame includes out-of-scope and duplicate returns.

For 1951, SOI stratified the sample by size of total assets and industry. However, from 1952 through 1967, SOI stratified the sample by a measure of size only. The size was measured by either business volume (1953–1958) or total assets (1952 and 1959–1967). Since 1968, SOI has stratified returns by both total assets and, for Forms 1120 and 1120S, a measure of income [1].

Target Population

The target population consists of all returns of active corporations organized for profit that are required to file one of the 1120 forms included in this study.

Survey Population

The survey population includes corporate tax returns filed using one of the 1120 forms selected for the study and posted to the IRS Business Master File (BMF). Excluded are amended returns and returns for which the tax liabilities changed because of a tax audit. Figure E gives the number of corporate returns by form type that were subject to sampling during Tax Years 2013 through 2016, as well as the resulting sample sizes.

Sample Design

The current design is a probability sample stratified by form type and either by 1) size of total assets alone or 2) size of total assets and a measure of income. Form 1120 returns are stratified by size of total assets and size of "proceeds," which is the measure of income for this form. Size of proceeds is defined as the larger of the absolute value of net income (or

Figure E. Total Number of Corporation Tax Returns: Population and Sample Counts, Tax Years 2013–2016

Form type	Tax year							
	2013		2014		2015		2016	
	Population	Sample	Population	Sample	Population	Sample	Population	Sample
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
1120	1,785,481	59,054	1,769,209	58,567	1,759,931	55,929	1,757,616	54,620
1120S	4,484,612	36,741	4,577,096	37,998	4,682,942	37,514	4,802,950	37,150
1120-L	600	405	581	392	540	376	531	377
1120-PC	11,721	2,669	13,264	2,920	14,598	3,146	15,593	3,354
1120-RIC	16,379	10,813	17,267	11,275	17,951	11,412	18,248	11,047
1120-REIT	2,502	2,104	2,807	2,359	3,103	2,679	3,509	3,016
1120-F	40,923	6,319	43,693	6,685	45,745	7,078	48,599	6,484
Total	**6,342,218**	**118,105**	**6,423,917**	**120,196**	**6,524,810**	**118,134**	**6,647,046**	**116,048**

Bertrand Überall, Richard Collins, and Nicholas Mountjoy were responsible for the sample design and estimation of the SOI 2016 Corporation Statistics Program under the direction of Tamara Rib, Chief, SOI Program Support, Statistical Services Branch.

deficit) or the absolute value of "cash flow," which is the sum of net income, several depreciation amounts, and depletion. Form 1120S is stratified by size of total assets and size of ordinary income. SOI stratified all other 1120 forms (1120-L, 1120-PC, 1120-RIC, 1120-REIT, and 1120-F) by size of total assets only.

SOI began the design process with projected population totals derived from IRS administrative workload estimates, adjusted according to the distribution by population strata from several previous survey years. Using projected population totals by sample strata, SOI carried out an optimal allocation based on strata standard errors to assign sample sizes to each stratum such that the overall targeted sample size was approximately 118,800 returns for 2016, a slight increase from the 2015 target. Mathematical statisticians selected a Bernoulli sample independently from each stratum, with sampling rates ranging from 0.25 percent to 100 percent. The total realized sample for 2016, including inactive and noneligible corporations, is 116,048 returns.

Sample Selection

The IRS Cincinnati and Ogden Submission Processing Centers initially process all corporate returns to determine tax liability before transmitting the data daily to the BMF. After error correction, these returns are said to "post" to the BMF, which serves as the SOI sampling frame. SOI selects the sample on a weekly basis.

Sample selection for TY 2016 occurred over the 24-month period, July 2016 through June 2018. SOI requires a 24-month sampling period for two reasons. First, just under 8 percent of all corporations use noncalendar-year accounting periods. To capture these returns, the 2016 statistics include all corporations filing returns with accounting periods ending between July 2016 and June 2017. Second, many corporations, including some of the largest corporations, request 6-month filing extensions. This combination of noncalendar-year accounting periods and filing extensions means that the last TY 2016 returns the IRS received had accounting periods ending in June 2017, and therefore, had to be filed by October 2017. However, taking into account the 6-month extension, these returns could have been filed as late as March 2018 and still be considered timely. To account for the normal processing time, the sample selection process remained open for the 2016 study until the end of June 2018. However, SOI added a few very large returns to the TY 2016 sample as late as July 2018.

Each tax return in the survey population is assigned to a stratum and subject to sampling. Each filing corporation has a unique Employer Identification Number (EIN). An integer function of the EIN, called the Transformed Taxpayer Identification Number (TTIN), is computed. The number formed by the last four digits of the TTIN is a pseudo-random number. A return for which this pseudo-random number is less than the sampling rate multiplied by 10,000 is selected for the sample.

The algorithm for generating the TTIN does not change from year to year. Therefore, corporations selected for the sample in any given year may be selected the following year, providing the corporation files a return using the same EIN and it falls into a stratum with the same or higher sampling rate. If the corporation falls into a stratum with a lower rate, the probability of selection will be the ratio of the second-year sampling rate to the first-year sampling rate. If the corporation files with a new EIN, the probability of selection will be independent from the prior-year selection [2].

Data Capture

Data processing for SOI begins with information already extracted for IRS administrative purposes; over 100 items available from the BMF system are checked and corrected as necessary. SOI extracts some 2,500 additional data items from the corporate tax returns during processing. This data- capture process can take as little as 15 minutes for a small, single-entity corporation filing Form 1120, or up to several weeks for a large, consolidated corporation filing several hundred attachments and schedules with the return. The process is further complicated by several factors:

- Over 2,500 separate data items may be extracted from any given tax return. This often requires constructing totals from various other items elsewhere on the return.
- Each 1120 form type has a different layout with different types of schedules and attachments, making data extraction less than uniform for the various forms.
- There is no legal requirement for a corporation to meet its tax return filing requirements by filling in, line by line, the entire U.S. tax return form. Therefore, many corporate taxpayers report financial details using schedules of their own design or using commercial tax-preparation software packages.
- There is no single accepted method of corporate tax accounting in the United States, but rather, several accepted "guidelines," which can vary by geographic location. SOI staff attempt to standardize these differences during data abstraction and editing.
- Different companies may report the same data item, such as other current liabilities, on different lines of the tax form. SOI staff also attempt to standardize these differences.

To help staff overcome these complexities and differences in taxpayer reporting, for each tax year, SOI prepares detailed instructions for the editing units at the IRS Submission Processing Centers. For TY 2016, these instructions covered standard and straightforward procedures and instructions for addressing data exceptions.

Data Cleaning

SOI staff enter data directly into the database from the corporate tax returns selected for the sample. In this context, the term "editing" refers to the combined interactive processes of data extraction, consistency testing, and error resolution. SOI runs hundreds of tests to check for inconsistencies, including the following:

- Impossible conditions, such as incorrect tax data for a particular form type;
- Internal inconsistencies, such as items not adding to totals;
- Questionable values, such as a bank with an unusually large amount reported for cost of goods sold and/or operations; and
- Improper sample class codes, such as when a return has $100 million in total assets but was selected as though it had $1 million because the last two digits of the total assets were keyed in as cents.

Data Completion

In addition to the tests mentioned above, SOI addresses missing data items and identifies returns to be excluded from the tabulations. The data completion process focuses on these issues.

Beginning with the TY 2012 sample, the criteria for imputing balance sheets for returns with incomplete balance sheets changed significantly. Now, only the largest returns with incomplete balance sheets are subject to SOI's balance sheet imputation procedure. As a result, the number of returns with imputed balance sheets will be negligible, and SOI will perform imputation on an ad hoc basis only.

SOI uses various methods to impute data for some certainty returns unavailable for editing, depending on the information available at the time the return needs to be completed for the sample. These corporations are identified from the previous year's sample using a combination of assets and receipts. Additional corporations may be identified to ensure industry coverage. SOI uses data filed electronically for those corporate returns selected for the sample, but unavailable for statistical processing. For TY 2016, there were 26 returns that met these criteria. For some returns not selected for the sample, if the current tax return was not located and no other current tax data were available, then SOI used data from the previous year's return, with adjustments for tax law changes, if needed.

The data completion process also includes identifying returns not eligible for the sample as the BMF may have duplicate and other out-of-scope returns. These returns include those filed by nonprofit corporations, returns having neither current income nor deductions, and prior-year tax returns. Additionally, amended or tentative returns, nonresident foreign corporations having no effectively connected income with a trade or business located in the United States, fraudulent returns, and returns filed by tax-exempt corporations are not eligible for the sample. Figure F displays the number of inactive sampled returns excluded from the tabulations, as well as the percentages of the total sample size they represent for 2013 through 2016.

Figure F. Corporation Tax Returns: Number of Inactive Sampled Returns for Tax Years 2013–2016

Type of inactive return	Tax year			
	2013	2014	2015	2016
	(1)	(2)	(3)	(4)
No income or deductions	2,058	2,558	2,235	2,087
Other*	4,436	4,158	4,519	4,648
Total	**6,494**	**6,716**	**6,754**	**6,735**
Percent of sample	**5.51**	**5.60**	**5.73**	**5.82**

*Includes duplicate returns (returns that appear more than once in the sample) and prior-year returns.

Figure G provides estimates of the number of active corporations by form type for 2013 through 2016. For Forms 1120-L and 1120-PC, these estimates may differ from the population counts in Figure E due to changes made during the data capture and data cleaning processes.

Figure G. Corporation Tax Returns: Estimated Number of Active Returns for Tax Years 2013–2016

Form type	Tax year			
	2013	2014	2015	2016
	(1)	(2)	(3)	(4)
1120	1,582,809	1,570,796	1,578,515	1,540,874
1120S	4,257,909	4,380,125	4,487,336	4,592,042
1120-L	647	631	601	584
1120-PC	10,720	11,933	13,303	14,215
1120-RIC	16,297	17,200	17,914	18,219
1120-REIT	2,472	2,764	3,078	3,473
1120-F*	16,949	18,043	18,817	19,270
Total	**5,887,804**	**6,001,491**	**6,119,565**	**6,188,676**

*Foreign Insurance Companies file on Forms 1120-L and 1120-PC, but are counted in Form 1120-F, Table 10.
NOTE: Detail may not add to total due to rounding.

Estimation

SOI bases the estimates of the total number of corporations and associated variables produced in this report on weighted sample data using either a one-step or two-step process, depending on the form type filed. Under the one-step process, SOI assigns a weight for the return, which is the reciprocal of the realized sampling rate, adjusted for unavailable returns, outliers, weight trimming, and any other necessary adjustments. SOI used these weights, referred to as the "national weights," to produce the estimates published in this report for Forms 1120-F, 1120-L, 1120-PC, 1120-RIC, and 1120-REIT,

as well as Forms 1120 and 1120S returns that were sampled with certainty.

The two-step process is used to improve the estimates by industry for returns filed on either Form 1120 or Form 1120S that are not selected in self-representing strata. The first stage of the two-step process is to assign an initial weight for the return as described above. The second stage involves post-stratification by industry and sample selection class. SOI uses a bounded raking ratio estimation approach to determine the final weights because certain post-stratification cells may have small sample sizes [3]. SOI used these final weights to produce the aggregated frequency and money amount estimates that are published in this report for these forms.

Data Limitations and Measures of Variability

SOI uses several extensive quality review processes to improve data quality. This starts at the sample selection stage with weekly monitoring to ensure the proper number of returns is selected, especially in the certainty strata. These processes continue through the data collection, data cleaning, and data completion procedures with consistency testing. Part of the review process includes extensive comparisons between the sample year (2016) and prior-year (2015) data. SOI designed each processing stage to ensure data integrity.

Sampling Error

Since the TY 2016 estimates are based on a sample, they may differ from population aggregates resulting from a complete census of all corporate income tax returns. The TY 2016 sample is one of many possible samples that could have been selected under the same sample design. Estimates derived from one possible sample could differ from those derived from another, and also from the population aggregates. The deviation of a sample estimate from the average of all possible similarly selected samples is called the sampling error.

The standard error (SE), a measure of the average magnitude of the sampling errors over all possible samples, can be estimated from the realized sample. The estimated standard error is usually expressed as a percentage of the value being estimated. This is called the estimated coefficient of variation (CV) of the estimate, and it can be used to assess the reliability of an estimate. The smaller the CV, the more reliable the estimate is deemed to be.

SOI calculates the estimated coefficient of variation of an estimate by dividing the estimated standard error by the estimate itself and taking the absolute value of this ratio. Table 1 (see Section 4) shows the estimated coefficients of variation by industrial groupings for the estimated number of returns as well as selected money amounts.

The estimated coefficient of variation, CV(X), can be used to construct confidence intervals for the estimate X. The estimated standard error, which is required for the confidence interval, must first be calculated. For example, the estimated number of companies in the manufacturing sector with net income and the corresponding estimated coefficient of variation can be found in Table 1 and used to calculate the estimated standard error:

$$\begin{aligned} SE(X) &= X \bullet CV(X) \\ &= 149{,}235 \text{ x } 4.29/100 \\ &= 6{,}402 \end{aligned}$$

A 95-percent confidence interval for the estimated number of returns in manufacturing is constructed as follows:

$$\begin{aligned} X \pm 2 \bullet SE(X) &= 149{,}235 \pm (2 \text{ x } 6{,}402) \\ &= 149{,}235 \pm 12{,}804 \end{aligned}$$

The interval estimate is 136,431 returns to 162,039 returns. This means that if all possible samples were selected under the same general conditions and sample design, and if an estimate and its estimated standard error were calculated from each sample, then approximately 95 percent of the intervals from two standard errors below the estimate to two standard errors above the estimate would include the average estimate derived from all possible samples. Thus, for a particular sample, it can be said with 95-percent confidence that the average of all possible samples is included in the constructed interval. This average of the estimates derived from all possible samples would be equal to or near the value obtained from a census.

Nonsampling Error

In addition to sampling error, nonsampling error can also affect the estimates. Nonsampling errors can be classified into two groups: random errors, whose effects may cancel out, and systematic errors, whose effects tend to remain somewhat fixed and result in bias.

Nonsampling errors include coverage errors, nonresponse errors, processing errors, or response errors. The inability to obtain information for all sampled returns, differing interpretations of tax concepts or taxpayer instructions, inability to provide accurate information at the time of filing (data are collected before auditing), and inability to obtain all tax schedules and attachments may cause these errors. These errors may also be caused by data recording or coding errors, data collecting or cleaning errors, estimation errors, and failure to represent all population units.

Coverage Errors: Coverage errors in the SOI corporation data can result from the difference between the time frame for sampling and the actual time needed for filing and processing the returns. Since many of the largest corporations receive filing-period extensions, they may file their returns after the closing date for Sample Selection. However, any of the largest returns found are added into the file until the final file is produced.

Coverage problems within industrial groupings in the SOI Corporation study may result from the way consolidated

returns are filed. The Internal Revenue Code permits a parent corporation to file a single return, which includes the combined financial data of the parent and its subsidiaries. These data are not separated into the different industries but are entered into the industry with the largest receipts. Thus, there is undercoverage of financial data within certain industries and overcoverage in others. Coverage problems within industries present a limitation on any analysis of the sample results.

Nonresponse Errors: There are two types of nonresponse errors: unit and item. Unit nonresponse occurs when a sampled return is unavailable for SOI processing. For example, other areas of the IRS may have the return at the time it is needed for statistical processing. These returns are termed "unavailable returns."

Item nonresponse occurs when certain items are unavailable for a return selected for SOI processing, even if the return itself is available. An example of item nonresponse would be items missing from the balance sheet, even though other items have been reported.

Processing Errors: Errors in recording, coding, or processing the data can cause a return to be sampled in the wrong sampling class. This type of error is called a misstratification error. One example of how a return might be misstratified is the following: a corporation files a return with total assets of $100,000,023 and net income of $5,000. A processing error causes the last two digits of the total assets to be keyed in as cents, so that the return is classified according to total assets of $1,000,000.23 and net income of $5,000.00. The return would be misstratified according to the incorrect value of the total assets stratifier. To adjust for misstratification errors, only returns selected in a noncertainty stratum that really belonged in a certainty stratum were moved to this certainty stratum.

Response errors: Response errors are due to data being captured before audit. Some purely arithmetical errors made by the taxpayer are corrected during the data capture and cleaning processes. Because of time constraints, SOI does not incorporate adjustments to a return during audit into the file.

References

[1] Jones, H. W., and McMahon, P. B. (1984), "Sampling Corporation Income Tax Returns for Statistics of Income, 1951 to Present," *1984 Proceedings of the Section on Survey Research Methods,* American Statistical Association, pp. 437–442.

[2] Harte, J. M. (1986), "Some Mathematical and Statistical Aspects of the Transformed Taxpayer Identification Number: A Sample Selection Tool Used at IRS," *1986 Proceedings of the Section on Survey Research Methods,* American Statistical Association, pp. 603–608.

[3] Oh, H. L., and Scheuren, F. J. (1987), "Modified Raking Ratio Estimation," *Survey Methodology,* Statistics Canada, Vol. 13, No. 2, pp. 209–219.

Line Item Data Confidence Intervals

The data shown for each form in this publication is taken from the Statistics of Income (SOI) 2016 Corporate Tax Return Sample and is therefore subject to the same data limitations that are detailed in the 2016 SOI Corporate Income Tax Complete Report (Publication 16). Because these data are statistically sampled, the money amounts are **estimates** and should not be treated as actual money amounts. As such, the data contained here are from a sample that could be one of a number of possible samples of corporate tax returns. Because each sample would contain different returns, estimates constructed from each sample would vary. The sample estimate, along with the estimated standard error, allows the computation of confidence intervals indicating that the estimate is contained within the interval with the prescribed confidence. Below are the computed 95% confidence intervals for selected variable counts that are shared among one or more Form 1120 return types, along with the associated Coefficient of Variation (CV). The variables selected are detailed in the 2016 SOI Corporate Income Tax Complete Report (Publication 16).

Variable	CV	Lower Bound	Upper bound
Number of returns	**0.03**	6,184,963	6,192,389
Total receipts	**0.17**	31,102,307,483	31,314,524,713
Business receipts	**0.18**	27,475,874,661	27,674,415,707
Cost of goods sold	**0.23**	16,870,197,235	17,026,120,295
Net income	**0.20**	2,448,140,193	2,467,803,969
Deficit	**0.36**	540,832,713	548,677,185
Income sub to tax	**0.07**	1,269,440,872	1,273,000,290
Total income tax before credits	**0.06**	445,151,256	446,220,902
Total income tax after credits	**0.09**	315,789,744	316,928,638
Total assets	**0.01**	101,970,152,483	102,010,948,703
Depreciable assets	**0.14**	12,644,034,578	12,715,039,986
Depreciation deduction	**0.16**	853,849,037	859,331,213

Table 1. 95% Confidence Intervals for Estimates of Selected Variables

Bertrand Uberall was responsible for the computation of the coefficients of variation (CV) shown here under the direction of Tamara Rib, Chief, SOI Program Support, Statistical Services Branch.

Notes on Data Estimates

Estimates marked with an asterisk (*) preceding the data are based on a small number of sampled returns and should be used with caution. A dash (-) or zero shown in place of an estimate indicates that there were no returns having that characteristic, or the characteristic was so rare that it did not appear on any sampled returns. The symbol (d) indicates that this value (and the associated money amount) was suppressed to avoid disclosure of information for specific corporations. Detail may not add to total due to taxpayer reporting, rounding, and the impact of adjustments or other items not shown separately.

Some attachments to Form 1120 series returns were excluded because the quantities represented in the sample were insufficient for this publication. These attachments are:

- Form 6478, *Biofuel Producer Credit*;
- Form 8609-A, *Annual Statement for Low-Income Housing Credit*;
- Form 8826, *Disabled Access Credit*;
- Form 8834, *Qualified Electric Vehicle Credit*;
- Form 8896, *Low Sulfur Diesel Fuel Production Credit*; and
- Form 8910, *Alternative Motor Vehicle Credit*

Data for items common across the various 1120 return types are shown as aggregates on Form 1120. Each 1120 return type displays counts and amounts for items unique to that return type as well as some common fields which are included in the aggregates on Form 1120, including:

- Total income (loss)
- Total deductions
- Taxable income
- Tax computation items
- Total assets
- Total liabilities
- Schedule M-1 items
- Schedule M-2 items

[1] Counts and amounts for this data item are included in the aggregate totals shown on Form 1120.

[2] Balance sheet data is not available for returns filing Form 1120-F, *U.S. Income Tax Return of a Foreign Corporation*. There is no 1120-F balance sheet information included in the aggregate balance sheet data shown on Form 1120.

[3] Data for 1120-REIT, 1120-RIC, and 1120S have been excluded from the following forms: 3468, 3800, 4626, 5884, 6765, 8586, 8820, 8827, 8835, 8844, 8845, 8846, 8864, 8874, 8881, 8882, 8903, 8911, 8936, 8941. The resulting taxation and credit for these items are passed through to individual tax returns, and thus are excluded from corporate income tax return line item estimates.

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Form **1120**
Department of the Treasury
Internal Revenue Service

U.S. Corporation Income Tax Return

For calendar year 2016 or tax year beginning , 2016, ending , 20

▶ Information a CALENDAR YEAR 5,695,841 FISCAL YEAR 492,835

OMB No. 1545-0123

2016

A Check if:
1a Consolidated return (attach Form 851) 33,627
b Life/nonlife consolidated return 250
2 Personal holding co (attach Sch. PH) 1,588
3 Personal service corp (see instructions) 95,215
4 Schedule M-3 attached ☐ 124,070

Name: Corporation 2016 Line Item Counts (Estimated from SOI Sample)
Number, street, and room or suite no. If a P.O. box, see instructions.: TOTAL RETURNS FILED 6,188,676
City or town, state, or province, country, and ZIP or foreign postal code: TOTAL FORMS E-FILED 5,228,544

B Employer identification number 6,188,676
C Date incorporated 6,188,676
D Total assets (see instructions) $ 4,631,550

☐ Initial return 332,929 Final return 212,211 Name change 44,760 dress change

Income	1a	Gross receipts or sales	1a	5,190,364	
	b	Returns and allowances	1b	610,960	
	c	Balance. Subtract line 1b from line 1a			1c 5,301,906
	2	Cost of goods sold (attach Form 1125-A)			2 2,894,470
	3	Gross profit. Subtract line 2 from line 1c			3 5,305,820
	4	Dividends (Schedule C, line 19)			4 111,126
	5	Interest			5 439,954
	6	Gross rents			6 73,453
	7	Gross royalties			7 13,703
	8	Capital gain net income (attach Schedule D (Form 1120))			8 85,603
	9	Net gain or (loss) from Form 4797, Part II, line 17 (attach Form 4797)			9 352,591
	10	Other income (see instructions—attach statement)			10 1,341,404
	11	**Total income.** Add lines 3 through 10 ▶			11 5,596,711
Deductions (See instructions for limitations on deductions.)	12	Compensation of officers (see instructions—attach Form 1125-E) ▶			12 3,150,006
	13	Salaries and wages (less employment credits)			13 2,895,150
	14	Repairs and maintenance			14 3,278,191
	15	Bad debts			15 410,708
	16	Rents			16 3,564,982
	17	Taxes and licenses			17 5,184,161
	18	Interest			18 2,381,690
	19	Charitable contributions			19 254,547
	20	Depreciation from Form 4562 not claimed on Form 1125-A or elsewhere on return (attach Form 4562)			20 3,322,538
	21	Depletion			21 12,881
	22	Advertising			22 2,999,749
	23	Pension, profit-sharing, etc., plans			23 786,585
	24	Employee benefit programs			24 1,464,016
	25	Domestic production activities deduction (attach Form 8903)			25 46,541
	26	Other deductions (attach statement)			26 5,785,620
	27	**Total deductions.** Add lines 12 through 26 ▶			27 5,932,726
	28	Taxable income before net operating loss deduction and special deductions. Subtract line 27 from line 11			28 5,908,762
	29a	Net operating loss deduction (see instructions)	29a	354,100	
	b	Special deductions (Schedule C, line 20)	29b	52,249	
	c	Add lines 29a and 29b			29c 393,850
Tax, Refundable Credits, and Payments	30	**Taxable income.** Subtract line 29c from line 28. See instructions			30 531,039
	31	Total tax (Schedule J, Part I, line 11)			31 501,726
	32	Total payments and refundable credits (Schedule J, Part II, line 21)			32 393,559
	33	Estimated tax penalty. See instructions. Check if Form 2220 is attached ▶ ☐			33 174,846
	34	**Amount owed.** If line 32 is smaller than the total of lines 31 and 33, enter amount owed			34 331,587
	35	**Overpayment.** If line 32 is larger than the total of lines 31 and 33, enter amount overpaid			35 305,029
	36	Enter amount from line 35 you want: **Credited to 2017 estimated tax** ▶ 218,137 **Refunded** ▶			36 106,189

Sign Here

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

▶ Signature of officer Date ▶ Title

May the IRS discuss this return with the preparer shown below? See instructions. ☐ Yes ☐ No

Paid Preparer Use Only

Print/Type preparer's name	Preparer's signature	Date	Check ☐ if self-employed	PTIN

Firm's name ▶ Firm's EIN ▶
Firm's address ▶ Phone no.

For Paperwork Reduction Act Notice, see separate instructions. Cat. No. 11450Q Form **1120** (2016)

*AMOUNTS IN THOUSANDS OF US DOLLARS

Form **1120**
Department of the Treasury
Internal Revenue Service

U.S. Corporation Income Tax Return

For calendar year 2016 or tax year beginning _____, 2016, ending _____, 20 _____

▶ Information about Form 1120 and its separate instructions is at *www.irs.gov/form1120.*

OMB No. 1545-0123

2016

A Check if:
1a Consolidated return (attach Form 851) ☐
b Life/nonlife consolidated return ☐
2 Personal holding co. (attach Sch. PH) ☐
3 Personal service corp. (see instructions) ☐
4 Schedule M-3 attached ☐

TYPE OR PRINT

Name: Corporation 2016 Line Item Money Amounts (Estimated from SOI Sample)

Number, street, and room or suite no. If a P.O. box, see instructions.

City or town, state, or province, country, and ZIP or foreign postal code

B Employer identification number

C Date incorporated

D Total assets (see instructions) $ 101,990,550,593

E Check if: (1) ☐ Initial return (2) ☐ Final return (3) ☐ Name change (4) ☐ Address change

Income	1a	Gross receipts or sales	1a	88,345,928,060	
	b	Returns and allowances	1b	865,373,632	
	c	Balance. Subtract line 1b from line 1a			1c 27,575,145,184
	2	Cost of goods sold (attach Form 1125-A)			2 16,948,158,765
	3	Gross profit. Subtract line 2 from line 1c			3 10,591,530,455
	4	Dividends (Schedule C, line 19)			4 594,372,562
	5	Interest			5 1,190,397,564
	6	Gross rents			6 116,224,221
	7	Gross royalties			7 200,832,593
	8	Capital gain net income (attach Schedule D (Form 1120))			8 497,881,767
	9	Net gain or (loss) from Form 4797, Part II, line 17 (attach Form 4797)			9 53,640,103
	10	Other income (see instructions—attach statement)			10 1,136,998,334
	11	**Total income.** Add lines 3 through 10 ▶			11 14,231,186,735
Deductions (See instructions for limitations on deductions.)	12	Compensation of officers (see instructions—attach Form 1125-E) ▶			12 497,813,405
	13	Salaries and wages (less employment credits)			13 3,330,277,919
	14	Repairs and maintenance			14 216,611,330
	15	Bad debts			15 141,532,813
	16	Rents			16 539,680,281
	17	Taxes and licenses			17 589,763,592
	18	Interest			18 792,615,677
	19	Charitable contributions			19 18,566,206
	20	Depreciation from Form 4562 not claimed on Form 1125-A or elsewhere on return (attach Form 4562)			20 856,590,125
	21	Depletion			21 23,424,261
	22	Advertising			22 325,377,839
	23	Pension, profit-sharing, etc., plans			23 196,256,706
	24	Employee benefit programs			24 407,784,268
	25	Domestic production activities deduction (attach Form 8903)			25 34,113,160
	26	Other deductions (attach statement)			26 4,131,725,533
	27	**Total deductions.** Add lines 12 through 26 ▶			27 12,420,512,795
	28	Taxable income before net operating loss deduction and special deductions. Subtract line 27 from line 11			28 1,913,217,132
	29a	Net operating loss deduction (see instructions)	29a	160,819,428	
	b	Special deductions (Schedule C, line 20)	29b	19,045,130	
	c	Add lines 29a and 29b			29c 270,450,735
Tax, Refundable Credits, and Payments	30	**Taxable income.** Subtract line 29c from line 28. See instructions			30 1,270,890,057
	31	Total tax (Schedule J, Part I, line 11)			31 312,907,616
	32	Total payments and refundable credits (Schedule J, Part II, line 21)			32 395,144,260
	33	Estimated tax penalty. See instructions. Check if Form 2220 is attached ▶ ☐			33 93,546
	34	**Amount owed.** If line 32 is smaller than the total of lines 31 and 33, enter amount owed			34 4,822,842
	35	**Overpayment.** If line 32 is larger than the total of lines 31 and 33, enter amount overpaid			35 83,443,751
	36	Enter amount from line 35 you want: **Credited to 2017 estimated tax** ▶ 71,863,228 **Refunded** ▶			36 11,580,524

Sign Here

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

▶ Signature of officer _____ Date _____ ▶ Title _____

May the IRS discuss this return with the preparer shown below? See instructions. ☐ Yes ☐ No

Paid Preparer Use Only

Print/Type preparer's name	Preparer's signature	Date	Check ☐ if self-employed	PTIN

Firm's name ▶ | Firm's EIN ▶

Firm's address ▶ | Phone no.

For Paperwork Reduction Act Notice, see separate instructions. Cat. No. 11450Q Form **1120** (2016)

Schedule C Dividends and Special Deductions (see instructions)

		(a) Dividends received	(b) %	(c) Special deductions (a) × (b)
1	Dividends from less-than-20%-owned domestic corporations (other than debt-financed stock)	47,397		
2	Dividends from 20%-or-more-owned domestic corporations (other than debt-financed stock)	4,078		
3	Dividends on debt-financed stock of domestic and foreign corporations	307		35
4	Dividends on certain preferred stock of less-than-20%-owned public utilities	341		
5	Dividends on certain preferred stock of 20%-or-more-owned public utilities	d		
6	Dividends from less-than-20%-owned foreign corporations and certain FSCs	d		
7	Dividends from 20%-or-more-owned foreign corporations and certain FSCs	495		
8	Dividends from wholly owned foreign subsidiaries	112		
9	**Total.** Add lines 1 through 8. See instructions for limitation			51,899
10	Dividends from domestic corporations received by a small business investment company operating under the Small Business Investment Act of 1958	d		d
11	Dividends from affiliated group members	210		196
12	Dividends from certain FSCs	d		d
13	Dividends from foreign corporations not included on line 3, 6, 7, 8, 11, or 12	3,312		
14	Income from controlled foreign corporations under subpart F (attach Form(s) 5471)	2,603		
15	Foreign dividend gross-up	2,025		
16	IC-DISC and former DISC dividends not included on line 1, 2, or 3	161		
17	Other dividends	69,089		
18	Deduction for dividends paid on certain preferred stock of public utilities			13
19	**Total dividends.** Add lines 1 through 17. Enter here and on page 1, line 4 ►	111,126		
20	**Total special deductions.** Add lines 9, 10, 11, 12, and 18. Enter here and on page 1, line 29b ►			52,249

Schedule C Dividends and Special Deductions (see instructions)

		(a) Dividends received	(b) %	(c) Special deductions (a) × (b)
1	Dividends from less-than-20%-owned domestic corporations (other than debt-financed stock)	19,729,742		
2	Dividends from 20%-or-more-owned domestic corporations (other than debt-financed stock)	6,709,258		
3	Dividends on debt-financed stock of domestic and foreign corporations	186,967		73,251
4	Dividends on certain preferred stock of less-than-20%-owned public utilities	4,338		
5	Dividends on certain preferred stock of 20%-or-more-owned public utilities	d		
6	Dividends from less-than-20%-owned foreign corporations and certain FSCs	d		
7	Dividends from 20%-or-more-owned foreign corporations and certain FSCs	458,591		
8	Dividends from wholly owned foreign subsidiaries	73,697		
9	**Total.** Add lines 1 through 8. See instructions for limitation			16,488,198
10	Dividends from domestic corporations received by a small business investment company operating under the Small Business Investment Act of 1958	d		d
11	Dividends from affiliated group members	1,483,942		1,478,605
12	Dividends from certain FSCs	d		d
13	Dividends from foreign corporations not included on line 3, 6, 7, 8, 11, or 12	99,686,100		
14	Income from controlled foreign corporations under subpart F (attach Form(s) 5471)	94,676,322		
15	Foreign dividend gross-up	64,889,766		
16	IC-DISC and former DISC dividends not included on line 1, 2, or 3	167,081		
17	Other dividends	306,207,421		
18	Deduction for dividends paid on certain preferred stock of public utilities			8,410
19	**Total dividends.** Add lines 1 through 17. Enter here and on page 1, line 4 ▶	594,372,562		
20	**Total special deductions.** Add lines 9, 10, 11, 12, and 18. Enter here and on page 1, line 29b ▶			19,045,130

Schedule J Tax Computation and Payment (see instructions)

Part I–Tax Computation

1	Check if the corporation is a member of a controlled group (attach Schedule O (Form 1120)). See instructions ▶ ☐				62,065
2	Income tax. Check if a qualified personal service corporation. See instructions ▶ ☐			2	509,014
3	Alternative minimum tax (attach Form 4626)			3	11,187
4	Add lines 2 and 3			4	504,063
5a	Foreign tax credit (attach Form 1118)	5a	7,209		
b	Credit from Form 8834 (see instructions)	5b	d		
c	General business credit (attach Form 3800)	5c	27,656		
d	Credit for prior year minimum tax (attach Form 8827)	5d	5,047		
e	Bond credits from Form 8912	5e	239		
6	**Total credits.** Add lines 5a through 5e			6	37,337
7	Subtract line 6 from line 4			7	503,234
8	Personal holding company tax (attach Schedule PH (Form 1120))			8	1,588
9a	Recapture of investment credit (attach Form 4255)	9a	24		
b	Recapture of low-income housing credit (attach Form 8611)	9b	26		
c	Interest due under the look-back method—completed long-term contracts (attach Form 8697)	9c	981		
d	Interest due under the look-back method—income forecast method (attach Form 8866)	9d	7		
e	Alternative tax on qualifying shipping activities (attach Form 8902)	9e	20		
f	Other (see instructions—attach statement)	9f	524		
10	**Total.** Add lines 9a through 9f			10	
11	**Total tax.** Add lines 7, 8, and 10. Enter here and on page 1, line 31			11	501,726

Part II–Payments and Refundable Credits

12	2015 overpayment credited to 2016			12	208,401
13	2016 estimated tax payments			13	189,354
14	2016 refund applied for on Form 4466			14	(582)
15	Combine lines 12, 13, and 14			15	310,508
16	Tax deposited with Form 7004			16	79,399
17	Withholding (see instructions)			17	2,617
18	**Total payments.** Add lines 15, 16, and 17			18	332,015
19	Refundable credits from:				
a	Form 2439	19a	*8		
b	Form 4136	19b	44,370		
c	Form 8827, line 8c	19c	347		
d	Other (attach statement—see instructions)	19d	425		
20	**Total credits.** Add lines 19a through 19d			20	15,236
21	**Total payments and credits.** Add lines 18 and 20. Enter here and on page 1, line 32			21	393,559

Schedule K Other Information (see instructions)

		Yes	No
1	Check accounting method: a ☐ Cash b ☐ Accrual c ☐ Other (specify) ▶		
2	See the instructions and enter the: 4,099,626 1,901,723 136,878		
a	Business activity code no. ▶ 6,188,676		
b	Business activity ▶ 6,166,984		
c	Product or service ▶ 6,166,984		
3	Is the corporation a subsidiary in an affiliated group or a parent-subsidiary controlled group? 62,065		
	If "Yes," enter name and EIN of the parent corporation ▶ EIN 16,230 NAME 26,752		
4	At the end of the tax year: YES 162,490		
a	Did any foreign or domestic corporation, partnership (including any entity treated as a partnership), trust, or tax-exempt organization own directly 20% or more, or own, directly or indirectly, 50% or more of the total voting power of all classes of the corporation's stock entitled to vote? If "Yes," complete Part I of Schedule G (Form 1120) (attach Schedule G)		
b	Did any individual or estate own directly 20% or more, or own, directly or indirectly, 50% or more of the total voting power of all classes of the corporation's stock entitled to vote? If "Yes," complete Part II of Schedule G (Form 1120) (attach Schedule G)		

YES 821,199

Schedule J Tax Computation and Payment (see instructions)

Part I–Tax Computation

1	Check if the corporation is a member of a controlled group (attach Schedule O (Form 1120)). See instructions ▶ ☐				
2	Income tax. Check if a qualified personal service corporation. See instructions ▶ ☐			2	442,035,890
3	Alternative minimum tax (attach Form 4626)			3	3,066,573
4	Add lines 2 and 3			4	420,721,875
5a	Foreign tax credit (attach Form 1118)	5a	89,218,740		
b	Credit from Form 8834 (see instructions)	5b	d		
c	General business credit (attach Form 3800)	5c	38,069,480		
d	Credit for prior year minimum tax (attach Form 8827)	5d	1,668,997		
e	Bond credits from Form 8912	5e	362,427		
6	**Total credits.** Add lines 5a through 5e			6	129,326,882
7	Subtract line 6 from line 4			7	315,616,667
8	Personal holding company tax (attach Schedule PH (Form 1120))			8	17,490
9a	Recapture of investment credit (attach Form 4255)	9a	25,288		
b	Recapture of low-income housing credit (attach Form 8611)	9b	2,423		
c	Interest due under the look-back method—completed long-term contracts (attach Form 8697)	9c	21,364		
d	Interest due under the look-back method—income forecast method (attach Form 8866)	9d	12,975		
e	Alternative tax on qualifying shipping activities (attach Form 8902)	9e	693		
f	Other (see instructions—attach statement)	9f	261,475		
10	**Total.** Add lines 9a through 9f			10	
11	**Total tax.** Add lines 7, 8, and 10. Enter here and on page 1, line 31			11	312,907,616

Part II–Payments and Refundable Credits

12	2015 overpayment credited to 2016			12	71,239,331
13	2016 estimated tax payments			13	286,902,803
14	2016 refund applied for on Form 4466			14	(8,412,515)
15	Combine lines 12, 13, and 14			15	349,864,966
16	Tax deposited with Form 7004			16	40,944,292
17	Withholding (see instructions)			17	119,746
18	**Total payments.** Add lines 15, 16, and 17			18	353,466,728
19	Refundable credits from:				
a	Form 2439	19a	*5,341		
b	Form 4136	19b	372,030		
c	Form 8827, line 8c	19c	1,775,983		
d	Other (attach statement—see instructions)	19d	30,703		
20	**Total credits.** Add lines 19a through 19d			20	2,033,423
21	**Total payments and credits.** Add lines 18 and 20. Enter here and on page 1, line 32			21	395,144,260

Schedule K Other Information (see instructions)

		Yes	No
1	Check accounting method: a ☐ Cash b ☐ Accrual c ☐ Other (specify) ▶		
2	See the instructions and enter the:		
a	Business activity code no. ▶		
b	Business activity ▶		
c	Product or service ▶		
3	Is the corporation a subsidiary in an affiliated group or a parent-subsidiary controlled group? If "Yes," enter name and EIN of the parent corporation ▶		
4	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 own directly 20% or more, or own, directly or indirectly, 50% or more of the total voting power of all classes of the corporation's stock entitled to vote? If "Yes," complete Part I of Schedule G (Form 1120) (attach Schedule G)		
b	Did any individual or estate own directly 20% or more, or own, directly or indirectly, 50% or more of the total voting power of all classes of the corporation's stock entitled to vote? If "Yes," complete Part II of Schedule G (Form 1120) (attach Schedule G)		

Schedule K **Other Information** *(continued from page 3)*

		Yes	No
5	At the end of the tax year, did the corporation:		
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 not included on **Form 851,** Affiliations Schedule? For rules of constructive ownership, see instructions. If "Yes," complete (i) through (iv) below.		

(i) Name of Corporation	(ii) Employer Identification Number (if any)	(iii) Country of Incorporation	(iv) Percentage Owned in Voting Stock

b	Own directly an interest of 20% or more, or own, directly or indirectly, an interest of 50% or more 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.		

(i) Name of Entity	(ii) Employer Identification Number (if any)	(iii) Country of Organization	(iv) Maximum Percentage Owned in Profit, Loss, or Capital

6	During this tax year, did the corporation pay dividends (other than stock dividends and distributions in exchange for stock) in excess of the corporation's current and accumulated earnings and profits? See sections 301 and 316	YES	9,847
	If "Yes," file **Form 5452,** Corporate Report of Nondividend Distributions.		
	If this is a consolidated return, answer here for the parent corporation and on Form 851 for each subsidiary.		
7	At any time during the tax year, did one foreign person own, directly or indirectly, at least 25% of **(a)** the total voting power of all classes of the corporation's stock entitled to vote or **(b)** the total value of all classes of the corporation's stock?	YES	128,105
	For rules of attribution, see section 318. If "Yes," enter: **(i)** Percentage owned ▶ 128,105 and **(ii)** Owner's country ▶ 128,105		
	(c) The corporation may have to file **Form 5472,** Information Return of a 25% Foreign-Owned U.S. Corporation or a Foreign Corporation Engaged in a U.S. Trade or Business. Enter the number of Forms 5472 attached ▶ 101,389		
8	Check this box if the corporation issued publicly offered debt instruments with original issue discount . . . . . ▶ ☐		
	If checked, the corporation may have to file **Form 8281,** Information Return for Publicly Offered Original Issue Discount Instruments.		
9	Enter the amount of tax-exempt interest received or accrued during the tax year ▶ $ 18,468		
10	Enter the number of shareholders at the end of the tax year (if 100 or fewer) ▶ 5,708,679		
11	If the corporation has an NOL for the tax year and is electing to forego the carryback period, check here 258,568 ▶ ☐		
	If the corporation is filing a consolidated return, the statement required by Regulations section 1.1502-21(b)(3) must be attached or the election won't be valid.		
12	Enter the available NOL carryover from prior tax years (don't reduce it by any deduction on line 29a.) ▶ $ 815,088		
13	Are the corporation's total receipts (page 1, line 1a, plus lines 4 through 10) for the tax year **and** its total assets at the end of the tax year less than $250,000?		
	If "Yes," the corporation isn't required to complete Schedules L, M-1, and M-2. Instead, enter the total amount of cash distributions and the book value of property distributions (other than cash) made during the tax year ▶ $ 25,030		
14	Is the corporation required to file Schedule UTP (Form 1120), Uncertain Tax Position Statement? See instructions		
	If "Yes," complete and attach Schedule UTP. YES 5,668		
15a	Did the corporation make any payments in 2016 that would require it to file Form(s) 1099? . . . . . YES 2,554,595		
b	If "Yes," did or will the corporation file required Forms 1099? . . . . . YES 2,510,092		
16	During this tax year, did the corporation have an 80% or more change in ownership, including a change due to redemption of its own stock?		
17	During or subsequent to this tax year, but before the filing of this return, did the corporation dispose of more than 65% (by value) of its assets in a taxable, non-taxable, or tax deferred transaction?		
18	Did the corporation receive assets in a section 351 transfer in which any of the transferred assets had a fair market basis or fair market value of more than $1 million?		
19	During the corporation's tax year, did the corporation make any payments that would require it to file Forms 1042 and 1042-S under chapter 3 (sections 1441 through 1464) or chapter 4 (sections 1471 through 1474) of the Code? . . . . YES 10,813		

Schedule K Other Information *(continued from page 3)*

		Yes	No
5	At the end of the tax year, did the corporation:		
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 not included on **Form 851,** Affiliations Schedule? For rules of constructive ownership, see instructions. If "Yes," complete (i) through (iv) below.		

(i) Name of Corporation	(ii) Employer Identification Number (if any)	(iii) Country of Incorporation	(iv) Percentage Owned in Voting Stock

b	Own directly an interest of 20% or more, or own, directly or indirectly, an interest of 50% or more 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.		

(i) Name of Entity	(ii) Employer Identification Number (if any)	(iii) Country of Organization	(iv) Maximum Percentage Owned in Profit, Loss, or Capital

6	During this tax year, did the corporation pay dividends (other than stock dividends and distributions in exchange for stock) in excess of the corporation's current and accumulated earnings and profits? See sections 301 and 316		
	If "Yes," file **Form 5452,** Corporate Report of Nondividend Distributions.		
	If this is a consolidated return, answer here for the parent corporation and on Form 851 for each subsidiary.		
7	At any time during the tax year, did one foreign person own, directly or indirectly, at least 25% of **(a)** the total voting power of all classes of the corporation's stock entitled to vote or **(b)** the total value of all classes of the corporation's stock?		
	For rules of attribution, see section 318. If "Yes," enter: **(i)** Percentage owned ▶ _____ and **(ii)** Owner's country ▶ _____		
	(c) The corporation may have to file **Form 5472,** Information Return of a 25% Foreign-Owned U.S. Corporation or a Foreign Corporation Engaged in a U.S. Trade or Business. Enter the number of Forms 5472 attached ▶ _____		
8	Check this box if the corporation issued publicly offered debt instruments with original issue discount . . . . . ▶ ☐		
	If checked, the corporation may have to file **Form 8281,** Information Return for Publicly Offered Original Issue Discount Instruments.		
9	Enter the amount of tax-exempt interest received or accrued during the tax year ▶ $ 55,206,681		
10	Enter the number of shareholders at the end of the tax year (if 100 or fewer) ▶ _____		
11	If the corporation has an NOL for the tax year and is electing to forego the carryback period, check here . . . . . ▶ ☐		
	If the corporation is filing a consolidated return, the statement required by Regulations section 1.1502-21(b)(3) must be attached or the election won't be valid.		
12	Enter the available NOL carryover from prior tax years (don't reduce it by any deduction on line 29a.) ▶ $ 2,354,600,614		
13	Are the corporation's total receipts (page 1, line 1a, plus lines 4 through 10) for the tax year **and** its total assets at the end of the tax year less than $250,000?		
	If "Yes," the corporation isn't required to complete Schedules L, M-1, and M-2. Instead, enter the total amount of cash distributions and the book value of property distributions (other than cash) made during the tax year ▶ $ _____		
14	Is the corporation required to file Schedule UTP (Form 1120), Uncertain Tax Position Statement? See instructions		
	If "Yes," complete and attach Schedule UTP.		
15a	Did the corporation make any payments in 2016 that would require it to file Form(s) 1099?		
b	If "Yes," did or will the corporation file required Forms 1099?		
16	During this tax year, did the corporation have an 80% or more change in ownership, including a change due to redemption of its own stock?		
17	During or subsequent to this tax year, but before the filing of this return, did the corporation dispose of more than 65% (by value) of its assets in a taxable, non-taxable, or tax deferred transaction?		
18	Did the corporation receive assets in a section 351 transfer in which any of the transferred assets had a fair market basis or fair market value of more than $1 million?		
19	During the corporation's tax year, did the corporation make any payments that would require it to file Forms 1042 and 1042-S under chapter 3 (sections 1441 through 1464) or chapter 4 (sections 1471 through 1474) of the Code?		

Schedule L Balance Sheets per Books

	Assets	Beginning of tax year (a)	Beginning of tax year (b)	End of tax year (c)	End of tax year (d)
1	Cash				4,241,945
2a	Trade notes and accounts receivable			1,222,795	
b	Less allowance for bad debts	( )		(112,613)	
3	Inventories		1,199,274		1,241,133
4	U.S. government obligations				12,644
5	Tax-exempt securities (see instructions)				9,378
6	Other current assets (attach statement)				1,426,360
7	Loans to shareholders				723,278
8	Mortgage and real estate loans				36,089
9	Other investments (attach statement)				555,227
10a	Buildings and other depreciable assets			3,713,311	
b	Less accumulated depreciation	( )		(3,674,148)	
11a	Depletable assets			16,744	
b	Less accumulated depletion	( )		(11,684)	
12	Land (net of any amortization)				526,710
13a	Intangible assets (amortizable only)			1,140,559	
b	Less accumulated amortization	( )		(1,092,171)	
14	Other assets (attach statement)				817,507
15	Total assets		4,343,013		4,631,550
	Liabilities and Shareholders' Equity				
16	Accounts payable				1,402,165
17	Mortgages, notes, bonds payable in less than 1 year				927,448
18	Other current liabilities (attach statement)				2,827,173
19	Loans from shareholders				1,485,576
20	Mortgages, notes, bonds payable in 1 year or more				1,454,860
21	Other liabilities (attach statement)				447,798
22	Capital stock: a Preferred stock			60,091	
	b Common stock			875,736	3,506,308
23	Additional paid-in capital				1,439,453
24	Retained earnings—Appropriated (attach statement)		32,406		26,806
25	Retained earnings—Unappropriated		4,231,992		4,496,488
26	Adjustments to shareholders' equity (attach statement)				127,098
27	Less cost of treasury stock		( )		(231,396)
28	Total liabilities and shareholders' equity				4,631,550

Schedule M-1 Reconciliation of Income (Loss) per Books With Income per Return

Note: The corporation may be required to file Schedule M-3. See instructions.

1	Net income (loss) per books	4,746,677	7	Income recorded on books this year not included on this return (itemize): Tax-exempt interest $ 31,083	277,407
2	Federal income tax per books	307,213			
3	Excess of capital losses over capital gains	25,996			
4	Income subject to tax not recorded on books this year (itemize):	189,393	8	Deductions on this return not charged against book income this year (itemize): a Depreciation $ 292,973; b Charitable contributions $	554,634
5	Expenses recorded on books this year not deducted on this return (itemize): a Depreciation $ 290,845; b Charitable contributions $; c Travel and entertainment $ 2,499,923	3,039,545	9	Add lines 7 and 8	723,250
6	Add lines 1 through 5	4,731,658	10	Income (page 1, line 28)—line 6 less line 9	4,696,167

Schedule M-2 Analysis of Unappropriated Retained Earnings per Books (Line 25, Schedule L)

1	Balance at beginning of year		5	Distributions: a Cash	94,696
2	Net income (loss) per books			b Stock	989
3	Other increases (itemize):			c Property	1,639
		74,179	6	Other decreases (itemize):	85,374
4	Add lines 1, 2, and 3		7	Add lines 5 and 6	
			8	Balance at end of year (line 4 less line 7)	

Schedule L Balance Sheets per Books

	Assets	Beginning of tax year (a)	Beginning of tax year (b)	End of tax year (c)	End of tax year (d)
1	Cash				5,373,945,818
2a	Trade notes and accounts receivable			15,101,867,808	
b	Less allowance for bad debts	( )		(217,973,489)	
3	Inventories		1,937,490,929		2,000,115,280
4	U.S. government obligations				4,107,333,884
5	Tax-exempt securities (see instructions)				1,961,655,164
6	Other current assets (attach statement)				5,290,428,317
7	Loans to shareholders				488,351,107
8	Mortgage and real estate loans				8,192,075,548
9	Other investments (attach statement)				39,315,156,891
10a	Buildings and other depreciable assets			12,679,537,282	
b	Less accumulated depreciation	( )		(6,087,868,191)	
11a	Depletable assets			923,191,074	
b	Less accumulated depletion	( )		(565,591,263)	
12	Land (net of any amortization)				691,241,720
13a	Intangible assets (amortizable only)			6,827,692,127	
b	Less accumulated amortization	( )		(1,255,723,202)	
14	Other assets (attach statement)				7,275,203,184
15	Total assets		97,065,487,004		101,990,550,593
	Liabilities and Shareholders' Equity				
16	Accounts payable				6,433,068,408
17	Mortgages, notes, bonds payable in less than 1 year				3,403,664,129
18	Other current liabilities (attach statement)				18,453,549,526
19	Loans from shareholders				738,453,824
20	Mortgages, notes, bonds payable in 1 year or more				15,753,468,123
21	Other liabilities (attach statement)				15,437,162,452
22	Capital stock: a Preferred stock			805,006,795	
	b Common stock			1,440,287,922	3,587,652,414
23	Additional paid-in capital				33,174,642,039
24	Retained earnings—Appropriated (attach statement)		300,243,814		453,740,732
25	Retained earnings—Unappropriated		6,700,660,965		7,287,074,417
26	Adjustments to shareholders' equity (attach statement)				-377,016,119
27	Less cost of treasury stock		( )		(3,291,681,633)
28	Total liabilities and shareholders' equity				101,990,550,593

Schedule M-1 Reconciliation of Income (Loss) per Books With Income per Return

Note: The corporation may be required to file Schedule M-3. See instructions.

1	Net income (loss) per books	1,541,315,231	7	Income recorded on books this year not included on this return (itemize): Tax-exempt interest $ 29,188,465	823,085,987
2	Federal income tax per books	10,274,213			
3	Excess of capital losses over capital gains	225,061,913			
4	Income subject to tax not recorded on books this year (itemize):	116,569,355	8	Deductions on this return not charged against book income this year (itemize): a Depreciation $ 25,697,772 b Charitable contributions $	835,010,085
5	Expenses recorded on books this year not deducted on this return (itemize): a Depreciation $ 17,072,257 b Charitable contributions $ c Travel and entertainment $ 8,641,953	379,355,777	9	Add lines 7 and 8	1,921,382,157
6	Add lines 1 through 5	2,271,592,362	10	Income (page 1, line 28)—line 6 less line 9	350,263,308

Schedule M-2 Analysis of Unappropriated Retained Earnings per Books (Line 25, Schedule L)

1	Balance at beginning of year		5	Distributions: a Cash	1,266,671,327
2	Net income (loss) per books			b Stock	5,654,587
3	Other increases (itemize):			c Property	14,195,221
			6	Other decreases (itemize):	2,450,084,866
		2,601,436,768	7	Add lines 5 and 6	
4	Add lines 1, 2, and 3		8	Balance at end of year (line 4 less line 7)	

TOTAL FORMS FILED 139,034 TOTAL FORMS E-FILED 92,242

SCHEDULE D (Form 1120)

Department of the Treasury
Internal Revenue Service

Capital Gains and Losses

▶ Attach to Form 1120, 1120-C, 1120-F, 1120-FSC, 1120-H, 1120-IC-DISC, 1120-L, 1120-ND, 1120-PC, 1120-POL, 1120-REIT, 1120-RIC, 1120-SF, or certain Forms 990-T.

▶ Information about Schedule D (Form 1120) and its separate instructions is at *www.irs.gov/form1120.*

OMB No. 1545-0123

2016

Name: Corporation 2016 Line Item Counts (Estimated from SOI Sample)

Employer identification number

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

See instructions for how to figure the amounts to enter on the lines below. This form may be easier to complete if you round off cents to whole dollars.	(d) Proceeds (sales price)	(e) Cost (or other basis)	(g) Adjustments to gain or loss from Form(s) 8949, Part I, line 2, column (g)	(h) Gain or (loss) Subtract column (e) from column (d) and combine the result with column (g)
1a Totals for all short-term transactions reported on Form 1099-B for which basis was reported to the IRS and for which you have no adjustments (see instructions). However, if you choose to report all these transactions on Form 8949, leave this line blank and go to line 1b				3,702
1b Totals for all transactions reported on Form(s) 8949 with **Box A** checked				9,542
2 Totals for all transactions reported on Form(s) 8949 with **Box B** checked				6,432
3 Totals for all transactions reported on Form(s) 8949 with **Box C** checked				32,893

4 Short-term capital gain from installment sales from Form 6252, line 26 or 37	4	d
5 Short-term capital gain or (loss) from like-kind exchanges from Form 8824	5	d
6 Unused capital loss carryover (attach computation)	6	(37,271)
7 Net short-term capital gain or (loss). Combine lines 1a through 6 in column h	7	72,674

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

See instructions for how to figure the amounts to enter on the lines below. This form may be easier to complete if you round off cents to whole dollars.	(d) Proceeds (sales price)	(e) Cost (or other basis)	(g) Adjustments to gain or loss from Form(s) 8949, Part II, line 2, column (g)	(h) Gain or (loss) Subtract column (e) from column (d) and combine the result with column (g)
8a Totals for all long-term transactions reported on Form 1099-B for which basis was reported to the IRS and for which you have no adjustments (see instructions). However, if you choose to report all these transactions on Form 8949, leave this line blank and go to line 8b				5,751
8b Totals for all transactions reported on Form(s) 8949 with **Box D** checked				9,887
9 Totals for all transactions reported on Form(s) 8949 with **Box E** checked				14,153
10 Totals for all transactions reported on Form(s) 8949 with **Box F** checked				49,430

11 Enter gain from Form 4797, line 7 or 9	11	40,006
12 Long-term capital gain from installment sales from Form 6252, line 26 or 37	12	5,832
13 Long-term capital gain or (loss) from like-kind exchanges from Form 8824	13	32
14 Capital gain distributions (see instructions)	14	18,883
15 Net long-term capital gain or (loss). Combine lines 8a through 14 in column h	15	116,237

Part III Summary of Parts I and II

16 Enter excess of net short-term capital gain (line 7) over net long-term capital loss (line 15)	16	16,481
17 Net capital gain. Enter excess of net long-term capital gain (line 15) over net short-term capital loss (line 7)	17	80,436
18 Add lines 16 and 17. Enter here and on Form 1120, page 1, line 8, or the proper line on other returns. If the corporation has qualified timber gain, also complete Part IV	18	85,603

Note: If losses exceed gains, see **Capital losses** in the instructions.

*AMOUNTS IN THOUSANDS OF US DOLLARS

SCHEDULE D (Form 1120)

Department of the Treasury
Internal Revenue Service

Capital Gains and Losses

▶ Attach to Form 1120, 1120-C, 1120-F, 1120-FSC, 1120-H, 1120-IC-DISC, 1120-L, 1120-ND, 1120-PC, 1120-POL, 1120-REIT, 1120-RIC, 1120-SF, or certain Forms 990-T.

▶ Information about Schedule D (Form 1120) and its separate instructions is at *www.irs.gov/form1120.*

OMB No. 1545-0123

2016

Name: Corporation 2016 Line Item Money Amounts (Estimated from SOI Sample)

Employer identification number

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

See instructions for how to figure the amounts to enter on the lines below. This form may be easier to complete if you round off cents to whole dollars.	(d) Proceeds (sales price)	(e) Cost (or other basis)	(g) Adjustments to gain or loss from Form(s) 8949, Part I, line 2, column (g)	(h) Gain or (loss) Subtract column (e) from column (d) and combine the result with column (g)
1a Totals for all short-term transactions reported on Form 1099-B for which basis was reported to the IRS and for which you have no adjustments (see instructions). However, if you choose to report all these transactions on Form 8949, leave this line blank and go to line 1b				-189,262
1b Totals for all transactions reported on Form(s) 8949 with **Box A** checked				75,782
2 Totals for all transactions reported on Form(s) 8949 with **Box B** checked				-5,706
3 Totals for all transactions reported on Form(s) 8949 with **Box C** checked				-140,145,990

4 Short-term capital gain from installment sales from Form 6252, line 26 or 37	4	d
5 Short-term capital gain or (loss) from like-kind exchanges from Form 8824	5	d
6 Unused capital loss carryover (attach computation)	6	(340,551,131)
7 Net short-term capital gain or (loss). Combine lines 1a through 6 in column h	7	-480,240,504

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

See instructions for how to figure the amounts to enter on the lines below. This form may be easier to complete if you round off cents to whole dollars.	(d) Proceeds (sales price)	(e) Cost (or other basis)	(g) Adjustments to gain or loss from Form(s) 8949, Part II, line 2, column (g)	(h) Gain or (loss) Subtract column (e) from column (d) and combine the result with column (g)
8a Totals for all long-term transactions reported on Form 1099-B for which basis was reported to the IRS and for which you have no adjustments (see instructions). However, if you choose to report all these transactions on Form 8949, leave this line blank and go to line 8b				-1,079,056
8b Totals for all transactions reported on Form(s) 8949 with **Box D** checked				660,138
9 Totals for all transactions reported on Form(s) 8949 with **Box E** checked				6,556,620
10 Totals for all transactions reported on Form(s) 8949 with **Box F** checked				202,030,569

11 Enter gain from Form 4797, line 7 or 9	11	76,766,347
12 Long-term capital gain from installment sales from Form 6252, line 26 or 37	12	5,209,039
13 Long-term capital gain or (loss) from like-kind exchanges from Form 8824	13	140,901
14 Capital gain distributions (see instructions)	14	15,209,583
15 Net long-term capital gain or (loss). Combine lines 8a through 14 in column h	15	309,126,766

Part III Summary of Parts I and II

16 Enter excess of net short-term capital gain (line 7) over net long-term capital loss (line 15)	16	28,690,369
17 Net capital gain. Enter excess of net long-term capital gain (line 15) over net short-term capital loss (line 7)	17	469,098,299
18 Add lines 16 and 17. Enter here and on Form 1120, page 1, line 8, or the proper line on other returns. If the corporation has qualified timber gain, also complete Part IV	18	497,881,767

Note: If losses exceed gains, see **Capital losses** in the instructions.

SCHEDULE G (Form 1120)
(Rev. December 2011)
Department of the Treasury
Internal Revenue Service

Information on Certain Persons Owning the Corporation's Voting Stock

▶ Attach to Form 1120.
▶ See instructions on page 2.

OMB No. 1545-0123

Name

Corporation 2016 Line Item Counts (Estimated from SOI Sample)

Employer identification number (EIN)

Part I **Certain Entities Owning the Corporation's Voting Stock.** (Form 1120, Schedule K, Question 4a). Complete columns (i) through (v) below for any foreign or domestic corporation, partnership (including any entity treated as a partnership), trust, or tax-exempt organization that owns directly 20% or more, or owns, directly or indirectly, 50% or more of the total voting power of all classes of the corporation's stock entitled to vote (see instructions).

(i) Name of Entity	(ii) Employer Identification Number (if any)	(iii) Type of Entity	(iv) Country of Organization	(v) Percentage Owned in Voting Stock

Part II **Certain Individuals and Estates Owning the Corporation's Voting Stock.** (Form 1120, Schedule K, Question 4b). Complete columns (i) through (iv) below for any individual or estate that owns directly 20% or more, or owns, directly or indirectly, 50% or more of the total voting power of all classes of the corporation's stock entitled to vote (see instructions).

(i) Name of Individual or Estate	(ii) Identifying Number (if any)	(iii) Country of Citizenship (see instructions)	(iv) Percentage Owned in Voting Stock

For Paperwork Reduction Act Notice, see the Instructions for Form 1120.

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TOTAL FORMS FILED 60,901 TOTAL FORMS E-FILED 57,029

SCHEDULE M-3 (Form 1120)

Department of the Treasury
Internal Revenue Service

Net Income (Loss) Reconciliation for Corporations With Total Assets of $10 Million or More

▶ Attach to Form 1120 or 1120-C. ▶ Information about Schedule M-3 (Form 1120) and its separate instructions is available at *www.irs.gov/form1120*.

OMB No. 1545-0123

2016

Name of corporation (common parent, if consolidated return): Corporation 2016 Line Item Counts (Estimated from SOI Sample)

Employer identification number

37,600 (1) ☐ Non-consolidated return (2) ☐ Consolidated return (Form 1120 only) 20,983

511 (3) ☐ Mixed 1120/L/PC group (4) ☐ NONE CHECKED 1,807

Part I Financial Information and Net Income (Loss) Reconciliation (see instructions)

1a Did the corporation file SEC Form 10-K for its income statement period ending with or within this tax year?
- ☐ **Yes.** Skip lines 1b and 1c and complete lines 2a through 11 with respect to that SEC Form 10-K. 3,968
- ☐ **No.** Go to line 1b. See instructions if multiple non-tax-basis income statements are prepared. 56,189

b Did the corporation prepare a certified audited non-tax-basis income statement for that period?
- ☐ **Yes.** Skip line 1c and complete lines 2a through 11 with respect to that income statement. 20,820
- ☐ **No.** Go to line 1c. 34,910

c Did the corporation prepare a non-tax-basis income statement for that period?
- ☐ **Yes.** Complete lines 2a through 11 with respect to that income statement. 22,509
- ☐ **No.** Skip lines 2a through 3c and enter the corporation's net income (loss) per its books and records on line 4a. 12,485

2a Enter the income statement period: Beginning MM/DD/YYYY 48,508 Ending MM/DD/YYYY 48,504

b Has the corporation's income statement been restated for the income statement period on line 2a?
- ☐ **Yes.** (If "Yes," attach an explanation and the amount of each item restated.) 102
- ☐ **No.** 48,511

c Has the corporation's income statement been restated for any of the five income statement periods immediately preceding the period on line 2a?
- ☐ **Yes.** (If "Yes," attach an explanation and the amount of each item restated.) 1,462
- ☐ **No.** 47,127

3a Is any of the corporation's voting common stock publicly traded?
- ☐ **Yes.** 4,103
- ☐ **No.** If "No," go to line 4a. 44,522

b Enter the symbol of the corporation's primary U.S. publicly traded voting common stock . . . 4,125

c Enter the nine-digit CUSIP number of the corporation's primary publicly traded voting common stock . . . 4,004

4a	Worldwide consolidated net income (loss) from income statement source identified in Part I, line 1	4a	60,004
b	Indicate accounting standard used for line 4a (see instructions): (1) ☐ 43,205 (2) ☐ 2,167 (3) ☐ 62 (4) ☐ 3,824 (5) ☐ 1,717		
5a	Net income from nonincludible foreign entities (attach statement)	5a	(5,387)
b	Net loss from nonincludible foreign entities (attach statement and enter as a positive amount)	5b	4,897
6a	Net income from nonincludible U.S. entities (attach statement)	6a	(2,291)
b	Net loss from nonincludible U.S. entities (attach statement and enter as a positive amount)	6b	1,845
7a	Net income (loss) of other includible foreign disregarded entities (attach statement)	7a	119
b	Net income (loss) of other includible U.S. disregarded entities (attach statement)	7b	102
c	Net income (loss) of other includible entities (attach statement)	7c	278
8	Adjustment to eliminations of transactions between includible entities and nonincludible entities (attach statement)	8	2,765
9	Adjustment to reconcile income statement period to tax year (attach statement)	9	578
10a	Intercompany dividend adjustments to reconcile to line 11 (attach statement)	10a	159
b	Other statutory accounting adjustments to reconcile to line 11 (attach statement)	10b	108
c	Other adjustments to reconcile to amount on line 11 (attach statement)	10c	1,030
11	**Net income (loss) per income statement of includible corporations.** Combine lines 4 through 10	11	60,014

Note: Part I, line 11, must equal Part II, line 30, column (a) or Schedule M-1, line 1 (see instructions).

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

		Total Assets	Total Liabilities
a	Included on Part I, line 4 ▶	57,596	55,818
b	Removed on Part I, line 5 ▶	6,266	6,186
c	Removed on Part I, line 6 ▶	2,679	2,569
d	Included on Part I, line 7 ▶	382	353

*AMOUNTS IN THOUSANDS OF US DOLLARS

SCHEDULE M-3 (Form 1120)

Department of the Treasury
Internal Revenue Service

Net Income (Loss) Reconciliation for Corporations With Total Assets of $10 Million or More

▶ Attach to Form 1120 or 1120-C. ▶ Information about Schedule M-3 (Form 1120) and its separate instructions is available at *www.irs.gov/form1120*.

OMB No. 1545-0123

2016

Name of corporation (common parent, if consolidated return): Corporation 2016 Line Item Money Amounts (Estimated from SOI Sample)

Employer identification number

Check applicable box(es): (1) ☐ Non-consolidated return (2) ☐ Consolidated return (Form 1120 only)
(3) ☐ Mixed 1120/L/PC group (4) ☐ Dormant subsidiaries schedule attached

Part I Financial Information and Net Income (Loss) Reconciliation (see instructions)

1a Did the corporation file SEC Form 10-K for its income statement period ending with or within this tax year?
☐ **Yes.** Skip lines 1b and 1c and complete lines 2a through 11 with respect to that SEC Form 10-K.
☐ **No.** Go to line 1b. See instructions if multiple non-tax-basis income statements are prepared.

b Did the corporation prepare a certified audited non-tax-basis income statement for that period?
☐ **Yes.** Skip line 1c and complete lines 2a through 11 with respect to that income statement.
☐ **No.** Go to line 1c.

c Did the corporation prepare a non-tax-basis income statement for that period?
☐ **Yes.** Complete lines 2a through 11 with respect to that income statement.
☐ **No.** Skip lines 2a through 3c and enter the corporation's net income (loss) per its books and records on line 4a.

2a Enter the income statement period: Beginning MM/DD/YYYY Ending MM/DD/YYYY

b Has the corporation's income statement been restated for the income statement period on line 2a?
☐ **Yes.** (If "Yes," attach an explanation and the amount of each item restated.)
☐ **No.**

c Has the corporation's income statement been restated for any of the five income statement periods immediately preceding the period on line 2a?
☐ **Yes.** (If "Yes," attach an explanation and the amount of each item restated.)
☐ **No.**

3a Is any of the corporation's voting common stock publicly traded?
☐ **Yes.**
☐ **No.** If "No," go to line 4a.

b Enter the symbol of the corporation's primary U.S. publicly traded voting common stock . . . . . .

c Enter the nine-digit CUSIP number of the corporation's primary publicly traded voting common stock . . . . . .

4a	Worldwide consolidated net income (loss) from income statement source identified in Part I, line 1 .	**4a**	1,039,512,011
b	Indicate accounting standard used for line 4a (see instructions): (1) ☐ GAAP (2) ☐ IFRS (3) ☐ Statutory (4) ☐ Tax-basis (5) ☐ Other (specify)		
5a	Net income from nonincludible foreign entities (attach statement)	**5a**	(1,473,588,315)
b	Net loss from nonincludible foreign entities (attach statement and enter as a positive amount) . . .	**5b**	513,182,777
6a	Net income from nonincludible U.S. entities (attach statement)	**6a**	(693,614,507)
b	Net loss from nonincludible U.S. entities (attach statement and enter as a positive amount)	**6b**	603,171,892
7a	Net income (loss) of other includible foreign disregarded entities (attach statement)	**7a**	-75,640
b	Net income (loss) of other includible U.S. disregarded entities (attach statement)	**7b**	-170,934
c	Net income (loss) of other includible entities (attach statement)	**7c**	12,334,544
8	Adjustment to eliminations of transactions between includible entities and nonincludible entities (attach statement)	**8**	888,054,513
9	Adjustment to reconcile income statement period to tax year (attach statement)	**9**	80,891,020
10a	Intercompany dividend adjustments to reconcile to line 11 (attach statement)	**10a**	112,605,440
b	Other statutory accounting adjustments to reconcile to line 11 (attach statement)	**10b**	-90,388,335
c	Other adjustments to reconcile to amount on line 11 (attach statement)	**10c**	-21,036,457
11	**Net income (loss) per income statement of includible corporations.** Combine lines 4 through 10 .	**11**	970,557,903

Note: Part I, line 11, must equal Part II, line 30, column (a) or Schedule M-1, line 1 (see instructions).

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

		Total Assets	Total Liabilities
a	Included on Part I, line 4 . . . . . ▶	54,702,774,655	40,166,078,904
b	Removed on Part I, line 5 . . . . . ▶	14,144,864,863	6,431,372,993
c	Removed on Part I, line 6 . . . . . ▶	3,044,584,659	1,451,921,414
d	Included on Part I, line 7 . . . . . ▶	429,979,591	240,643,758

Name of corporation (common parent, if consolidated return) | Employer identification number

Corporation 2016 Line Item Counts (Estimated from SOI Sample)

Check applicable box(es): (1) ☐ Consolidated group (2) ☐ Parent corp (3) ☐ Consolidated eliminations (4) ☐ Subsidiary corp (5) ☐ Mixed 1120/L/PC group

Check if a sub-consolidated: (6) ☐ 1120 group (7) ☐ 1120 eliminations

Name of subsidiary (if consolidated return) | Employer identification number

Part II Reconciliation of Net Income (Loss) per Income Statement of Includible Corporations With Taxable Income per Return (see instructions)

	Income (Loss) Items (Attach statements for lines 1 through 12)	(a) Income (Loss) per Income Statement	(b) Temporary Difference	(c) Permanent Difference	(d) Income (Loss) per Tax Return
1	Income (loss) from equity method foreign corporations	1,174	416	515	
2	Gross foreign dividends not previously taxed	1,108	414	960	1,842
3	Subpart F, QEF, and similar income inclusions		517	1,854	2,307
4	Section 78 gross-up		255	1,448	1,655
5	Gross foreign distributions previously taxed	312	58	268	
6	Income (loss) from equity method U.S. corporations	1,302	671	704	
7	U.S. dividends not eliminated in tax consolidation	6,364	1,449	885	6,681
8	Minority interest for includible corporations	390	72	322	
9	Income (loss) from U.S. partnerships	9,296	11,077	3,700	12,839
10	Income (loss) from foreign partnerships	542	774	392	971
11	Income (loss) from other pass-through entities	550	659	283	916
12	Items relating to reportable transactions	122	97	83	187
13	Interest income (see instructions)	29,490	4,817	5,552	29,657
14	Total accrual to cash adjustment	335	777	14	587
15	Hedging transactions	861	730	75	741
16	Mark-to-market income (loss)	1,268	1,219	210	553
17	Cost of goods sold (see instructions)	(25,036)	17,673	5,198	(25,067)
18	Sale versus lease (for sellers and/or lessors)	118	d	d	160
19	Section 481(a) adjustments		3,777	104	3,864
20	Unearned/deferred revenue	2,534	d	d	4,364
21	Income recognition from long-term contracts	298	294	16	343
22	Original issue discount and other imputed interest	125	168	66	219
23a	Income statement gain/loss on sale, exchange, abandonment, worthlessness, or other disposition of assets other than inventory and pass-through entities	23,217	22,032	1,697	
b	Gross capital gains from Schedule D, excluding amounts from pass-through entities		5,202	948	5,913
c	Gross capital losses from Schedule D, excluding amounts from pass-through entities, abandonment losses, and worthless stock losses		2,857	456	3,149
d	Net gain/loss reported on Form 4797, line 17, excluding amounts from pass-through entities, abandonment losses, and worthless stock losses		19,370	2,142	21,195
e	Abandonment losses		621	40	654
f	Worthless stock losses (attach statement)		72	75	139
g	Other gain/loss on disposition of assets other than inventory		2,260	151	2,326
24	Capital loss limitation and carryforward used		2,574	696	3,257
25	Other income (loss) items with differences (attach statement)	18,321	16,537	8,028	15,633
26	**Total income (loss) items.** Combine lines 1 through 25	43,880	38,005	19,520	44,324
27	**Total expense/deduction items** (from Part III, line 38)	44,811	42,222	40,822	45,153
28	Other items with no differences	45,327			45,331
29a	Mixed groups, see instructions. All others, combine lines 26 through 28	47,969	44,727	42,294	47,618
b	PC insurance subgroup reconciliation totals	500	397	465	494
c	Life insurance subgroup reconciliation totals	29	27	23	24
30	**Reconciliation totals.** Combine lines 29a through 29c	47,996	44,732	42,299	47,639

Note: Line 30, column (a), must equal Part I, line 11, and column (d) must equal Form 1120, page 1, line 28.

Name of corporation (common parent, if consolidated return) | Employer identification number

Check applicable box(es): (1) ☐ Consolidated group (2) ☐ Parent corp (3) ☐ Consolidated eliminations (4) ☐ Subsidiary corp (5) ☐ Mixed 1120/L/PC group
Check if a sub-consolidated: (6) ☐ 1120 group (7) ☐ 1120 eliminations

Name of subsidiary (if consolidated return) | Employer identification number

Part II Reconciliation of Net Income (Loss) per Income Statement of Includible Corporations With Taxable Income per Return (see instructions)

Income (Loss) Items (Attach statements for lines 1 through 12)	(a) Income (Loss) per Income Statement	(b) Temporary Difference	(c) Permanent Difference	(d) Income (Loss) per Tax Return
1 Income (loss) from equity method foreign corporations	26,340,911	-1,975,070	-24,352,272	
2 Gross foreign dividends not previously taxed	62,550,635	21,378,618	11,368,392	95,297,644
3 Subpart F, QEF, and similar income inclusions		10,964,341	79,923,373	90,887,714
4 Section 78 gross-up		3,941,866	58,990,787	62,932,653
5 Gross foreign distributions previously taxed	61,743,401	-4,684,602	-57,054,977	
6 Income (loss) from equity method U.S. corporations	134,586,957	-5,988,211	-128,352,383	
7 U.S. dividends not eliminated in tax consolidation	167,219,706	1,385,021	-83,161,408	85,385,844
8 Minority interest for includible corporations	-892,207	130,840	764,510	
9 Income (loss) from U.S. partnerships	118,046,688	-40,325,175	10,997,459	88,241,354
10 Income (loss) from foreign partnerships	9,226,255	6,904,545	-1,437,366	14,693,433
11 Income (loss) from other pass-through entities	1,196,156	-214,098	-37,427	944,631
12 Items relating to reportable transactions	-15,974,004	-14,615,595	-14,264,388	-44,850,832
13 Interest income (see instructions)	811,462,548	-104,603,509	-24,591,307	682,263,318
14 Total accrual to cash adjustment	3,680,704	-545,117	408	3,134,095
15 Hedging transactions	-1,980,742	9,628,344	2,282,324	9,929,927
16 Mark-to-market income (loss)	155,016,509	-10,310,100	-58,648	144,647,761
17 Cost of goods sold (see instructions)	(72,305,346,310)	2,441,500	-1,489,054	(72,304,207,720)
18 Sale versus lease (for sellers and/or lessors)	15,522,888	d	d	23,758,653
19 Section 481(a) adjustments		-11,775,187	-976,212	-12,751,399
20 Unearned/deferred revenue	239,803,672	d	d	246,859,389
21 Income recognition from long-term contracts	113,715,926	1,391,748	44,815	115,152,490
22 Original issue discount and other imputed interest	36,801,772	-1,913,917	58,285	34,946,140
23a Income statement gain/loss on sale, exchange, abandonment, worthlessness, or other disposition of assets other than inventory and pass-through entities	109,001,525	-67,295,754	-41,681,444	
b Gross capital gains from Schedule D, excluding amounts from pass-through entities		93,922,229	36,098,166	130,102,116
c Gross capital losses from Schedule D, excluding amounts from pass-through entities, abandonment losses, and worthless stock losses		-20,842,330	-10,470,572	-31,289,745
d Net gain/loss reported on Form 4797, line 17, excluding amounts from pass-through entities, abandonment losses, and worthless stock losses		50,773,375	8,750,014	59,500,297
e Abandonment losses		-5,506,522	-111,320	-5,617,842
f Worthless stock losses (attach statement)		-2,836,451	-7,958,831	-10,795,290
g Other gain/loss on disposition of assets other than inventory		6,587,719	-370,894	6,217,334
24 Capital loss limitation and carryforward used		9,658,160	3,666,994	13,326,515
25 Other income (loss) items with differences (attach statement)	30,824,702,105	-15,593,852	-105,206,275	30,703,894,323
26 **Total income (loss) items.** Combine lines 1 through 25	-39,433,675,992	-74,532,774	-288,782,629	-39,797,010,828
27 **Total expense/deduction items** (from Part III, line 38)	-5,216,799,158	-43,341,199	373,608,072	-4,886,390,160
28 Other items with no differences	45,612,051,411			45,612,053,556
29a Mixed groups, see instructions. All others, combine lines 26 through 28	958,627,209	-116,740,213	74,843,036	916,849,905
b PC insurance subgroup reconciliation totals	20,030,610	60,893	6,947,760	27,039,262
c Life insurance subgroup reconciliation totals	-429,915	4,107,718	292,019	3,969,822
30 **Reconciliation totals.** Combine lines 29a through 29c	978,421,514	-112,566,679	82,084,330	947,968,051

Note: Line 30, column (a), must equal Part I, line 11, and column (d) must equal Form 1120, page 1, line 28.

Name of corporation (common parent, if consolidated return) | Employer identification number

Check applicable box(es): (1) ☐ Consolidated group (2) ☐ Parent corp (3) ☐ Consolidated eliminations (4) ☐ Subsidiary corp (5) ☐ Mixed 1120/L/PC group

Check if a sub-consolidated: (6) ☐ 1120 group (7) ☐ 1120 eliminations

Name of subsidiary (if consolidated return) | Employer identification number

Part III Reconciliation of Net Income (Loss) per Income Statement of Includible Corporations With Taxable Income per Return—Expense/Deduction Items (see instructions)

Expense/Deduction Items	(a) Expense per Income Statement	(b) Temporary Difference	(c) Permanent Difference	(d) Deduction per Tax Return
1 U.S. current income tax expense	28,592	646	27,954	
2 U.S. deferred income tax expense	18,789	4,186	14,741	
3 State and local current income tax expense	28,469	17,160	3,759	31,796
4 State and local deferred income tax expense	10,436	7,340	3,178	
5 Foreign current income tax expense (other than foreign withholding taxes)	2,625	310	1,980	1,023
6 Foreign deferred income tax expense	711	98	617	
7 Foreign withholding taxes	1,866	223	1,290	892
8 Interest expense (see instructions)	33,350	9,698	4,554	32,407
9 Stock option expense	6,422	5,705	4,941	4,144
10 Other equity-based compensation	2,729	2,522	1,928	2,424
11 Meals and entertainment	34,224	240	34,234	34,245
12 Fines and penalties	13,948	286	13,795	1,309
13 Judgments, damages, awards, and similar costs	338	222	39	352
14 Parachute payments	31	d	d	34
15 Compensation with section 162(m) limitation	1,349	77	1,258	1,307
16 Pension and profit-sharing	16,469	4,344	395	16,446
17 Other post-retirement benefits	2,080	1,344	144	2,084
18 Deferred compensation	3,546	4,192	287	3,246
19 Charitable contribution of cash and tangible property	24,074	3,397	2,429	22,388
20 Charitable contribution of intangible property	181	68	41	196
21 Charitable contribution limitation/carryforward		12,389	1,344	13,711
22 Domestic production activities deduction		62	5,932	5,980
23 Current year acquisition or reorganization investment banking fees	492	154	415	462
24 Current year acquisition or reorganization legal and accounting fees	1,679	850	1,155	966
25 Current year acquisition/reorganization other costs	1,348	862	817	1,069
26 Amortization/impairment of goodwill	3,795	6,429	1,828	6,339
27 Amortization of acquisition, reorganization, and start-up costs	1,311	4,361	212	4,477
28 Other amortization or impairment write-offs	16,925	18,990	1,040	19,725
29 Reserved				
30 Depletion	619	706	329	1,037
31 Depreciation	35,748	33,461	353	35,702
32 Bad debt expense	22,040	19,241	224	20,707
33 Corporate owned life insurance premiums	4,988	466	4,668	843
34 Purchase versus lease (for purchasers and/or lessees)	125	215	26	253
35 Research and development costs	3,183	1,054	868	3,843
36 Section 118 exclusion (attach statement)	46	d	d	38
37 Other expense/deduction items with differences (attach statement)	32,577	30,602	18,329	31,440
38 **Total expense/deduction items.** Combine lines 1 through 37. Enter here and on Part II, line 27, reporting positive amounts as negative and negative amounts as positive	44,798	42,220	40,809	45,142

Name of corporation (common parent, if consolidated return) | Employer identification number

Check applicable box(es): (1) ☐ Consolidated group (2) ☐ Parent corp (3) ☐ Consolidated eliminations (4) ☐ Subsidiary corp (5) ☐ Mixed 1120/L/PC group
Check if a sub-consolidated: (6) ☐ 1120 group (7) ☐ 1120 eliminations

Name of subsidiary (if consolidated return) | Employer identification number

Part III Reconciliation of Net Income (Loss) per Income Statement of Includible Corporations With Taxable Income per Return—Expense/Deduction Items (see instructions)

	Expense/Deduction Items	(a) Expense per Income Statement	(b) Temporary Difference	(c) Permanent Difference	(d) Deduction per Tax Return
1	U.S. current income tax expense	281,848,272	-643,733	-280,992,441	
2	U.S. deferred income tax expense	42,268,576	-860,331	-41,462,145	
3	State and local current income tax expense	34,797,179	3,202,792	611,076	38,610,789
4	State and local deferred income tax expense	3,246,005	-1,318,256	-1,936,861	
5	Foreign current income tax expense (other than foreign withholding taxes)	11,462,199	140,650	-10,780,023	822,827
6	Foreign deferred income tax expense	-2,233,433	-383,995	2,614,776	
7	Foreign withholding taxes	9,047,004	33,938	-8,177,371	903,055
8	Interest expense (see instructions)	724,267,029	-73,594,894	-4,985,843	645,656,030
9	Stock option expense	43,555,079	908,821	24,822,288	69,285,944
10	Other equity-based compensation	62,838,228	-3,623,961	11,664,666	70,872,404
11	Meals and entertainment	22,558,505	-4,315	-9,110,115	13,442,206
12	Fines and penalties	5,669,990	-18,620	-7,696,056	-2,044,564
13	Judgments, damages, awards, and similar costs	3,794,440	4,017,550	-67,717	7,749,883
14	Parachute payments	140,032	d	d	-113,185
15	Compensation with section 162(m) limitation	19,979,681	64,743	-3,402,030	16,642,394
16	Pension and profit-sharing	87,339,574	26,635,614	1,512,336	115,487,720
17	Other post-retirement benefits	16,380,421	5,703,579	403,231	22,487,231
18	Deferred compensation	39,311,694	-3,456,868	370,637	36,226,818
19	Charitable contribution of cash and tangible property	16,957,150	41,196	2,442,710	19,440,593
20	Charitable contribution of intangible property	215,566	-52,978	6,405	169,016
21	Charitable contribution limitation/carryforward		-1,751,006	-426,721	-2,180,681
22	Domestic production activities deduction		108,330	32,240,320	32,350,367
23	Current year acquisition or reorganization investment banking fees	3,563,764	-164,150	-588,109	2,811,506
24	Current year acquisition or reorganization legal and accounting fees	5,890,316	-941,798	-2,601,193	2,343,012
25	Current year acquisition/reorganization other costs	10,785,370	-2,979,337	-2,379,388	5,426,644
26	Amortization/impairment of goodwill	60,253,665	16,123,465	-43,911,812	32,458,338
27	Amortization of acquisition, reorganization, and start-up costs	6,099,408	-896,750	-1,061,863	4,140,698
28	Other amortization or impairment write-offs	207,950,081	-63,784,358	-7,235,314	136,954,741
29	Reserved				
30	Depletion	29,362,696	-16,304,719	3,156,449	16,221,428
31	Depreciation	468,795,208	72,401,809	-426,532	540,786,178
32	Bad debt expense	102,748,014	2,615,335	3,410,538	108,782,178
33	Corporate owned life insurance premiums	-543,236	2,783	975,695	432,866
34	Purchase versus lease (for purchasers and/or lessees)	666,907	1,907,819	12,866	2,587,592
35	Research and development costs	201,410,203	17,457,189	2,134,764	220,985,709
36	Section 118 exclusion (attach statement)	-292,867	d	d	-172,332
37	Other expense/deduction items with differences (attach statement)	2,696,692,374	62,610,610	-32,457,096	2,726,833,061
38	**Total expense/deduction items.** Combine lines 1 through 37. Enter here and on Part II, line 27, reporting positive amounts as negative and negative amounts as positive	5,216,725,821	43,344,091	-373,590,290	4,886,297,423

TOTAL FORMS FILED	6,169,406	TOTAL FORMS E-FILED	5,215,396

SCHEDULE N (Form 1120)

Department of the Treasury
Internal Revenue Service

Foreign Operations of U.S. Corporations

▶ Attach to Form 1120, 1120-C, 1120-IC-DISC, 1120-L, 1120-PC, 1120-REIT, 1120-RIC, or 1120S.
▶ Information about Schedule N (Form 1120) and its instructions is available at *www.irs.gov/form1120.*

OMB No. 1545-0123

2016

Name
Corporation 2016 Line Item Counts (Estimated from SOI Sample)

Employer identification number (EIN)

Foreign Operations Information

		Yes	No
1a	During the tax year, did the corporation own (directly or indirectly) any foreign entity that was disregarded as an entity separate from its owner under Regulations sections 301.7701-2 and 301.7701-3 (see instructions)?	6,816	23,201
	If "Yes," you are generally required to attach **Form 8858,** Information Return of U.S. Persons With Respect to Foreign Disregarded Entities, for each foreign disregarded entity (see instructions).		
b	Enter the number of Forms 8858 attached to the tax return ▶ 6,665		
2	Enter the number of **Forms 8865,** Return of U.S. Persons With Respect to Certain Foreign Partnerships, attached to the corporation's income tax return ▶ 2,946		
3	Excluding any partnership for which a Form 8865 is attached to the tax return, did the corporation own at least a 10% interest, directly or indirectly, in any other foreign partnership (including an entity treated as a foreign partnership under Regulations section 301.7701-2 or 301.7701-3)?		
	If "Yes," see instructions for required statement.		
4a	Was the corporation a U.S. shareholder of any controlled foreign corporation (CFC)? (See sections 951 and 957.)	19,061	11,496
	If "Yes," attach **Form 5471,** Information Return of U.S. Persons With Respect to Certain Foreign Corporations, for each CFC.		
b	Enter the number of Forms 5471 attached to the tax return ▶ 18,797		
5	During the tax year, did the corporation receive a distribution from, or was it the grantor of, or transferor to, a foreign trust?		
	If "Yes," the corporation may have to file **Form 3520,** Annual Return To Report Transactions With Foreign Trusts and Receipt of Certain Foreign Gifts.		
6a	At any time during the 2016 calendar year, did the corporation have an interest in or a signature or other authority over a financial account (such as a bank account, securities account, or other financial account) in a foreign country?	21,808	7,934
	See the instructions for exceptions and filing requirements for **FinCEN Form 114,** Report of Foreign Bank and Financial Accounts (FBAR).		
b	If "Yes," enter the name of the foreign country ▶ ONE CODE 21,807 TWO CODES 8,459 THREE CODES 6,089		
7a	Is the corporation claiming the extraterritorial income exclusion?		
	If "Yes," attach a separate **Form 8873,** Extraterritorial Income Exclusion, for **each** transaction or group of transactions.		
b	Enter the number of Forms 8873 attached to the tax return ▶		
c	Enter the total of the amounts from line 52 (extraterritorial income exclusion (net of disallowed deductions)) of **all** Forms 8873 attached to the tax return ▶ $		
8	Was the corporation a specified domestic entity required to file Form 8938 for the tax year (see the Instructions for Form 8938)?		

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TOTAL FORMS FILED 59,909 TOTAL FORMS E-FILED 46,888

SCHEDULE O (Form 1120)
(Rev. December 2012)
Department of the Treasury
Internal Revenue Service

Consent Plan and Apportionment Schedule for a Controlled Group

▶ Attach to Form 1120, 1120-C, 1120-F, 1120-FSC, 1120-L, 1120-PC, 1120-REIT, or 1120-RIC.
▶ Information about Schedule O (Form 1120) and its instructions is available at *www.irs.gov/form1120*.

OMB No. 1545-0123

Name Corporation 2016 Line Item Counts (Estimated from SOI Sample)

Employer identification number

Part I Apportionment Plan Information

1 Type of controlled group:

a ☐ Parent-subsidiary group 16,075
b ☐ Brother-sister group 39,698
c ☐ Combined group 2,972
d ☐ Life insurance companies only 10

2 This corporation has been a member of this group:

a ☐ For the entire year.
b ☐ From _____, 20 _____, until _____, 20 _____ .

3 This corporation consents and represents to:

a ☐ Adopt an apportionment plan. All the other members of this group are adopting an apportionment plan effective for the current tax year which ends on _____, 20 _____, and for all succeeding tax years.
b ☐ Amend the current apportionment plan. All the other members of this group are currently amending a previously adopted plan, which was in effect for the tax year ending _____, 20_____, and for all succeeding tax years.
c ☐ Terminate the current apportionment plan and not adopt a new plan. All the other members of this group are not adopting an apportionment plan.
d ☐ Terminate the current apportionment plan and adopt a new plan. All the other members of this group are adopting an apportionment plan effective for the current tax year which ends on _____, 20_____, and for all succeeding tax years.

4 If you checked box 3c or 3d above, check the applicable box below to indicate if the termination of the current apportionment plan was:

a ☐ Elected by the component members of the group.
b ☐ Required for the component members of the group.

5 If you did not check a box on line 3 above, check the applicable box below concerning the status of the group's apportionment plan (see instructions).

a ☐ No apportionment plan is in effect and none is being adopted.
b ☐ An apportionment plan is already in effect. It was adopted for the tax year ending _____, 20_____, and for all succeeding tax years.

6 If all the members of this group are adopting a plan or amending the current plan for a tax year after the due date (including extensions) of the tax return for this corporation, is there at least one year remaining on the statute of limitations from the date this corporation filed its amended return for such tax year for assessing any resulting deficiency? See instructions.

a ☐ Yes.
(i) ☐ The statute of limitations for this year will expire on _____, 20_____.
(ii) ☐ On _____, 20_____, this corporation entered into an agreement with the Internal Revenue Service to extend the statute of limitations for purposes of assessment until _____, 20_____.
b ☐ No. The members may not adopt or amend an apportionment plan.

7 Required information and elections for component members. Check the applicable box(es) (see instructions).

a ☐ The corporation will determine its tax liability by applying the maximum tax rate imposed by section 11 to the entire amount of its taxable income.
b ☐ The corporation and the other members of the group elect the FIFO method (rather than defaulting to the proportionate method) for allocating the additional taxes for the group imposed by section 11(b)(1).
c ☐ The corporation has a short tax year that does not include December 31.

*AMOUNTS IN THOUSANDS OF US DOLLARS

SCHEDULE O (Form 1120)
(Rev. December 2012)
Department of the Treasury
Internal Revenue Service

Consent Plan and Apportionment Schedule for a Controlled Group

▶ Attach to Form 1120, 1120-C, 1120-F, 1120-FSC, 1120-L, 1120-PC, 1120-REIT, or 1120-RIC.
▶ Information about Schedule O (Form 1120) and its instructions is available at *www.irs.gov/form1120*.

OMB No. 1545-0123

Name: Corporation 2016 Line Item Money Amounts (Estimated from SOI Sample)

Employer identification number

Part I Apportionment Plan Information

1 Type of controlled group:
- **a** ☐ Parent-subsidiary group
- **b** ☐ Brother-sister group
- **c** ☐ Combined group
- **d** ☐ Life insurance companies only

2 This corporation has been a member of this group:
- **a** ☐ For the entire year.
- **b** ☐ From _____, 20 _____, until _____, 20_____ .

3 This corporation consents and represents to:
- **a** ☐ Adopt an apportionment plan. All the other members of this group are adopting an apportionment plan effective for the current tax year which ends on _____, 20 _____, and for all succeeding tax years.
- **b** ☐ Amend the current apportionment plan. All the other members of this group are currently amending a previously adopted plan, which was in effect for the tax year ending _____, 20_____, and for all succeeding tax years.
- **c** ☐ Terminate the current apportionment plan and not adopt a new plan. All the other members of this group are not adopting an apportionment plan.
- **d** ☐ Terminate the current apportionment plan and adopt a new plan. All the other members of this group are adopting an apportionment plan effective for the current tax year which ends on _____, 20_____, and for all succeeding tax years.

4 If you checked box 3c or 3d above, check the applicable box below to indicate if the termination of the current apportionment plan was:
- **a** ☐ Elected by the component members of the group.
- **b** ☐ Required for the component members of the group.

5 If you did not check a box on line 3 above, check the applicable box below concerning the status of the group's apportionment plan (see instructions).
- **a** ☐ No apportionment plan is in effect and none is being adopted.
- **b** ☐ An apportionment plan is already in effect. It was adopted for the tax year ending _____, 20_____, and for all succeeding tax years.

6 If all the members of this group are adopting a plan or amending the current plan for a tax year after the due date (including extensions) of the tax return for this corporation, is there at least one year remaining on the statute of limitations from the date this corporation filed its amended return for such tax year for assessing any resulting deficiency? See instructions.
- **a** ☐ Yes.
  - *(i)* ☐ The statute of limitations for this year will expire on _____, 20_____.
  - *(ii)* ☐ On _____, 20_____, this corporation entered into an agreement with the Internal Revenue Service to extend the statute of limitations for purposes of assessment until _____, 20_____.
- **b** ☐ No. The members may not adopt or amend an apportionment plan.

7 Required information and elections for component members. Check the applicable box(es) (see instructions).
- **a** ☐ The corporation will determine its tax liability by applying the maximum tax rate imposed by section 11 to the entire amount of its taxable income.
- **b** ☐ The corporation and the other members of the group elect the FIFO method (rather than defaulting to the proportionate method) for allocating the additional taxes for the group imposed by section 11(b)(1).
- **c** ☐ The corporation has a short tax year that does not include December 31.

Part II **Taxable Income Apportionment** (See instructions)

Caution: *Each total in Part II, column (g) for each component member must equal taxable income from Form 1120, page 1, line 30 or the comparable line of such member's tax return.*

(a) Group member's name and employer identification number		(b) Tax year end (Yr-Mo)	Taxable Income Amount Allocated to Each Bracket				
			(c) 15%	(d) 25%	(e) 34%	(f) 35%	(g) **Total** (add columns (c) through (f))
1							
2							
3							
4							
5							
6							
7							
8							
9							
10							
Total			15,134	10,206	10,503	3,381	

Part II **Taxable Income Apportionment** (See instructions)

Caution: *Each total in Part II, column (g) for each component member must equal taxable income from Form 1120, page 1, line 30 or the comparable line of such member's tax return.*

(a) Group member's name and employer identification number	(b) Tax year end (Yr-Mo)	Taxable Income Amount Allocated to Each Bracket				
		(c) 15%	(d) 25%	(e) 34%	(f) 35%	(g) **Total** (add columns (c) through (f))
1						
2						
3						
4						
5						
6						
7						
8						
9						
10						
Total			485,514	191,466	14,663,864	373,942,842	

Part III **Income Tax Apportionment** (See instructions)

(a) Group member's name	Income Tax Apportionment						
	(b) 15%	(c) 25%	(d) 34%	(e) 35%	(f) 5%	(g) 3%	(h) Total income tax (combine lines (b) through (g))
1							
2							
3							
4							
5							
6							
7							
8							
9							
10							
Total					7,172	731	

Part III **Income Tax Apportionment** (See instructions)

(a) Group member's name	Income Tax Apportionment						
	(b) 15%	(c) 25%	(d) 34%	(e) 35%	(f) 5%	(g) 3%	(h) Total income tax (combine lines (b) through (g))
1							
2							
3							
4							
5							
6							
7							
8							
9							
10							
Total					56,615	52,837	

TOTAL FORMS FILED 4,348 TOTAL FORMS E-FILED 2,596

SCHEDULE UTP (Form 1120)

Department of the Treasury
Internal Revenue Service

Uncertain Tax Position Statement

▶ File with Form 1120, 1120-F, 1120-L, or 1120-PC.
▶ Information about Schedule UTP (Form 1120) and its separate instructions is at *www.irs.gov/scheduleutp.*

OMB No. 1545-0123

2016

Name of entity as shown on page 1 of tax return
Corporation 2016 Line Item Counts (Estimated from SOI Sample)

EIN of entity

This Part I, Schedule UTP (Form 1120) is page _____ of _____ Part I pages.

Part I **Uncertain Tax Positions for the Current Tax Year.** See instructions for how to complete columns (a) through (g). Enter, in Part III, a description for each uncertain tax position (UTP).

Check this box if the corporation was unable to obtain information from related parties sufficient to determine whether a tax position is a UTP. See instructions. ▶ ☐

(a) UTP No.	(b) Primary IRC Sections (for example, "61","108", "263A") / Primary IRC Subsections (for example, (f)(2)(A)(ii))			(c) Timing Codes (check if Permanent, Temporary, or both)		(d) Pass-Through Entity EIN	(e) Major Tax Position	(f) Ranking of Tax Position	(g) Reserved for Future Use
C	( )( )( )( )	( )( )( )( )	( )( )( )( )	P	T	-	☐		
C	( )( )( )( )	( )( )( )( )	( )( )( )( )	P	T	-	☐		
C	( )( )( )( )	( )( )( )( )	( )( )( )( )	P	T	-	☐		
C	( )( )( )( )	( )( )( )( )	( )( )( )( )	P	T	-	☐		
C	( )( )( )( )	( )( )( )( )	( )( )( )( )	P	T	-	☐		
C	( )( )( )( )	( )( )( )( )	( )( )( )( )	P	T	-	☐		
C	( )( )( )( )	( )( )( )( )	( )( )( )( )	P	T	-	☐		
C	( )( )( )( )	( )( )( )( )	( )( )( )( )	P	T	-	☐		
C	( )( )( )( )	( )( )( )( )	( )( )( )( )	P	T	-	☐		
C	( )( )( )( )	( )( )( )( )	( )( )( )( )	P	T	-	☐		
C	( )( )( )( )	( )( )( )( )	( )( )( )( )	P	T	-	☐		
C	( )( )( )( )	( )( )( )( )	( )( )( )( )	P	T	-	☐		
C	( )( )( )( )	( )( )( )( )	( )( )( )( )	P	T	-	☐		
C	( )( )( )( )	( )( )( )( )	( )( )( )( )	P	T	-	☐		
C	( )( )( )( )	( )( )( )( )	( )( )( )( )	P	T	-	☐		
C	( )( )( )( )	( )( )( )( )	( )( )( )( )	P	T	-	☐		
C	( )( )( )( )	( )( )( )( )	( )( )( )( )	P	T	-	☐		
C	( )( )( )( )	( )( )( )( )	( )( )( )( )	P	T	-	☐		

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CALENDAR YEAR FISCAL YEAR

Form **1120-F**

Department of the Treasury
Internal Revenue Service

U.S. Income Tax Return of a Foreign Corporation

For calendar year 2016, or tax year beginning 14,602, 2016, and ending 4,668, 20

▶ **Information about Form 1120-F and its separate instructions is at *www.irs.gov/form1120f*.**

OMB No. 1545-0123

2016

Type or Print	Name: Corporation 2016 Line Item Counts (Estimated from SOI Sample)	Employer identification number
	Number, street, and room or suite no. (see instructions): TOTAL RETURNS FILED 19,270	Check box(es) if: ☐ Initial return 1,338 ☐ Name or address change 577 ☐ Final return 1,275 ☐ First post-merger return ☐ Amended return ☐ Schedule M-3 attached ☐ Protective return
	City or town, state or province, country, and ZIP or foreign postal code: TOTAL FORMS E-FILED 13,147	

A Country of incorporation 19,270

B Foreign country under whose laws the income reported on this return is also subject to tax

C Date incorporated 19,270

D (1) Location of corporation's primary books and records (city, province or state, and country)

(2) Principal location of worldwide business 6,205

(3) If the corporation maintains an office or place of business in the United States, check here ▶ ☐

E If the corporation had an agent in the United States at any time during the tax year, enter:

(1) Type of agent

(2) Name

(3) Address

F See the instructions and enter the corporation's principal:

(1) Business activity code number ▶ 19,270

(2) Business activity ▶ 19,270

(3) Product or service ▶ 19,270

G Check method of accounting: (1) ☐ Cash (2) ☐ Accrual (3) ☐ Other (specify) ▶ 5,649 13,320

Computation of Tax Due or Overpayment

1	Tax from Section I, line 11, page 3			1	728		
2	Tax from Section II, Schedule J, line 9, page 5			2	5,815		
3	Tax from Section III (add lines 6 and 10 on page 6)			3	2,266		
4	**Total tax.** Add lines 1 through 3					4	6,551
5a	2015 overpayment credited to 2016	5a					
b	2016 estimated tax payments	5b					
c	Less 2016 refund applied for on Form 4466	5c	( )				
d	Combine lines 5a through 5c			5d			
e	Tax deposited with Form 7004			5e			
f	Credit for tax paid on undistributed capital gains (attach Form 2439)			5f			
g	Credit for federal tax paid on fuels (attach Form 4136). See instructions			5g			
h	Refundable credit from Form 8827, line 8c			5h			
i	U.S. income tax paid or withheld at source (add line 12, page 3, and amounts from Forms 8288-A and 8805 (attach Forms 8288-A and 8805))			5i	565 4,666		
j	Total payments. Add lines 5d through 5i					5j	
6	Estimated tax penalty (see instructions). Check if Form 2220 is attached ▶ ☐					6	
7	**Amount owed.** If line 5j is smaller than the total of lines 4 and 6, enter amount owed					7	
8a	**Overpayment.** If line 5j is larger than the total of lines 4 and 6, enter amount overpaid					8a	
b	**Amount of overpayment on line 8a resulting from tax deducted and withheld under Chapters 3 and 4** (from Schedule W, line 7, page 8)					8b	4,108
9	Enter portion of line 8a you want **Credited to 2017 estimated tax** ▶				**Refunded** ▶	9	

Sign Here

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

▶ Signature of officer | Date | ▶ Title

May the IRS discuss this return with the preparer shown below (see instructions)? ☐ Yes ☐ No

Paid Preparer Use Only

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

For Paperwork Reduction Act Notice, see separate instructions.

Cat. No. 11470I Form **1120-F** (2016)

*AMOUNTS IN THOUSANDS OF US DOLLARS

Form **1120-F**
Department of the Treasury
Internal Revenue Service

U.S. Income Tax Return of a Foreign Corporation

For calendar year 2016, or tax year beginning _____, 2016, and ending _____, 20_____

▶ **Information about Form 1120-F and its separate instructions is at *www.irs.gov/form1120f*.**

OMB No. 1545-0123

2016

Type or Print	Name: Corporation 2016 Line Item Money Amounts (Estimated from SOI Sample)	Employer identification number
	Number, street, and room or suite no. (see instructions)	Check box(es) if: ☐ Initial return ☐ Name or address change ☐ Final return ☐ First post-merger return ☐ Amended return ☐ Schedule M-3 attached ☐ Protective return
	City or town, state or province, country, and ZIP or foreign postal code	

A Country of incorporation _____

B Foreign country under whose laws the income reported on this return is also subject to tax _____

C Date incorporated _____

D **(1)** Location of corporation's primary books and records (city, province or state, and country) _____

(2) Principal location of worldwide business _____

(3) If the corporation maintains an office or place of business in the United States, check here . . . . . ▶ ☐

E If the corporation had an agent in the United States at any time during the tax year, enter:
(1) Type of agent _____
(2) Name _____
(3) Address _____

F See the instructions and enter the corporation's principal:
(1) Business activity code number ▶ _____
(2) Business activity ▶ _____
(3) Product or service ▶ _____

G Check method of accounting: **(1)** ☐ Cash **(2)** ☐ Accrual
(3) ☐ Other (specify) ▶

Computation of Tax Due or Overpayment

1	Tax from Section I, line 11, page 3.			1	98,980		
2	Tax from Section II, Schedule J, line 9, page 5			2	3,208,596		
3	Tax from Section III (add lines 6 and 10 on page 6)			3	243,305		
4	**Total tax.** Add lines 1 through 3					4	3,454,028
5a	2015 overpayment credited to 2016	5a					
b	2016 estimated tax payments	5b					
c	Less 2016 refund applied for on Form 4466	5c	( )				
d	Combine lines 5a through 5c			5d			
e	Tax deposited with Form 7004			5e			
f	Credit for tax paid on undistributed capital gains (attach Form 2439).			5f			
g	Credit for federal tax paid on fuels (attach Form 4136). See instructions			5g			
h	Refundable credit from Form 8827, line 8c			5h			
i	U.S. income tax paid or withheld at source (add line 12, page 3, and amounts from Forms 8288-A and 8805 (attach Forms 8288-A and 8805))			5i	356,964 1,329,256		
j	Total payments. Add lines 5d through 5i					5j	
6	Estimated tax penalty (see instructions). Check if Form 2220 is attached ▶ ☐					6	
7	**Amount owed.** If line 5j is smaller than the total of lines 4 and 6, enter amount owed					7	
8a	**Overpayment.** If line 5j is larger than the total of lines 4 and 6, enter amount overpaid					8a	
b	**Amount of overpayment on line 8a resulting from tax deducted and withheld under Chapters 3 and 4** (from Schedule W, line 7, page 8)					8b	713,587
9	Enter portion of line 8a you want **Credited to 2017 estimated tax** ▶				**Refunded** ▶	9	

Sign Here

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

▶ Signature of officer _____ Date _____ ▶ Title _____

May the IRS discuss this return with the preparer shown below (see instructions)? ☐ **Yes** ☐ **No**

Paid Preparer Use Only

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

For Paperwork Reduction Act Notice, see separate instructions.

Cat. No. 11470I Form **1120-F** (2016)

Additional Information *(continued from page 1)*

		Yes	No
H	Did the corporation's method of accounting change from the preceding tax year?		
	If "Yes," attach a statement with an explanation.		
I	Did the corporation's method of determining income change from the preceding tax year?		
	If "Yes," attach a statement with an explanation.		
J	Did the corporation file a U.S. income tax return for the preceding tax year? 16,628		
K	**(1)** At any time during the tax year, was the corporation engaged in a trade or business in the United States? 17,200		
	(2) If "Yes," is taxpayer's trade or business within the United States solely the result of a section 897 (FIRPTA) sale or disposition?		
L	Did the corporation have a permanent establishment in the United States for purposes of any applicable tax treaty between the United States and a foreign country?		
	If "Yes," enter the name of the foreign country: 6,090		
M	Did the corporation have any transactions with related parties?		
	If "Yes," Form 5472 may have to be filed (see instructions). Enter number of Forms 5472 attached ▶ 5,137		
N	Is the corporation a controlled foreign corporation? (See section 957(a) for definition.)		
O	Is the corporation a personal service corporation? (See instructions for definition.)		
P	Enter tax-exempt interest received or accrued during the tax year (see instructions) ▶ $ 252		
Q	At the end of the tax year, did the corporation own, directly or indirectly, 50% or more of the voting stock of a U.S. corporation? (See section 267(c) for rules of attribution.) If "Yes," attach a statement showing **(1)** name and EIN of such U.S. corporation; **(2)** percentage owned; and **(3)** taxable income or (loss) before NOL and special deductions of such U.S. corporation for the tax year ending with or within your tax year.		
R	If the corporation has an NOL for the tax year and is electing to forego the carryback period, check here 3,426 ▶ ☐		
S	Enter the available NOL carryover from prior tax years. (Do not reduce it by any deduction on line 30a, page 4.) ▶ $ 9,709		

		Yes	No
T	Is the corporation a subsidiary in a parent-subsidiary controlled group? If "Yes," enter the parent corporation's: **(1)** EIN ▶ 732 **(2)** Name ▶ 1,582		
U	**(1)** Is the corporation a dealer under section 475?		
	(2) Did the corporation mark to market any securities or commodities other than in a dealer capacity?		
V	At the end of the tax year, did any individual, partnership, corporation, estate, or trust own, directly or indirectly, 50% or more of the corporation's voting stock? (See section 267(c) for rules of attribution.) If "Yes," attach a statement showing the name and identifying number. (Do not include any information already entered in item **T.**) Enter percentage owned ▶		
W	**(1)** Is the corporation taking a position on this return that a U.S. tax treaty overrules or modifies an Internal Revenue law of the United States, thereby causing a reduction of tax?		
	If "Yes," the corporation is generally required to complete and attach Form 8833. See Form 8833 for exceptions. **Note:** *Failure to disclose a treaty-based return position may result in a $10,000 penalty (see section 6712).*		
	(2) Is the corporation claiming treaty benefits pursuant to a Competent Authority determination? If "Yes," attach a copy of the Competent Authority determination letter to your return.		
X	During the tax year, did the corporation own any entity that was disregarded as an entity separate from its owner under Regulations sections 301.7701-2 and 301.7701-3? If "Yes," attach a statement listing the name, country under whose laws the entity was organized, and EIN (if any) of each such entity.		
Y	**(1)** Did a partnership allocate to the corporation a distributive share of income from a directly owned partnership interest, any of which is ECI or treated as ECI by the partnership or the partner? If "Yes," attach Schedule P. See instructions.		
	(2) During the tax year, did the corporation own directly or indirectly, at least a 10% interest, in any foreign partnership? If "Yes," see instructions for required attachment.		
Z	**(1)** Has the corporation engaged in any transactions the results of which are subject to the arm's length standard under section 482 and its regulations?		
	(2) Has the corporation recognized any interbranch amounts? If "Yes," attach statement (see instructions)		
AA	Is the corporation required to file Schedule UTP (Form 1120), Uncertain Tax Position Statement (see instructions)? If "Yes," complete and attach Schedule UTP.	55	
BB	During the corporation's tax year, did the corporation make any payments that would require it to file Forms 1042 and 1042-S under chapter 3 (sections 1441 through 1464) or chapter 4 (sections 1471 through 1474) of the Code?	363	

Additional Information *(continued from page 1)*

		Yes	No
H	Did the corporation's method of accounting change from the preceding tax year?		
	If "Yes," attach a statement with an explanation.		
I	Did the corporation's method of determining income change from the preceding tax year?		
	If "Yes," attach a statement with an explanation.		
J	Did the corporation file a U.S. income tax return for the preceding tax year?		
K	**(1)** At any time during the tax year, was the corporation engaged in a trade or business in the United States?		
	(2) If "Yes," is taxpayer's trade or business within the United States solely the result of a section 897 (FIRPTA) sale or disposition?		
L	Did the corporation have a permanent establishment in the United States for purposes of any applicable tax treaty between the United States and a foreign country?		
	If "Yes," enter the name of the foreign country: ----------		
M	Did the corporation have any transactions with related parties?		
	If "Yes," Form 5472 may have to be filed (see instructions). Enter number of Forms 5472 attached ► ----------		
N	Is the corporation a controlled foreign corporation? (See section 957(a) for definition.)		
O	Is the corporation a personal service corporation? (See instructions for definition.)		
P	Enter tax-exempt interest received or accrued during the tax year (see instructions) ► $ ----------		
Q	At the end of the tax year, did the corporation own, directly or indirectly, 50% or more of the voting stock of a U.S. corporation? (See section 267(c) for rules of attribution.)		
	If "Yes," attach a statement showing **(1)** name and EIN of such U.S. corporation; **(2)** percentage owned; and **(3)** taxable income or (loss) before NOL and special deductions of such U.S. corporation for the tax year ending with or within your tax year.		
R	If the corporation has an NOL for the tax year and is electing to forego the carryback period, check here ► ☐		
S	Enter the available NOL carryover from prior tax years. (Do not reduce it by any deduction on line 30a, page 4.) ► $ ----------		

		Yes	No
T	Is the corporation a subsidiary in a parent-subsidiary controlled group?		
	If "Yes," enter the parent corporation's: **(1)** EIN ► ---------- **(2)** Name ► ----------		
U	**(1)** Is the corporation a dealer under section 475?		
	(2) Did the corporation mark to market any securities or commodities other than in a dealer capacity?		
V	At the end of the tax year, did any individual, partnership, corporation, estate, or trust own, directly or indirectly, 50% or more of the corporation's voting stock? (See section 267(c) for rules of attribution.)		
	If "Yes," attach a statement showing the name and identifying number. (Do not include any information already entered in item **T.**) Enter percentage owned ► ----------		
W	**(1)** Is the corporation taking a position on this return that a U.S. tax treaty overrules or modifies an Internal Revenue law of the United States, thereby causing a reduction of tax?		
	If "Yes," the corporation is generally required to complete and attach Form 8833. See Form 8833 for exceptions. **Note:** *Failure to disclose a treaty-based return position may result in a $10,000 penalty (see section 6712).*		
	(2) Is the corporation claiming treaty benefits pursuant to a Competent Authority determination?		
	If "Yes," attach a copy of the Competent Authority determination letter to your return.		
X	During the tax year, did the corporation own any entity that was disregarded as an entity separate from its owner under Regulations sections 301.7701-2 and 301.7701-3?		
	If "Yes," attach a statement listing the name, country under whose laws the entity was organized, and EIN (if any) of each such entity.		
Y	**(1)** Did a partnership allocate to the corporation a distributive share of income from a directly owned partnership interest, any of which is ECI or treated as ECI by the partnership or the partner?		
	If "Yes," attach Schedule P. See instructions.		
	(2) During the tax year, did the corporation own directly or indirectly, at least a 10% interest, in any foreign partnership?		
	If "Yes," see instructions for required attachment.		
Z	**(1)** Has the corporation engaged in any transactions the results of which are subject to the arm's length standard under section 482 and its regulations?		
	(2) Has the corporation recognized any interbranch amounts? If "Yes," attach statement (see instructions)		
AA	Is the corporation required to file Schedule UTP (Form 1120), Uncertain Tax Position Statement (see instructions)?		
	If "Yes," complete and attach Schedule UTP.		
BB	During the corporation's tax year, did the corporation make any payments that would require it to file Forms 1042 and 1042-S under chapter 3 (sections 1441 through 1464) or chapter 4 (sections 1471 through 1474) of the Code?		

SECTION I — Income From U.S. Sources Not Effectively Connected With the Conduct of a Trade or Business in the United States — Do not report items properly withheld and reported on Form 1042-S. See instructions.

Report all gross transportation income subject to 4% tax on line 9. Report other column (a) income items only if not properly withheld and reported on Form 1042-S. The rate of tax on these **gross** income items is 30% or such lower rate specified by tax treaty. No deductions are allowed against these types of income. Enter treaty rates where applicable. **If the corporation is claiming a lower treaty rate, also complete item W above.** If multiple treaty rates apply to a type of income (e.g., subsidiary and portfolio dividends or dividends received by disregarded entities), attach a statement showing the amounts, tax rates, and withholding for each.

Name of treaty country, if any ▶

	(a) Class of income (see instructions)	(b) Gross amount	(c) Rate of tax (%)	(d) Amount of tax liability	(e) Amount of U.S. income tax paid or withheld at the source
1	Interest				
2	Dividends				
3	Rents				
4	Royalties				
5	Annuities				
6	Gains from disposal of timber, coal, or domestic iron ore with a retained economic interest (attach supporting statement)				
7	Gains from sale or exchange of patents, copyrights, etc.				
8	Fiduciary distributions (attach supporting statement)				
9	Gross transportation income (see instructions)				
10	Other items of income				
11	Total. Enter here and on line 1, page 1 ▶				
12	Total. Enter here and include on line 5i, page 1 ▶				

13 Is the corporation fiscally transparent under the laws of the foreign jurisdiction with respect to any item of income listed above? ☐ **Yes** ☐ **No**
If "Yes," attach a statement that provides the information requested above with respect to each such item of income.

SECTION I — Income From U.S. Sources Not Effectively Connected With the Conduct of a Trade or Business in the United States — Do not report items properly withheld and reported on Form 1042-S. See instructions.

Report all gross transportation income subject to 4% tax on line 9. Report other column (a) income items only if not properly withheld and reported on Form 1042-S. The rate of tax on these **gross** income items is 30% or such lower rate specified by tax treaty. No deductions are allowed against these types of income. Enter treaty rates where applicable. **If the corporation is claiming a lower treaty rate, also complete item W above.** If multiple treaty rates apply to a type of income (e.g., subsidiary and portfolio dividends or dividends received by disregarded entities), attach a statement showing the amounts, tax rates, and withholding for each.

Name of treaty country, if any ►

	(a) Class of income (see instructions)	(b) Gross amount	(c) Rate of tax (%)	(d) Amount of tax liability	(e) Amount of U.S. income tax paid or withheld at the source
1	Interest				
2	Dividends				
3	Rents				
4	Royalties				
5	Annuities				
6	Gains from disposal of timber, coal, or domestic iron ore with a retained economic interest (attach supporting statement)				
7	Gains from sale or exchange of patents, copyrights, etc.				
8	Fiduciary distributions (attach supporting statement)				
9	Gross transportation income (see instructions)				
10	Other items of income				
11	Total. Enter here and on line 1, page 1 ►				
12	Total. Enter here and include on line 5i, page 1 ►				

13 Is the corporation fiscally transparent under the laws of the foreign jurisdiction with respect to any item of income listed above? ☐ **Yes** ☐ **No**
If "Yes," attach a statement that provides the information requested above with respect to each such item of income.

SECTION II—Income Effectively Connected With the Conduct of a Trade or Business in the United States (see instructions)

Important: *Fill in all applicable lines and schedules. If you need more space, see* ***Assembling the Return*** *in the instructions.*

Income	1a	Gross receipts or sales	**b** Less returns and allowances	**c** Bal ▶ 1c	
	2	Cost of goods sold (attach Form 1125-A)		2	
	3	Gross profit (subtract line 2 from line 1c)		3	
	4	Dividends (Schedule C, line 14)		4	
	5	Interest		5	
	6	Gross rents		6	
	7	Gross royalties		7	
	8	Capital gain net income (attach Schedule D (Form 1120))		8	
	9	Net gain or (loss) from Form 4797, Part II, line 17 (attach Form 4797)		9	
	10	Other income (see instructions—attach statement)		10	
	11	**Total income.** Add lines 3 through 10 ▶		11	15,850 [1]
Deductions (See instructions for limitations on deductions.)	12	Compensation of officers (see instructions—attach Form 1125-E)		12	
	13	Salaries and wages (less employment credits)		13	
	14	Repairs and maintenance		14	
	15	Bad debts (for bad debts over $500,000, attach a list of debtors and amounts)		15	
	16	Rents		16	
	17	Taxes and licenses		17	
	18	Interest expense from Schedule I, line 25 (see instructions)		18	
	19	Charitable contributions		19	
	20	Depreciation from Form 4562 not claimed on Form 1125-A or elsewhere on return (attach Form 4562)		20	
	21	Depletion		21	
	22	Advertising		22	
	23	Pension, profit-sharing, etc., plans		23	
	24	Employee benefit programs		24	
	25	Domestic production activities deduction (attach Form 8903)		25	
	26	Deductions allocated and apportioned to ECI from Schedule H, line 20 (see instructions)		26	797
	27	Other deductions (attach statement)		27	
	28	**Total deductions.** Add lines 12 through 27 ▶		28	17,242 [1]
	29	Taxable income before NOL deduction and special deductions (subtract line 28 from line 11) ▶		29	17,018 [1]
	30	**Less:** **a** Net operating loss deduction (see instructions)	30a		
		b Special deductions (Schedule C, line 15)	30b		
		c Add lines 30a and 30b		30c	2,888
	31	Taxable income or (loss). Subtract line 30c from line 29		31	5,685 [1]

SECTION II—Income Effectively Connected With the Conduct of a Trade or Business in the United States (see instructions)

Important: *Fill in all applicable lines and schedules. If you need more space, see* ***Assembling the Return*** *in the instructions.*

Income	1a	Gross receipts or sales	**b** Less returns and allowances	**c** Bal ▶ 1c	
	2	Cost of goods sold (attach Form 1125-A)		2	
	3	Gross profit (subtract line 2 from line 1c)		3	
	4	Dividends (Schedule C, line 14)		4	
	5	Interest		5	
	6	Gross rents		6	
	7	Gross royalties		7	
	8	Capital gain net income (attach Schedule D (Form 1120))		8	
	9	Net gain or (loss) from Form 4797, Part II, line 17 (attach Form 4797)		9	
	10	Other income (see instructions—attach statement)		10	
	11	**Total income.** Add lines 3 through 10 ▶		11	76,105,421 [1]
Deductions (See instructions for limitations on deductions.)	12	Compensation of officers (see instructions—attach Form 1125-E)		12	
	13	Salaries and wages (less employment credits)		13	
	14	Repairs and maintenance		14	
	15	Bad debts (for bad debts over $500,000, attach a list of debtors and amounts)		15	
	16	Rents		16	
	17	Taxes and licenses		17	
	18	Interest expense from Schedule I, line 25 (see instructions)		18	
	19	Charitable contributions		19	
	20	Depreciation from Form 4562 not claimed on Form 1125-A or elsewhere on return (attach Form 4562)		20	
	21	Depletion		21	
	22	Advertising		22	
	23	Pension, profit-sharing, etc., plans		23	
	24	Employee benefit programs		24	
	25	Domestic production activities deduction (attach Form 8903)		25	
	26	Deductions allocated and apportioned to ECI from Schedule H, line 20 (see instructions)		26	2,531,505
	27	Other deductions (attach statement)		27	
	28	**Total deductions.** Add lines 12 through 27 ▶		28	72,477,084 [1]
	29	Taxable income before NOL deduction and special deductions (subtract line 28 from line 11) ▶		29	3,628,337 [1]
	30	**Less:** **a** Net operating loss deduction (see instructions)	30a		
		b Special deductions (Schedule C, line 15)	30b		
		c Add lines 30a and 30b		30c	
	31	Taxable income or (loss). Subtract line 30c from line 29		31	9,570,036 [1]

Form **1120-F** (2016)

SECTION II—Income Effectively Connected With the Conduct of a Trade or Business in the United States *(Continued)*

Schedule C Dividends and Special Deductions (see instructions)

		(a) Dividends received	(b) %	(c) Special deductions: (a) × (b)
1	Dividends from less-than-20%-owned domestic corporations (other than debt-financed stock)		70	
2	Dividends from 20%-or-more-owned domestic corporations (other than debt-financed stock)		80	
3	Dividends on debt-financed stock of domestic and foreign corporations (section 246A)		see instructions	
4	Dividends on certain preferred stock of less-than-20%-owned public utilities		42	
5	Dividends on certain preferred stock of 20%-or-more-owned public utilities		48	
6	Dividends from less-than-20%-owned foreign corporations		70	
7	Dividends from 20%-or-more-owned foreign corporations		80	
8	**Total.** Add lines 1 through 7. See instructions for limitation			
9	Dividends from foreign corporations not included on lines 3, 6, or 7			
10	Foreign dividend gross-up (section 78)			
11	IC-DISC and former DISC dividends not included on lines 1, 2, or 3 (section 246(d))			
12	Other dividends			
13	Deduction for dividends paid on certain preferred stock of public utilities			
14	**Total dividends.** Add lines 1 through 12. Enter here and on line 4, page 4			
15	**Total special deductions.** Add lines 8 and 13. Enter here and on line 30b, page 4 ▶			

Schedule J Tax Computation (see instructions)

					[1]
1	Check if the corporation is a member of a controlled group (attach Schedule O (Form 1120)) ▶ ☐				
2	Income tax. Check if a qualified personal service corporation (see instructions) ▶ ☐			2	5,613
3	Alternative minimum tax (attach Form 4626)			3	279
4	Add lines 2 and 3			4	5,856
5a	Foreign tax credit (attach Form 1118)	5a	57		
b	General business credit (attach Form 3800)	5b	209		
c	Credit for prior year minimum tax (attach Form 8827)	5c	d		
d	Bond credits from Form 8912	5d	d		
6	**Total credits.** Add lines 5a through 5d			6	370
7	Subtract line 6 from line 4			7	5,799
8	Other taxes. Check if from: ☐ Form 4255 ☐ Form 8611 ☐ Form 8697 ☐ Form 8866 ☐ Form 8902 ☐ Other (attach statement)			8	d
9	**Total tax.** Add lines 7 and 8. Enter here and on line 2, page 1			9	5,815

SECTION II—Income Effectively Connected With the Conduct of a Trade or Business in the United States *(Continued)*

Schedule C Dividends and Special Deductions (see instructions)

		(a) Dividends received	(b) %	(c) Special deductions: (a) × (b)
1	Dividends from less-than-20%-owned domestic corporations (other than debt-financed stock)		70	
2	Dividends from 20%-or-more-owned domestic corporations (other than debt-financed stock)		80	
3	Dividends on debt-financed stock of domestic and foreign corporations (section 246A)		see instructions	
4	Dividends on certain preferred stock of less-than-20%-owned public utilities		42	
5	Dividends on certain preferred stock of 20%-or-more-owned public utilities		48	
6	Dividends from less-than-20%-owned foreign corporations		70	
7	Dividends from 20%-or-more-owned foreign corporations		80	
8	**Total.** Add lines 1 through 7. See instructions for limitation			
9	Dividends from foreign corporations not included on lines 3, 6, or 7			
10	Foreign dividend gross-up (section 78)			
11	IC-DISC and former DISC dividends not included on lines 1, 2, or 3 (section 246(d))			
12	Other dividends			
13	Deduction for dividends paid on certain preferred stock of public utilities			
14	**Total dividends.** Add lines 1 through 12. Enter here and on line 4, page 4			
15	**Total special deductions.** Add lines 8 and 13. Enter here and on line 30b, page 4 ▶			

Schedule J Tax Computation (see instructions)

[1]

1	Check if the corporation is a member of a controlled group (attach Schedule O (Form 1120)) ▶ ☐				
2	Income tax. Check if a qualified personal service corporation (see instructions) ▶ ☐			2	3,306,328
3	Alternative minimum tax (attach Form 4626)			3	21,970
4	Add lines 2 and 3			4	3,328,299
5a	Foreign tax credit (attach Form 1118)	5a	8,734		
b	General business credit (attach Form 3800)	5b	71,929		
c	Credit for prior year minimum tax (attach Form 8827)	5c	d		
d	Bond credits from Form 8912	5d	d		
6	**Total credits.** Add lines 5a through 5d			6	119,858
7	Subtract line 6 from line 4			7	3,208,441
8	Other taxes. Check if from: ☐ Form 4255 ☐ Form 8611 ☐ Form 8697 ☐ Form 8866 ☐ Form 8902 ☐ Other (attach statement)			8	d
9	**Total tax.** Add lines 7 and 8. Enter here and on line 2, page 1			9	3,208,596

SECTION III—Branch Profits Tax and Tax on Excess Interest

Part I—Branch Profits Tax (see instructions)

1	Enter the amount from Section II, line 29	1	17,018
2	Enter total adjustments to line 1 to get effectively connected earnings and profits. (Attach required statement showing the nature and amount of adjustments.) (See instructions.)	2	5,286
3	Effectively connected earnings and profits. Combine line 1 and line 2	3	13,918
4a	Enter U.S. net equity at the end of the current tax year. (Attach required statement.)	4a	12,665
b	Enter U.S. net equity at the end of the prior tax year. (Attach required statement.)	4b	12,083
c	Increase in U.S. net equity. If line 4a is greater than or equal to line 4b, subtract line 4b from line 4a. Enter the result here and skip to line 4e	4c	6,021
d	Decrease in U.S. net equity. If line 4b is greater than line 4a, subtract line 4a from line 4b	4d	7,052
e	Non-previously taxed accumulated effectively connected earnings and profits. Enter excess, if any, of effectively connected earnings and profits for preceding tax years beginning after 1986 over any dividend equivalent amounts for those tax years	4e	1,882
5	Dividend equivalent amount. Subtract line 4c from line 3. If zero or less, enter -0-. If no amount is entered on line 4c, add the lesser of line 4d or line 4e to line 3 and enter the total here	5	3,044
6	**Branch profits tax.** Multiply line 5 by 30% (0.30) (or lower treaty rate if the corporation is a qualified resident or otherwise qualifies for treaty benefits). (See instructions.) Enter here and include on line 3, page 1. **Also complete item W on page 2**	6	2,053

Part II—Tax on Excess Interest (see instructions for this Part and for Schedule I (Form 1120-F))

7a	Enter the interest from Section II, line 18	7a	
b	Enter the inverse of the total amount deferred, capitalized, and disallowed from Schedule I, line 24d (i.e., if line 24d is negative, enter as a positive number; if line 24d is positive, enter as a negative number)	7b	
c	Combine lines 7a and 7b (amount must equal Schedule I, line 23)	7c	
8	**Branch Interest** (see instructions for definition): Enter the sum of Schedule I, line 9, column (c), and Schedule I, line 22. If the interest paid by the foreign corporation's U.S. trade or business was increased because 80% or more of the foreign corporation's assets are U.S. assets, check this box ▶ ☐	8	
9a	Excess interest. Subtract line 8 from line 7c. If zero or less, enter -0-	9a	
b	If the foreign corporation is a bank, enter the excess interest treated as interest on deposits (see instructions for rules for computing this amount). Otherwise, enter -0-.	9b	
c	Subtract line 9b from line 9a	9c	
10	**Tax on excess interest.** Multiply line 9c by 30% (0.30) (or lower treaty rate if the corporation is a qualified resident or otherwise qualifies for treaty benefits). (See instructions.) Enter here and include on line 3, page 1. **Also complete item W on page 2**	10	

Part III—Additional Information

		Yes	No
11	Is the corporation claiming a reduction in, or exemption from, the branch profits tax due to:		
a	A complete termination of all U.S. trades or businesses?		
b	The tax-free liquidation or reorganization of a foreign corporation?		
c	The tax-free incorporation of a U.S. trade or business?		

If **11a** or **11b** applies and the transferee is a domestic corporation, attach Form 8848. If **11c** applies, attach the statement required by Temporary Regulations section 1.884-2T(d)(5).

SECTION III—Branch Profits Tax and Tax on Excess Interest

Part I—Branch Profits Tax (see instructions)

1	Enter the amount from Section II, line 29	1	3,628,337
2	Enter total adjustments to line 1 to get effectively connected earnings and profits. (Attach required statement showing the nature and amount of adjustments.) (See instructions.)	2	-1,385,615
3	Effectively connected earnings and profits. Combine line 1 and line 2	3	-1,087,144
4a	Enter U.S. net equity at the end of the current tax year. (Attach required statement.)	4a	156,431,107
b	Enter U.S. net equity at the end of the prior tax year. (Attach required statement.)	4b	151,803,806
c	Increase in U.S. net equity. If line 4a is greater than or equal to line 4b, subtract line 4b from line 4a. Enter the result here and skip to line 4e	4c	30,841,241
d	Decrease in U.S. net equity. If line 4b is greater than line 4a, subtract line 4a from line 4b	4d	26,163,776
e	Non-previously taxed accumulated effectively connected earnings and profits. Enter excess, if any, of effectively connected earnings and profits for preceding tax years beginning after 1986 over any dividend equivalent amounts for those tax years	4e	-13,078,084
5	Dividend equivalent amount. Subtract line 4c from line 3. If zero or less, enter -0-. If no amount is entered on line 4c, add the lesser of line 4d or line 4e to line 3 and enter the total here	5	3,102,055
6	**Branch profits tax.** Multiply line 5 by 30% (0.30) (or lower treaty rate if the corporation is a qualified resident or otherwise qualifies for treaty benefits). (See instructions.) Enter here and include on line 3, page 1. **Also complete item W on page 2**	6	220,386

Part II—Tax on Excess Interest (see instructions for this Part and for Schedule I (Form 1120-F))

7a	Enter the interest from Section II, line 18	7a	
b	Enter the inverse of the total amount deferred, capitalized, and disallowed from Schedule I, line 24d (i.e., if line 24d is negative, enter as a positive number; if line 24d is positive, enter as a negative number)	7b	
c	Combine lines 7a and 7b (amount must equal Schedule I, line 23)	7c	
8	**Branch Interest** (see instructions for definition): Enter the sum of Schedule I, line 9, column (c), and Schedule I, line 22. If the interest paid by the foreign corporation's U.S. trade or business was increased because 80% or more of the foreign corporation's assets are U.S. assets, check this box ▶ ☐	8	
9a	Excess interest. Subtract line 8 from line 7c. If zero or less, enter -0-	9a	
b	If the foreign corporation is a bank, enter the excess interest treated as interest on deposits (see instructions for rules for computing this amount). Otherwise, enter -0-.	9b	
c	Subtract line 9b from line 9a	9c	
10	**Tax on excess interest.** Multiply line 9c by 30% (0.30) (or lower treaty rate if the corporation is a qualified resident or otherwise qualifies for treaty benefits). (See instructions.) Enter here and include on line 3, page 1. **Also complete item W on page 2**	10	

Part III—Additional Information

		Yes	No
11	Is the corporation claiming a reduction in, or exemption from, the branch profits tax due to:		
a	A complete termination of all U.S. trades or businesses?		
b	The tax-free liquidation or reorganization of a foreign corporation?		
c	The tax-free incorporation of a U.S. trade or business?		
	If **11a** or **11b** applies and the transferee is a domestic corporation, attach Form 8848. If **11c** applies, attach the statement required by Temporary Regulations section 1.884-2T(d)(5).		

Note: *Check if completing on* ▶ ☐ U.S. basis or ☐ Worldwide basis.

Schedule L Balance Sheets per Books [2]

		Beginning of tax year		End of tax year	
	Assets	(a)	(b)	(c)	(d)
1	Cash				
2a	Trade notes and accounts receivable				
b	Less allowance for bad debts	( )		( )	
3	Inventories				
4	U.S. government obligations				
5	Tax-exempt securities (see instructions)				
6a	Interbranch current assets*				
b	Other current non-U.S. assets*				
c	Other current U.S. assets*				
7	Loans to shareholders				
8	Mortgage and real estate loans				
9a	Other loans and investments—non-U.S. assets*				
b	Other loans and investments—U.S. assets*				
10a	Buildings and other depreciable assets				
b	Less accumulated depreciation	( )		( )	
11a	Depletable assets				
b	Less accumulated depletion	( )		( )	
12	Land (net of any amortization)				
13a	Intangible assets (amortizable only)				
b	Less accumulated amortization	( )		( )	
14	Assets held in trust				
15	Other non-current interbranch assets*				
16a	Other non-current non-U.S. assets*				
b	Other non-current U.S. assets*				
17	Total assets				
	Liabilities				
18	Accounts payable				
19	Mortgages, notes, bonds payable in less than 1 year:				
a	Interbranch liabilities*				
b	Third-party liabilities*				
20	Other current liabilities*				
21	Loans from shareholders				
22	Mortgages, notes, bonds payable in 1 year or more:				
a	Interbranch liabilities*				
b	Third-party liabilities*				
23	Liabilities held in trust				
24a	Other interbranch liabilities*				
b	Other third-party liabilities*				
	Equity				
25	Capital stock: a Preferred stock				
	b Common stock				
26	Additional paid-in capital				
27	Retained earnings—Appropriated*				
28	Retained earnings—Unappropriated				
29	Adjustments to shareholders' equity*				
30	Less cost of treasury stock		( )		( )
31	Total liabilities and shareholders' equity				

*Attach statement—see instructions.

Note: *Check if completing on* ▶ ☐ U.S. basis or ☐ Worldwide basis. [2]

Schedule L Balance Sheets per Books

		Beginning of tax year		End of tax year	
	Assets	(a)	(b)	(c)	(d)
1	Cash				
2a	Trade notes and accounts receivable				
b	Less allowance for bad debts	( )		( )	
3	Inventories				
4	U.S. government obligations				
5	Tax-exempt securities (see instructions)				
6a	Interbranch current assets*				
b	Other current non-U.S. assets*				
c	Other current U.S. assets*				
7	Loans to shareholders				
8	Mortgage and real estate loans				
9a	Other loans and investments—non-U.S. assets*				
b	Other loans and investments—U.S. assets*				
10a	Buildings and other depreciable assets				
b	Less accumulated depreciation	( )		( )	
11a	Depletable assets				
b	Less accumulated depletion	( )		( )	
12	Land (net of any amortization)				
13a	Intangible assets (amortizable only)				
b	Less accumulated amortization	( )		( )	
14	Assets held in trust				
15	Other non-current interbranch assets*				
16a	Other non-current non-U.S. assets*				
b	Other non-current U.S. assets*				
17	Total assets				
	Liabilities				
18	Accounts payable				
19	Mortgages, notes, bonds payable in less than 1 year:				
a	Interbranch liabilities*				
b	Third-party liabilities*				
20	Other current liabilities*				
21	Loans from shareholders				
22	Mortgages, notes, bonds payable in 1 year or more:				
a	Interbranch liabilities*				
b	Third-party liabilities*				
23	Liabilities held in trust				
24a	Other interbranch liabilities*				
b	Other third-party liabilities*				
	Equity				
25	Capital stock: a Preferred stock				
	b Common stock				
26	Additional paid-in capital				
27	Retained earnings—Appropriated*				
28	Retained earnings—Unappropriated				
29	Adjustments to shareholders' equity*				
30	Less cost of treasury stock		( )		( )
31	Total liabilities and shareholders' equity				

*Attach statement—see instructions.

Schedule W Overpayment Resulting From Tax Deducted and Withheld Under Chapters 3 and 4

1	**Total Chapter 3 and 4 payments.** Enter the amount from page 1, line 5i			1	
2	Enter the tax amount from page 1, line 1	2			
3	Enter the portion of the tax amount shown on page 1, line 2 pertaining to income associated with amounts deducted and withheld under sections 1445 and 1446 (see instructions for general guidelines)	3			
4	**Total Chapter 3 and 4 tax.** Combine lines 2 and 3			4	
5	**Tentative overpayment resulting from tax deducted and withheld under Chapters 3 and 4.** Subtract line 4 from line 1			5	
6	Enter the amount from page 1, line 8a			6	
7	**Overpayment resulting from tax deducted and withheld under Chapters 3 and 4.** Enter the smaller of line 5 or line 6. Enter the result here and on page 1, line 8b			7	

Schedule W Overpayment Resulting From Tax Deducted and Withheld Under Chapters 3 and 4

1	**Total Chapter 3 and 4 payments.** Enter the amount from page 1, line 5i			1	
2	Enter the tax amount from page 1, line 1	2			
3	Enter the portion of the tax amount shown on page 1, line 2 pertaining to income associated with amounts deducted and withheld under sections 1445 and 1446 (see instructions for general guidelines)	3			
4	**Total Chapter 3 and 4 tax.** Combine lines 2 and 3			4	
5	**Tentative overpayment resulting from tax deducted and withheld under Chapters 3 and 4.** Subtract line 4 from line 1			5	
6	Enter the amount from page 1, line 8a			6	
7	**Overpayment resulting from tax deducted and withheld under Chapters 3 and 4.** Enter the smaller of line 5 or line 6. Enter the result here and on page 1, line 8b			7	

TOTAL FORMS FILED 57,205 TOTAL FORMS E-FILED 54,610

SCHEDULES M-1 and M-2 (Form 1120-F)

Department of the Treasury
Internal Revenue Service

Reconciliation of Income (Loss) and Analysis of Unappropriated Retained Earnings per Books

▶ Information about Schedules M-1 and M-2 (Form 1120-F) and its instructions is at *www.irs.gov/form1120f*.
▶ Attach to Form 1120-F.

OMB No. 1545-0123

2016

Name of corporation: Corporation 2016 Line Item Counts (Estimated from SOI Sample)

Employer identification number

Schedule M-1 Reconciliation of Income (Loss) per Books With Income per Return

Note. The corporation may be required to file Schedule M-3 (see instructions).

			[1]
1	Net income (loss) per books		9,357
2	Federal income tax per books		1,760
3	Excess of capital losses over capital gains		157
4	Income subject to tax not recorded on books this year (itemize):		783
5	Expenses recorded on books this year not deducted on this return (itemize):		
a	Depreciation	$ 655	
b	Charitable contributions	$	
c	Travel and entertainment	$ 1,374	
d	Other (itemize):		4,052
6	Add lines 1 through 5		9,532
7	Income recorded on books this year not included on this return (itemize):		
a	Tax-exempt interest	$ *73	
b	Other (itemize):		1,095
8	Deductions on this return not charged against book income this year (itemize):		
a	Depreciation	$ 866	
b	Charitable contributions	$	
c	Other (itemize):		2,532
9	Add lines 7 and 8		3,195
10	Income—line 6 less line 9		9,615

Schedule M-2 Analysis of Unappropriated Retained Earnings per Books

		[1]
1	Balance at beginning of year	
2	Net income (loss) per books	
3	Other increases (itemize):	
4	Add lines 1, 2, and 3	
5	Distributions: a Cash	1,211
	b Stock	d
	c Property	d
6	Other decreases (itemize):	
7	Add lines 5 and 6	
8	Balance at end of year (line 4 less line 7)	

Who Must File

Generally, any foreign corporation that is required to complete Form 1120-F, Section II must complete Schedules M-1 and M-2 (Form 1120-F). However, the following rules apply.

Do not complete Schedules M-1, M-2, and M-3 if total assets at the end of the tax year (Schedule L, line 17, column (d)) are less than $25,000.

Complete Schedule M-3 in lieu of Schedule M-1 if total assets at the end of the tax year that are reportable on Schedule L are $10 million or more.

A corporation filing Form 1120-F that is not required to file Schedule M-3 may voluntarily file Schedule M-3 instead of Schedule M-1. See the Instructions for Schedule M-3 (Form 1120-F) for more information.

Foreign corporations that **(a)** are required to file a Schedule M-3 (Form 1120-F) and have less than $50 million in total assets at the end of the tax year or **(b)** are not required to file a Schedule M-3 (Form 1120-F) and voluntarily file a Schedule M-3 (Form 1120-F) must either **(1)** complete Schedule M-3 (Form 1120-F) entirely or **(2)** complete Schedule M-3 (Form 1120-F) through Part I and complete Schedule M-1 instead of completing Parts II and III of Schedule M-3 (Form 1120-F). If the foreign corporation chooses **(2)**, then Schedule M-1, line 1 must equal Schedule M-3 (Form 1120-F), Part I, line 11. See the Instructions for Schedule M-3 (Form 1120-F) for more information.

Note. If Schedule M-3 is completed in lieu of Schedule M-1, the corporation is still required to complete Schedule M-2.

Specific Instructions

Schedule M-1

Line 1. Net income (loss) per books. The foreign corporation must report on line 1 of Schedule M-1 the net income (loss) per the set or sets of books taken into account on Schedule L.

Line 5c. Travel and entertainment expenses. Include any of the following:

- Meal and entertainment expenses not deductible under section 274(n).
- Expenses for the use of an entertainment facility.
- The part of business gifts over $25.
- Expenses of an individual over $2,000 that are allocable to conventions on cruise ships.
- Employee achievement awards over $400.
- The cost of entertainment tickets over face value (also subject to the 50% limit under section 274(n)).
- The cost of skyboxes over the face value of nonluxury box seat tickets.
- The part of luxury water travel expenses not deductible under section 274(m).
- Expenses for travel as a form of education.
- Other nondeductible travel and entertainment expenses.

Line 7a. Tax-exempt interest. Report any tax-exempt interest received or accrued, including any exempt-interest dividends received as a shareholder in a mutual fund or other regulated investment company. Also report this same amount in item P at the top of page 2 of Form 1120-F.

Schedule M-2

Line 1. Beginning balance of unappropriated retained earnings. Enter the beginning balance of unappropriated retained earnings per the set(s) of books taken into account on Schedule L.

Note. For additional information for Schedule M-2 reporting, see the Instructions for Schedule M-3 (Form 1120-F).

*AMOUNTS IN THOUSANDS OF US DOLLARS

SCHEDULES M-1 and M-2 (Form 1120-F)

Department of the Treasury
Internal Revenue Service

Reconciliation of Income (Loss) and Analysis of Unappropriated Retained Earnings per Books

▶ Information about Schedules M-1 and M-2 (Form 1120-F) and its instructions is at *www.irs.gov/form1120f*.
▶ Attach to Form 1120-F.

OMB No. 1545-0123

2016

Name of corporation: Corporation 2016 Line Item Money Amounts (Estimated from SOI Sample)

Employer identification number

Schedule M-1 Reconciliation of Income (Loss) per Books With Income per Return

Note. The corporation may be required to file Schedule M-3 (see instructions).

					[1]
1	Net income (loss) per books	-235,456	7	Income recorded on books this year not included on this return (itemize):	
2	Federal income tax per books	114,885	a	Tax-exempt interest $ *454	
3	Excess of capital losses over capital gains	1,795	b	Other (itemize):	
4	Income subject to tax not recorded on books this year (itemize):				67,915
		-61,861	8	Deductions on this return not charged against book income this year (itemize):	
5	Expenses recorded on books this year not deducted on this return (itemize):		a	Depreciation $ 45,925	
a	Depreciation $ 26,767		b	Charitable contributions $	
b	Charitable contributions $		c	Other (itemize):	
c	Travel and entertainment $ 6,686				175,328
d	Other (itemize):	253,188	9	Add lines 7 and 8	243,243
6	Add lines 1 through 5	72,550	10	Income—line 6 less line 9	-170,693

Schedule M-2 Analysis of Unappropriated Retained Earnings per Books

					[1]
1	Balance at beginning of year		5	Distributions: a Cash	2,687,618
2	Net income (loss) per books			b Stock	d
3	Other increases (itemize):			c Property	d
			6	Other decreases (itemize):	
			7	Add lines 5 and 6	
4	Add lines 1, 2, and 3		8	Balance at end of year (line 4 less line 7)	

Who Must File

Generally, any foreign corporation that is required to complete Form 1120-F, Section II must complete Schedules M-1 and M-2 (Form 1120-F). However, the following rules apply.

Do not complete Schedules M-1, M-2, and M-3 if total assets at the end of the tax year (Schedule L, line 17, column (d)) are less than $25,000.

Complete Schedule M-3 in lieu of Schedule M-1 if total assets at the end of the tax year that are reportable on Schedule L are $10 million or more.

A corporation filing Form 1120-F that is not required to file Schedule M-3 may voluntarily file Schedule M-3 instead of Schedule M-1. See the Instructions for Schedule M-3 (Form 1120-F) for more information.

Foreign corporations that **(a)** are required to file a Schedule M-3 (Form 1120-F) and have less than $50 million in total assets at the end of the tax year or **(b)** are not required to file a Schedule M-3 (Form 1120-F) and voluntarily file a Schedule M-3 (Form 1120-F) must either **(1)** complete Schedule M-3 (Form 1120-F) entirely or **(2)** complete Schedule M-3 (Form 1120-F) through Part I and complete Schedule M-1 instead of completing Parts II and III of Schedule M-3 (Form 1120-F). If the foreign corporation chooses **(2)**, then Schedule M-1, line 1 must equal Schedule M-3 (Form 1120-F), Part I, line 11. See the Instructions for Schedule M-3 (Form 1120-F) for more information.

Note. If Schedule M-3 is completed in lieu of Schedule M-1, the corporation is still required to complete Schedule M-2.

Specific Instructions

Schedule M-1

Line 1. Net income (loss) per books. The foreign corporation must report on line 1 of Schedule M-1 the net income (loss) per the set or sets of books taken into account on Schedule L.

Line 5c. Travel and entertainment expenses. Include any of the following:

- Meal and entertainment expenses not deductible under section 274(n).
- Expenses for the use of an entertainment facility.
- The part of business gifts over $25.
- Expenses of an individual over $2,000 that are allocable to conventions on cruise ships.
- Employee achievement awards over $400.
- The cost of entertainment tickets over face value (also subject to the 50% limit under section 274(n)).
- The cost of skyboxes over the face value of nonluxury box seat tickets.
- The part of luxury water travel expenses not deductible under section 274(m).
- Expenses for travel as a form of education.
- Other nondeductible travel and entertainment expenses.

Line 7a. Tax-exempt interest. Report any tax-exempt interest received or accrued, including any exempt-interest dividends received as a shareholder in a mutual fund or other regulated investment company. Also report this same amount in item P at the top of page 2 of Form 1120-F.

Schedule M-2

Line 1. Beginning balance of unappropriated retained earnings. Enter the beginning balance of unappropriated retained earnings per the set(s) of books taken into account on Schedule L.

Note. For additional information for Schedule M-2 reporting, see the Instructions for Schedule M-3 (Form 1120-F).

TOTAL FORMS FILED 2,799 TOTAL FORMS E-FILED 13,147

SCHEDULE M-3 (Form 1120-F)

Department of the Treasury
Internal Revenue Service

Net Income (Loss) Reconciliation for Foreign Corporations With Reportable Assets of $10 Million or More

▶ Attach to Form 1120-F.
▶ Information about Schedule M-3 (Form 1120-F) and its instructions is available at *www.irs.gov/form1120f*.

OMB No. 1545-0123

2016

Name of corporation: Corporation 2016 Line Item Counts (Estimated from SOI Sample)

Employer identification number

A Has the corporation reported taxable income on Form 1120-F, page 3, using a treaty provision to attribute business profits to a U.S. permanent establishment under rules other than section 864(c)? . . . . . ☐ Yes 200 ☐ No 2,589

B Did the corporation prepare a non-consolidated, worldwide, certified audited income statement for the period (see instructions)? . . . . . ☐ Yes 1,083 ☐ No 1,698

C Did the corporation prepare a non-consolidated, worldwide income statement for the period (see instructions)? ☐ Yes 1,447 ☐ No 1,309

D Did the corporation prepare certified audited income statement(s) for the set(s) of books reported on Form 1120-F, Schedule L? . . . . . ☐ Yes 882 ☐ No 1,878

Part I Financial Information and Net Income (Loss) Reconciliation (see instructions)

1 Is the corporation a foreign bank as defined in Regulations section 1.882-5(c)(4)?

☐ **Yes.** Complete the remainder of Part I as follows: 167
If D is "Yes," use the income statement described in D to complete lines 2 through 5 and 7 through 11.
If D is "No," use the income statement(s) for the set(s) of books reported on Form 1120-F, Schedule L to complete lines 2 through 5 and 7 through 11.

☐ **No.** Complete the remainder of Part I as follows: 2,540
If B is "Yes," use the income statement described in B to complete lines 2 through 11.
If B is "No" and C is "Yes," use the income statement described in C to complete lines 2 through 11.
If B and C are "No" and D is "Yes," use the income statement described in D to complete lines 2 through 11.
If B, C, and D are "No," use the income statement described in the instructions to complete lines 2 through 11.

2a Enter the income statement period: Beginning 2,754 Ending 2,754

b Has the corporation's income statement been restated for the income statement period entered on line 2a?
☐ **Yes.** Attach an explanation and the amount of each item restated. d
☐ **No.** 2,772

c Has the corporation's income statement been restated for any of the 5 income statement periods immediately preceding the period on line 2a?
☐ **Yes.** Attach an explanation and the amount of each item restated. 10
☐ **No.** 2,748

3 Is any of the corporation's stock publicly traded on any exchange, U.S. or foreign?
☐ **Yes.** List exchange(s) and symbol ▶ 148 166
☐ **No.** 2,601

4	Non-consolidated foreign corporation net income (loss) in U.S. dollars from the income statement source identified in line 1	4	2,691
5a	Net income from includible disregarded foreign entities not included on line 4 (attach statement)	5a	14
b	Net loss from includible disregarded foreign entities not included on line 4 (attach statement)	5b	(*15)
c	Net income from includible disregarded U.S. entities not included on line 4 (attach statement)	5c	51
d	Net loss from includible disregarded U.S. entities not included on line 4 (attach statement)	5d	(18)
6	Net income (loss) from foreign locations not included on line 4 (attach statement)	6	*24
7a	Net income of non-includible entities (attach statement)	7a	(21)
b	Net loss of non-includible entities (attach statement)	7b	18
8	Adjustments to intercompany transactions (attach statement)	8	5
9	Adjustments to reconcile income statement period to tax year (attach statement)	9	11
10	Other adjustments to reconcile to amount on line 11 (attach statement)	10	48
11	**Adjusted financial net income (loss) of non-consolidated foreign corporation.** Combine lines 4 through 10	11	2,710

Note. Part I, line 11, must equal Part II, line 28, column (a) or Schedule M-1, line 1 (see instructions).

*AMOUNTS IN THOUSANDS OF US DOLLARS

SCHEDULE M-3 (Form 1120-F)

Department of the Treasury
Internal Revenue Service

Net Income (Loss) Reconciliation for Foreign Corporations With Reportable Assets of $10 Million or More

▶ Attach to Form 1120-F.
▶ Information about Schedule M-3 (Form 1120-F) and its instructions is available at *www.irs.gov/form1120f*.

OMB No. 1545-0123

2016

Name of corporation

Corporation 2016 Line Item Money Amounts (Estimated from SOI Sample)

Employer identification number

A Has the corporation reported taxable income on Form 1120-F, page 3, using a treaty provision to attribute business profits to a U.S. permanent establishment under rules other than section 864(c)? . . . . . ☐ **Yes** ☐ **No**

B Did the corporation prepare a non-consolidated, worldwide, certified audited income statement for the period (see instructions)? . . . . . ☐ **Yes** ☐ **No**

C Did the corporation prepare a non-consolidated, worldwide income statement for the period (see instructions)? ☐ **Yes** ☐ **No**

D Did the corporation prepare certified audited income statement(s) for the set(s) of books reported on Form 1120-F, Schedule L? . . . . . ☐ **Yes** ☐ **No**

Part I Financial Information and Net Income (Loss) Reconciliation (see instructions)

1 Is the corporation a foreign bank as defined in Regulations section 1.882-5(c)(4)?

☐ **Yes.** Complete the remainder of Part I as follows:
If D is "Yes," use the income statement described in D to complete lines 2 through 5 and 7 through 11.
If D is "No," use the income statement(s) for the set(s) of books reported on Form 1120-F, Schedule L to complete lines 2 through 5 and 7 through 11.

☐ **No.** Complete the remainder of Part I as follows:
If B is "Yes," use the income statement described in B to complete lines 2 through 11.
If B is "No" and C is "Yes," use the income statement described in C to complete lines 2 through 11.
If B and C are "No" and D is "Yes," use the income statement described in D to complete lines 2 through 11.
If B, C, and D are "No," use the income statement described in the instructions to complete lines 2 through 11.

2a Enter the income statement period: Beginning _____ Ending _____

b Has the corporation's income statement been restated for the income statement period entered on line 2a?
☐ **Yes.** Attach an explanation and the amount of each item restated.
☐ **No.**

c Has the corporation's income statement been restated for any of the 5 income statement periods immediately preceding the period on line 2a?
☐ **Yes.** Attach an explanation and the amount of each item restated.
☐ **No.**

3 Is any of the corporation's stock publicly traded on any exchange, U.S. or foreign?
☐ **Yes.** List exchange(s) and symbol ▶ _____
☐ **No.**

4	Non-consolidated foreign corporation net income (loss) in U.S. dollars from the income statement source identified in line 1	4	80,197,048
5a	Net income from includible disregarded foreign entities not included on line 4 (attach statement)	5a	226,596
b	Net loss from includible disregarded foreign entities not included on line 4 (attach statement)	5b	(*173,085)
c	Net income from includible disregarded U.S. entities not included on line 4 (attach statement)	5c	521,381
d	Net loss from includible disregarded U.S. entities not included on line 4 (attach statement)	5d	(723,220)
6	Net income (loss) from foreign locations not included on line 4 (attach statement)	6	*-150,604
7a	Net income of non-includible entities (attach statement)	7a	(3,464,676)
b	Net loss of non-includible entities (attach statement)	7b	1,663,107
8	Adjustments to intercompany transactions (attach statement)	8	-219
9	Adjustments to reconcile income statement period to tax year (attach statement)	9	-891,809
10	Other adjustments to reconcile to amount on line 11 (attach statement)	10	-3,672,301
11	**Adjusted financial net income (loss) of non-consolidated foreign corporation.** Combine lines 4 through 10	11	73,532,305

Note. Part I, line 11, must equal Part II, line 28, column (a) or Schedule M-1, line 1 (see instructions).

Name of corporation

Corporation 2016 Line Item Counts (Estimated from SOI Sample)

Employer identification number

Part II **Reconciliation of Net Income (Loss) per Income Statement of Non-Consolidated Foreign Corporations With Taxable Income per Return** (see instructions)

	Income (Loss) Items	(a) Income (Loss) per Income Statement	(b) Temporary Differences	(c) Permanent Differences	(d) Other Permanent Differences for Allocations to Non-ECI and ECI	(e) Income (Loss) per Tax Return
1	Gross receipts	339	57	18	79	324
2	Cost of goods sold (attach statement)	258	111	51	53	238
3a	Dividends from foreign entities	90	7	6	84	11
b	Dividends from U.S. entities	104	24	30	68	30
c	Substitute dividend payments received	d	-	-	d	-
4a	Interest income excluding interest equivalents	756	111	204	399	422
b	Substitute interest payments received	d	-	-	d	-
c	Interest equivalents not included on line 4b	22	d	d	13	13
5	Gross rental income	152	20	6	39	154
6	Gross royalty income	23	d	d	d	25
7	Fee and commission income	168	42	46	25	160
8	Income (loss) from equity method corporations	17	7	10		
9	Net income (loss) from U.S. partnerships	994	702	448	683	1,280
10	Net income (loss) from certain foreign partnerships (see instructions)	290	129	139	275	284
11	Net income (loss) from other pass-through entities (attach statement)	83	58	32	74	94
12	Items relating to reportable transactions (attach statement)	d	d	d	d	-
13	Hedging transactions	35	21	d	d	29
14a	Mark-to-market income (loss) under section 475(a)	56	43	8	-	30
b	Mark-to-market income (loss) subject to section 475(d)(3)(B)	d	d	-	-	d
c	Mark-to-market income (loss) under section 475(e)	d	d	d	-	d
d	Mark-to-market income (loss) under section 475(f)	d	-	d	-	-
15	Gain (loss) from certain section 988 transactions	55	8	6	22	30
16a	Interest income from global securities dealing	-	-	-	-	-
b	Dividends from global securities dealing	-	-	-	-	-
c	Gains (losses) and other fixed and determinable, annual, or periodic income from global securities dealing not included on lines 16a and 16b	23	d	d	5	20
17	Sales versus lease (for sellers and/or lessors)	d	d	-	d	d
18	Section 481(a) adjustments		d	d	-	25
19	Unearned/deferred revenue	11	d	-	d	27
20	Original issue discount, imputed interest, and phantom income	d	-	d	d	d
21a	Income statement gain/loss on sale, exchange, abandonment, worthlessness, or other disposition of assets other than inventory and pass-through entities	321	231	74		
b	Gross capital gains from Schedule D, excluding amounts from pass-through entities		106	22	22	140

Name of corporation

Employer identification number

Corporation 2016 Line Item Money Amounts (Estimated from SOI Sample)

Part II **Reconciliation of Net Income (Loss) per Income Statement of Non-Consolidated Foreign Corporations With Taxable Income per Return** (see instructions)

	Income (Loss) Items	(a) Income (Loss) per Income Statement	(b) Temporary Differences	(c) Permanent Differences	(d) Other Permanent Differences for Allocations to Non-ECI and ECI	(e) Income (Loss) per Tax Return
1	Gross receipts	221,852,684	3,581,216	-5,918,917	-146,133,717	73,381,266
2	Cost of goods sold (attach statement)	-176,365,263	-56,741	3,340,542	111,049,449	-62,022,692
3a	Dividends from foreign entities	11,345,527	5,764	24,468	-11,343,660	27,291
b	Dividends from U.S. entities	373,635	-24,626	-56,337	-143,978	153,501
c	Substitute dividend payments received	d	-	-	d	-
4a	Interest income excluding interest equivalents	48,387,646	82,183	-8,130,256	-10,970,795	29,368,777
b	Substitute interest payments received	d	-	-	d	-
c	Interest equivalents not included on line 4b	1,222,634	d	d	-46,212	1,154,083
5	Gross rental income	3,565,228	273	-39,089	-2,313,858	1,213,042
6	Gross royalty income	406,291	d	d	d	390,905
7	Fee and commission income	10,922,736	31,414	-295,081	-1,249,239	9,409,830
8	Income (loss) from equity method corporations	-19,059	-3,011	-82,747		
9	Net income (loss) from U.S. partnerships	7,674,581	-4,212,207	-82,739	-2,145,041	1,081,542
10	Net income (loss) from certain foreign partnerships (see instructions)	12,764,229	-1,598,276	-332,828	-10,654,248	63,275
11	Net income (loss) from other pass-through entities (attach statement)	1,480,952	-857,639	15,117	-525,843	111,595
12	Items relating to reportable transactions (attach statement)	d	d	d	d	-
13	Hedging transactions	249,735	-350,131	d	d	-243,743
14a	Mark-to-market income (loss) under section 475(a)	-460,690	-589,125	-7,678	-	-1,057,493
b	Mark-to-market income (loss) subject to section 475(d)(3)(B)	d	d	-	-	d
c	Mark-to-market income (loss) under section 475(e)	d	d	d	-	d
d	Mark-to-market income (loss) under section 475(f)	d	-	d	-	-
15	Gain (loss) from certain section 988 transactions	-497,237	1,787	616,465	-42,313	78,702
16a	Interest income from global securities dealing	-	-	-	-	-
b	Dividends from global securities dealing	-	-	-	-	-
c	Gains (losses) and other fixed and determinable, annual, or periodic income from global securities dealing not included on lines 16a and 16b	351,368	d	d	1,369,799	1,652,669
17	Sales versus lease (for sellers and/or lessors)	d	d	-	d	d
18	Section 481(a) adjustments		d	d	-	236,673
19	Unearned/deferred revenue	117,979	d	-	d	156,561
20	Original issue discount, imputed interest, and phantom income	d	-	d	d	d
21a	Income statement gain/loss on sale, exchange, abandonment, worthlessness, or other disposition of assets other than inventory and pass-through entities	6,980,743	-4,812,841	-2,717,034		
b	Gross capital gains from Schedule D, excluding amounts from pass-through entities		1,053,518	52,608	-121,732	1,010,248

Name of corporation

Corporation 2016 Line Item Counts (Estimated from SOI Sample)

Employer identification number

Part II **Reconciliation of Net Income (Loss) per Income Statement of Non-Consolidated Foreign Corporations With Taxable Income per Return** (see instructions) *(continued from page 2)*

	Income (Loss) Items	(a) Income (Loss) per Income Statement	(b) Temporary Differences	(c) Permanent Differences	(d) Other Permanent Differences for Allocations to Non-ECI and ECI	(e) Income (Loss) per Tax Return
21c	Gross capital losses from Schedule D, excluding amounts from pass-through entities, abandonment losses, and worthless stock losses		71	*16	7	86
d	Net gain/loss reported on Form 4797, line 17, excluding amounts from pass-through entities, abandonment losses, and worthless stock losses		130	47	29	181
e	Abandonment losses		d	d	d	d
f	Worthless stock losses (attach statement)		-	-	-	-
g	Other gain/loss on disposition of assets other than inventory		26	d	d	33
22	Capital loss limitation and carryforward used		78	42	6	122
23	Gross effectively connected income of foreign banks from books that do not give rise to U.S. booked liabilities		-	d	d	5
24	Other income (loss) items with differences (attach statement)	917	380	253	435	279
25	**Total income (loss) items.** Combine lines 1 through 24	2,212	1,292	1,010	1,241	2,246
26	**Total expense/deduction items** (from Part III, line 33)	1,580	1,142	1,044	1,100	1,625
27	Other items with no differences	963			114	885
28	**Reconciliation totals.** Combine lines 25 through 27	2,351	1,627	1,510	1,610	2,338

Note. Line 28, column (a), must equal Part I, line 11, and column (e) must equal Form 1120-F, page 3, line 29.

Part III **Reconciliation of Net Income (Loss) per Income Statement of Non-Consolidated Foreign Corporations With Taxable Income per Return** (see instructions)

	Expense/Deduction Items	(a) Expense per Income Statement	(b) Temporary Differences	(c) Permanent Differences	(d) Other Permanent Differences for Allocations to Non-ECI and ECI	(e) Deduction per Tax Return
1	U.S. current income tax expense	539	18	482	32	
2	U.S. deferred income tax expense	164	d	142	d	
3	Non-U.S. current income tax expense (other than foreign withholding taxes)	388	145	100	82	333
4	Non-U.S. deferred income tax expense	71	14	32	24	
5	Non-U.S. withholding taxes	59	d	26	d	15
6	Compensation with section 162(m) limitation	6	d	d	d	6
7	Salaries and other base compensation	386	167	28	38	360
8	Stock option expense	49	30	d	d	31
9	Other equity-based compensation	8	d	6	d	7
10	Meals and entertainment	397	*11	383	35	391
11	Fines and penalties	121	-	114	d	d
12	Judgments, damages, awards, and similar costs	d	d	-	d	d

Name of corporation | Employer identification number

Corporation 2016 Line Item Money Amounts (Estimated from SOI Sample)

Part II Reconciliation of Net Income (Loss) per Income Statement of Non-Consolidated Foreign Corporations With Taxable Income per Return (see instructions) *(continued from page 2)*

	Income (Loss) Items	(a) Income (Loss) per Income Statement	(b) Temporary Differences	(c) Permanent Differences	(d) Other Permanent Differences for Allocations to Non-ECI and ECI	(e) Income (Loss) per Tax Return
21c	Gross capital losses from Schedule D, excluding amounts from pass-through entities, abandonment losses, and worthless stock losses		-186,551	*-26,556	-73,312	-286,882
d	Net gain/loss reported on Form 4797, line 17, excluding amounts from pass-through entities, abandonment losses, and worthless stock losses		-522,756	971,276	16,944	23,872
e	Abandonment losses		d	d	d	d
f	Worthless stock losses (attach statement)		-	-	-	-
g	Other gain/loss on disposition of assets other than inventory		182,755	d	d	31,107
22	Capital loss limitation and carryforward used		178,479	43,830	-748	221,562
23	Gross effectively connected income of foreign banks from books that do not give rise to U.S. booked liabilities		-	d	d	100,649
24	Other income (loss) items with differences (attach statement)	49,418,861	-4,293,366	-20,455,765	-23,161,768	1,509,378
25	**Total income (loss) items.** Combine lines 1 through 24	198,931,166	-12,107,572	-33,344,953	-96,459,488	56,980,309
26	**Total expense/deduction items** (from Part III, line 33)	-121,318,772	197,987	30,167,297	40,045,603	-51,755,371
27	Other items with no differences	-4,344,322			2,915,228	-1,427,864
28	**Reconciliation totals.** Combine lines 25 through 27	73,268,072	-11,909,584	-3,177,657	-53,498,657	3,797,073

Note. Line 28, column (a), must equal Part I, line 11, and column (e) must equal Form 1120-F, page 3, line 29.

Part III Reconciliation of Net Income (Loss) per Income Statement of Non-Consolidated Foreign Corporations With Taxable Income per Return (see instructions)

	Expense/Deduction Items	(a) Expense per Income Statement	(b) Temporary Differences	(c) Permanent Differences	(d) Other Permanent Differences for Allocations to Non-ECI and ECI	(e) Deduction per Tax Return
1	U.S. current income tax expense	3,043,485	3,090	-2,987,324	-37,964	
2	U.S. deferred income tax expense	62,442	d	-240,017	d	
3	Non-U.S. current income tax expense (other than foreign withholding taxes)	3,568,695	-62,829	-182,110	-3,168,765	156,570
4	Non-U.S. deferred income tax expense	1,251,246	-10,002	-636,690	-604,554	
5	Non-U.S. withholding taxes	94,503	d	-30,203	d	38,660
6	Compensation with section 162(m) limitation	69,265	d	d	d	36,139
7	Salaries and other base compensation	14,318,747	-71,372	-532,219	-4,589,409	9,125,747
8	Stock option expense	178,980	-62,563	d	d	23,912
9	Other equity-based compensation	99,726	d	3,453	d	58,565
10	Meals and entertainment	91,278	*-122	-50,737	-6,030	34,182
11	Fines and penalties	-65,216	-	63,757	d	d
12	Judgments, damages, awards, and similar costs	d	d	-	d	d

Name of corporation

Employer identification number

Corporation 2016 Line Item Counts (Estimated from SOI Sample)

Part III **Reconciliation of Net Income (Loss) per Income Statement of Non-Consolidated Foreign Corporations With Taxable Income per Return** (see instructions) *(continued from page 3)*

	Expense/Deduction Items	(a) Expense per Income Statement	(b) Temporary Differences	(c) Permanent Differences	(d) Other Permanent Differences for Allocations to Non-ECI and ECI	(e) Deduction per Tax Return
13	Pension and profit-sharing	187	65	*14	11	164
14	Other post-retirement benefits	41	17	d	d	40
15	Deferred compensation	13	17	d	d	15
16	Charitable contributions	201	270	24	12	227
17	Domestic production activities deduction		-	d	d	68
18	Current year acquisition or reorganization investment banking fees, legal and accounting fees	d	d	d	d	d
19	Current year acquisition/reorganization other costs	d	d	d	d	*10
20	Amortization/impairment of goodwill	*24	38	*10	5	38
21	Amortization of acquisition, reorganization, and start-up costs	31	56	d	d	49
22	Other amortization or impairment write-offs	149	149	7	41	193
23	Depreciation	501	370	11	55	524
24	Bad debt expense	277	200	13	37	187
25	Purchase versus lease (for purchasers and/or lessees)	d	-	d	-	-
26a	Interest expense per books	615	210	328		
b	Interest expense under Regulations section 1.882-5 (from Schedule I (Form 1120-F), line 23)				601	774
c	Regulations section 1.882-5 allocation amount subject to deferral or disallowance (from Schedule I (Form 1120-F), line 24d)		86	(14)		105
d	Substitute interest payments	d	-	-	d	d
e	Interest equivalents (e.g., guarantee fees) not included on line 26d	*12	-	d	d	d
27	Substitute dividend payments	-	-	-	-	-
28	Fee and commission expense	174	14	32	46	133
29	Rental expense	249	67	19	21	243
30	Royalty expense	*16	d	d	-	20
31	Expenses allocable to effectively connected income under Regulations section 1.861-8 from home office or other books that do not give rise to U.S. booked liabilities (from Schedule H (Form 1120-F), line 20)				257	264
32	Other expense/deduction items with differences (attach statement)	1,073	636	436	611	948
33	**Total expense/deduction items.** Combine lines 1 through 32. Enter here and on Part II, line 26	1,572	1,142	1,044	1,100	1,618

Name of corporation

Corporation 2016 Line Item Money Amounts (Estimated from SOI Sample)

Employer identification number

Part III **Reconciliation of Net Income (Loss) per Income Statement of Non-Consolidated Foreign Corporations With Taxable Income per Return** (see instructions) *(continued from page 3)*

	Expense/Deduction Items	(a) Expense per Income Statement	(b) Temporary Differences	(c) Permanent Differences	(d) Other Permanent Differences for Allocations to Non-ECI and ECI	(e) Deduction per Tax Return
13	Pension and profit-sharing	359,108	43,992	*-30,905	-59,007	313,188
14	Other post-retirement benefits	167,167	-2,193	d	d	172,736
15	Deferred compensation	48,273	25,115	d	d	62,643
16	Charitable contributions	31,310	-30,594	-5,273	-6,344	-10,902
17	Domestic production activities deduction		-	d	d	14,585
18	Current year acquisition or reorganization investment banking fees, legal and accounting fees	d	d	d	d	d
19	Current year acquisition/reorganization other costs	d	d	d	d	*581
20	Amortization/impairment of goodwill	*20,275	166,545	*-2,427	-43,382	141,012
21	Amortization of acquisition, reorganization, and start-up costs	7,976	2,736	d	d	6,757
22	Other amortization or impairment write-offs	606,554	969,908	-9,083	74,719	1,642,097
23	Depreciation	4,634,354	1,755,944	-166,683	-4,394,933	1,828,683
24	Bad debt expense	2,681,933	-913,567	49,846	-236,757	1,581,455
25	Purchase versus lease (for purchasers and/or lessees)	d	-	d	-	-
26a	Interest expense per books	29,717,271	-713,705	-23,995,163		
b	Interest expense under Regulations section 1.882-5 (from Schedule I (Form 1120-F), line 23)				15,670,784	21,527,263
c	Regulations section 1.882-5 allocation amount subject to deferral or disallowance (from Schedule I (Form 1120-F), line 24d)		-133,099	(-93,075)		-71,138
d	Substitute interest payments	d	-	-	d	d
e	Interest equivalents (e.g., guarantee fees) not included on line 26d	*4,073	-	d	d	d
27	Substitute dividend payments	-	-	-	-	-
28	Fee and commission expense	6,435,695	-36,593	-280,218	-3,888,025	2,228,496
29	Rental expense	1,412,026	-17,267	-18,069	-395,959	980,731
30	Royalty expense	*430,309	d	d	-	366,082
31	Expenses allocable to effectively connected income under Regulations section 1.861-8 from home office or other books that do not give rise to U.S. booked liabilities (from Schedule H (Form 1120-F), line 20)				1,768,738	1,785,569
32	Other expense/deduction items with differences (attach statement)	51,807,295	-1,380,844	-888,249	-39,754,588	9,675,317
33	**Total expense/deduction items.** Combine lines 1 through 32. Enter here and on Part II, line 26	121,309,673	-203,780	-30,071,042	-40,045,603	51,746,052

CALENDAR YEAR FISCAL YEAR

Form **1120-L**
Department of the Treasury
Internal Revenue Service

U.S. Life Insurance Company Income Tax Return

For calendar year 2016 or tax year beginning d , 2016, ending d , 20

▶ **Information about Form 1120-L and its separate instructions is at *www.irs.gov/form1120l*.**

OMB No. 1545-0123

2016

A Check if:
1 Consolidated return (attach Form 851) . 137 ☐
2 Life-nonlife consolidated return . . 98 ☐
3 Schedule M-3 (Form 1120-L) attached . . . 409 ☐

Please print or type

Name: Corporation 2016 Line Item Counts (Estimated from SOI Sample)

Number, street, and room or suite no. If a P.O. box, see instructions.: TOTAL RETURNS FILED 584

City or town, state or province, country, and ZIP or foreign postal code: TOTAL FORMS E-FILED 83

B Employer identification number: 584

C Date incorporated: 584

D Check applicable box if an election has been made under section(s): 953(c)(3)(C) d ☐ 953(c)(3)(C) ☐ 953(d) 953(d) 178

E Check if: NAME CHANGE n (*8 ıge (3) FINAL (4) *10

Income	1	Gross premiums, etc., less return premiums, etc. Enter balance	1	532
	2	Net decrease, if any, in reserves (see instructions)	2	280
	3	10% of any decrease in reserves under section 807(f)(1)(B)(ii)	3	87
	4	Investment income (Schedule B, line 8) (see instructions)	4	565
	5	Net capital gain (Schedule D (Form 1120), line 17)	5	
	6	Income from a special loss discount account (attach Form 8816)	6	-
	7	Other income (attach statement)	7	
	8	Life insurance company gross income. Add lines 1 through 7	8	581
Deductions (See instructions for limitations on deductions.)	9	Death benefits, etc.	9	505
	10	Net increase, if any, in reserves (Schedule F, line 35)	10	277
	11	10% of any increase in reserves under section 807(f)(1)(B)(i)	11	94
	12	Deductible policyholder dividends (Schedule F, line 18e)	12	145
	13	Assumption by another person of liabilities under insurance, etc., contracts	13	5
	14	Dividends reimbursable by taxpayer	14	d
	15a	Interest ▶ 115 **b** Less tax-exempt interest expense **c** Bal ▶	15c	
	16	Deductible policy acquisition expenses (Schedule G, line 20)	16	528
	17	Additional deduction (attach Form 8816)	17	d
	18	Other deductions (see instructions) (attach statement)	18	
	19	Add lines 9 through 18	19	584
	20	**Subtotal.** Subtract line 19 from line 8	20	584 [1]
	21a	Dividends-received deduction (Schedule A, line 16, column (c)) — 21a		
		Plus: b Operations loss deduction (see instructions) (attach statement) — 21b	21c	
	22	Gain or (loss) from operations. Subtract line 21c from line 20	22	379
	23	Small life insurance company deduction (Schedule H, line 17)	23	204
	24	Life insurance company taxable income (LICTI). Subtract line 23 from line 22	24	379
	25	Limitation on noninsurance losses (Schedule I, line 9)	25	d
	26	Amount subtracted from policyholders surplus account (Schedule J, Part II, line 10)	26	*6
Tax and Payments	27	**Taxable income.** Add lines 24, 25, and 26 (see instructions)	27	370 [1]
	28	**Total tax** (Schedule K, line 10)	28	380 [1]
	29a	2015 overpayment credited to 2016 — 29a		
	b	Prior year(s) special estimated tax payments to be applied — 29b -		
	c	2016 estimated tax payments — 29c		
	d	2016 special estimated tax payments *(Do not include on line 29f)* — 29d d		
	e	Less 2016 refund applied for on Form 4466 — 29e ( ) 29f		
	g	Tax deposited with Form 7004 — 29g		
	h	Credits: **(1)** Form 2439 **(2)** Form 4136 — 29h		
	i	U.S. income tax paid or withheld at source (attach Form 1042-S) — 29i		
	j	Refundable credit from Form 8827, line 8c — 29j	29k	
	30	Estimated tax penalty. Check if Form 2220 is attached ▶ ☐	30	
	31	**Amount owed.** If line 29k is smaller than the total of lines 28 and 30, enter amount owed	31	
	32	**Overpayment.** If line 29k is larger than the total of lines 28 and 30, enter amount overpaid	32	
	33	Enter amount from line 32: **Credited to 2017 estimated tax ▶** **Refunded ▶**	33	

Sign Here

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

▶ Signature of officer — Date — ▶ Title

May the IRS discuss this return with the preparer shown below (see instructions)? ☐ **Yes** ☐ **No**

Paid Preparer Use Only

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

For Paperwork Reduction Act Notice, see separate instructions.

Cat. No. 11480E Form **1120-L** (2016)

*AMOUNTS IN THOUSANDS OF US DOLLARS

Form **1120-L**
Department of the Treasury
Internal Revenue Service

U.S. Life Insurance Company Income Tax Return

For calendar year 2016 or tax year beginning _____, 2016, ending _____, 20 _____

▶ **Information about Form 1120-L and its separate instructions is at *www.irs.gov/form1120l*.**

OMB No. 1545-0123

2016

A Check if:
1 Consolidated return (attach Form 851) ☐
2 Life-nonlife consolidated return ☐
3 Schedule M-3 (Form 1120-L) attached ☐

Please print or type

Name
Corporation 2016 Line Item Money Amounts (Estimated from SOI Sample)

Number, street, and room or suite no. If a P.O. box, see instructions.

City or town, state or province, country, and ZIP or foreign postal code

B Employer identification number

C Date incorporated

D Check applicable box if an election has been made under section(s):
☐ 953(c)(3)(C) ☐ 953(d)

E Check if: (1) ☐ Final return (2) ☐ Name change (3) ☐ Address change (4) ☐ Amended return

Income	1	Gross premiums, etc., less return premiums, etc. Enter balance			1	611,473,644
	2	Net decrease, if any, in reserves (see instructions)			2	37,800,174
	3	10% of any decrease in reserves under section 807(f)(1)(B)(ii)			3	1,664,508
	4	Investment income (Schedule B, line 8) (see instructions)			4	187,594,851
	5	Net capital gain (Schedule D (Form 1120), line 17)			5	17,829,862
	6	Income from a special loss discount account (attach Form 8816)			6	-
	7	Other income (attach statement)			7	104,658,529
	8	Life insurance company gross income. Add lines 1 through 7			8	873,131,299
Deductions (See instructions for limitations on deductions.)	9	Death benefits, etc.			9	512,805,884
	10	Net increase, if any, in reserves (Schedule F, line 35)			10	140,659,340
	11	10% of any increase in reserves under section 807(f)(1)(B)(i)			11	863,656
	12	Deductible policyholder dividends (Schedule F, line 18e)			12	28,339,933
	13	Assumption by another person of liabilities under insurance, etc., contracts			13	3,789,827
	14	Dividends reimbursable by taxpayer			14	d
	15a	Interest ▶ 7,277,376 **b** Less tax-exempt interest expense		**c** Bal ▶	15c	
	16	Deductible policy acquisition expenses (Schedule G, line 20)			16	10,817,471
	17	Additional deduction (attach Form 8816)			17	d
	18	Other deductions (see instructions) (attach statement)			18	
	19	Add lines 9 through 18			19	837,091,818
	20	**Subtotal.** Subtract line 19 from line 8			20	36,009,077 [1]
	21a	Dividends-received deduction (Schedule A, line 16, column (c))	21a			
		Plus: b Operations loss deduction (see instructions) (attach statement)	21b		21c	13,990,438
	22	Gain or (loss) from operations. Subtract line 21c from line 20			22	26,542,297
	23	Small life insurance company deduction (Schedule H, line 17)			23	78,521
	24	Life insurance company taxable income (LICTI). Subtract line 23 from line 22			24	26,461,654
	25	Limitation on noninsurance losses (Schedule I, line 9)			25	d
	26	Amount subtracted from policyholders surplus account (Schedule J, Part II, line 10)			26	*2,777
Tax and Payments	27	**Taxable income.** Add lines 24, 25, and 26 (see instructions)			27	28,398,272 [1]
	28	**Total tax** (Schedule K, line 10)			28	5,598,392 [1]
	29a	2015 overpayment credited to 2016	29a			
	b	Prior year(s) special estimated tax payments to be applied	29b	-		
	c	2016 estimated tax payments	29c			
	d	2016 special estimated tax payments *(Do not include on line 29f)*	29d	d		
	e	Less 2016 refund applied for on Form 4466	29e	( )	29f	
	g	Tax deposited with Form 7004	29g			
	h	Credits: **(1)** Form 2439 **(2)** Form 4136	29h			
	i	U.S. income tax paid or withheld at source (attach Form 1042-S)	29i			
	j	Refundable credit from Form 8827, line 8c	29j		29k	
	30	Estimated tax penalty. Check if Form 2220 is attached ▶ ☐			30	
	31	**Amount owed.** If line 29k is smaller than the total of lines 28 and 30, enter amount owed			31	
	32	**Overpayment.** If line 29k is larger than the total of lines 28 and 30, enter amount overpaid			32	
	33	Enter amount from line 32: **Credited to 2017 estimated tax** ▶		**Refunded** ▶	33	

Sign Here

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

▶ Signature of officer _____ Date _____ ▶ Title _____

May the IRS discuss this return with the preparer shown below (see instructions)? ☐ **Yes** ☐ **No**

Paid Preparer Use Only

Print/Type preparer's name	Preparer's signature	Date	Check ☐ if self-employed	PTIN

Firm's name ▶ | Firm's EIN ▶
Firm's address ▶ | Phone no.

Schedule A Dividend Income and Dividends-Received Deduction (see instructions)

	Dividends subject to proration		(a) Dividends received	(b) %	(c) Deduction ((a) times (b))
1	Domestic corporations, less-than-20%-owned (other than debt-financed stock)	1			
2	Domestic corporations, 20%-or-more-owned (other than debt-financed stock)	2			
3	Debt-financed stock of domestic and foreign corporations	3			
4	Public utility corporations, less-than-20%-owned	4			
5	Public utility corporations, 20%-or-more-owned	5			
6	Foreign corporations, less-than-20%-owned, and certain FSCs	6			
7	Foreign corporations, 20%-or-more-owned, and certain FSCs	7			
8	Wholly owned foreign subsidiaries and certain FSCs	8			
9	Certain affiliated company dividends	9	d		d
10	Gross dividends-received deduction. Add lines 1 through 9	10			284
11	Company share percentage (Schedule F, line 32)	11			223
12	Prorated amount. Line 10 times line 11	12			236
	Dividends not subject to proration				
13	Affiliated company dividends	13	10		10
14	Other corporate dividends	14			
15	**Total dividends.** Add lines 1 through 14, column (a). Enter here and on Schedule B, line 2	15			
16	**Total deductions.** Add lines 12 and 13, column (c). Reduce the deduction as provided in section 805(a)(4)(D)(ii). Enter here and on page 1, line 21a and on Schedule J, Part I, line 2c	16			

Schedule B Gross Investment Income (section 812(d)) (see instructions)

1	Interest (excluding tax-exempt interest)	1		
2	Total dividends (Schedule A, line 15, column (a))	2		
3	Gross rents	3		
4	Gross royalties	4		
5	Leases, terminations, etc.	5	34	
6	Excess of net short-term capital gain over net long-term capital loss (Schedule D (Form 1120), line 16)	6		
7	Gross income from trade or business other than an insurance business (attach statement)	7	38	
8	Investment income. Add lines 1 through 7. Enter here and on page 1, line 4	8	565	
9	Tax-exempt interest. Enter here and on Schedule F, line 13 and Schedule J, Part I, line 2d	9		
10	Increase in policy cash value of section 264(f) policies as defined in section 805(a)(4)(F). Enter here and include on Schedule F, line 13	10	d	
11	Add lines 8, 9, and 10	11	566	
12	100% qualifying dividends	12	38	
13	**Gross investment income.** Subtract line 12 from line 11. Enter here and on Schedule F, line 9	13	562	

Schedule A Dividend Income and Dividends-Received Deduction (see instructions)

	Dividends subject to proration		(a) Dividends received	(b) %	(c) Deduction ((a) times (b))
1	Domestic corporations, less-than-20%-owned (other than debt-financed stock)	1			
2	Domestic corporations, 20%-or-more-owned (other than debt-financed stock)	2			
3	Debt-financed stock of domestic and foreign corporations	3			
4	Public utility corporations, less-than-20%-owned	4			
5	Public utility corporations, 20%-or-more-owned	5			
6	Foreign corporations, less-than-20%-owned, and certain FSCs	6			
7	Foreign corporations, 20%-or-more-owned, and certain FSCs	7			
8	Wholly owned foreign subsidiaries and certain FSCs	8			
9	Certain affiliated company dividends	9	d		d
10	Gross dividends-received deduction. Add lines 1 through 9	10			5,841,428
11	Company share percentage (Schedule F, line 32)	11			
12	Prorated amount. Line 10 times line 11	12			2,781,324
	Dividends not subject to proration				
13	Affiliated company dividends	13	150,543		149,669
14	Other corporate dividends	14			
15	**Total dividends.** Add lines 1 through 14, column (a). Enter here and on Schedule B, line 2	15			
16	**Total deductions.** Add lines 12 and 13, column (c). Reduce the deduction as provided in section 805(a)(4)(D)(ii). Enter here and on page 1, line 21a and on Schedule J, Part I, line 2c	16			

Schedule B Gross Investment Income (section 812(d)) (see instructions)

1	Interest (excluding tax-exempt interest)	1		
2	Total dividends (Schedule A, line 15, column (a))	2		
3	Gross rents	3		
4	Gross royalties	4		
5	Leases, terminations, etc.	5	5,271,048	
6	Excess of net short-term capital gain over net long-term capital loss (Schedule D (Form 1120), line 16)	6		
7	Gross income from trade or business other than an insurance business (attach statement)	7	4,955,017	
8	Investment income. Add lines 1 through 7. Enter here and on page 1, line 4	8	187,594,851	
9	Tax-exempt interest. Enter here and on Schedule F, line 13 and Schedule J, Part I, line 2d	9		
10	Increase in policy cash value of section 264(f) policies as defined in section 805(a)(4)(F). Enter here and include on Schedule F, line 13	10	d	
11	Add lines 8, 9, and 10	11	191,979,659	
12	100% qualifying dividends	12	3,561,396	
13	**Gross investment income.** Subtract line 12 from line 11. Enter here and on Schedule F, line 9	13	187,211,865	

Schedule F Increase (Decrease) in Reserves (section 807) and Company/Policyholder Share Percentage (section 812) (see instructions)

			(a) Beginning of tax year		(b) End of tax year	
1	Life insurance reserves	1	526		521	
2	Unearned premiums and unpaid losses	2	280		266	
3	Supplementary contracts	3	141		141	
4	Dividend accumulations and other amounts	4	120		118	
5	Advance premiums	5	222		218	
6	Special contingency reserves	6	27		26	
7	Add lines 1 through 6	7	534		527	
8	Increase (decrease) in reserves under section 807. Subtract line 7, column (a) from line 7, column (b)			8	540	
9	Gross investment income (Schedule B, line 13)			9	553	
10a	Required interest on reserves under sections 807(c)(1), (3), (4), (5), and (6) (attach statement)	10a	454			
b	Deductible excess interest. Enter here and on lines 18b and 19 below	10b	43			
c	Deductible amounts credited to employee pension funds	10c	6			
d	Deductible amounts credited to deferred annuities	10d	11			
e	Deductible interest on amounts left on deposit	10e	15			
f	Total policy interest. Add lines 10a through 10e. Enter here and on line 26 below			10f	456	
11	Subtract line 10f from line 9			11	557	
12	Life insurance company gross income (see instructions)	12	563			
13	Tax-exempt interest and the increase in policy cash value of section 264(f) policies as defined in section 805(a)(4)(F). (Enter the sum of Schedule B, line 9 and line 10.)	13	149			
14	Add lines 12 and 13			14	563	
15	Increase in reserves from line 8. (If a decrease in reserves, enter -0-.)			15	280	
16	Subtract line 15 from line 14			16	565	
17	Investment income ratio. Divide line 11 by line 16. If zero or less, enter -0-			17	438	
18a	Policyholder dividends paid or accrued	18a	130			
b	Excess interest from line 10b	18b	43			
c	Premium adjustments	18c	17			
d	Experience-rated refunds	18d	11			
e	Deductible policyholder dividends. Add lines 18a through 18d. Enter here and on page 1, line 12			18e	145	
19	Deductible excess interest from line 10b	19	43			
20	Deductible dividends on employee pension funds	20	d			
21	Deductible dividends on deferred annuities	21	d			
22	Deductible premium and mortality charges for contracts paying excess interest	22	7			
23	Add lines 19 through 22			23	46	
24	Subtract line 23 from line 18e			24	134	
25	Investment portion of dividends. Line 17 times line 24			25	76	
26	Policy interest from line 10f			26	456	
27	Policyholder share amount. Add lines 25 and 26			27	460	
28	Net investment income (see instructions)			28	535	
29	Policyholder share amount from line 27			29	461	
30	Company share of net investment income. Subtract line 29 from line 28			30	496	
31	Total share percentage			31		
32	**Company share percentage.** Divide line 30 by line 28. Enter here and on Schedule A, line 11			32	386 %	
33	**Policyholders' share percentage.** Subtract line 32 from line 31			33	%	
34	Policyholders' share of tax-exempt interest and the increase in policy cash value of section 264(f) policies as defined in section 805(a)(4)(F). Multiply line 13 by line 33			34	120	
35	**Net increase (decrease) in reserves.** Subtract line 34 from line 8. If an increase, enter here and on page 1, line 10. If a (decrease), enter here and on page 1, line 2			35	549	

Schedule F Increase (Decrease) in Reserves (section 807) and Company/Policyholder Share Percentage (section 812) (see instructions)

			(a) Beginning of tax year		(b) End of tax year
1	Life insurance reserves	1	3,233,659,674		3,311,306,919
2	Unearned premiums and unpaid losses	2	120,842,327		128,905,064
3	Supplementary contracts	3	65,355,918		70,642,579
4	Dividend accumulations and other amounts	4	150,499,484		147,484,484
5	Advance premiums	5	9,948,318		15,778,211
6	Special contingency reserves	6	6,469,831		6,673,937
7	Add lines 1 through 6	7	3,584,116,890		3,680,793,116
8	Increase (decrease) in reserves under section 807. Subtract line 7, column (a) from line 7, column (b)			8	96,790,392
9	Gross investment income (Schedule B, line 13)			9	185,046,076
10a	Required interest on reserves under sections 807(c)(1), (3), (4), (5), and (6) (attach statement)	10a	145,884,387		
b	Deductible excess interest. Enter here and on lines 18b and 19 below	10b	1,103,348		
c	Deductible amounts credited to employee pension funds	10c	41,167		
d	Deductible amounts credited to deferred annuities	10d	44,365		
e	Deductible interest on amounts left on deposit	10e	1,170,517		
f	Total policy interest. Add lines 10a through 10e. Enter here and on line 26 below			10f	148,244,105
11	Subtract line 10f from line 9			11	36,801,970
12	Life insurance company gross income (see instructions)	12	877,439,415		
13	Tax-exempt interest and the increase in policy cash value of section 264(f) policies as defined in section 805(a)(4)(F). (Enter the sum of Schedule B, line 9 and line 10.)	13	710,066		
14	Add lines 12 and 13			14	878,149,481
15	Increase in reserves from line 8. (If a decrease in reserves, enter -0-.)			15	162,223,150
16	Subtract line 15 from line 14			16	715,926,331
17	Investment income ratio. Divide line 11 by line 16. If zero or less, enter -0-			17	
18a	Policyholder dividends paid or accrued	18a	21,443,724		
b	Excess interest from line 10b	18b	1,103,348		
c	Premium adjustments	18c	5,558,936		
d	Experience-rated refunds	18d	210,850		
e	Deductible policyholder dividends. Add lines 18a through 18d. Enter here and on page 1, line 12			18e	28,339,933
19	Deductible excess interest from line 10b	19	1,103,348		
20	Deductible dividends on employee pension funds	20	d		
21	Deductible dividends on deferred annuities	21	d		
22	Deductible premium and mortality charges for contracts paying excess interest	22	1,570,398		
23	Add lines 19 through 22			23	2,691,395
24	Subtract line 23 from line 18e			24	25,642,242
25	Investment portion of dividends. Line 17 times line 24			25	1,890,087
26	Policy interest from line 10f			26	148,244,105
27	Policyholder share amount. Add lines 25 and 26			27	150,163,640
28	Net investment income (see instructions)			28	168,458,522
29	Policyholder share amount from line 27			29	150,229,274
30	Company share of net investment income. Subtract line 29 from line 28			30	18,261,991
31	Total share percentage			31	
32	**Company share percentage.** Divide line 30 by line 28. Enter here and on Schedule A, line 11			32	%
33	**Policyholders' share percentage.** Subtract line 32 from line 31			33	%
34	Policyholders' share of tax-exempt interest and the increase in policy cash value of section 264(f) policies as defined in section 805(a)(4)(F). Multiply line 13 by line 33			34	414,486
35	**Net increase (decrease) in reserves.** Subtract line 34 from line 8. If an increase, enter here and on page 1, line 10. If a (decrease), enter here and on page 1, line 2			35	103,227,383

Schedule G Policy Acquisition Expenses (section 848) (see instructions)

			(a) Annuity	(b) Group life insurance	(c) Other
1	Gross premiums and other consideration	1	209	319	350
2	Return premiums and premiums and other consideration incurred for reinsurance	2	94	119	177
3	Net premiums. Subtract line 2 from line 1	3			
4	Net premium percentage	4			
5	Multiply line 3 by line 4	5	219	330	357

6	Combine line 5, columns (a), (b), and (c), and enter here. If zero or less, enter -0- on lines 7 and 8	6	526
7	Unused balance of negative capitalization amount from prior years	7	(27)
8	Combine lines 6 and 7. If zero or less, enter -0-	8	449
9	General deductions (attach statement)	9	530
10	Enter the lesser of line 8 or line 9	10	448
11	Deductible general deductions. Subtract line 10 from line 9. Enter here and include on page 1, line 18	11	516
12	If the amount on line 6 is negative, enter it as a positive amount. If the amount on line 6 is positive, enter -0-	12	93
13	Unamortized specified policy acquisition expenses from prior years	13	451
14	Deductible negative capitalization amount. Enter the lesser of line 12 or line 13	14	74
15a	Tentative 60-month specified policy acquisition expenses. Enter amount from line 10, but not more than $5 million	15a	286
b	Limitation	15b	
16	Phase-out amount. Subtract line 15b from line 10. If zero or less, enter -0-	16	86
17a	Current year 60-month specified policy acquisition expenses. Subtract line 16 from line 15a. If zero or less, enter -0-	17a	230
b	Enter 10% of line 17a	17b	231
18a	Current year 120-month specified policy acquisition expenses. Subtract line 17a from line 10	18a	272
b	Enter 5% of line 18a	18b	272
19	Enter the applicable amount of amortization from specified policy acquisition expenses capitalized in prior years and deductible this year. Attach statement	19	508
20	**Deductible policy acquisition expenses.** Add lines 14, 17b, 18b, and 19. Enter here and on page 1, line 16	20	528

Schedule G Policy Acquisition Expenses (section 848) (see instructions)

			(a) Annuity	(b) Group life insurance	(c) Other
1	Gross premiums and other consideration	1	100,740,794	25,612,162	134,381,670
2	Return premiums and premiums and other consideration incurred for reinsurance	2	19,741,328	2,319,557	-2,249,413
3	Net premiums. Subtract line 2 from line 1	3			
4	Net premium percentage	4			
5	Multiply line 3 by line 4	5	1,394,672	477,492	11,317,978

6	Combine line 5, columns (a), (b), and (c), and enter here. If zero or less, enter -0- on lines 7 and 8	6	13,087,666
7	Unused balance of negative capitalization amount from prior years	7	(-343,638)
8	Combine lines 6 and 7. If zero or less, enter -0-	8	12,374,039
9	General deductions (attach statement)	9	164,573,503
10	Enter the lesser of line 8 or line 9	10	12,303,551
11	Deductible general deductions. Subtract line 10 from line 9. Enter here and include on page 1, line 18	11	152,390,815
12	If the amount on line 6 is negative, enter it as a positive amount. If the amount on line 6 is positive, enter -0-	12	330,049
13	Unamortized specified policy acquisition expenses from prior years	13	36,516,772
14	Deductible negative capitalization amount. Enter the lesser of line 12 or line 13	14	292,467
15a	Tentative 60-month specified policy acquisition expenses. Enter amount from line 10, but not more than $5 million	15a	520,954
b	Limitation	15b	
16	Phase-out amount. Subtract line 15b from line 10. If zero or less, enter -0-	16	10,733,171
17a	Current year 60-month specified policy acquisition expenses. Subtract line 16 from line 15a. If zero or less, enter -0-	17a	252,208
b	Enter 10% of line 17a	17b	25,219
18a	Current year 120-month specified policy acquisition expenses. Subtract line 17a from line 10	18a	12,096,042
b	Enter 5% of line 18a	18b	604,586
19	Enter the applicable amount of amortization from specified policy acquisition expenses capitalized in prior years and deductible this year. Attach statement	19	9,901,545
20	**Deductible policy acquisition expenses.** Add lines 14, 17b, 18b, and 19. Enter here and on page 1, line 16	20	10,817,471

Schedule H Small Life Insurance Company Deduction (section 806(a)) (see instructions)

Part I—Controlled Group Information

	Name of company	Tentative LICTI (a) Income	Tentative LICTI (b) (Loss)
1			
2			
3			
4			
5			
6	Add lines 1 through 5 in both columns		
7	Net controlled group tentative LICTI. Subtract line 6, column (b) from line 6, column (a). Enter here and on line 11 below		

Part II—Small Life Insurance Company Deduction If total assets (Schedule L, Part I, line 6, column (b)), are $500 million or more, complete lines 8 through 12, line 16, and enter -0- on line 17 (see instructions).

8	Gain or (loss) from operations from page 1, line 22	8	384		
9a	Noninsurance income	9a	d		
b	Noninsurance deductions	9b	d		
10a	Gain or (loss) on insurance operations. Subtract line 9a from line 8 and add line 9b	10a			
b	Adjustments (attach statement)	10b	d		
c	Tentative LICTI. Combine lines 10a and 10b	10c	386		
11	Net controlled group tentative LICTI from line 7	11	21		
12	Combined tentative LICTI. Add line 10c and line 11. If $15 million or more, skip lines 13 through 15 and enter -0- on line 17 below and on page 1, line 23	12	389		
13	Enter 60% of line 12, but not more than $1,800,000			13	
14a	Maximum statutory amount	14a			
b	Subtract line 14a from line 12. If zero or less, enter -0-	14b			
c	Enter 15% of line 14b, but not more than $1,800,000			14c	
15	Tentative small life insurance company deduction. Subtract line 14c from line 13			15	
16	Taxpayer's share. Divide line 10c by the total of line 6, column (a) and line 10c. If line 10c is zero or less, enter -0- on this line			16	
17	**Small life insurance company deduction.** Multiply line 15 by line 16. Enter here and on page 1, line 23, and on Schedule J, Part I, line 2b			17	204

Schedule I Limitation on Noninsurance Losses (section 806(b)(3)(C)) (see instructions)

1	Noninsurance income (attach statement)	1	d
2	Noninsurance deductions (attach statement)	2	d
3	Noninsurance operations loss deductions	3	d
4	Add lines 2 and 3	4	d
5	Noninsurance loss. Subtract line 1 from line 4. If line 1 is greater than line 4, skip lines 5 through 8 and enter -0- on line 9	5	d
6	Enter 35% of line 5	6	d
7	Enter 35% of the excess of LICTI (page 1, line 24) over any noninsurance loss included on page 1	7	d
8	Enter the lesser of line 6 or line 7	8	d
9	**Limitation on noninsurance losses.** Subtract line 8 from line 5. Enter here and on page 1, line 25	9	d

Schedule H Small Life Insurance Company Deduction (section 806(a)) (see instructions)

Part I—Controlled Group Information

	Name of company	Tentative LICTI (a) Income	Tentative LICTI (b) (Loss)
1			
2			
3			
4			
5			
6	Add lines 1 through 5 in both columns		
7	Net controlled group tentative LICTI. Subtract line 6, column (b) from line 6, column (a). Enter here and on line 11 below		

Part II—Small Life Insurance Company Deduction

If total assets (Schedule L, Part I, line 6, column (b)), are $500 million or more, complete lines 8 through 12, line 16, and enter -0- on line 17 (see instructions).

8	Gain or (loss) from operations from page 1, line 22	8	914,582			
9a	Noninsurance income	9a	d			
b	Noninsurance deductions	9b	d			
10a	Gain or (loss) on insurance operations. Subtract line 9a from line 8 and add line 9b	10a				
b	Adjustments (attach statement)	10b	d			
c	Tentative LICTI. Combine lines 10a and 10b	10c	1,066,901			
11	Net controlled group tentative LICTI from line 7	11	51,890			
12	Combined tentative LICTI. Add line 10c and line 11. If $15 million or more, skip lines 13 through 15 and enter -0- on line 17 below and on page 1, line 23	12	1,118,790			
13	Enter 60% of line 12, but not more than $1,800,000				13	
14a	Maximum statutory amount	14a				
b	Subtract line 14a from line 12. If zero or less, enter -0-	14b				
c	Enter 15% of line 14b, but not more than $1,800,000				14c	
15	Tentative small life insurance company deduction. Subtract line 14c from line 13				15	
16	Taxpayer's share. Divide line 10c by the total of line 6, column (a) and line 10c. If line 10c is zero or less, enter -0- on this line				16	
17	**Small life insurance company deduction.** Multiply line 15 by line 16. Enter here and on page 1, line 23, and on Schedule J, Part I, line 2b				17	78,521

Schedule I Limitation on Noninsurance Losses (section 806(b)(3)(C)) (see instructions)

1	Noninsurance income (attach statement)	1	d
2	Noninsurance deductions (attach statement)	2	d
3	Noninsurance operations loss deductions	3	d
4	Add lines 2 and 3	4	d
5	Noninsurance loss. Subtract line 1 from line 4. If line 1 is greater than line 4, skip lines 5 through 8 and enter -0- on line 9	5	d
6	Enter 35% of line 5	6	d
7	Enter 35% of the excess of LICTI (page 1, line 24) over any noninsurance loss included on page 1	7	d
8	Enter the lesser of line 6 or line 7	8	d
9	**Limitation on noninsurance losses.** Subtract line 8 from line 5. Enter here and on page 1, line 25	9	d

Schedule J Part I—Shareholders Surplus Account (Stock Companies Only) (section 815(c)) (see instructions)

1a	Balance at the beginning of the tax year			1a	d
b	Transfers under pre-1984 sections 815(d)(1) and (4) for the preceding year			1b	d
c	Balance at the beginning of the tax year. Add lines 1a and 1b			1c	301
2a	LICTI. Add lines 24 and 25, page 1. If zero or less, enter -0-			2a	243
b	Small life insurance company deduction (Schedule H, line 17)			2b	204
c	Dividends-received deduction (Schedule A, line 16, column (c))			2c	
d	Tax-exempt interest (Schedule B, line 9) (see instructions)			2d	
3	Add lines 1c through 2d			3	329
4	Tax liability without regard to section 815. Figure the tax on line 2a as if it were total taxable income			4	157
5	Subtract line 4 from line 3. If zero or less, enter -0-			5	329
6	Direct or indirect distributions in the tax year but not more than line 5			6	67
7	Balance at the end of the tax year. Subtract line 6 from line 5			7	326

Part II—Policyholders Surplus Account (Stock Companies Only) (section 815(d)) (see instructions)

8	Balance at the beginning of the tax year			8	69
9a	Direct or indirect distributions in excess of the amount on line 5, Part I above	9a	6		
b	Tax increase on line 9a	9b	d		
c	Subtractions from account under pre-1984 sections 815(d)(1) and (4)	9c	d		
d	Tax increase on line 9c	9d	d		
e	Subtraction from account under pre-1984 sections 815(d)(2)	9e	d		
10	Add lines 9a through 9e, but not more than line 8. Enter here and on page 1, line 26			10	*6
11	Balance at the end of the tax year. Subtract line 10 from line 8			11	63

Schedule K Tax Computation (see instructions) [1]

1	Check if the corporation is a member of a controlled group (attach Schedule O (Form 1120)) ▶193☐				
2	Income tax			2	366
3	Alternative minimum tax (attach Form 4626)			3	105
4	Add lines 2 and 3			4	390
5a	Foreign tax credit (attach Form 1118)	5a	67		
b	Credit from Form 8834 (attach Form 8834)	5b	-		
c	General business credit (attach Form 3800)	5c	58		
d	Credit for prior year minimum tax (attach Form 8827)	5d	39		
e	Bond credits from Form 8912	5e	12		
6	**Total credits.** Add lines 5a through 5e			6	120
7	Subtract line 6 from line 4			7	377
8	Foreign corporations—tax on income not effectively connected with U.S. business			8	d
9	Other taxes. Check if from: ☐ Form 4255 ☐ Form 8611 ☐ Other (attach statement)			9	d
10	**Total tax.** Add lines 7 through 9. Enter here and on page 1, line 28			10	380

Schedule J Part I—Shareholders Surplus Account (Stock Companies Only) (section 815(c)) (see instructions)

1a	Balance at the beginning of the tax year			1a	d
b	Transfers under pre-1984 sections 815(d)(1) and (4) for the preceding year			1b	d
c	Balance at the beginning of the tax year. Add lines 1a and 1b			1c	122,378,939
2a	LICTI. Add lines 24 and 25, page 1. If zero or less, enter -0-			2a	23,145,832
b	Small life insurance company deduction (Schedule H, line 17)			2b	78,521
c	Dividends-received deduction (Schedule A, line 16, column (c))			2c	
d	Tax-exempt interest (Schedule B, line 9) (see instructions)			2d	
3	Add lines 1c through 2d			3	151,885,674
4	Tax liability without regard to section 815. Figure the tax on line 2a as if it were total taxable income			4	7,844,112
5	Subtract line 4 from line 3. If zero or less, enter -0-			5	144,041,562
6	Direct or indirect distributions in the tax year but not more than line 5			6	16,538,089
7	Balance at the end of the tax year. Subtract line 6 from line 5			7	127,688,891

Part II—Policyholders Surplus Account (Stock Companies Only) (section 815(d)) (see instructions)

8	Balance at the beginning of the tax year			8	101,940
9a	Direct or indirect distributions in excess of the amount on line 5, Part I above	9a	505,527		
b	Tax increase on line 9a	9b	d		
c	Subtractions from account under pre-1984 sections 815(d)(1) and (4)	9c	d		
d	Tax increase on line 9c	9d	d		
e	Subtraction from account under pre-1984 sections 815(d)(2)	9e	d		
10	Add lines 9a through 9e, but not more than line 8. Enter here and on page 1, line 26			10	*2,777
11	Balance at the end of the tax year. Subtract line 10 from line 8			11	99,162

Schedule K Tax Computation (see instructions) [1]

1	Check if the corporation is a member of a controlled group (attach Schedule O (Form 1120)) ☐				
2	Income tax			2	9,785,802
3	Alternative minimum tax (attach Form 4626)			3	497,630
4	Add lines 2 and 3			4	10,283,432
5a	Foreign tax credit (attach Form 1118)	5a	3,695,090		
b	Credit from Form 8834 (attach Form 8834)	5b	-		
c	General business credit (attach Form 3800)	5c	882,981		
d	Credit for prior year minimum tax (attach Form 8827)	5d	12,907		
e	Bond credits from Form 8912	5e	106,282		
6	**Total credits.** Add lines 5a through 5e			6	4,697,262
7	Subtract line 6 from line 4			7	5,586,170
8	Foreign corporations—tax on income not effectively connected with U.S. business			8	d
9	Other taxes. Check if from: ☐ Form 4255 ☐ Form 8611 ☐ Other (attach statement)			9	d
10	**Total tax.** Add lines 7 through 9. Enter here and on page 1, line 28			10	5,598,392

Schedule L **Part I—Total Assets** (section 806(a)(3)(C)) (see instructions)

			(a) Beginning of tax year	(b) End of tax year
1	Real property	1	168	166
2	Stocks	2	327	317
3	Proportionate share of partnership and trust assets	3	23	20
4	Other assets (attach statement)	4	567	570
5	Total assets of controlled groups	5	71	72
6	**Total assets.** Add lines 1 through 5	6	571	575

Part II—Total Assets and Total Insurance Liabilities (section 842(b)(2)(B)(i)) (see instructions)

The information provided in Part II should conform with the "Assets" and "Liabilities, Surplus, and Other Funds" sections of the NAIC Annual Statement.

			(a) Beginning of tax year	(b) End of tax year
1	Subtotals for assets	1	544	548
2	**Total assets**	2	556	562
3	Reserve for life policies and contracts	3	531	526
4	Reserve for accident and health policies	4	307	299
5	Liability for deposit-type contracts	5	190	190
6	Life policy and contract claims	6	451	440
7	Accident and health policy and contract claims	7	282	272
8	Policyholder's dividend and coupon accumulations	8	81	79
9	Premiums and annuity considerations received in advance less discount	9	256	249
10	Surrender values on canceled policies	10	22	23
11	Part of other amounts payable on reinsurance assumed	11	151	158
12	Part of aggregate write-ins for liabilities. (Only include items or amounts includible in "total insurance liabilities on U.S. business" as defined in section 842(b)(2)(B)(i))	12	87	81
13	Separate accounts statement	13	77	80
14	**Total insurance liabilities.** Add lines 3 through 13	14	554	551

Schedule L **Part I—Total Assets** (section 806(a)(3)(C)) (see instructions)

			(a) Beginning of tax year	(b) End of tax year
1	Real property	1	18,727,606	18,685,059
2	Stocks	2	493,027,565	534,531,444
3	Proportionate share of partnership and trust assets	3	13,359,131	13,890,213
4	Other assets (attach statement)	4	3,803,234,185	4,091,696,138
5	Total assets of controlled groups	5	2,112,046,184	2,250,341,493
6	**Total assets.** Add lines 1 through 5	6	6,440,361,154	6,909,144,347

Part II—Total Assets and Total Insurance Liabilities (section 842(b)(2)(B)(i)) (see instructions)

The information provided in Part II should conform with the "Assets" and "Liabilities, Surplus, and Other Funds" sections of the NAIC Annual Statement.

			(a) Beginning of tax year	(b) End of tax year
1	Subtotals for assets	1	3,986,870,737	4,312,749,112
2	**Total assets**	2	5,654,455,452	6,100,280,938
3	Reserve for life policies and contracts	3	2,872,927,475	3,039,759,983
4	Reserve for accident and health policies	4	197,345,261	207,732,901
5	Liability for deposit-type contracts	5	175,826,162	243,564,321
6	Life policy and contract claims	6	20,189,541	20,020,854
7	Accident and health policy and contract claims	7	10,136,133	11,022,034
8	Policyholder's dividend and coupon accumulations	8	264,523	325,479
9	Premiums and annuity considerations received in advance less discount	9	10,063,466	9,236,012
10	Surrender values on canceled policies	10	126,011	-2,451,066
11	Part of other amounts payable on reinsurance assumed	11	13,069,108	16,121,178
12	Part of aggregate write-ins for liabilities. (Only include items or amounts includible in "total insurance liabilities on U.S. business" as defined in section 842(b)(2)(B)(i))	12	26,614,601	28,498,012
13	Separate accounts statement	13	2,040,526,505	2,106,696,854
14	**Total insurance liabilities.** Add lines 3 through 13	14	5,367,899,082	5,681,399,556

Schedule M Other Information (see instructions)

		Yes	No
1	Check method of accounting: 422 ☐ Accrual b ☐ Other (specify) 160		
2	Check if the corporation is a:		
a	☐ Legal reserve company—if checked		
	Kind of company: 554 (1) ☐ Stock (2) ☐ Mutual 25		
	Principal business:		
	(1) ☐ Life Insurance		
	(2) ☐ Health and accident insurance		
b	☐ Fraternal or assessment association		
c	☐ Burial or other insurance company		
3	Enter the percentage that the total of the corporation's life insurance reserves (section 816(b)) plus unearned premiums and unpaid losses (whether or not ascertained) on noncancelable life, health or accident policies not included in life insurance reserves bears to the corporation's total reserves (section 816(c)) 584 %. Attach a statement showing the computation.		
4	Does the corporation have any variable annuity contracts outstanding?		
5	At the end of the tax year, did the corporation own, directly or indirectly, 50% or more of the voting stock of a domestic corporation? (For rules of attribution, see section 267(c).)		
	If "Yes," attach a statement showing **(a)** name and employer identification number (EIN), **(b)** percentage owned, and **(c)** taxable income or (loss) before NOL and special deductions of such corporation for the tax year ending with or within your tax year.		
6	Is the corporation a subsidiary in an affiliated group or a parent-subsidiary controlled group?		
	If EIN 175		
	NAME 179		
7	At the end of the tax year, did any individual, partnership, corporation, estate, or trust own, directly or indirectly, 50% or more of the corporation's voting stock? (For rules of attribution, see section 267(c).) If "Yes," complete **a** and **b** below	YES 424	
a	Attach a statement showing name and identifying number. (Do not include any information already entered in **6** above.)		
b	Enter percentage owned ▶ 408		

		Yes	No
8	At any time during the year, did one foreign person own, directly or indirectly, at least 25% of **(a)** the total voting power of all classes of stock of the corporation entitled to vote or **(b)** the total value of all classes of stock of the corporation?	YES 69	
	If "Yes," enter: a Percentage owned ▶ 69 and **b** Owner's country ▶ 69		
c	The corporation may have to file **Form 5472,** Information Return of a 25% Foreign-Owned U.S. Corporation or a Foreign Corporation Engaged in a U.S. Trade or Business. Enter number of Forms 5472 attached ▶ 60		
9	Has the corporation elected to use its own payout pattern for discounting unpaid losses and unpaid loss adjustment expenses?	YES 11	
10	Does the corporation discount any of the loss reserves shown on its annual statement?		
11a	Enter the total unpaid losses shown on the corporation's annual statement:		
	(1) For the current year: $		
	(2) For the previous year: $		
b	Enter the total unpaid loss adjustment expenses shown on the corporation's annual statement:		
	(1) For the current year: $		
	(2) For the previous year: $		
12	If the corporation has an operations loss deduction (OLD) for the tax year and is electing under section 810(b)(3) to forego the carryback period, check here ▶ ☐ 28		
	If the corporation is filing a consolidated return, the statement required by Regulations section 1.1502-21 (b)(3) must be attached or the election will not be valid.		
13	Enter the available OLD carryover from prior tax years. (Do not reduce it by any deduction on page 1, line 21b.) ▶ $ 217		
14a	Enter the corporation's state of domicile ▶		
b	Was the annual statement used to prepare the tax return filed with the state of domicile?		
	If "No," complete **c** below.		
c	Enter the state where the annual statement used to prepare the tax return was filed ▶		
15	Is the corporation required to file Schedule UTP (Form 1120), Uncertain Tax Position Statement (see instructions)?	YES 41	
	If "Yes," complete and attach Schedule UTP.		

Schedule M Other Information (see instructions)

		Yes	No
1	Check method of accounting:		
a	☐ Accrual b ☐ Other (specify)		
2	Check if the corporation is a:		
a	☐ Legal reserve company—if checked Kind of company: (1) ☐ Stock (2) ☐ Mutual Principal business: (1) ☐ Life Insurance (2) ☐ Health and accident insurance		
b	☐ Fraternal or assessment association		
c	☐ Burial or other insurance company		
3	Enter the percentage that the total of the corporation's life insurance reserves (section 816(b)) plus unearned premiums and unpaid losses (whether or not ascertained) on noncancelable life, health or accident policies not included in life insurance reserves bears to the corporation's total reserves (section 816(c)) _____ %. Attach a statement showing the computation.		
4	Does the corporation have any variable annuity contracts outstanding?		
5	At the end of the tax year, did the corporation own, directly or indirectly, 50% or more of the voting stock of a domestic corporation? (For rules of attribution, see section 267(c).)		
	If "Yes," attach a statement showing **(a)** name and employer identification number (EIN), **(b)** percentage owned, and **(c)** taxable income or (loss) before NOL and special deductions of such corporation for the tax year ending with or within your tax year.		
6	Is the corporation a subsidiary in an affiliated group or a parent-subsidiary controlled group? . . .		
	If "Yes," enter name and EIN of the parent corporation. ▶		
7	At the end of the tax year, did any individual, partnership, corporation, estate, or trust own, directly or indirectly, 50% or more of the corporation's voting stock? (For rules of attribution, see section 267(c).) If "Yes," complete **a** and **b** below		
a	Attach a statement showing name and identifying number. (Do not include any information already entered in **6** above.)		
b	Enter percentage owned ▶ _____		

		Yes	No
8	At any time during the year, did one foreign person own, directly or indirectly, at least 25% of **(a)** the total voting power of all classes of stock of the corporation entitled to vote or **(b)** the total value of all classes of stock of the corporation? . . . . If "Yes," enter: a Percentage owned ▶ and **b** Owner's country ▶		
c	The corporation may have to file **Form 5472,** Information Return of a 25% Foreign-Owned U.S. Corporation or a Foreign Corporation Engaged in a U.S. Trade or Business. Enter number of Forms 5472 attached ▶		
9	Has the corporation elected to use its own payout pattern for discounting unpaid losses and unpaid loss adjustment expenses?		
10	Does the corporation discount any of the loss reserves shown on its annual statement?		
11a	Enter the total unpaid losses shown on the corporation's annual statement: (1) For the current year: $ _____ (2) For the previous year: $ _____		
b	Enter the total unpaid loss adjustment expenses shown on the corporation's annual statement: (1) For the current year: $ _____ (2) For the previous year: $ _____		
12	If the corporation has an operations loss deduction (OLD) for the tax year and is electing under section 810(b)(3) to forego the carryback period, check here . . . . . ▶ ☐ If the corporation is filing a consolidated return, the statement required by Regulations section 1.1502-21 (b)(3) must be attached or the election will not be valid.		
13	Enter the available OLD carryover from prior tax years. (Do not reduce it by any deduction on page 1, line 21b.) ▶ $ _____		
14a	Enter the corporation's state of domicile ▶		
b	Was the annual statement used to prepare the tax return filed with the state of domicile? . . . . . If "No," complete **c** below.		
c	Enter the state where the annual statement used to prepare the tax return was filed ▶		
15	Is the corporation required to file Schedule UTP (Form 1120), Uncertain Tax Position Statement (see instructions)? . . . . . . If "Yes," complete and attach Schedule UTP.		

SCHEDULE M-3 (Form 1120-L)

Department of the Treasury
Internal Revenue Service

Net Income (Loss) Reconciliation for U.S. Life Insurance Companies With Total Assets of $10 Million or More

▶ Attach to Form 1120-L.
▶ Information about Schedule M-3 (Form 1120-L) and its separate instructions is at *www.irs.gov/form1120l*.

OMB No. 1545-0123

2016

Name of corporation (common parent, if consolidated return): Corporation 2016 Line Item Counts (Estimated from SOI Sample)

Employer identification number

263 ☐ Non-consolidated return (2) ☐ Consolidated return (Form 1 36
102 ☐ Mixed 1120/L/PC group (4) ☐ NONE CHECKED d 9

Part I Financial Information and Net Income (Loss) Reconciliation (see instructions)

1a Did the corporation file SEC Form 10-K for its income statement period ending with or within this tax year?
☐ **Yes.** Skip lines 1b and 1c and complete lines 2a through 11 with respect to that SEC Form 10-K. 26
☐ **No.** Go to line 1b. See instructions if multiple non-tax-basis income statements are prepared. 379

b Did the corporation prepare a certified audited non-tax-basis income statement for that period?
☐ **Yes.** Skip line 1c and complete lines 2a through 11 with respect to that income statement. 220
☐ **No.** Go to line 1c. 158

c Did the corporation prepare a non-tax-basis income statement for that period?
☐ **Yes.** Complete lines 2a through 11 with respect to that income statement. 117
☐ **No.** Skip lines 2a through 3c and enter the corporation's net income (loss) per its books and records on line 4a. 46

2a Enter the income statement period: Beginning _____ Ending _____

b Has the corporation's income statement been restated for the income statement period on line 2a?
☐ **Yes.** (If "Yes," attach an explanation and the amount of each item restated.) d
☐ **No.** 356

c Has the corporation's income statement been restated for any of the five income statement periods preceding the period on line 2a?
☐ **Yes.** (If "Yes," attach an explanation and the amount of each item restated.) 9
☐ **No.** 350

3a Is any of the corporation's voting common stock publicly traded?
☐ **Yes.** 23
☐ **No.** If "No," go to line 4a. 333

b Enter the symbol of the corporation's primary U.S. publicly traded voting common stock 23

c Enter the nine-digit CUSIP number of the corporation's primary publicly traded voting common stock 23

4a	Worldwide consolidated net income (loss) from income statement source identified in Part I, line 1 .	4a	407
b	Indicate accounting standard used for line 4a (see instructions): (1) ☐ GAAP 85 (2) ☐ IFRS (3) ☐ Statutory *8 (4) ☐ Other (specify) 257 GAAP IFRS STAT OTHER 7		
5a	Net income from nonincludible foreign entities (attach statement)	5a	(24)
b	Net loss from nonincludible foreign entities (attach statement and enter as a positive amount) . . .	5b	21
6a	Net income from nonincludible U.S. entities (attach statement)	6a	(21)
b	Net loss from nonincludible U.S. entities (attach statement and enter as a positive amount)	6b	15
7a	Net income (loss) of other includible foreign disregarded entities (attach statement)	7a	d
b	Net income (loss) of other includible U.S. disregarded entities (attach statement)	7b	10
c	Net income (loss) of other includible corporations (attach statement)	7c	d
8	Adjustment to eliminations of transactions between includible entities and nonincludible entities (attach statement)	8	9
9	Adjustment to reconcile income statement period to tax year (attach statement)	9	7
10a	Intercompany dividend adjustments to reconcile to line 11 (attach statement)	10a	7
b	Other statutory accounting adjustments to reconcile to line 11 (attach statement)	10b	65
c	Other adjustments to reconcile to amount on line 11 (attach statement)	10c	26
11	**Net income (loss) per income statement of includible corporations.** Combine lines 4a through 10c **Note:** Part I, line 11, must equal the amount on Part II, line 30, column (a).	11	407

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

		Total Assets	Total Liabilities
a	Included on Part I, line 4 . . . . ▶	359	359
b	Removed on Part I, line 5 . . . . ▶	21	21
c	Removed on Part I, line 6 . . . . ▶	21	21
d	Included on Part I, line 7 . . . . ▶	8	8

For Paperwork Reduction Act Notice, see the Instructions for Form 1120-L. Cat. No. 39668S **Schedule M-3 (Form 1120-L) 2016**

SCHEDULE M-3 (Form 1120-L)

Department of the Treasury
Internal Revenue Service

Net Income (Loss) Reconciliation for U.S. Life Insurance Companies With Total Assets of $10 Million or More

▶ Attach to Form 1120-L.
▶ Information about Schedule M-3 (Form 1120-L) and its separate instructions is at *www.irs.gov/form1120l*.

OMB No. 1545-0123

2016

Name of corporation (common parent, if consolidated return): Corporation 2016 Line Item Money Amounts (Estimated from SOI Sample)

Employer identification number

Check applicable box(es): (1) ☐ Non-consolidated return (2) ☐ Consolidated return (Form 1120-L only) (3) ☐ Mixed 1120/L/PC group (4) ☐ Dormant subsidiaries schedule attached

Part I Financial Information and Net Income (Loss) Reconciliation (see instructions)

1a Did the corporation file SEC Form 10-K for its income statement period ending with or within this tax year?
☐ **Yes.** Skip lines 1b and 1c and complete lines 2a through 11 with respect to that SEC Form 10-K.
☐ **No.** Go to line 1b. See instructions if multiple non-tax-basis income statements are prepared.

b Did the corporation prepare a certified audited non-tax-basis income statement for that period?
☐ **Yes.** Skip line 1c and complete lines 2a through 11 with respect to that income statement.
☐ **No.** Go to line 1c.

c Did the corporation prepare a non-tax-basis income statement for that period?
☐ **Yes.** Complete lines 2a through 11 with respect to that income statement.
☐ **No.** Skip lines 2a through 3c and enter the corporation's net income (loss) per its books and records on line 4a.

2a Enter the income statement period: Beginning _____ Ending _____

b Has the corporation's income statement been restated for the income statement period on line 2a?
☐ **Yes.** (If "Yes," attach an explanation and the amount of each item restated.)
☐ **No.**

c Has the corporation's income statement been restated for any of the five income statement periods preceding the period on line 2a?
☐ **Yes.** (If "Yes," attach an explanation and the amount of each item restated.)
☐ **No.**

3a Is any of the corporation's voting common stock publicly traded?
☐ **Yes.**
☐ **No.** If "No," go to line 4a.

b Enter the symbol of the corporation's primary U.S. publicly traded voting common stock

c Enter the nine-digit CUSIP number of the corporation's primary publicly traded voting common stock . . . . . .

4a	Worldwide consolidated net income (loss) from income statement source identified in Part I, line 1 .	4a	33,412,676
b	Indicate accounting standard used for line 4a (see instructions): (1) ☐ GAAP (2) ☐ IFRS (3) ☐ Statutory (4) ☐ Other (specify) _____		
5a	Net income from nonincludible foreign entities (attach statement)	5a	(12,255,246)
b	Net loss from nonincludible foreign entities (attach statement and enter as a positive amount) . . .	5b	4,192,534
6a	Net income from nonincludible U.S. entities (attach statement)	6a	(3,237,329)
b	Net loss from nonincludible U.S. entities (attach statement and enter as a positive amount)	6b	2,012,039
7a	Net income (loss) of other includible foreign disregarded entities (attach statement)	7a	d
b	Net income (loss) of other includible U.S. disregarded entities (attach statement)	7b	3,606,632
c	Net income (loss) of other includible corporations (attach statement)	7c	d
8	Adjustment to eliminations of transactions between includible entities and nonincludible entities (attach statement)	8	12,006,477
9	Adjustment to reconcile income statement period to tax year (attach statement)	9	2,062
10a	Intercompany dividend adjustments to reconcile to line 11 (attach statement)	10a	-3,718,902
b	Other statutory accounting adjustments to reconcile to line 11 (attach statement)	10b	10,004,580
c	Other adjustments to reconcile to amount on line 11 (attach statement)	10c	12,965,600
11	**Net income (loss) per income statement of includible corporations.** Combine lines 4a through 10c **Note:** Part I, line 11, must equal the amount on Part II, line 30, column (a).	11	58,904,615

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

		Total Assets	Total Liabilities
a	Included on Part I, line 4 . . . . ▶	4,813,445,430	2,460,210,940
b	Removed on Part I, line 5 . . . . ▶	539,792,312	253,872,724
c	Removed on Part I, line 6 . . . . ▶	79,150,995	70,272,481
d	Included on Part I, line 7 . . . . ▶	232,386,682	221,086,140

For Paperwork Reduction Act Notice, see the Instructions for Form 1120-L. Cat. No. 39668S **Schedule M-3 (Form 1120-L) 2016**

Name of corporation (common parent, if consolidated return)
Corporation 2016 Line Item Counts (Estimated from SOI Sample)

Employer identification number

Check applicable box(es): (1) ☐ Consolidated group (2) ☐ Parent corp (3) ☐ Consolidated eliminations (4) ☐ Subsidiary corp (5) ☐ Mixed 1120/L/PC group
Check if a sub-consolidated: (6) ☐ 1120-L group (7) ☐ 1120-L eliminations

Name of subsidiary (if consolidated return)

Employer identification number

Part II Reconciliation of Net Income (Loss) per Income Statement of Includible Corporations With Taxable Income per Return (see instructions)

	Income (Loss) Items (Attach statements for lines 1 through 11)	(a) Income (Loss) per Income Statement	(b) Temporary Difference	(c) Permanent Difference	(d) Income (Loss) per Tax Return
1	Income (loss) from equity method foreign corporations	d	-	d	
2	Gross foreign dividends not previously taxed	24	d	d	27
3	Subpart F, QEF, and similar income inclusions		22	7	26
4	Section 78 gross-up		d	d	20
5	Gross foreign distributions previously taxed	-	-	-	
6	Income (loss) from equity method U.S. corporations	8	d	d	
7	U.S. dividends not eliminated in tax consolidation	226	107	33	225
8	Minority interest for includible corporations	d	d	-	
9	Income (loss) from U.S. partnerships	92	126	29	132
10	Income (loss) from foreign partnerships	21	20	6	24
11	Income (loss) from other pass-through entities	12	24	7	25
12	Items relating to reportable transactions (attach statement)	d	d	d	d
13	Interest income (attach Form 8916-A)	374	185	144	375
14	Accrual of bond discount	174	170	10	125
15	Hedging transactions	32	d	d	39
16	Mark-to-market income (loss)	10	d	d	8
17	Deferred and uncollected premiums	158	d	d	124
18	Sale versus lease (for sellers and/or lessors)	d	d	-	d
19	Section 481(a) adjustments		21	-	21
20	Amortization of interest maintenance reserve	263	80	191	
21	Original issue discount and other imputed interest	27	d	d	48
22	Market discount reclassification		d	d	42
23a	Income statement gain/loss on sale, exchange, abandonment, worthlessness, or other disposition of assets other than pass-through entities	268	255	56	
b	Gross capital gains from Schedule D, excluding amounts from pass-through entities		250	32	270
c	Gross capital losses from Schedule D, excluding amounts from pass-through entities, abandonment losses, and worthless stock losses		153	15	159
d	Net gain/loss reported on Form 4797, line 17, excluding amounts from pass-through entities, abandonment losses, and worthless stock losses		d	d	63
e	Abandonment losses		d	-	d
f	Worthless stock losses (attach statement)		d	-	d
g	Other gain/loss on disposition of assets		d	d	27
24	Capital loss limitation and carryforward used		67	14	78
25	Other income (loss) items with differences (attach statement)	221	218	105	212
26	**Total income (loss) items.** Combine lines 1 through 25	395	317	254	392
27	**Total expense/deduction items** (from Part III, line 41)	394	391	370	397
28	Other items with no differences	389			389
29a	Mixed groups, see instructions. All others, combine lines 26 through 28	402	395	378	403
b	1120 subgroup reconciliation totals	101	87	94	100
c	PC insurance subgroup reconciliation totals	34	34	34	34
30	**Reconciliation totals.** Combine lines 29a through 29c	406	395	378	403

Note: Line 30, column (a) must equal the amount on Part I, line 11, and column (d) must equal Form 1120-L, page 1, line 20.

Name of corporation (common parent, if consolidated return)
Corporation 2016 Line Item Money Amounts (Estimated from SOI Sample)

Employer identification number

Check applicable box(es): (1) ☐ Consolidated group (2) ☐ Parent corp (3) ☐ Consolidated eliminations (4) ☐ Subsidiary corp (5) ☐ Mixed 1120/L/PC group
Check if a sub-consolidated: (6) ☐ 1120-L group (7) ☐ 1120-L eliminations

Name of subsidiary (if consolidated return)

Employer identification number

Part II Reconciliation of Net Income (Loss) per Income Statement of Includible Corporations With Taxable Income per Return (see instructions)

	Income (Loss) Items (Attach statements for lines 1 through 11)	(a) Income (Loss) per Income Statement	(b) Temporary Difference	(c) Permanent Difference	(d) Income (Loss) per Tax Return
1	Income (loss) from equity method foreign corporations	d	-	d	
2	Gross foreign dividends not previously taxed	26,671	d	d	76,714
3	Subpart F, QEF, and similar income inclusions		346,808	269,482	616,290
4	Section 78 gross-up		d	d	70,947
5	Gross foreign distributions previously taxed	-	-	-	
6	Income (loss) from equity method U.S. corporations	2,456,899	d	d	
7	U.S. dividends not eliminated in tax consolidation	24,980,664	-4,151,925	-8,818,330	12,010,408
8	Minority interest for includible corporations	d	d	-	
9	Income (loss) from U.S. partnerships	5,735,081	1,317,368	111,858	7,164,306
10	Income (loss) from foreign partnerships	880,619	-210,559	4,903	674,963
11	Income (loss) from other pass-through entities	166,544	-34,394	629,466	761,617
12	Items relating to reportable transactions (attach statement)	d	d	d	d
13	Interest income (attach Form 8916-A)	146,869,566	-1,401,077	-383,823	145,084,451
14	Accrual of bond discount	3,920,696	-3,780,992	387	140,091
15	Hedging transactions	-4,768,601	d	d	857,271
16	Mark-to-market income (loss)	254,158	d	d	-775,194
17	Deferred and uncollected premiums	130,922,869	d	d	131,717,434
18	Sale versus lease (for sellers and/or lessors)	d	d	-	d
19	Section 481(a) adjustments		465,250	-	465,250
20	Amortization of interest maintenance reserve	2,557,821	-250,410	-2,302,359	
21	Original issue discount and other imputed interest	-1,504,487	d	d	-1,348,136
22	Market discount reclassification		d	d	548,685
23a	Income statement gain/loss on sale, exchange, abandonment, worthlessness, or other disposition of assets other than pass-through entities	20,456,126	-23,268,348	2,817,644	
b	Gross capital gains from Schedule D, excluding amounts from pass-through entities		20,855,189	686,123	21,542,360
c	Gross capital losses from Schedule D, excluding amounts from pass-through entities, abandonment losses, and worthless stock losses		-8,364,793	-1,201,861	-9,566,654
d	Net gain/loss reported on Form 4797, line 17, excluding amounts from pass-through entities, abandonment losses, and worthless stock losses		d	d	115,145
e	Abandonment losses		d	-	d
f	Worthless stock losses (attach statement)		d	-	d
g	Other gain/loss on disposition of assets		d	d	-332,549
24	Capital loss limitation and carryforward used		578,143	13,709	592,183
25	Other income (loss) items with differences (attach statement)	176,332,077	12,058,224	699,666	189,089,967
26	**Total income (loss) items.** Combine lines 1 through 25	509,025,706	-1,531,220	-9,566,840	497,925,668
27	**Total expense/deduction items** (from Part III, line 41)	-303,061,499	1,047,004	9,668,880	-292,345,715
28	Other items with no differences	-165,850,995			-165,850,869
29a	Mixed groups, see instructions. All others, combine lines 26 through 28	40,118,058	-464,551	110,468	39,762,934
b	1120 subgroup reconciliation totals	16,826,075	2,749,253	-9,818,546	9,757,141
c	PC insurance subgroup reconciliation totals	3,035,310	-5,666,363	-675,702	-3,307,895
30	**Reconciliation totals.** Combine lines 29a through 29c	59,972,347	-3,382,898	-10,383,780	46,217,180

Note: Line 30, column (a) must equal the amount on Part I, line 11, and column (d) must equal Form 1120-L, page 1, line 20.

Name of corporation (common parent, if consolidated return)
Corporation 2016 Line Item Counts (Estimated from SOI Sample)

Employer identification number

Check applicable box(es): (1) ☐ Consolidated group (2) ☐ Parent corp (3) ☐ Consolidated eliminations (4) ☐ Subsidiary corp (5) ☐ Mixed 1120/L/PC group
Check if a sub-consolidated: (6) ☐ 1120-L group (7) ☐ 1120-L eliminations

Name of subsidiary (if consolidated return)

Employer identification number

Part III Reconciliation of Net Income (Loss) per Income Statement of Includible Corporations With Taxable Income per Return—Expense/Deduction Items (see instructions)

	Expense/Deduction Items	(a) Expense per Income Statement	(b) Temporary Difference	(c) Permanent Difference	(d) Deduction per Tax Return
1	U.S. current income tax expense	341	d	d	
2	U.S. deferred income tax expense	32	-	32	
3	State and local current income tax expense	76	d	d	76
4	State and local deferred income tax expense	d	d	d	
5	Foreign current income tax expense (other than foreign withholding taxes)	14	-	d	d
6	Foreign deferred income tax expense	d	-	d	
7	Foreign withholding taxes	13	-	15	5
8	Equity-based compensation	18	19	17	22
9	Capitalization of deferred acquisition costs		338	-	338
10	Amortization of deferred acquisition costs		d	d	368
11	Meals and entertainment	200	-	205	201
12	Fines and penalties	127	-	132	15
13	Judgments, damages, awards, and similar costs	8	6	-	9
14	Parachute payments	-	-	-	-
15	Compensation with section 162(m) limitation	d	d	d	5
16	Pension and profit-sharing	69	56	7	74
17	Other post-retirement benefits	36	d	d	34
18	Deferred compensation	63	d	d	62
19	Charitable contribution of cash and tangible property	77	14	19	75
20	Charitable contribution of intangible property	d	d	d	d
21	Charitable contribution limitation/carryforward		17	-	17
22	Change in section 807(c)(1) tax reserves	341	292	28	349
23	Change in section 807(c)(2) tax reserves	127	116	-	146
24	Change in all other section 807(c) tax reserves	99	d	d	158
25	Section 807(f) adjustments for change in computing reserves		d	d	126
26	Section 807(a)(2)(B) tax reserve amount with respect to policyholder share of tax-exempt interest		d	d	85
27	Current year acquisition/reorganization costs (attach statement)	d	d	5	9
28	Amortization of acquisition, reorganization, and start-up costs	d	d	d	26
29	Amortization/impairment of goodwill, insurance in force and ceding commissions	38	48	9	64
30	Other amortization or impairment write-offs	26	55	-	52
31	Section 846 amount		33	-	33
32	Depreciation	198	d	d	203
33	Bad debt expense/agency balances written off	58	51	-	74
34	Corporate owned life insurance premiums	30	d	d	9
35	Purchase versus lease (for purchasers and/or lessees)	d	d	-	d
36	Interest expense (attach Form 8916-A)	115	26	15	121
37	Domestic production activities deduction		d	d	d
38	Research and development costs	d	d	-	6
39	Section 118 exclusion (attach statement)	-	-	-	-
40	Other expense/deduction items with differences (attach statement)	239	232	170	211
41	**Total expense/deduction items.** Combine lines 1 through 40. Enter here and on Part II, line 27, reporting positive amounts as negative and negative amounts as positive	394	391	370	397

Name of corporation (common parent, if consolidated return) | Employer identification number

Check applicable box(es): (1) ☐ Consolidated group (2) ☐ Parent corp (3) ☐ Consolidated eliminations (4) ☐ Subsidiary corp (5) ☐ Mixed 1120/L/PC group

Check if a sub-consolidated: (6) ☐ 1120-L group (7) ☐ 1120-L eliminations

Name of subsidiary (if consolidated return) | Employer identification number

Corporation 2016 Line Item Money Amounts (Estimated from SOI Sample)

Part III Reconciliation of Net Income (Loss) per Income Statement of Includible Corporations With Taxable Income per Return—Expense/Deduction Items (see instructions)

	Expense/Deduction Items	(a) Expense per Income Statement	(b) Temporary Difference	(c) Permanent Difference	(d) Deduction per Tax Return
1	U.S. current income tax expense	6,869,353	d	d	
2	U.S. deferred income tax expense	3,590,913	-	-3,590,913	
3	State and local current income tax expense	330,907	d	d	417,914
4	State and local deferred income tax expense	d	d	d	
5	Foreign current income tax expense (other than foreign withholding taxes)	766,426	-	d	d
6	Foreign deferred income tax expense	d	-	d	
7	Foreign withholding taxes	16,293	-	-48,221	-31,927
8	Equity-based compensation	327,751	22,682	182,500	532,933
9	Capitalization of deferred acquisition costs		-11,953,459	-	-11,953,459
10	Amortization of deferred acquisition costs		d	d	10,526,005
11	Meals and entertainment	245,689	-	-116,425	129,264
12	Fines and penalties	13,270	-	-14,030	-760
13	Judgments, damages, awards, and similar costs	20,530	6,618	-	27,147
14	Parachute payments	-	-	-	-
15	Compensation with section 162(m) limitation	d	d	d	16,072
16	Pension and profit-sharing	1,805,360	710,664	-21,431	2,494,593
17	Other post-retirement benefits	441,792	d	d	199,637
18	Deferred compensation	3,505,551	d	d	3,032,885
19	Charitable contribution of cash and tangible property	170,030	-3,041	-1,280	165,708
20	Charitable contribution of intangible property	d	d	d	d
21	Charitable contribution limitation/carryforward		-1,429	-	-1,429
22	Change in section 807(c)(1) tax reserves	98,624,744	-5,235,098	30,977	93,420,623
23	Change in section 807(c)(2) tax reserves	6,239,090	395,544	-	6,634,431
24	Change in all other section 807(c) tax reserves	4,197,192	d	d	4,078,000
25	Section 807(f) adjustments for change in computing reserves		d	d	-847,332
26	Section 807(a)(2)(B) tax reserve amount with respect to policyholder share of tax-exempt interest		d	d	-435,696
27	Current year acquisition/reorganization costs (attach statement)	d	d	21,723	20,666
28	Amortization of acquisition, reorganization, and start-up costs	d	d	d	16,010
29	Amortization/impairment of goodwill, insurance in force and ceding commissions	3,052,546	-3,164,568	-1,139,123	-1,251,145
30	Other amortization or impairment write-offs	-108,395	-42,919	-	-151,314
31	Section 846 amount		159	-	159
32	Depreciation	1,747,363	d	d	1,887,361
33	Bad debt expense/agency balances written off	73,402	142,783	-	216,184
34	Corporate owned life insurance premiums	-225,490	d	d	41,855
35	Purchase versus lease (for purchasers and/or lessees)	d	d	-	d
36	Interest expense (attach Form 8916-A)	8,000,842	-293,170	196,079	7,903,751
37	Domestic production activities deduction		d	d	d
38	Research and development costs	d	d	-	278,317
39	Section 118 exclusion (attach statement)	-	-	-	-
40	Other expense/deduction items with differences (attach statement)	159,585,818	9,458,055	2,424,232	171,468,105
41	**Total expense/deduction items.** Combine lines 1 through 40. Enter here and on Part II, line 27, reporting positive amounts as negative and negative amounts as positive	299,614,776	-1,004,561	-9,664,996	288,945,318

TOTAL RETURNS FILED 14,215 TOTAL FORMS E-FILED 322

Form **1120-PC**

Department of the Treasury
Internal Revenue Service

U.S. Property and Casualty Insurance Company Income Tax Return

For calendar year 2016, or tax year beginning 14,102, 2016, ending 112, 20

▶ Information about Form 1120-F CALENDAR YEAR ns i FISCAL YEAR 20pc.

OMB No. 1545-0123

2016

A Check if:
1 Consolidated return (attach Form 851) ☐
2 Life-nonlife consolidated return ☐
3 Schedule M-3 (Form 1120-PC) attached ☐

Please print or type 40 1,929

Name: Corporation 2016 Line Item Counts (Estimated from

Number, street, and room or suite no. If a P.O. box, see instructions.: TOTAL RETURNS FILED 14,215

City or town, state or province, country, and ZIP or foreign postal code: TOTAL FORMS E-FILED 322

B Employer identification number

C Date incorporated 14,215

D Check applicable box if an election has been made under section(s): 953(c)(3)(C) 953(d) ☐ 953(c)(3)(C) d ☐ 953(d) 8,646

E Check if: (1) NAME CHANGE (2) 102 [FINAL] 354

Tax Computation and Payments

1	Taxable income (Schedule A, line 37)			1	1,593	
2	Taxable investment income for electing small companies (Schedule B, line 21)			2	9,074	
3	Check if a member of a controlled group (attach Schedule O (Form 1120)) ▶ ☐				1,474	
4	Income tax			4	10,354	[1]
5	Enter amount of tax that a reciprocal must include			5	-	
6	Alternative minimum tax (attach Form 4626)			6	295	[1]
7	Add lines 4 through 6			7	10,542	
8a	Foreign tax credit (attach Form 1118)	8a	912			
b	Credit from Form 8834 (attach Form 8834)	8b	-			
c	General business credit (attach Form 3800)	8c	164			
d	Credit for prior year minimum tax (attach Form 8827)	8d	156			
e	Bond credits from Form 8912	8e	9			
f	**Total credits.** Add lines 8a through 8e			8f	1,095	[1]
9	Subtract line 8f from line 7			9	10,488	[1]
10	Foreign corporations—Tax on income not connected with U.S. business			10	d	
11	Personal holding company tax (attach Schedule PH (Form 1120))			11	d	[1]
12	Other taxes. Check if from: ☐ Form 4255 ☐ Form 8611 ☐ Other (attach statement)			12	d	[1]
13	**Total tax.** Add lines 9 through 12			13	10,491	[1]
14a	2015 overpayment credited to 2016	14a				
b	Prior year(s) special estimated tax payments to be applied	14b	55			
c	2016 estimated tax payments (see instructions)	14c				
d	2016 special estimated tax payments (Don't include on line 14f.)	14d	34			
e	2016 refund applied for on Form 4466	14e	( )			
f	Enter the total of lines 14a through 14c less line 14e	14f				
g	Tax deposited with Form 7004	14g				
h	Credit by reciprocal for tax paid by attorney-in-fact under section 835(d)	14h	6			
i	Other credits and payments	14i	40			
j	Refundable credit from Form 8827, line 8c	14j		14k		
15	Estimated tax penalty (see instructions). Check if Form 2220 is attached ▶ ☐			15		
16	**Amount owed.** If line 14k is smaller than the total of lines 13 and 15, enter amount owed			16		
17	**Overpayment.** If line 14k is larger than the total of lines 13 and 15, enter amount overpaid			17		
18	Enter amount from line 17: **Credited to 2017 estimated tax** ▶		**Refunded** ▶	18		

Sign Here

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

▶ Signature of officer | Date | ▶ Title

May the IRS discuss this return with the preparer shown below (see instructions)? ☐ Yes ☐ No

Paid Preparer Use Only

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

For Paperwork Reduction Act Notice, see separate instructions. Cat. No. 64270Q Form **1120-PC** (2016)

*AMOUNTS IN THOUSANDS OF US DOLLARS

Form **1120-PC**

Department of the Treasury
Internal Revenue Service

U.S. Property and Casualty Insurance Company Income Tax Return

For calendar year 2016, or tax year beginning _____, 2016, ending _____, 20 _____

▶ Information about Form 1120-PC and its separate instructions is at *www.irs.gov/form1120pc.*

OMB No. 1545-0123

2016

A Check if:
1 Consolidated return (attach Form 851) ☐
2 Life-nonlife consolidated return ☐
3 Schedule M-3 (Form 1120-PC) attached ☐

Please print or type

Name: Corporation 2016 Line Item Money Amounts (Estimate

Number, street, and room or suite no. If a P.O. box, see instructions.

City or town, state or province, country, and ZIP or foreign postal code

B Employer identification number

C Date incorporated

D Check applicable box if an election has been made under section(s): ☐ 953(c)(3)(C) ☐ 953(d)

E Check if: (1) ☐ Final return (2) ☐ Name change (3) ☐ Address change (4) ☐ Amended return

Tax Computation and Payments

1	Taxable income (Schedule A, line 37)			1	59,098,061	
2	Taxable investment income for electing small companies (Schedule B, line 21)			2	221,409	
3	Check if a member of a controlled group (attach Schedule O (Form 1120)) ▶ ☐					
4	Income tax			4	23,340,242	[1]
5	Enter amount of tax that a reciprocal must include			5	-	
6	Alternative minimum tax (attach Form 4626)			6	827,737	[1]
7	Add lines 4 through 6			7	24,167,979	
8a	Foreign tax credit (attach Form 1118)	8a	1,047,446			
b	Credit from Form 8834 (attach Form 8834)	8b	-			
c	General business credit (attach Form 3800)	8c	839,901			
d	Credit for prior year minimum tax (attach Form 8827)	8d	354,395			
e	Bond credits from Form 8912	8e	27,673			
f	**Total credits.** Add lines 8a through 8e			8f	2,269,427	[1]
9	Subtract line 8f from line 7			9	21,898,552	[1]
10	Foreign corporations—Tax on income not connected with U.S. business			10	d	
11	Personal holding company tax (attach Schedule PH (Form 1120))			11	d	[1]
12	Other taxes. Check if from: ☐ Form 4255 ☐ Form 8611 ☐ Other (attach statement)			12	d	[1]
13	**Total tax.** Add lines 9 through 12			13	21,901,181	[1]
14a	2015 overpayment credited to 2016	14a				
b	Prior year(s) special estimated tax payments to be applied	14b	287,817			
c	2016 estimated tax payments (see instructions)	14c				
d	2016 special estimated tax payments (Don't include on line 14f.)	14d	277,783			
e	2016 refund applied for on Form 4466	14e	( )			
f	Enter the total of lines 14a through 14c less line 14e	14f				
g	Tax deposited with Form 7004	14g				
h	Credit by reciprocal for tax paid by attorney-in-fact under section 835(d)	14h	527,678			
i	Other credits and payments	14i	17,069			
j	Refundable credit from Form 8827, line 8c	14j		14k		
15	Estimated tax penalty (see instructions). Check if Form 2220 is attached ▶ ☐			15		
16	**Amount owed.** If line 14k is smaller than the total of lines 13 and 15, enter amount owed			16		
17	**Overpayment.** If line 14k is larger than the total of lines 13 and 15, enter amount overpaid			17		
18	Enter amount from line 17: **Credited to 2017 estimated tax** ▶		**Refunded** ▶	18		

Sign Here

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

▶ Signature of officer _____ Date _____ ▶ Title _____

May the IRS discuss this return with the preparer shown below (see instructions)? ☐ Yes ☐ No

Paid Preparer Use Only

Print/Type preparer's name	Preparer's signature	Date	Check ☐ if self-employed	PTIN

Firm's name ▶ | Firm's EIN ▶

Firm's address ▶ | Phone no.

For Paperwork Reduction Act Notice, see separate instructions. Cat. No. 64270Q Form **1120-PC** (2016)

Schedule A Taxable Income—Section 832 (see instructions)

Income	1	Premiums earned (Schedule E, line 7)			1	
	2	Dividends (Schedule C, line 14)			2	
			(a) Interest received	(b) Amortization of premium		
	3a	Gross interest	13,288	1,949		
	b	Interest exempt under section 103	2,187	744		
	c	Subtract line 3b from line 3a				
	d	Taxable interest. Subtract line 3c, column (b) from line 3c, column (a)			3d	
	4	Gross rents			4	
	5	Gross royalties			5	
	6	Capital gain net income (attach Schedule D (Form 1120))			6	
	7	Net gain or (loss) from Form 4797, Part II, line 17 (attach Form 4797)			7	
	8	Certain mutual fire or flood insurance company premiums (section 832(b)(1)(D))			8	d
	9	Income on account of special income and deduction accounts			9	-
	10	Income from protection against loss account (see instructions)			10	-
	11	Mutual interinsurers or reciprocal underwriters—decrease in subscriber accounts			11	10
	12	Income from a special loss discount account (attach Form 8816)			12	56
	13	Other income (attach statement)			13	
	14	Gross income. Add lines 1 through 13			14	2,982
Deductions (See instructions for limitations on deductions.)	15	Compensation of officers (attach statement) (see instructions)			15	
	16	Salaries and wages (less employment credits)			16	
	17	Agency balances and bills receivable that became worthless during the tax year			17	
	18	Rents			18	
	19	Taxes and licenses			19	
	20a	Interest ▶ 569 b Less tax-exempt interest exp. ▶ c Bal. ▶			20c	
	21	Charitable contributions			21	
	22	Depreciation (attach Form 4562)			22	
	23	Depletion			23	
	24	Pension, profit-sharing, etc., plans			24	
	25	Employee benefit programs			25	
	26	Losses incurred (Schedule F, line 14)			26	
	27	Additional deduction (attach Form 8816)			27	41
	28	Other capital losses (Schedule G, line 12, column (g))			28	*13
	29	Dividends to policyholders			29	390
	30	Mutual interinsurers or reciprocal underwriters—increase in subscriber accounts			30	50
	31	Other deductions (see instructions) (attach statement)			31	
	32	Total deductions. Add lines 15 through 31			32	13,342
	33	**Subtotal.** Subtract line 32 from line 14			33	2,977
	34a	Special deduction for section 833 organizations (Schedule H, line 6)	34a	15		
	b	Deduction on account of special income and deduction accounts	34b	*16		
	c	Total. Add lines 34a and 34b			34c	31
	35	**Subtotal.** Subtract line 34c from line 33			35	13,926 [1]
	36a	Dividends-received deduction (Schedule C, line 25)	36a			
	b	Net operating loss deduction	36b			
	c	Total. Add lines 36a and 36b			36c	
	37	**Taxable income** (subtract line 36c from line 35). Enter here and on page 1, line 1			37	1,593

Schedule A Taxable Income—Section 832 (see instructions)

Income	1	Premiums earned (Schedule E, line 7)			1	
	2	Dividends (Schedule C, line 14)			2	
			(a) Interest received	(b) Amortization of premium		
	3a	Gross interest	44,055,474	5,802,415		
	b	Interest exempt under section 103	11,893,000	2,329,654		
	c	Subtract line 3b from line 3a				
	d	Taxable interest. Subtract line 3c, column (b) from line 3c, column (a)			3d	
	4	Gross rents			4	
	5	Gross royalties			5	
	6	Capital gain net income (attach Schedule D (Form 1120))			6	
	7	Net gain or (loss) from Form 4797, Part II, line 17 (attach Form 4797)			7	
	8	Certain mutual fire or flood insurance company premiums (section 832(b)(1)(D))			8	d
	9	Income on account of special income and deduction accounts			9	-
	10	Income from protection against loss account (see instructions)			10	-
	11	Mutual interinsurers or reciprocal underwriters—decrease in subscriber accounts			11	48,554
	12	Income from a special loss discount account (attach Form 8816)			12	826,007
	13	Other income (attach statement)			13	
	14	Gross income. Add lines 1 through 13			14	1,263,106,956
Deductions (See instructions for limitations on deductions.)	15	Compensation of officers (attach statement) (see instructions)			15	
	16	Salaries and wages (less employment credits)			16	
	17	Agency balances and bills receivable that became worthless during the tax year			17	
	18	Rents			18	
	19	Taxes and licenses			19	
	20a	Interest ▶ 1,808,210 b Less tax-exempt interest exp. ▶ c Bal. ▶			20c	
	21	Charitable contributions			21	
	22	Depreciation (attach Form 4562)			22	
	23	Depletion			23	
	24	Pension, profit-sharing, etc., plans			24	
	25	Employee benefit programs			25	
	26	Losses incurred (Schedule F, line 14)			26	
	27	Additional deduction (attach Form 8816)			27	760,951
	28	Other capital losses (Schedule G, line 12, column (g))			28	*127
	29	Dividends to policyholders			29	2,979,138
	30	Mutual interinsurers or reciprocal underwriters—increase in subscriber accounts			30	259,823
	31	Other deductions (see instructions) (attach statement)			31	
	32	Total deductions. Add lines 15 through 31			32	610,609,597
	33	**Subtotal.** Subtract line 32 from line 14			33	62,460,693
	34a	Special deduction for section 833 organizations (Schedule H, line 6)	34a	2,600,411		
	b	Deduction on account of special income and deduction accounts	34b	*186,208		
	c	Total. Add lines 34a and 34b			34c	2,786,619
	35	**Subtotal.** Subtract line 34c from line 33			35	67,129,378 [1]
	36a	Dividends-received deduction (Schedule C, line 25)	36a			
	b	Net operating loss deduction	36b			
	c	Total. Add lines 36a and 36b			36c	
	37	**Taxable income** (subtract line 36c from line 35). Enter here and on page 1, line 1			37	59,098,061

Schedule B Part I—Taxable Investment Income of Electing Small Companies—Section 834 (see instructions)

		(a) Interest received	(b) Amortization of premium			
Income	1a Gross interest	13,288	1,949			
	b Interest exempt under section 103	2,187	744			
	c Subtract line 1b from line 1a					
	d Taxable interest. Subtract line 1c, column (b) from line 1c, column (a)			1d		
	2 Dividends (Schedule C, line 14)			2		
	3 Gross rents			3		
	4 Gross royalties			4		
	5 Gross income from a trade or business, other than an insurance business, and from Form 4797			5		
	6 Income from leases described in sections 834(b)(1)(B) and 834(b)(1)(C)			6		
	7 Gain from Schedule D (Form 1120), line 18			7		
	8 Gross investment income. Add lines 1d through 7			8	11,575	[1]
Deductions	9 Real estate taxes			9	53	
	10 Other real estate expenses			10	61	
	11 Depreciation (attach Form 4562)			11		
	12 Depletion			12		
	13 Trade or business deductions as provided in section 834(c)(8) (attach statement)			13	140	
	14 Interest			14		
	15 Other capital losses (Schedule G, line 12, column (g))			15	*13	
	16 Total. Add lines 9 through 15			16	597	
	17 Investment expenses (attach statement)			17	10,263	
	18 **Total deductions.** Add lines 16 and 17			18	13,342	[1]
	19 Subtract line 18 from line 8			19	13,926	[1]
	20 Dividends-received deduction (Schedule C, line 25)			20		
	21 **Taxable investment income.** Subtract line 20 from line 19. Enter here and on page 1, line 2			21	9,074	

Part II—Invested Assets Book Values

(Complete only if claiming a deduction for general expenses allocated to investment income.)

		(a) Beginning of tax year		(b) End of tax year	
22	Real estate	22	63	63	
23	Mortgage loans	23	d	d	
24	Collateral loans	24	137	131	
25	Policy loans, including premium notes	25	d	d	
26	Bonds of domestic corporations	26	635	927	
27	Stock of domestic corporations	27	1,438	1,666	
28	Government obligations, etc.	28	201	260	
29	Bank deposits bearing interest	29	4,552	5,075	
30	Other interest-bearing assets (attach statement)	30	2,053	2,439	
31	Total. Add lines 22 through 30	31	5,403	5,965	
32	Add columns (a) and (b), line 31			32 6,147	
33	Mean of invested assets for the tax year. Enter one-half of line 32			33 6,147	
34	Multiply line 33 by 0.0025			34 6,133	
35	Income base. Line 1b, column (a) plus line 8 less the sum of line 1b, column (b) and line 16	35	6,021		
36	Multiply line 33 by 0.0375	36	6,147		
37	Subtract line 36 from line 35. Don't enter less than zero	37	750		
38	Multiply line 37 by 0.25			38 740	
39	Limitation on deduction for investment expenses. Add lines 34 and 38			39 6,100	

Schedule B Part I—Taxable Investment Income of Electing Small Companies—Section 834 (see instructions)

			(a) Interest received	(b) Amortization of premium			
Income	1a	Gross interest	44,055,474	5,802,415			
	b	Interest exempt under section 103	11,893,000	2,329,654			
	c	Subtract line 1b from line 1a					
	d	Taxable interest. Subtract line 1c, column (b) from line 1c, column (a)			1d		
	2	Dividends (Schedule C, line 14)			2		
	3	Gross rents			3		
	4	Gross royalties			4		
	5	Gross income from a trade or business, other than an insurance business, and from Form 4797			5		
	6	Income from leases described in sections 834(b)(1)(B) and 834(b)(1)(C)			6		
	7	Gain from Schedule D (Form 1120), line 18			7		
	8	Gross investment income. Add lines 1d through 7			8	575,195,782	[1]
Deductions	9	Real estate taxes			9	253	
	10	Other real estate expenses			10	1,511	
	11	Depreciation (attach Form 4562)			11		
	12	Depletion			12		
	13	Trade or business deductions as provided in section 834(c)(8) (attach statement)			13	7,176	
	14	Interest			14		
	15	Other capital losses (Schedule G, line 12, column (g))			15	*127	
	16	Total. Add lines 9 through 15			16	30,094	
	17	Investment expenses (attach statement)			17	53,258	
	18	**Total deductions.** Add lines 16 and 17			18	610,609,597	[1]
	19	Subtract line 18 from line 8			19	67,129,378	[1]
	20	Dividends-received deduction (Schedule C, line 25)			20		
	21	**Taxable investment income.** Subtract line 20 from line 19. Enter here and on page 1, line 2			21	221,409	

Part II—Invested Assets Book Values

(Complete only if claiming a deduction for general expenses allocated to investment income.)

			(a) Beginning of tax year		(b) End of tax year	
22	Real estate	22	48,871		59,717	
23	Mortgage loans	23	d		d	
24	Collateral loans	24	211,278		225,358	
25	Policy loans, including premium notes	25	d		d	
26	Bonds of domestic corporations	26	628,437		822,645	
27	Stock of domestic corporations	27	1,439,902		1,866,851	
28	Government obligations, etc.	28	213,242		257,695	
29	Bank deposits bearing interest	29	3,484,081		4,153,379	
30	Other interest-bearing assets (attach statement)	30	2,210,581		2,786,111	
31	Total. Add lines 22 through 30	31	8,252,705		10,193,508	
32	Add columns (a) and (b), line 31			32	18,446,213	
33	Mean of invested assets for the tax year. Enter one-half of line 32			33	9,223,108	
34	Multiply line 33 by 0.0025			34	23,058	
35	Income base. Line 1b, column (a) plus line 8 less the sum of line 1b, column (b) and line 16	35	172,151			
36	Multiply line 33 by 0.0375	36	345,867			
37	Subtract line 36 from line 35. Don't enter less than zero	37	36,016			
38	Multiply line 37 by 0.25			38	9,004	
39	Limitation on deduction for investment expenses. Add lines 34 and 38			39	30,376	

Schedule C Dividends and Special Deductions (see instructions)

	Income		Dividends-Received (a) Subject to section 832(b)(5)(B)	Dividends-Received (b) Total dividends-received
1	Dividends from less-than-20%-owned domestic corporations (other than debt-financed stock)	1		
2	Dividends from 20%-or-more-owned domestic corporations (other than debt-financed stock)	2		
3	Dividends on debt-financed stock of domestic and foreign corporations	3		
4	Dividends on certain preferred stock of less-than-20%-owned public utilities	4		
5	Dividends on certain preferred stock of 20%-or-more-owned public utilities	5		
6	Dividends on stock of certain less-than-20%-owned foreign corporations and certain FSCs	6		
7	Dividends on stock of certain 20%-or-more-owned foreign corporations and certain FSCs	7		
8	Dividends from wholly owned foreign subsidiaries and certain FSCs	8		
9	Dividends from affiliated companies	9		
10	Other dividends from foreign corporations not included on lines 3, 6, 7, or 8	10		
11	Income from controlled foreign corporations under subpart F (attach Forms 5471)	11		
12	Foreign dividend gross-up (section 78)	12		
13	Other dividends (attach statement)	13		
14	**Total dividends.** Add lines 1 through 13. Enter here and on Schedule A, line 2, or Schedule B, line 2, whichever applies	14		

	Deduction		Dividends-Received Deduction (a) Subject to section 832(b)(5)(B)	Dividends-Received Deduction (b) Total dividends-received deduction
15	Multiply line 1 by 70%	15		
16	Multiply line 2 by 80%	16		
17	Deduction for line 3 (see instructions)	17		
18	Multiply line 4 by 42%	18		
19	Multiply line 5 by 48%	19		
20	Multiply line 6 by 70%	20		
21	Multiply line 7 by 80%	21		
22	Enter the amount from line 8	22		
23	**Total.** Add lines 15 through 22. (See instructions for limitation.)	23		
24	Total. Add line 23, column (a), and line 9, column (a). Enter here and on Schedule F, line 10	24	3,598	
25	**Total deductions.** Add line 23, column (b), and line 9, column (b). Enter here and on Schedule A, line 36a, or Schedule B, line 20, whichever applies	25		

Schedule C Dividends and Special Deductions (see instructions)

	Income		Dividends-Received (a) Subject to section 832(b)(5)(B)	Dividends-Received (b) Total dividends-received
1	Dividends from less-than-20%-owned domestic corporations (other than debt-financed stock)	1		
2	Dividends from 20%-or-more-owned domestic corporations (other than debt-financed stock)	2		
3	Dividends on debt-financed stock of domestic and foreign corporations	3		
4	Dividends on certain preferred stock of less-than-20%-owned public utilities	4		
5	Dividends on certain preferred stock of 20%-or-more-owned public utilities	5		
6	Dividends on stock of certain less-than-20%-owned foreign corporations and certain FSCs	6		
7	Dividends on stock of certain 20%-or-more-owned foreign corporations and certain FSCs	7		
8	Dividends from wholly owned foreign subsidiaries and certain FSCs	8		
9	Dividends from affiliated companies	9		
10	Other dividends from foreign corporations not included on lines 3, 6, 7, or 8	10		
11	Income from controlled foreign corporations under subpart F (attach Forms 5471)	11		
12	Foreign dividend gross-up (section 78)	12		
13	Other dividends (attach statement)	13		
14	**Total dividends.** Add lines 1 through 13. Enter here and on Schedule A, line 2, or Schedule B, line 2, whichever applies	14		

	Deduction		Dividends-Received Deduction (a) Subject to section 832(b)(5)(B)	Dividends-Received Deduction (b) Total dividends-received deduction
15	Multiply line 1 by 70%	15		
16	Multiply line 2 by 80%	16		
17	Deduction for line 3 (see instructions)	17		
18	Multiply line 4 by 42%	18		
19	Multiply line 5 by 48%	19		
20	Multiply line 6 by 70%	20		
21	Multiply line 7 by 80%	21		
22	Enter the amount from line 8	22		
23	**Total.** Add lines 15 through 22. (See instructions for limitation.)	23		
24	Total. Add line 23, column (a), and line 9, column (a). Enter here and on Schedule F, line 10	24	2,618,960	
25	**Total deductions.** Add line 23, column (b), and line 9, column (b). Enter here and on Schedule A, line 36a, or Schedule B, line 20, whichever applies	25		

Schedule E Premiums Earned—Section 832 (see instructions)

1	Net premiums written			1	2,453
2	Unearned premiums on outstanding business at the end of the preceding tax year:				
a	Enter 100% of life insurance reserves included in unearned premiums (section 832(b)(7)(A)) and unearned premiums of section 833 organizations (see instructions)	2a	64		
b	Enter 90% of unearned premiums attributable to insuring certain securities	2b	9		
c	Discounted unearned premiums attributable to title insurance	2c	18		
d	Enter 80% of all other unearned premiums (see instructions)	2d	1,851		
e	Total. Add lines 2a through 2d			2e	1,889
3	**Total.** Add lines 1 and 2e			3	2,491
4	Unearned premiums on outstanding business at the end of the current tax year:				
a	Enter 100% of life insurance reserves included in unearned premiums (section 832(b)(7)(A)) and unearned premiums of section 833 organizations (see instructions)	4a	74		
b	Enter 90% of unearned premiums attributable to insuring certain securities	4b	9		
c	Discounted unearned premiums attributable to title insurance	4c	19		
d	Enter 80% of all other unearned premiums (see instructions)	4d	1,874		
e	**Total.** Add lines 4a through 4d			4e	1,924
5	Subtract line 4e from line 3			5	2,463
6	Transitional adjustments under section 832(b)(7)(D) (see instructions)			6	*26
7	**Premiums earned.** Add lines 5 and 6. Enter here and on Schedule A, line 1			7	2,456

Schedule F Losses Incurred—Section 832 (see instructions)

1	Losses paid during the tax year (attach reconciliation to annual statement)			1	2,530
2	Balance outstanding at the end of the current tax year for:				
a	Unpaid losses on life insurance contracts	2a	75		
b	Discounted unpaid losses	2b	2,302		
c	**Total.** Add lines 2a and 2b			2c	2,337
3	Add lines 1 and 2c			3	2,601
4	Balance outstanding at the end of the preceding tax year for:				
a	Unpaid losses on life insurance contracts	4a	85		
b	Discounted unpaid losses	4b	2,268		
c	**Total.** Add lines 4a and 4b			4c	2,310
5	Subtract line 4c from line 3			5	2,592
6	Estimated salvage and reinsurance recoverable at the end of the preceding tax year			6	555
7	Estimated salvage and reinsurance recoverable at the end of the current tax year			7	552
8	Losses incurred (line 5 plus line 6 less line 7)			8	2,589
9	Tax-exempt interest subject to section 832(b)(5)(B)	9	1,078		
10	Dividends-received deduction subject to section 832(b)(5)(B) (Schedule C, line 24)	10	3,598		
11	The increase in policy cash value of section 264(f) policies as defined in section 805(a)(4)(F)	11	7		
12	**Total.** Add lines 9, 10, and 11			12	1,485
13	Reduction of deduction under section 832(b)(5)(B). Multiply line 12 by 0.15			13	1,484
14	**Losses incurred deductible under section 832(c)(4).** Subtract line 13 from line 8. Enter here and on Schedule A, line 26			14	2,429

Schedule E Premiums Earned—Section 832 (see instructions)

1	Net premiums written			1	1,181,588,360
2	Unearned premiums on outstanding business at the end of the preceding tax year:				
a	Enter 100% of life insurance reserves included in unearned premiums (section 832(b)(7)(A)) and unearned premiums of section 833 organizations (see instructions)	2a	158,401,422		
b	Enter 90% of unearned premiums attributable to insuring certain securities	2b	4,444,768		
c	Discounted unearned premiums attributable to title insurance	2c	3,291,182		
d	Enter 80% of all other unearned premiums (see instructions)	2d	166,528,360		
e	Total. Add lines 2a through 2d			2e	332,665,732
3	**Total.** Add lines 1 and 2e			3	1,479,815,224
4	Unearned premiums on outstanding business at the end of the current tax year:				
a	Enter 100% of life insurance reserves included in unearned premiums (section 832(b)(7)(A)) and unearned premiums of section 833 organizations (see instructions)	4a	165,748,412		
b	Enter 90% of unearned premiums attributable to insuring certain securities	4b	3,569,408		
c	Discounted unearned premiums attributable to title insurance	4c	3,413,546		
d	Enter 80% of all other unearned premiums (see instructions)	4d	170,577,398		
e	**Total.** Add lines 4a through 4d			4e	343,308,765
5	Subtract line 4e from line 3			5	1,136,503,464
6	Transitional adjustments under section 832(b)(7)(D) (see instructions)			6	*-27,681
7	**Premiums earned.** Add lines 5 and 6. Enter here and on Schedule A, line 1			7	1,423,094,615

Schedule F Losses Incurred—Section 832 (see instructions)

1	Losses paid during the tax year (attach reconciliation to annual statement)			1	805,826,387
2	Balance outstanding at the end of the current tax year for:				
a	Unpaid losses on life insurance contracts	2a	5,649,093		
b	Discounted unpaid losses	2b	567,109,249		
c	**Total.** Add lines 2a and 2b			2c	572,758,342
3	Add lines 1 and 2c			3	1,350,300,266
4	Balance outstanding at the end of the preceding tax year for:				
a	Unpaid losses on life insurance contracts	4a	5,313,937		
b	Discounted unpaid losses	4b	547,182,049		
c	**Total.** Add lines 4a and 4b			4c	552,495,985
5	Subtract line 4c from line 3			5	797,804,280
6	Estimated salvage and reinsurance recoverable at the end of the preceding tax year			6	24,853,365
7	Estimated salvage and reinsurance recoverable at the end of the current tax year			7	25,042,376
8	Losses incurred (line 5 plus line 6 less line 7)			8	797,576,860
9	Tax-exempt interest subject to section 832(b)(5)(B)	9	9,326,987		
10	Dividends-received deduction subject to section 832(b)(5)(B) (Schedule C, line 24)	10	2,618,960		
11	The increase in policy cash value of section 264(f) policies as defined in section 805(a)(4)(F)	11	8,753		
12	**Total.** Add lines 9, 10, and 11			12	11,905,044
13	Reduction of deduction under section 832(b)(5)(B). Multiply line 12 by 0.15			13	1,785,757
14	**Losses incurred deductible under section 832(c)(4).** Subtract line 13 from line 8. Enter here and on Schedule A, line 26			14	979,527,915

Schedule G Other Capital Losses (see instructions)

(Capital assets sold or exchanged to meet abnormal insurance losses and to pay dividends and similar distributions to policyholders.)

1	Dividends and similar distributions paid to policyholders			1	
2	Losses paid			2	
3	Expenses paid			3	
4	Total. Add lines 1, 2, and 3			4	
	Note: Adjust lines 5 through 8 to cash method if necessary.				
5	Interest received	5			
6	Dividends-received (Schedule C, line 14)	6			
7	Gross rents, gross royalties, lease income, etc., and gross income from a trade or business other than an insurance business including income from Form 4797 (include gains for invested assets only)	7			
8	Net premiums received	8			
9	**Total.** Add lines 5 through 8			9	
10	Limitation on gross receipts from sales of capital assets. Line 4 less line 9. If zero or less, enter -0-			10	*14

	(a) Description of capital asset	(b) Date acquired	(c) Gross sales price	(d) Cost or other basis	(e) Expense of sale	(f) Depreciation allowed (or allowable)	(g) Loss ((d) plus (e) less the sum of (c) and (f))
11							
12	Totals—column (c) must not be more than line 10. (Enter amount from column (g) in Schedule A, line 28, or Schedule B, line 15, whichever applies.)		*13				

Schedule H Special Deduction And Ending Adjusted Surplus for Section 833 Organizations (see instructions)

1	Health care claims incurred during the tax year and liabilities incurred during the tax year under cost-plus contracts	1	36
2	Expenses incurred during the tax year in connection with the administration, adjustment, or settlement of health care claims or in connection with the administration of cost-plus contracts	2	36
3	**Total.** Add lines 1 and 2	3	37
4	Multiply line 3 by 0.25	4	37
5	Beginning adjusted surplus	5	46
6	**Special deduction.** If you checked "No" on line 14 of Schedule I, enter -0- here; you can't take the special deduction. All others subtract line 5 from line 4. If zero or less, enter -0-. Enter amount here and on Schedule A, line 34a. (See instructions for limitation.)	6	15
7	Net operating loss deduction (Schedule A, line 36b)	7	28
8	Net exempt income:		
a	Adjusted tax-exempt income	8a	21
b	Adjusted dividends-received deduction	8b	31
9	Taxable income (Schedule A, line 37)	9	53
10	**Ending adjusted surplus.** Add lines 5 through 9	10	73

Schedule G Other Capital Losses (see instructions)

(Capital assets sold or exchanged to meet abnormal insurance losses and to pay dividends and similar distributions to policyholders.)

1	Dividends and similar distributions paid to policyholders			1	
2	Losses paid			2	
3	Expenses paid			3	
4	Total. Add lines 1, 2, and 3			4	
	Note: Adjust lines 5 through 8 to cash method if necessary.				
5	Interest received	5			
6	Dividends-received (Schedule C, line 14)	6			
7	Gross rents, gross royalties, lease income, etc., and gross income from a trade or business other than an insurance business including income from Form 4797 (include gains for invested assets only)	7			
8	Net premiums received	8			
9	**Total.** Add lines 5 through 8			9	
10	Limitation on gross receipts from sales of capital assets. Line 4 less line 9. If zero or less, enter -0-			10	*4,277

	(a) Description of capital asset	(b) Date acquired	(c) Gross sales price	(d) Cost or other basis	(e) Expense of sale	(f) Depreciation allowed (or allowable)	(g) Loss ((d) plus (e) less the sum of (c) and (f))
11							
12	Totals—column (c) must not be more than line 10. (Enter amount from column (g) in Schedule A, line 28, or Schedule B, line 15, whichever applies.)		*514				

Schedule H Special Deduction And Ending Adjusted Surplus for Section 833 Organizations (see instructions)

1	Health care claims incurred during the tax year and liabilities incurred during the tax year under cost-plus contracts	1	284,758,059
2	Expenses incurred during the tax year in connection with the administration, adjustment, or settlement of health care claims or in connection with the administration of cost-plus contracts	2	23,533,296
3	**Total.** Add lines 1 and 2	3	308,291,355
4	Multiply line 3 by 0.25	4	77,072,839
5	Beginning adjusted surplus	5	63,822,715
6	**Special deduction.** If you checked "No" on line 14 of Schedule I, enter -0- here; you can't take the special deduction. All others subtract line 5 from line 4. If zero or less, enter -0-. Enter amount here and on Schedule A, line 34a. (See instructions for limitation.)	6	2,600,411
7	Net operating loss deduction (Schedule A, line 36b)	7	345,506
8	Net exempt income:		
a	Adjusted tax-exempt income	8a	77,559
b	Adjusted dividends-received deduction	8b	95,021
9	Taxable income (Schedule A, line 37)	9	2,026,430
10	**Ending adjusted surplus.** Add lines 5 through 9	10	68,725,160

Schedule I Other Information (see instructions)

		Yes	No
1	Check method of accounting:		
a	☐ Cash 172		
b	☐ Accrual 11,930		
c	☐ Other (specify) ▶ 2,076		
2	Check box for kind of company:		
a	☐ Mutual 1,377		
b	☐ Stock 12,838		
3	At the end of the tax year, did the corporation own, directly or indirectly, 50% or more of the voting stock of a domestic corporation? (For rules of attribution, see section 267(c).)		
	If "Yes," attach a statement showing: **(a)** name and employer identification number (EIN); **(b)** percentage owned; and **(c)** taxable income or (loss) before NOL and special deductions of such corporation for the tax year ending with or within your tax year.		
4	Is the corporation a subsidiary in an affiliated group or a parent-subsidiary controlled group? 1,474	YES	
	If "Yes," enter name and EIN of the parent corporation ▶ EIN 331 NAME 336		
5	At the end of the tax year, did any individual, partnership, corporation, estate, or trust own, directly or indirectly, 50% or more of the corporation's voting stock? (For rules of attribution, see section 267(c).) 11,522	YES	
	If "Yes," attach a statement showing name and identifying number. (Don't include any information already entered in **4** above.) Enter percentage owned ▶ 11,483		
6	At any time during the tax year, did one foreign person own, directly or indirectly, at least 25% of: **(a)** the total voting power of all classes of stock of the corporation entitled to vote, or **(b)** the total value of all classes of stock of the corporation? If "Yes," enter: 153	YES	
	(a) Percentage owned ▶ 153 and **(b)** Owner's country ▶ 153		
	(c) The corporation may have to file **Form 5472,** Information Return of a 25% Foreign-Owned U.S. Corporation or a Foreign Corporation Engaged in a U.S. Trade or Business. Enter number of Forms 5472 attached ▶ 145		

		Yes	No
7	Has the corporation elected to use its own payout pattern for discounting unpaid losses and unpaid loss adjustment expenses? 222	YES	
8a	Enter the total unpaid losses shown on the corporation's annual statement:		
	(1) for the current tax year: $ 9,762		
	(2) for the previous tax year: $ 9,213		
b	Enter the total unpaid loss adjustment expenses shown on the corporation's annual statement:		
	(1) for the current tax year: $ 2,388		
	(2) for the previous tax year: $ 2,183		
9	Does the corporation discount any of the loss reserves shown on its annual statement?		
10	Enter the amount of tax-exempt interest received or accrued during the tax year ▶ $ 2,050		
11	If the corporation has an NOL for the tax year and is electing to forgo the carryback period, check here ▶ ☐ 427	YES	
	If the corporation is filing a consolidated return, the statement required by Regulations section 1.1502-21(b)(3) must be attached or the election won't be valid.		
12	Enter the available NOL carryover from prior tax years. (Don't reduce it by any deduction on line 36b, Schedule A.) ▶ $ 1,608		
13	Is the corporation required to file Schedule UTP (Form 1120), Uncertain Tax Position Statement (see instructions)? If "Yes," complete and attach Schedule UTP 73	YES	
14	If the corporation is a Blue Cross or Blue Shield organization described in section 833(c)(2), or other organization described in section 833(c)(3), did it meet the medical loss ratio (MLR) requirements of section 833(c)(5)? 49	YES	
	Enter: **(a)** Section 833(c)(5) MLR numerator: $ ____ **(b)** Section 833(c)(5) MLR denominator: $ ____ **(c)** Section 833(c)(5) MLR: % ____		

Schedule I Other Information (see instructions)

		Yes	No
1	Check method of accounting: a ☐ Cash b ☐ Accrual c ☐ Other (specify) ▶		
2	Check box for kind of company: a ☐ Mutual b ☐ Stock		
3	At the end of the tax year, did the corporation own, directly or indirectly, 50% or more of the voting stock of a domestic corporation? (For rules of attribution, see section 267(c).)		
	If "Yes," attach a statement showing: **(a)** name and employer identification number (EIN); **(b)** percentage owned; and **(c)** taxable income or (loss) before NOL and special deductions of such corporation for the tax year ending with or within your tax year.		
4	Is the corporation a subsidiary in an affiliated group or a parent-subsidiary controlled group?		
	If "Yes," enter name and EIN of the parent corporation ▶		
5	At the end of the tax year, did any individual, partnership, corporation, estate, or trust own, directly or indirectly, 50% or more of the corporation's voting stock? (For rules of attribution, see section 267(c).)		
	If "Yes," attach a statement showing name and identifying number. (Don't include any information already entered in **4** above.) Enter percentage owned ▶		
6	At any time during the tax year, did one foreign person own, directly or indirectly, at least 25% of: **(a)** the total voting power of all classes of stock of the corporation entitled to vote, or **(b)** the total value of all classes of stock of the corporation? If "Yes," enter:		
	(a) Percentage owned ▶ and **(b)** Owner's country ▶		
	(c) The corporation may have to file **Form 5472,** Information Return of a 25% Foreign-Owned U.S. Corporation or a Foreign Corporation Engaged in a U.S. Trade or Business. Enter number of Forms 5472 attached ▶		

		Yes	No
7	Has the corporation elected to use its own payout pattern for discounting unpaid losses and unpaid loss adjustment expenses?		
8a	Enter the total unpaid losses shown on the corporation's annual statement: **(1)** for the current tax year: $ 488,355,119 **(2)** for the previous tax year: $ 465,274,484		
b	Enter the total unpaid loss adjustment expenses shown on the corporation's annual statement: **(1)** for the current tax year: $ 98,884,415 **(2)** for the previous tax year: $ 93,388,189		
9	Does the corporation discount any of the loss reserves shown on its annual statement?		
10	Enter the amount of tax-exempt interest received or accrued during the tax year ▶ $		
11	If the corporation has an NOL for the tax year and is electing to forgo the carryback period, check here ▶ ☐ If the corporation is filing a consolidated return, the statement required by Regulations section 1.1502-21(b)(3) must be attached or the election won't be valid.		
12	Enter the available NOL carryover from prior tax years. (Don't reduce it by any deduction on line 36b, Schedule A.) ▶ $		
13	Is the corporation required to file Schedule UTP (Form 1120), Uncertain Tax Position Statement (see instructions)? If "Yes," complete and attach Schedule UTP		
14	If the corporation is a Blue Cross or Blue Shield organization described in section 833(c)(2), or other organization described in section 833(c)(3), did it meet the medical loss ratio (MLR) requirements of section 833(c)(5)?		
	Enter: **(a)** Section 833(c)(5) MLR numerator: $ **(b)** Section 833(c)(5) MLR denominator: $ **(c)** Section 833(c)(5) MLR: %		

Schedule L Balance Sheets per Books (All filers are required to complete this schedule.)

	Assets	Beginning of tax year (a)	Beginning of tax year (b)	End of tax year (c)	End of tax year (d)
1	Cash				
2a	Trade notes and accounts receivable				
b	Less allowance for bad debts	( )		( )	
3	Inventories				
4	U.S. government obligations				
5	Tax-exempt securities (see instructions)				
6	Other current assets (attach statement)				
7	Loans to shareholders				
8	Mortgage and real estate loans				
9	Other investments (attach statement)				
10a	Buildings and other depreciable assets				
b	Less accumulated depreciation	( )		( )	
11a	Depletable assets				
b	Less accumulated depletion	( )		( )	
12	Land (net of any amortization)				
13a	Intangible assets (amortizable only)				
b	Less accumulated amortization	( )		( )	
14	Other assets (attach statement)				
15	Total assets				13,829 [1]
	Liabilities and Shareholders' Equity				
16	Accounts payable				
17	Mortgages, notes, bonds payable in less than 1 year				
18	Insurance liabilities (see instructions)		11,424		12,592
19	Other current liabilities (attach statement)				
20	Loans from shareholders				
21	Mortgages, notes, bonds payable in 1 year or more				
22	Other liabilities (attach statement)				
23	Capital stock: a Preferred stock				
	b Common stock				
24	Additional paid-in capital				
25	Retained earnings—Appropriated (attach statement)				
26	Retained earnings—Unappropriated				
27	Adjustments to shareholders' equity (attach statement)				
28	Less cost of treasury stock		( )		( )
29	Total liabilities and shareholders' equity				13,829 [1]

Schedule M-1 Reconciliation of Income (Loss) per Books with Income (Loss) per Return

Note: Schedule M-3 required instead of Schedule M-1 if total assets are $10 million or more (see instructions). [1]

1	Net income (loss) per books	12,105	7	Income recorded on books this year not included in this return (itemize)	
2	Federal income tax per books	8,584	a	Tax-exempt interest $ 1,112	
3	Excess of capital losses over capital gains	3,245			9,382
4	Income subject to tax not recorded on books this year (itemize)	1,562	8	Deductions in this tax return not charged against book income this year (itemize)	
5	Expenses recorded on books this year not deducted in this return (itemize)		a	Depreciation $ 118	
a	Depreciation $ 118		b	Charitable contributions $	
b	Charitable contributions $				3,696
c	Travel and entertainment $ 242		9	Add lines 7 and 8	11,146
		4,905	10	Income (Schedule A, line 35 or Schedule B, line 19, if applicable)—line 6 less line 9	11,894
6	Add lines 1 through 5	12,068			

Schedule M-2 Analysis of Unappropriated Retained Earnings per Books (line 26, Schedule L) [1]

1	Balance at beginning of year		5	Distributions: a Cash	2,190
2	Net income (loss) per books			b Stock	*8
3	Other increases (itemize)			c Property	*9
			6	Other decreases (itemize)	4,071
		5,506	7	Add lines 5 and 6	
4	Add lines 1, 2, and 3		8	Balance at end of year (line 4 less line 7)	

Schedule L Balance Sheets per Books (All filers are required to complete this schedule.)

	Assets	Beginning of tax year (a)	Beginning of tax year (b)	End of tax year (c)	End of tax year (d)
1	Cash				
2a	Trade notes and accounts receivable				
b	Less allowance for bad debts	( )		( )	
3	Inventories				
4	U.S. government obligations				
5	Tax-exempt securities (see instructions)				
6	Other current assets (attach statement)				
7	Loans to shareholders				
8	Mortgage and real estate loans				
9	Other investments (attach statement)				
10a	Buildings and other depreciable assets				
b	Less accumulated depreciation	( )		( )	
11a	Depletable assets				
b	Less accumulated depletion	( )		( )	
12	Land (net of any amortization)				
13a	Intangible assets (amortizable only)				
b	Less accumulated amortization	( )		( )	
14	Other assets (attach statement)				
15	Total assets				3,615,325,584 [1]
	Liabilities and Shareholders' Equity				
16	Accounts payable				
17	Mortgages, notes, bonds payable in less than 1 year				
18	Insurance liabilities (see instructions)		1,032,565,609		1,080,209,385
19	Other current liabilities (attach statement)				
20	Loans from shareholders				
21	Mortgages, notes, bonds payable in 1 year or more				
22	Other liabilities (attach statement)				
23	Capital stock: a Preferred stock				
	b Common stock				
24	Additional paid-in capital				
25	Retained earnings—Appropriated (attach statement)				
26	Retained earnings—Unappropriated				
27	Adjustments to shareholders' equity (attach statement)				
28	Less cost of treasury stock		( )		( )
29	Total liabilities and shareholders' equity				3,615,325,584 [1]

Schedule M-1 Reconciliation of Income (Loss) per Books with Income (Loss) per Return

Note: Schedule M-3 required instead of Schedule M-1 if total assets are $10 million or more (see instructions). [1]

1	Net income (loss) per books	3,048,569	7	Income recorded on books this year not included in this return (itemize)	
2	Federal income tax per books	70,889	a	Tax-exempt interest $ 24,214	3,020,109
3	Excess of capital losses over capital gains	63,949	8	Deductions in this tax return not charged against book income this year (itemize)	
4	Income subject to tax not recorded on books this year (itemize)	68,463	a	Depreciation $ 1,953	
5	Expenses recorded on books this year not deducted in this return (itemize)		b	Charitable contributions $	509,476
a	Depreciation $ 1,058		9	Add lines 7 and 8	3,529,118
b	Charitable contributions $		10	Income (Schedule A, line 35 or Schedule B, line 19, if applicable)—line 6 less line 9	173,176
c	Travel and entertainment $ 1,236	450,357			
6	Add lines 1 through 5	3,702,223			

Schedule M-2 Analysis of Unappropriated Retained Earnings per Books (line 26, Schedule L) [1]

1	Balance at beginning of year		5	Distributions: a Cash	13,878,212
2	Net income (loss) per books			b Stock	*114,496
3	Other increases (itemize)			c Property	*22,756
			6	Other decreases (itemize)	78,717,286
		57,509,365	7	Add lines 5 and 6	
4	Add lines 1, 2, and 3		8	Balance at end of year (line 4 less line 7)	

TOTAL FORMS FILED 2,023 TOTAL FORMS E-FILED 321

SCHEDULE M-3 (Form 1120-PC)

Department of the Treasury
Internal Revenue Service

Net Income (Loss) Reconciliation for U.S. Property and Casualty Insurance Companies With Total Assets of $10 Million or More

▶ Attach to Form 1120-PC.

▶ Information about Schedule M-3 (Form 1120-PC) and its separate instructions is at *www.irs.gov/form1120pc.*

OMB No. 1545-0123

2016

Check applicable box(es). 1,369 (1) ☐ Non-consolidated return (2) ☐ Consolidated return (Form 1120-PC only) 115

503 (3) ☐ Mixed 1120/L/PC group (4) ☐ Dormant subsidiaries schedule attached 36

NONE CHECKED

Name of corporation (common parent, if consolidated return): Corporation 2016 Line Item Counts (Estimated from SOI Sample)

Employer identification number

Part I Financial Information and Net Income (Loss) Reconciliation (see instructions)

1a Did the corporation file SEC Form 10-K for its income statement period ending with or within this tax year?

☐ **Yes.** Skip lines 1b and 1c and complete lines 2a through 11 with respect to that SEC Form 10-K. 82

☐ **No.** Go to line 1b. See instructions if multiple non-tax-basis income statements are prepared. 1,930

b Did the corporation prepare a certified audited non-tax-basis income statement for that period?

☐ **Yes.** Skip line 1c and complete lines 2a through 11 with respect to that income statement. 1,353

☐ **No.** Go to line 1c. 572

c Did the corporation prepare a non-tax-basis income statement for that period?

☐ **Yes.** Complete lines 2a through 11 with respect to that income statement. 372

☐ **No.** Skip lines 2a through 3c and enter the corporation's net income (loss) per its books and records on line 4a. 227

2a Enter the income statement period: Beginning 1,796 Ending 1,795

b Has the corporation's income statement been restated for the income statement period on line 2a?

☐ **Yes.** (If "Yes," attach an explanation and the amount of each item restated.) d

☐ **No.** 1,800

c Has the corporation's income statement been restated for any of the five income statement periods preceding the period on line 2a?

☐ **Yes.** (If "Yes," attach an explanation and the amount of each item restated.)

☐ **No.**

3a Is any of the corporation's voting common stock publicly traded?

☐ **Yes.** 72

☐ **No.** If "No," go to line 4a. 1,721

b Enter the symbol of the corporation's primary U.S. publicly traded voting common stock 75

c Enter the nine-digit CUSIP number of the corporation's primary publicly traded voting common stock 72

4a	Worldwide consolidated net income (loss) from income statement source identified in Part I, line 1	4a	1,978
b	Indicate accounting standard used for line 4a (see instructions). (1) ☐ GAAP (2) 1,038 IFRS (3) 8 RS ☐ Statutory 11 (4) ☐ Other (specify) 701 OTHER 42 GAAP STAT		
5a	Net income from nonincludible foreign entities (attach statement)	5a	(50)
b	Net loss from nonincludible foreign entities (attach statement and enter as a positive amount)	5b	40
6a	Net income from nonincludible U.S. entities (attach statement)	6a	(75)
b	Net loss from nonincludible U.S. entities (attach statement and enter as a positive amount)	6b	50
7a	Net income (loss) of other includible foreign disregarded entities (attach statement)	7a	5
b	Net income (loss) of other includible U.S. disregarded entities (attach statement)	7b	21
c	Net income (loss) of other includible corporations (attach statement)	7c	54
8	Adjustment to eliminations of transactions between includible entities and nonincludible entities (attach statement)	8	43
9	Adjustment to reconcile income statement period to tax year (attach statement)	9	38
10a	Intercompany dividend adjustments to reconcile to line 11 (attach statement)	10a	29
b	Other statutory accounting adjustments to reconcile to line 11 (attach statement)	10b	193
c	Other adjustments to reconcile to amount on line 11 (attach statement)	10c	65
11	**Net income (loss) per income statement of includible corporations.** Combine lines 4a through 10c	11	1,978

Note: Part I, line 11, must equal the amount on Part II, line 30, column (a) and on Schedule M-2, line 2.

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

		Total Assets	Total Liabilities
a	Included on Part I, line 4 ▶	1,925	1,921
b	Removed on Part I, line 5 ▶	45	43
c	Removed on Part I, line 6 ▶	74	72
d	Included on Part I, line 7 ▶	60	55

For Paperwork Reduction Act Notice, see the Instructions for Form 1120-PC. Cat. No. 39664A **Schedule M-3 (Form 1120-PC) 2016**

*AMOUNTS IN THOUSANDS OF US DOLLARS

SCHEDULE M-3 (Form 1120-PC)

Department of the Treasury
Internal Revenue Service

Net Income (Loss) Reconciliation for U.S. Property and Casualty Insurance Companies With Total Assets of $10 Million or More

▶ Attach to Form 1120-PC.

▶ Information about Schedule M-3 (Form 1120-PC) and its separate instructions is at *www.irs.gov/form1120pc.*

OMB No. 1545-0123

2016

Check applicable box(es). (1) ☐ Non-consolidated return (2) ☐ Consolidated return (Form 1120-PC only)
(3) ☐ Mixed 1120/L/PC group (4) ☐ Dormant subsidiaries schedule attached

Name of corporation (common parent, if consolidated return): Corporation 2016 Line Item Money Amounts (Estimated from SOI Sample)

Employer identification number

Part I Financial Information and Net Income (Loss) Reconciliation (see instructions)

1a Did the corporation file SEC Form 10-K for its income statement period ending with or within this tax year?
☐ **Yes.** Skip lines 1b and 1c and complete lines 2a through 11 with respect to that SEC Form 10-K.
☐ **No.** Go to line 1b. See instructions if multiple non-tax-basis income statements are prepared.

b Did the corporation prepare a certified audited non-tax-basis income statement for that period?
☐ **Yes.** Skip line 1c and complete lines 2a through 11 with respect to that income statement.
☐ **No.** Go to line 1c.

c Did the corporation prepare a non-tax-basis income statement for that period?
☐ **Yes.** Complete lines 2a through 11 with respect to that income statement.
☐ **No.** Skip lines 2a through 3c and enter the corporation's net income (loss) per its books and records on line 4a.

2a Enter the income statement period: Beginning _____ Ending _____

b Has the corporation's income statement been restated for the income statement period on line 2a?
☐ **Yes.** (If "Yes," attach an explanation and the amount of each item restated.)
☐ **No.**

c Has the corporation's income statement been restated for any of the five income statement periods preceding the period on line 2a?
☐ **Yes.** (If "Yes," attach an explanation and the amount of each item restated.)
☐ **No.**

3a Is any of the corporation's voting common stock publicly traded?
☐ **Yes.**
☐ **No.** If "No," go to line 4a.

b Enter the symbol of the corporation's primary U.S. publicly traded voting common stock . . . . . ☐☐☐☐☐

c Enter the nine-digit CUSIP number of the corporation's primary publicly traded voting common stock . . . . . ☐☐☐☐☐☐☐☐☐

4a	Worldwide consolidated net income (loss) from income statement source identified in Part I, line 1	4a	50,008,503
b	Indicate accounting standard used for line 4a (see instructions). (1) ☐ GAAP (2) ☐ IFRS (3) ☐ Statutory (4) ☐ Other (specify) _____		
5a	Net income from nonincludible foreign entities (attach statement)	5a	(3,754,023)
b	Net loss from nonincludible foreign entities (attach statement and enter as a positive amount)	5b	1,206,679
6a	Net income from nonincludible U.S. entities (attach statement)	6a	(2,825,550)
b	Net loss from nonincludible U.S. entities (attach statement and enter as a positive amount)	6b	814,046
7a	Net income (loss) of other includible foreign disregarded entities (attach statement)	7a	1,145
b	Net income (loss) of other includible U.S. disregarded entities (attach statement)	7b	180,021
c	Net income (loss) of other includible corporations (attach statement)	7c	5,401,138
8	Adjustment to eliminations of transactions between includible entities and nonincludible entities (attach statement)	8	10,510,504
9	Adjustment to reconcile income statement period to tax year (attach statement)	9	8,686,871
10a	Intercompany dividend adjustments to reconcile to line 11 (attach statement)	10a	6,330,031
b	Other statutory accounting adjustments to reconcile to line 11 (attach statement)	10b	2,668,970
c	Other adjustments to reconcile to amount on line 11 (attach statement)	10c	478,625
11	**Net income (loss) per income statement of includible corporations.** Combine lines 4a through 10c **Note:** Part I, line 11, must equal the amount on Part II, line 30, column (a) and on Schedule M-2, line 2.	11	79,706,961

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

		Total Assets	Total Liabilities
a	Included on Part I, line 4 ▶	2,595,345,232	1,753,720,991
b	Removed on Part I, line 5 ▶	108,470,038	48,349,769
c	Removed on Part I, line 6 ▶	-21,872,841	23,933,348
d	Included on Part I, line 7 ▶	207,959,143	171,032,362

Name of corporation (common parent, if consolidated return)

Corporation 2016 Line Item Counts (Estimated from SOI Sample)

Employer identification number

Check applicable box(es). (1) ☐ Consolidated group (2) ☐ Parent corp (3) ☐ Consolidated eliminations (4) ☐ Subsidiary corp (5) ☐ Mixed 1120/L/PC group

Check if a sub-consolidated: (6) ☐ 1120-PC group (7) ☐ 1120-PC eliminations

Name of subsidiary (if consolidated return)

Employer identification number

Part II Reconciliation of Net Income (Loss) per Income Statement of Includible Corporations With Taxable Income per Return (see instructions)

	Income (Loss) Items (Attach statements for lines 1 through 11)	(a) Income (Loss) per Income Statement	(b) Temporary Difference	(c) Permanent Difference	(d) Income (Loss) per Tax Return
1	Income (loss) from equity method foreign corporations	8	d	5	
2	Gross foreign dividends not previously taxed	293	29	27	292
3	Subpart F, QEF, and similar income inclusions		36	15	47
4	Section 78 gross-up		24	36	59
5	Gross foreign distributions previously taxed	5	d	d	
6	Income (loss) from equity method U.S. corporations	34	*10	27	
7	U.S. dividends not eliminated in tax consolidation	1,144	470	150	1,145
8	Minority interest for includible corporations	d	-	d	
9	Income (loss) from U.S. partnerships	258	403	89	436
10	Income (loss) from foreign partnerships	17	24	6	26
11	Income (loss) from other pass-through entities	24	38	14	52
12	Items relating to reportable transactions (attach statement)	*19	*6	-	*20
13	Interest income (attach Form 8916-A)	1,843	683	954	1,822
14	Hedging transactions	16	13	d	22
15	Mark-to-market income (loss)	45	45	d	9
16	Premium income (attach statement)	1,661	1,293	204	1,485
17	Sale versus lease (for sellers and/or lessors)	*6	*7	-	*7
18	Section 481(a) adjustments		73	d	73
19	Income from a special loss discount account		48	d	48
20	Income recognition from long-term contracts	d	*6	-	d
21	Original issue discount and other imputed interest	28	41	15	54
22	Reserved for future use				
23a	Income statement gain/loss on sale, exchange, abandonment, worthlessness, or other disposition of assets other than pass-through entities	1,501	1,345	180	
b	Gross capital gains from Schedule D, excluding amounts from pass-through entities		1,196	155	1,327
c	Gross capital losses from Schedule D, excluding amounts from pass-through entities, abandonment losses, and worthless stock losses		815	72	872
d	Net gain/loss reported on Form 4797, line 17, excluding amounts from pass-through entities, abandonment losses, and worthless stock losses		288	44	329
e	Abandonment losses		10	d	12
f	Worthless stock losses (attach statement)		8	d	6
g	Other gain/loss on disposition of assets		180	6	183
24	Capital loss limitation and carryforward used		338	109	441
25	Other income (loss) items with differences (attach statement)	467	426	289	456
26	**Total income (loss) items.** Combine lines 1 through 25	1,934	1,614	1,245	1,928
27	**Total expense/deduction items** (from Part III, line 41)	1,939	1,641	1,848	1,842
28	Other items with no differences	1,754			1,752
29a	Mixed groups, see instructions. All others, combine lines 26 through 28	1,926	1,783	1,865	1,940
b	1120 subgroup reconciliation totals	481	406	428	481
c	Life insurance subgroup reconciliation totals	42	42	42	42
30	**Reconciliation totals.** Combine lines 29a through 29c	1,935	1,785	1,867	1,946

Note: Line 30, column (a) must equal the amount on Part I, line 11, and column (d) must equal Form 1120-PC, Schedule A, line 35.

Name of corporation (common parent, if consolidated return) | Employer identification number

Corporation 2016 Line Item Money Amounts (Estimated from SOI Sample)

Check applicable box(es). (1) ☐ Consolidated group (2) ☐ Parent corp (3) ☐ Consolidated eliminations (4) ☐ Subsidiary corp (5) ☐ Mixed 1120/L/PC group

Check if a sub-consolidated: (6) ☐ 1120-PC group (7) ☐ 1120-PC eliminations

Name of subsidiary (if consolidated return) | Employer identification number

Part II Reconciliation of Net Income (Loss) per Income Statement of Includible Corporations With Taxable Income per Return (see instructions)

	Income (Loss) Items (Attach statements for lines 1 through 11)	(a) Income (Loss) per Income Statement	(b) Temporary Difference	(c) Permanent Difference	(d) Income (Loss) per Tax Return
1	Income (loss) from equity method foreign corporations	155,163	d	d	
2	Gross foreign dividends not previously taxed	599,844	300,191	31,114	931,149
3	Subpart F, QEF, and similar income inclusions		174,794	80,818	255,612
4	Section 78 gross-up		86,616	30,779	117,394
5	Gross foreign distributions previously taxed	30,679	d	d	
6	Income (loss) from equity method U.S. corporations	844,442	*-47,536	-796,906	
7	U.S. dividends not eliminated in tax consolidation	9,187,397	-61,102	-189,734	8,936,562
8	Minority interest for includible corporations	d	-	d	
9	Income (loss) from U.S. partnerships	1,816,408	-535,757	130,952	1,411,603
10	Income (loss) from foreign partnerships	42,903	83,404	10,104	136,411
11	Income (loss) from other pass-through entities	233,023	-86,418	-183,779	-37,174
12	Items relating to reportable transactions (attach statement)	*29,414	*-41,513	-	*-12,099
13	Interest income (attach Form 8916-A)	40,023,626	-838,659	-10,039,923	29,144,347
14	Hedging transactions	-182,983	d	d	-261,573
15	Mark-to-market income (loss)	134,367	d	d	147,368
16	Premium income (attach statement)	1,080,264,464	1,303,114	-272,707	1,081,294,328
17	Sale versus lease (for sellers and/or lessors)	*13,245	*-58	-	*13,187
18	Section 481(a) adjustments		d	d	-84,701
19	Income from a special loss discount account		d	d	794,829
20	Income recognition from long-term contracts	d	d	-	d
21	Original issue discount and other imputed interest	125,810	110,081	-86,705	149,186
22	Reserved for future use				
23a	Income statement gain/loss on sale, exchange, abandonment, worthlessness, or other disposition of assets other than pass-through entities	7,544,122	-7,250,618	-228,749	
b	Gross capital gains from Schedule D, excluding amounts from pass-through entities		9,092,611	448,655	9,589,658
c	Gross capital losses from Schedule D, excluding amounts from pass-through entities, abandonment losses, and worthless stock losses		-3,203,798	-172,754	-3,371,736
d	Net gain/loss reported on Form 4797, line 17, excluding amounts from pass-through entities, abandonment losses, and worthless stock losses		-89,428	15,095	-74,994
e	Abandonment losses		d	d	-34,147
f	Worthless stock losses (attach statement)		-5,277	d	d
g	Other gain/loss on disposition of assets		-26,862	3	-25,120
24	Capital loss limitation and carryforward used		-6,643	19,026	12,223
25	Other income (loss) items with differences (attach statement)	20,044,470	18,801,098	-810,626	38,034,926
26	**Total income (loss) items.** Combine lines 1 through 25	1,173,532,231	18,366,197	-12,170,811	1,179,724,835
27	**Total expense/deduction items** (from Part III, line 41)	-577,368,417	-22,016,785	28,926,268	-570,159,004
28	Other items with no differences	-544,578,377			-544,764,884
29a	Mixed groups, see instructions. All others, combine lines 26 through 28	50,755,837	-3,873,689	16,713,474	63,886,403
b	1120 subgroup reconciliation totals	22,318,670	-183,382	-19,936,357	2,191,213
c	Life insurance subgroup reconciliation totals	6,727,016	286,350	693,560	7,722,073
30	**Reconciliation totals.** Combine lines 29a through 29c	79,813,125	-3,767,506	-2,525,184	73,831,101

Note: Line 30, column (a) must equal the amount on Part I, line 11, and column (d) must equal Form 1120-PC, Schedule A, line 35.

Name of corporation (common parent, if consolidated return)
Corporation 2016 Line Item Counts (Estimated from SOI Sample)

Employer identification number

Check applicable box(es). (1) ☐ Consolidated group (2) ☐ Parent corp (3) ☐ Consolidated eliminations (4) ☐ Subsidiary corp (5) ☐ Mixed 1120/L/PC group
Check if a sub-consolidated: (6) ☐ 1120-PC group (7) ☐ 1120-PC eliminations

Name of subsidiary (if consolidated return)

Employer identification number

Part III Reconciliation of Net Income (Loss) per Income Statement of Includible Corporations With Taxable Income per Return—Expense/Deduction Items (see instructions)

	Expense/Deduction Items	(a) Expense per Income Statement	(b) Temporary Difference	(c) Permanent Difference	(d) Deduction per Tax Return
1	U.S. current income tax expense	1,498	23	1,480	
2	U.S. deferred income tax expense	471	87	386	
3	State and local current income tax expense	346	109	29	345
4	State and local deferred income tax expense	38	25	13	
5	Foreign current income tax expense (other than foreign withholding taxes)	57	5	52	18
6	Foreign deferred income tax expense	d	-	d	
7	Foreign withholding taxes	82	8	74	17
8	Stock option expense	30	27	21	29
9	Other equity-based compensation	41	39	26	41
10	Meals and entertainment	969	10	968	969
11	Fines and penalties	354	d	361	30
12	Judgments, damages, awards, and similar costs	13	6	d	13
13	Parachute payments	-	-	-	-
14	Compensation with section 162(m) limitation	52	7	54	48
15	Pension and profit-sharing	333	202	14	336
16	Other post-retirement benefits	131	128	9	123
17	Deferred compensation	170	202	12	131
18	Charitable contribution of cash and tangible property	513	58	62	502
19	Charitable contribution of intangible property	11	6	d	18
20	Charitable contribution limitation/carryforward		141	17	158
21	Write-off of premium receivables	58	20	-	59
22	Guarantee fund assessments	205	86	d	197
23	Current year acquisition or reorganization investment banking fees	d	d	d	d
24	Current year acquisition or reorganization legal and accounting fees	6	d	d	d
25	Current year acquisition/reorganization other costs	d	5	d	d
26	Amortization of acquisition, reorganization, and start-up costs	*12	123	d	121
27	Amortization/impairment of goodwill, insurance in force, and ceding commissions	41	99	21	111
28	Other amortization or impairment write-offs	144	270	13	260
29	Discounting of unpaid losses (section 846) (attach statement)	1,539	1,431	152	1,489
30	Reduction of loss deduction (section 832(b)(5)(B))		37	1,011	1,035
31	Depreciation	799	764	15	816
32	Bad debt expense and/or agency balances written off	392	175	7	371
33	Deduction from a special loss discount account		34	d	33
34	Corporate owned life insurance premiums	83	*7	80	13
35	Purchase versus lease (for purchasers and/or lessees)	d	d	-	d
36	Interest expense (attach Form 8916-A)	388	58	32	387
37	Domestic production activities deduction		d	6	7
38	Research and development costs	7	5	d	11
39	Section 118 exclusion (attach statement)	d	d	d	d
40	Other expense/deduction items with differences (attach statement)	1,334	1,054	988	1,254
41	**Total expense/deduction items.** Combine lines 1 through 40. Enter here and on Part II, line 27, reporting positive amounts as negative and negative amounts as positive	1,939	1,640	1,848	1,842

Name of corporation (common parent, if consolidated return) | Employer identification number

Corporation 2016 Line Item Money Amounts (Estimated from SOI Sample)

Check applicable box(es). (1) ☐ Consolidated group (2) ☐ Parent corp (3) ☐ Consolidated eliminations (4) ☐ Subsidiary corp (5) ☐ Mixed 1120/L/PC group

Check if a sub-consolidated: (6) ☐ 1120-PC group (7) ☐ 1120-PC eliminations

Name of subsidiary (if consolidated return) | Employer identification number

Part III Reconciliation of Net Income (Loss) per Income Statement of Includible Corporations With Taxable Income per Return—Expense/Deduction Items (see instructions)

	Expense/Deduction Items	(a) Expense per Income Statement	(b) Temporary Difference	(c) Permanent Difference	(d) Deduction per Tax Return
1	U.S. current income tax expense	19,244,481	-63,969	-18,882,612	
2	U.S. deferred income tax expense	221,304	-9,037	-212,609	
3	State and local current income tax expense	833,085	156,489	-11,682	977,939
4	State and local deferred income tax expense	80,879	-77,506	-3,373	
5	Foreign current income tax expense (other than foreign withholding taxes)	37,426	-20,132	837	18,132
6	Foreign deferred income tax expense	d	-	d	
7	Foreign withholding taxes	42,576	-651	-37,953	3,972
8	Stock option expense	178,629	30,019	320,866	529,514
9	Other equity-based compensation	772,369	-105,597	141,292	808,064
10	Meals and entertainment	505,908	1,382	-247,006	260,280
11	Fines and penalties	41,664	d	d	16,825
12	Judgments, damages, awards, and similar costs	37,910	d	d	32,373
13	Parachute payments	-	-	-	-
14	Compensation with section 162(m) limitation	1,245,188	-3,542	-230,213	1,011,433
15	Pension and profit-sharing	2,766,473	167,378	-364,238	2,569,612
16	Other post-retirement benefits	1,615,417	-98,314	2,867	1,519,970
17	Deferred compensation	1,015,248	-334,851	-24,039	656,358
18	Charitable contribution of cash and tangible property	451,771	11,631	17,784	481,185
19	Charitable contribution of intangible property	28,341	d	d	29,087
20	Charitable contribution limitation/carryforward		-125,137	-1,326	-126,574
21	Write-off of premium receivables	338,923	-13,155	-	325,768
22	Guarantee fund assessments	163,612	d	d	55,847
23	Current year acquisition or reorganization investment banking fees	d	d	d	d
24	Current year acquisition or reorganization legal and accounting fees	3,452	d	d	d
25	Current year acquisition/reorganization other costs	d	-7,137	d	d
26	Amortization of acquisition, reorganization, and start-up costs	d	101,369	d	21,736
27	Amortization/impairment of goodwill, insurance in force, and ceding commissions	400,473	68,226	22,163	490,862
28	Other amortization or impairment write-offs	593,205	302,183	24,563	919,951
29	Discounting of unpaid losses (section 846) (attach statement)	185,112,528	4,852,663	203,534	190,163,866
30	Reduction of loss deduction (section 832(b)(5)(B))		-297	-1,535,657	-1,530,940
31	Depreciation	4,284,462	-78,872	-13,991	4,191,598
32	Bad debt expense and/or agency balances written off	919,702	176,724	572	1,096,998
33	Deduction from a special loss discount account		d	d	694,148
34	Corporate owned life insurance premiums	-66,631	*-38	64,908	-1,760
35	Purchase versus lease (for purchasers and/or lessees)	d	d	-	d
36	Interest expense (attach Form 8916-A)	1,369,753	268,221	-31,628	1,606,346
37	Domestic production activities deduction		d	d	48,698
38	Research and development costs	736,785	61,388	d	797,814
39	Section 118 exclusion (attach statement)	d	d	d	d
40	Other expense/deduction items with differences (attach statement)	344,791,763	16,304,581	-8,201,451	352,889,021
41	**Total expense/deduction items.** Combine lines 1 through 40. Enter here and on Part II, line 27, reporting positive amounts as negative and negative amounts as positive	577,274,889	22,007,210	-28,888,919	570,091,538

TOTAL RETURNS FILED 3,473 TOTAL FORMS E-FILED -

Form **1120-REIT**

Department of the Treasury
Internal Revenue Service

U.S. Income Tax Return for Real Estate Investment Trusts

For calendar year 2016 or tax year beginning 3,357, 2016, ending 116, 20

▶ Information about Form 1120-R CALENDAR YEAR FISCAL YEAR eit.

OMB No. 1545-0123

2016

A Year of REIT status election	Please Type or Print — Name: Corporation 2016 Line Item Counts (Estimated from SOI Sample)	**C** Employer identification number
B Check if a: 1 REIT with 100% owned subsidiaries (see instructions) ☐ 2 Personal holding co. (attach Sch. PH) ☐	Number, street, and room or suite no. (If a P.O. box, see instructions.)	**D** Date REIT established 3,473
	City or town, state, and ZIP code	**E** Total assets (see instructions) $ 3,267
F Check applicable box(es): (1) ☐ Final r INITIAL 511 ☐ Name change (3 FINAL 175 ☐ s change (4) NAME CHG 43 turn		**H** PBA code (see instructions) 3,473
G Identify the type of REIT (see instructions): (1) ☐ 3,054 (2) ☐ Mortgage REIT 418		

Part I—Real Estate Investment Trust Taxable Income (see instructions)

Income (EXCLUDING income required to be reported in Part II or Part IV)

1	Dividends	1	
2	Interest	2	
3	Gross rents from real property	3	1,701
4	Other gross rents	4	
5	Capital gain net income (attach Schedule D (Form 1120))	5	
6	Net gain or (loss) from Form 4797, Part II, line 17 (attach Form 4797)	6	
7	Other income (see instructions—attach statement)	7	
8	**Total income.** Add lines 1 through 7 ▶	8	3,399 [1]

Deductions (EXCLUDING deductions directly connected with income required to be reported in Part II or Part IV)

9	Compensation of officers (see instructions—attach Form 1125-E)	9	
10	Salaries and wages (less employment credits)	10	
11	Repairs and maintenance	11	
12	Bad debts	12	
13	Rents	13	
14	Taxes and licenses	14	
15	Interest	15	
16	Depreciation (attach Form 4562)	16	
17	Advertising	17	
18	Other deductions (see instructions—attach statement)	18	
19	**Total deductions.** Add lines 9 through 18 ▶	19	3,428 [1]
20	Taxable income before net operating loss deduction, total deduction for dividends paid, and section 857(b)(2)(E) deduction. Subtract line 19 from line 8	20	3,468 [1]
21	**Less:** a Net operating loss deduction (see instructions) — 21a		
	b Total deduction for dividends paid (Schedule A, line 7) — 21b 2,344		
	c Section 857(b)(2)(E) deduction (Schedule J, lines 2c, 2e, and 2f) — 21c d	21d	

Tax and Payments

22	**Real estate investment trust taxable income.** Subtract line 21d from line 20	22	14 [1]
23	**Total tax** (Schedule J, line 7)	23	71 [1]
24	**Payments: a** 2015 overpayment credited to 2016 — 24a		
b	2016 estimated tax payments — 24b		
c	Less 2016 refund applied for on Form 4466 — 24c ( ) d Bal ▶ 24d		
e	Tax deposited with Form 7004 — 24e		
f	Credits: **(1)** Form 2439 **(2)** Form 4136 — 24f		
g	Refundable credit from Form 8827, line 8c — 24g	24h	
25	Estimated tax penalty (see instructions). Check if Form 2220 is attached ▶ ☐	25	
26	**Tax due.** If line 24h is smaller than the total of lines 23 and 25, enter amount owed	26	
27	**Overpayment.** If line 24h is larger than the total of lines 23 and 25, enter amount overpaid	27	
28	Enter amount of line 27 you want: **Credited to 2017 estimated tax** ▶ **Refunded** ▶	28	

Sign Here

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

▶ Signature of officer Date ▶ Title

May the IRS discuss this return with the preparer shown below? See instructions. ☐ Yes ☐ No

Paid Preparer Use Only

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

*AMOUNTS IN THOUSANDS OF US DOLLARS

Form **1120-REIT**

Department of the Treasury
Internal Revenue Service

U.S. Income Tax Return for Real Estate Investment Trusts

For calendar year 2016 or tax year beginning _____, 2016, ending _____, 20 _____

▶ Information about Form 1120-REIT and its instructions is available at *www.irs.gov/form1120reit*.

OMB No. 1545-0123

2016

A Year of REIT status election	Please Type or Print — Name: Corporation 2016 Line Item Money Amounts (Estimated from SOI Sample)	**C** Employer identification number
B Check if a: 1 REIT with 100% owned subsidiaries (see instructions) ☐ 2 Personal holding co. (attach Sch. PH) ☐	Number, street, and room or suite no. (If a P.O. box, see instructions.)	**D** Date REIT established
	City or town, state, and ZIP code	**E** Total assets (see instructions) $ 2,162,680,365
F Check applicable box(es): (1) ☐ Final return (2) ☐ Name change (3) ☐ Address change (4) ☐ Amended return		**H** PBA code (see instructions)
G Identify the type of REIT (see instructions): (1) ☐ Equity REIT (2) ☐ Mortgage REIT		

Part I—Real Estate Investment Trust Taxable Income (see instructions)

Income (EXCLUDING income required to be reported in Part II or Part IV)

1	Dividends	1		
2	Interest	2		
3	Gross rents from real property	3	85,056,462	
4	Other gross rents	4		
5	Capital gain net income (attach Schedule D (Form 1120))	5		
6	Net gain or (loss) from Form 4797, Part II, line 17 (attach Form 4797)	6		
7	Other income (see instructions—attach statement)	7		
8	**Total income.** Add lines 1 through 7 ▶	8	195,622,635	[1]

Deductions (EXCLUDING deductions directly connected with income required to be reported in Part II or Part IV)

9	Compensation of officers (see instructions—attach Form 1125-E)	9		
10	Salaries and wages (less employment credits)	10		
11	Repairs and maintenance	11		
12	Bad debts	12		
13	Rents	13		
14	Taxes and licenses	14		
15	Interest	15		
16	Depreciation (attach Form 4562)	16		
17	Advertising	17		
18	Other deductions (see instructions—attach statement)	18		
19	**Total deductions.** Add lines 9 through 18 ▶	19	109,114,235	[1]
20	Taxable income before net operating loss deduction, total deduction for dividends paid, and section 857(b)(2)(E) deduction. Subtract line 19 from line 8	20	86,508,400	[1]
21	**Less:** a Net operating loss deduction (see instructions) — 21a			
	b Total deduction for dividends paid (Schedule A, line 7) — 21b: 90,622,511			
	c Section 857(b)(2)(E) deduction (Schedule J, lines 2c, 2e, and 2f) — 21c: d	21d		

Tax and Payments

22	**Real estate investment trust taxable income.** Subtract line 21d from line 20	22	22,008	[1]
23	**Total tax** (Schedule J, line 7)	23	65,138	[1]
24	**Payments:** a 2015 overpayment credited to 2016 — 24a			
b	2016 estimated tax payments — 24b			
c	Less 2016 refund applied for on Form 4466 — 24c ( ) d Bal ▶ 24d			
e	Tax deposited with Form 7004 — 24e			
f	Credits: (1) Form 2439 _____ (2) Form 4136 _____ — 24f			
g	Refundable credit from Form 8827, line 8c — 24g	24h		
25	Estimated tax penalty (see instructions). Check if Form 2220 is attached ▶ ☐	25		
26	**Tax due.** If line 24h is smaller than the total of lines 23 and 25, enter amount owed	26		
27	**Overpayment.** If line 24h is larger than the total of lines 23 and 25, enter amount overpaid	27		
28	Enter amount of line 27 you want: **Credited to 2017 estimated tax** ▶ **Refunded** ▶	28		

Sign Here

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

▶ Signature of officer _____ Date _____ ▶ Title _____

May the IRS discuss this return with the preparer shown below? See instructions. ☐ Yes ☐ No

Paid Preparer Use Only

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

Part II—Tax on Net Income From Foreclosure Property (Section 856(e)) (see instructions)

1	Net gain or (loss) from the sale or other disposition of foreclosure property described in section 1221(a)(1) (attach statement)	1	
2	Gross income from foreclosure property (see instructions—attach statement)	2	
3	Total income from foreclosure property. Add lines 1 and 2	3	
4	Deductions directly connected with the production of income shown on line 3 (attach statement)	4	
5	Net income from foreclosure property. Subtract line 4 from line 3	5	
6	**Tax on net income from foreclosure property.** Multiply line 5 by 35% (0.35). Enter here and on Schedule J, line 2b	6	

Part III—Tax for Failure To Meet Certain Source-of-Income Requirements (Section 857(b)(5)) (see instructions)

1a	Enter total income from Part I, line 8	1a				
b	Enter total income from foreclosure property from Part II, line 3	1b	d			
c	Total. Add lines 1a and 1b				1c	
2a	Enter income from hedging transactions referred to in section 856(c)(5)(G)	2a	20			
b	Subtract line 2a from line 1c	2b				
c	Multiply line 2b by 95% (0.95)				2c	
3	Enter income on line 1c from sources referred to in section 856(c)(2)				3	3,399
4	Subtract line 3 from line 2c. (If zero or less, enter -0-.)				4	
5	Multiply line 1c by 75% (0.75)				5	
6	Enter income on line 1c from sources referred to in section 856(c)(3)				6	3,372
7	Subtract line 6 from line 5. (If zero or less, enter -0-.)				7	
8	Enter the greater of line 4 or line 7. **(If line 8 is zero, do not complete the rest of Part III.)**				8	
9	Enter the amount from Part I, line 20				9	
10	Enter the net capital gain from Schedule D (Form 1120), line 17				10	
11	Subtract line 10 from line 9				11	
12a	Enter total income from Part I, line 8	12a				
b	Enter the net short-term capital gain from Schedule D (Form 1120), line 7. (If line 7 is a loss, enter -0-.)	12b				
c	Add lines 12a and 12b				12c	
13	Enter capital gain net income from Part I, line 5				13	
14	Subtract line 13 from line 12c				14	
15	Divide line 11 by line 14. Carry the result to five decimal places				15	
16	**Section 857(b)(5) tax.** Multiply line 8 by line 15. Enter here and on Schedule J, line 2c				16	

Part IV—Tax on Net Income From Prohibited Transactions (see instructions)

1	Gain from sale or other disposition of section 1221(a)(1) property (other than foreclosure property)	1	
2	Deductions directly connected with the production of income shown on line 1	2	
3	**Tax on net income from prohibited transactions.** Subtract line 2 from line 1. Enter here and on Schedule J, line 2d	3	

Schedule A Deduction for Dividends Paid (see instructions)

1	Dividends paid (other than dividends paid after the end of the tax year). Do not include dividends considered paid in the preceding tax year under section 857(b)(9) or 858(a), or deficiency dividends as defined in section 860	1	
2	Dividends paid in the 12-month period following the close of the tax year under a section 858(a) election to treat the dividends as paid during the tax year	2	152
3	Dividends declared in October, November, or December deemed paid on December 31 under section 857(b)(9)	3	
4	Consent dividends (attach Forms 972 and 973)	4	254
5	Deficiency dividends (section 860) (Attach Form 976)	5	
6	Total dividends paid. Add lines 1 through 5	6	2,342
7	**Total deduction for dividends paid.** If there is net income from foreclosure property on Part II, line 5, see instructions for limitation on the deduction for dividends paid. Otherwise, enter the total dividends paid from line 6 here and on line 21b of page 1	7	

Part II—Tax on Net Income From Foreclosure Property (Section 856(e)) (see instructions)

1	Net gain or (loss) from the sale or other disposition of foreclosure property described in section 1221(a)(1) (attach statement)	1	
2	Gross income from foreclosure property (see instructions—attach statement)	2	
3	Total income from foreclosure property. Add lines 1 and 2	3	
4	Deductions directly connected with the production of income shown on line 3 (attach statement)	4	
5	Net income from foreclosure property. Subtract line 4 from line 3	5	
6	**Tax on net income from foreclosure property.** Multiply line 5 by 35% (0.35). Enter here and on Schedule J, line 2b	6	

Part III—Tax for Failure To Meet Certain Source-of-Income Requirements (Section 857(b)(5)) (see instructions)

1a	Enter total income from Part I, line 8	1a			
b	Enter total income from foreclosure property from Part II, line 3	1b	d		
c	Total. Add lines 1a and 1b			1c	
2a	Enter income from hedging transactions referred to in section 856(c)(5)(G)	2a	281,949		
b	Subtract line 2a from line 1c	2b			
c	Multiply line 2b by 95% (0.95)			2c	
3	Enter income on line 1c from sources referred to in section 856(c)(2)			3	266,203,410
4	Subtract line 3 from line 2c. (If zero or less, enter -0-.)			4	
5	Multiply line 1c by 75% (0.75)			5	
6	Enter income on line 1c from sources referred to in section 856(c)(3)			6	260,671,892
7	Subtract line 6 from line 5. (If zero or less, enter -0-.)			7	
8	Enter the greater of line 4 or line 7. **(If line 8 is zero, do not complete the rest of Part III.)**			8	
9	Enter the amount from Part I, line 20			9	
10	Enter the net capital gain from Schedule D (Form 1120), line 17			10	
11	Subtract line 10 from line 9			11	
12a	Enter total income from Part I, line 8	12a			
b	Enter the net short-term capital gain from Schedule D (Form 1120), line 7. (If line 7 is a loss, enter -0-.)	12b			
c	Add lines 12a and 12b			12c	
13	Enter capital gain net income from Part I, line 5			13	
14	Subtract line 13 from line 12c			14	
15	Divide line 11 by line 14. Carry the result to five decimal places			15	
16	**Section 857(b)(5) tax.** Multiply line 8 by line 15. Enter here and on Schedule J, line 2c			16	

Part IV—Tax on Net Income From Prohibited Transactions (see instructions)

1	Gain from sale or other disposition of section 1221(a)(1) property (other than foreclosure property)	1	
2	Deductions directly connected with the production of income shown on line 1	2	
3	**Tax on net income from prohibited transactions.** Subtract line 2 from line 1. Enter here and on Schedule J, line 2d	3	

Schedule A Deduction for Dividends Paid (see instructions)

1	Dividends paid (other than dividends paid after the end of the tax year). Do not include dividends considered paid in the preceding tax year under section 857(b)(9) or 858(a), or deficiency dividends as defined in section 860	1	
2	Dividends paid in the 12-month period following the close of the tax year under a section 858(a) election to treat the dividends as paid during the tax year	2	1,798,093
3	Dividends declared in October, November, or December deemed paid on December 31 under section 857(b)(9)	3	
4	Consent dividends (attach Forms 972 and 973)	4	2,058,405
5	Deficiency dividends (section 860) (Attach Form 976)	5	
6	Total dividends paid. Add lines 1 through 5	6	91,028,223
7	**Total deduction for dividends paid.** If there is net income from foreclosure property on Part II, line 5, see instructions for limitation on the deduction for dividends paid. Otherwise, enter the total dividends paid from line 6 here and on line 21b of page 1	7	

Schedule J Tax Computation (see instructions)

1	Check if the REIT is a member of a controlled group (attach Schedule O (Form 1120)) ▶ ☐ **Important:** Members of a controlled group, see instructions.						
2a	Tax on REIT taxable income	2a	14	[1]			
b	Tax from Part II, line 6	2b	-				
c	Tax from Part III, line 16	2c	-				
d	Tax from Part IV, line 3	2d	d				
e	Tax imposed under section 857(b)(7)(A) (see instructions)	2e	-				
f	Tax imposed under sections ☐ 856(c)(7) and ☐ 856(g)(5)	2f	d				
g	Alternative minimum tax (attach Form 4626)	2g	36	[1]			
h	**Income tax.** Add lines 2a through 2g				2h	57	
3a	Foreign tax credit (attach Form 1118)	3a	-				
b	Credit from Form 8834 (see instructions)	3b	-				
c	General business credit (attach Form 3800)	3c	5	[1]			
d	Other credits (attach statement—see instructions)	3d	-				
e	**Total credits.** Add lines 3a through 3d				3e	5	[1]
4	Subtract line 3e from line 2h				4	54	[1]
5	Personal holding company tax (attach Schedule PH (Form 1120))				5	-	
6	Other taxes. Check if from: ☐ Form 4255 ☐ Form 8611 ☐ Other (attach statement)				6	16	[1]
7	**Total tax.** Add lines 4 through 6. Enter here and on line 23, page 1				7	71	[1]

Schedule K Other Information (see instructions)

		Yes	No
1	Check method of accounting:		
a	☐ Cash d		
b	☐ Accrual 3,413		
c	☐ Other (specify) ▶ d		
2	At the end of the tax year, did the REIT own, directly or indirectly, 50% or more of the voting stock of a domestic corporation? (For rules of attribution, see section 267(c).)		
	If "Yes," attach a statement showing: **(a)** name and employer identification number (EIN), **(b)** percentage owned, and **(c)** taxable income or (loss) before NOL and special deductions of such corporation for the tax year ending with or within your tax year.		
3	Is the REIT a subsidiary in a parent-subsidiary controlled group?		
	If "Yes," enter the name and EIN of the parent corporation ▶		
	EIN 566		
	NAME 574		
4	At the end of the tax year, did any individual, partnership, corporation, estate, or trust own, directly or indirectly, 50% or more of the REIT's voting stock? (For rules of attribution, see sec 856(h).)	YES 2,581	
	If "Yes," attach a statement showing name and identifying number. (Do not include any information already entered in **3** above.) Enter percentage owned ▶ 2,560		

		Yes	No
5	At any time during the tax year, did one foreign person own, directly or indirectly, at least 25% of: **(a)** the total voting power of all classes of stock of the REIT entitled to vote, or **(b)** the total value c classes of stock of the REIT? If "Yes," enter:	YES 1,077	
a	Percentage owned ▶ 1,077		
b	Owner's country ▶ 1,077		
c	The REIT may have to file Form 5472. Enter number of Forms 5472 attached ▶ 682		
6	During this tax year, did the REIT pay dividends (other than stock dividends and distributions in exchange for stock) in excess of the REIT's current and accumulated earnings and profits? sections 301 and 316.)	YES 2,338	
	If "Yes," file Form 5452.		
7	Check this box if the REIT issued publicly offered debt instruments with original issue discount ▶ ☐		
	If so, the REIT may have to file Form 8281.		
8	Enter the amount of tax-exempt interest received or accrued during the tax year ▶ $ 11		
9	Enter the available NOL carryover from prior tax years. (Do not reduce it by any deduction on line 21a, page 1.) ▶ $ 1,616		

Schedule J Tax Computation (see instructions)

1	Check if the REIT is a member of a controlled group (attach Schedule O (Form 1120)) ▶ ☐ **Important:** Members of a controlled group, see instructions.						
2a	Tax on REIT taxable income	2a	6,178	[1]			
b	Tax from Part II, line 6	2b	-				
c	Tax from Part III, line 16	2c	-				
d	Tax from Part IV, line 3	2d	d				
e	Tax imposed under section 857(b)(7)(A) (see instructions)	2e	-				
f	Tax imposed under sections ☐ 856(c)(7) and ☐ 856(g)(5)	2f	d				
g	Alternative minimum tax (attach Form 4626)	2g	39,550	[1]			
h	**Income tax.** Add lines 2a through 2g				2h	46,161	
3a	Foreign tax credit (attach Form 1118)	3a	-				
b	Credit from Form 8834 (see instructions)	3b	-				
c	General business credit (attach Form 3800)	3c	1,975	[1]			
d	Other credits (attach statement—see instructions)	3d	-				
e	**Total credits.** Add lines 3a through 3d				3e	1,975	[1]
4	Subtract line 3e from line 2h				4	44,186	[1]
5	Personal holding company tax (attach Schedule PH (Form 1120))				5	-	
6	Other taxes. Check if from: ☐ Form 4255 ☐ Form 8611 ☐ Other (attach statement)				6	20,950	[1]
7	**Total tax.** Add lines 4 through 6. Enter here and on line 23, page 1				7	65,138	[1]

Schedule K Other Information (see instructions)

		Yes	No
1	Check method of accounting:		
a	☐ Cash		
b	☐ Accrual		
c	☐ Other (specify) ▶		
2	At the end of the tax year, did the REIT own, directly or indirectly, 50% or more of the voting stock of a domestic corporation? (For rules of attribution, see section 267(c).)		
	If "Yes," attach a statement showing: **(a)** name and employer identification number (EIN), **(b)** percentage owned, and **(c)** taxable income or (loss) before NOL and special deductions of such corporation for the tax year ending with or within your tax year.		
3	Is the REIT a subsidiary in a parent-subsidiary controlled group?		
	If "Yes," enter the name and EIN of the parent corporation ▶		
4	At the end of the tax year, did any individual, partnership, corporation, estate, or trust own, directly or indirectly, 50% or more of the REIT's voting stock? (For rules of attribution, see section 856(h).)		
	If "Yes," attach a statement showing name and identifying number. (Do not include any information already entered in **3** above.) Enter percentage owned ▶		

		Yes	No
5	At any time during the tax year, did one foreign person own, directly or indirectly, at least 25% of: **(a)** the total voting power of all classes of stock of the REIT entitled to vote, or **(b)** the total value of all classes of stock of the REIT? If "Yes," enter:		
a	Percentage owned ▶		
b	Owner's country ▶		
c	The REIT may have to file Form 5472. Enter number of Forms 5472 attached ▶		
6	During this tax year, did the REIT pay dividends (other than stock dividends and distributions in exchange for stock) in excess of the REIT's current and accumulated earnings and profits? (See sections 301 and 316.)		
	If "Yes," file Form 5452.		
7	Check this box if the REIT issued publicly offered debt instruments with original issue discount ▶ ☐		
	If so, the REIT may have to file Form 8281.		
8	Enter the amount of tax-exempt interest received or accrued during the tax year ▶ $		
9	Enter the available NOL carryover from prior tax years. (Do not reduce it by any deduction on line 21a, page 1.) ▶ $		

Schedule L Balance Sheets per Books

	Assets	Beginning of tax year (a)	Beginning of tax year (b)	End of tax year (c)	End of tax year (d)
1	Cash				
2a	Trade notes and accounts receivable				
b	Less allowance for bad debts	( )		( )	
3	U.S. government obligations				
4	Tax-exempt securities (see instructions)				
5	Other current assets (attach statement)				
6	Loans to shareholders				
7	Mortgage and real estate loans				
8	Other investments (attach statement)				
9a	Buildings and other depreciable assets				
b	Less accumulated depreciation	( )		( )	
10	Land (net of any amortization)				
11a	Intangible assets (amortizable only)				
b	Less accumulated amortization	( )		( )	
12	Other assets (attach statement)				
13	Total assets				3,267 [1]
	Liabilities and Shareholder's Equity				
14	Accounts payable				
15	Mortgages, notes, bonds payable in less than 1 year				
16	Other current liabilities (attach statement)				
17	Loans from shareholders				
18	Mortgages, notes, bonds payable in 1 year or more				
19	Other liabilities (attach statement)				
20	Capital stock: a Preferred stock				
	b Common stock				
21	Additional paid-in capital				
22	Retained earnings—Appropriated (attach statement)				
23	Retained earnings—Unappropriated				
24	Adjustments to shareholders' equity (see instructions—attach statement)				
25	Less cost of treasury stock		( )		( )
26	Total liabilities and shareholders' equity				3,267 [1]

Schedule M-1 Reconciliation of Income (Loss) per Books With Income per Return (see instructions) [1]

1	Net income (loss) per books	3,440	7	Income recorded on books this year not included on this return (itemize): Tax-exempt interest $ 6	1,674
2a	Federal income tax $		8	Deductions on this return not charged against book income this year (itemize):	
b	Less: Section 856(c)(7) tax, 856(g)(5) tax, 857(b)(5) tax, section 857(b)(7) tax, and built-in gains tax $ ( )		a	Depreciation $ 802	
c	Balance ▶	108	b	Net operating loss deduction (line 21a, page 1) $	
3	Excess of capital losses over capital gains	85	c	Deduction for dividends paid (line 21b, page 1) $	3,007
4	Income subject to tax not recorded on books this year (itemize):	1,845	9	Net income from foreclosure property	d
5	Expenses recorded on books this year not deducted on this return (itemize):		10	Net income from prohibited transactions	d
a	Depreciation $ 580		11	Add lines 7 through 10	3,126
b	Section 4981 tax $		12	REIT taxable income (line 22, page 1)— line 6 less line 11	1,798
c	Travel and entertainment $ 788				
		2,335			
6	Add lines 1 through 5	3,450			

Schedule M-2 Analysis of Unappropriated Retained Earnings per Books (Schedule L, line 23) [1]

1	Balance at beginning of year		5	Distributions: a Cash	2,848
2	Net income (loss) per books			b Stock	23
3	Other increases (itemize):			c Property	51
			6	Other decreases (itemize):	958
		538	7	Add lines 5 and 6	
4	Add lines 1, 2, and 3		8	Balance at end of year (line 4 less line 7)	

Schedule L Balance Sheets per Books

	Assets	Beginning of tax year (a)	Beginning of tax year (b)	End of tax year (c)	End of tax year (d)
1	Cash				
2a	Trade notes and accounts receivable				
b	Less allowance for bad debts	( )		( )	
3	U.S. government obligations				
4	Tax-exempt securities (see instructions)				
5	Other current assets (attach statement)				
6	Loans to shareholders				
7	Mortgage and real estate loans				
8	Other investments (attach statement)				
9a	Buildings and other depreciable assets				
b	Less accumulated depreciation	( )		( )	
10	Land (net of any amortization)				
11a	Intangible assets (amortizable only)				
b	Less accumulated amortization	( )		( )	
12	Other assets (attach statement)				
13	Total assets				2,162,680,365 [1]
	Liabilities and Shareholder's Equity				
14	Accounts payable				
15	Mortgages, notes, bonds payable in less than 1 year				
16	Other current liabilities (attach statement)				
17	Loans from shareholders				
18	Mortgages, notes, bonds payable in 1 year or more				
19	Other liabilities (attach statement)				
20	Capital stock: a Preferred stock				
	b Common stock				
21	Additional paid-in capital				
22	Retained earnings—Appropriated (attach statement)				
23	Retained earnings—Unappropriated				
24	Adjustments to shareholders' equity (see instructions—attach statement)				
25	Less cost of treasury stock		( )		( )
26	Total liabilities and shareholders' equity				2,162,680,365 [1]

Schedule M-1 Reconciliation of Income (Loss) per Books With Income per Return (see instructions) [1]

1	Net income (loss) per books	81,596,787	7	Income recorded on books this year not included on this return (itemize): Tax-exempt interest $ 3,432	42,692,517
2a	Federal income tax $		8	Deductions on this return not charged against book income this year (itemize):	
b	Less: Section 856(c)(7) tax, 856(g)(5) tax, 857(b)(5) tax, section 857(b)(7) tax, and built-in gains tax $ ( )		a	Depreciation $ 6,746,109	
c	Balance ▶	236,589	b	Net operating loss deduction (line 21a, page 1) $	
3	Excess of capital losses over capital gains	354,194	c	Deduction for dividends paid (line 21b, page 1) $	111,847,391
4	Income subject to tax not recorded on books this year (itemize):	36,267,999	9	Net income from foreclosure property	d
5	Expenses recorded on books this year not deducted on this return (itemize):		10	Net income from prohibited transactions	d
a	Depreciation $ 7,031,743		11	Add lines 7 through 10	154,541,666
b	Section 4981 tax $		12	REIT taxable income (line 22, page 1)— line 6 less line 11	-7,257,242
c	Travel and entertainment $ 30,124				
		28,798,232			
6	Add lines 1 through 5	147,287,263			

Schedule M-2 Analysis of Unappropriated Retained Earnings per Books (Schedule L, line 23) [1]

1	Balance at beginning of year		5	Distributions: a Cash	96,518,649
2	Net income (loss) per books			b Stock	467,604
3	Other increases (itemize):			c Property	3,466,049
			6	Other decreases (itemize):	50,202,910
		33,574,015	7	Add lines 5 and 6	
4	Add lines 1, 2, and 3		8	Balance at end of year (line 4 less line 7)	

TOTAL RETURNS FILED 18,219 TOTAL FORMS E-FILED -

Form **1120-RIC**

Department of the Treasury
Internal Revenue Service

U.S. Income Tax Return for Regulated Investment Companies

For calendar year 2016 or tax year beginning 8,687, 2016, and ending 9,531, 20

▶ Information about Form 1120 CALENDAR YEAR | FISCAL YEAR

OMB No. 1545-0123

2016

A Year of RIC status election	Please type or print	Name of fund: Corporation 2016 Line Item Counts (Estimated from SOI Sample)	C Employer identification number
B Date fund was established (see instructions): 18,219		Number, street, and room or suite no. (If a P.O. box, see instructions.)	D Total assets (see instructions): 16,200
		City or town, state, and ZIP code: INITIAL 2,145 FINAL 1,951 NAME CHG 878	

E Check applicable boxes: (1) ☐ Final return (2) ☐ Name change (3) ☐ Address change (4) ☐ Amended return

F Check if the fund is a personal holding company (attach Sch. PH) or if the fund is not in compliance with Regs. sec. 1.852-6 for this tax year ▶ ☐

Part I—Investment Company Taxable Income (see instructions)

Income	1	Dividends	1		
	2	Interest	2		
	3	Net foreign currency gain or (loss) from section 988 transactions (attach statement)	3	5,451	
	4	Payments with respect to securities loans	4	3,428	
	5	Excess of net short-term capital gain over net long-term capital loss from Schedule D (Form 1120), line 16 (attach Schedule D (Form 1120))	5		
	6	Net gain or (loss) from Form 4797, Part II, line 17 (attach Form 4797)	6		
	7	Other income (see instructions—attach statement)	7		
	8	**Total income.** Add lines 1 through 7 ▶	8	17,440	[1]
Deductions (see instructions)	9	Compensation of officers (see instructions—attach Form 1125-E)	9		
	10	Salaries and wages (less employment credits)	10		
	11	Rents	11		
	12	Taxes and licenses	12		
	13	Interest	13		
	14	Depreciation (attach Form 4562)	14		
	15	Advertising	15		
	16	Registration fees	16	6,905	
	17	Insurance	17	2,395	
	18	Accounting and legal services	18	9,355	
	19	Management and investment advisory fees	19	13,312	
	20	Transfer agency, shareholder servicing, and custodian fees and expenses	20	11,745	
	21	Reports to shareholders	21	7,500	
	22	Other deductions (see instructions—attach statement)	22		
	23	**Total deductions.** Add lines 9 through 22 ▶	23	17,142	[1]
	24	Taxable income before deduction for dividends paid and deductions under sections 851(d)(2) and 851(i). Subtract line 23 from line 8	24	17,378	[1]
	25	**Less:** a Deduction for dividends paid (Schedule A, line 8a) — 25a: 15,478			
		b Deductions for tax imposed under sections 851(d)(2) and 851(i) (Schedule J, line 2c) — 25b: d	25c	d	

Sign Here

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

▶ Signature of officer | Date | ▶ Title

May the IRS discuss this return with the preparer shown below? See instructions. ☐ Yes ☐ No

Paid Preparer Use Only

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

For Paperwork Reduction Act Notice, see separate instructions. Cat. No. 64140B Form **1120-RIC** (2016)

*AMOUNTS IN THOUSANDS OF US DOLLARS

Form **1120-RIC**

Department of the Treasury
Internal Revenue Service

U.S. Income Tax Return for Regulated Investment Companies

For calendar year 2016 or tax year beginning _____, 2016, and ending _____, 20____

▶ Information about Form 1120-RIC and its instructions is at *www.irs.gov/form1120ric*.

OMB No. 1545-0123

2016

A Year of RIC status election	Please type or print	Name of fund: Corporation 2016 Line Item Money Amounts (Estimated from SOI Sample)	C Employer identification number
B Date fund was established (see instructions)		Number, street, and room or suite no. (If a P.O. box, see instructions.)	D Total assets (see instructions)
		City or town, state, and ZIP code	$ 21,959,857,526

E Check applicable boxes: (1) ☐ Final return (2) ☐ Name change (3) ☐ Address change (4) ☐ Amended return

F Check if the fund is a personal holding company (attach Sch. PH) or if the fund is not in compliance with Regs. sec. 1.852-6 for this tax year ▶ ☐

Part I—Investment Company Taxable Income (see instructions)

Income	1	Dividends	1		
	2	Interest	2		
	3	Net foreign currency gain or (loss) from section 988 transactions (attach statement)	3	-12,553,659	
	4	Payments with respect to securities loans	4	2,504,824	
	5	Excess of net short-term capital gain over net long-term capital loss from Schedule D (Form 1120), line 16 (attach Schedule D (Form 1120))	5		
	6	Net gain or (loss) from Form 4797, Part II, line 17 (attach Form 4797)	6		
	7	Other income (see instructions—attach statement)	7		
	8	**Total income.** Add lines 1 through 7 ▶	8	455,129,881	[1]
Deductions (see instructions)	9	Compensation of officers (see instructions—attach Form 1125-E)	9		
	10	Salaries and wages (less employment credits)	10		
	11	Rents	11		
	12	Taxes and licenses	12		
	13	Interest	13		
	14	Depreciation (attach Form 4562)	14		
	15	Advertising	15		
	16	Registration fees	16	616,405	
	17	Insurance	17	53,443	
	18	Accounting and legal services	18	1,319,866	
	19	Management and investment advisory fees	19	63,154,765	
	20	Transfer agency, shareholder servicing, and custodian fees and expenses	20	12,434,353	
	21	Reports to shareholders	21	637,328	
	22	Other deductions (see instructions—attach statement)	22		
	23	**Total deductions.** Add lines 9 through 22 ▶	23	105,618,333	[1]
	24	Taxable income before deduction for dividends paid and deductions under sections 851(d)(2) and 851(i). Subtract line 23 from line 8	24	349,511,548	[1]
	25	**Less:** a Deduction for dividends paid (Schedule A, line 8a) — 25a: 362,228,804			
		b Deductions for tax imposed under sections 851(d)(2) and 851(i) (Schedule J, line 2c) — 25b: d	25c	d	

Sign Here

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

▶ Signature of officer _____ Date _____ ▶ Title _____

May the IRS discuss this return with the preparer shown below? See instructions. ☐ Yes ☐ No

Paid Preparer Use Only

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

For Paperwork Reduction Act Notice, see separate instructions. Cat. No. 64140B Form **1120-RIC** (2016)

Part I—Investment Company Taxable Income (see instructions) *continued*

Tax and Payments	26	**Investment company taxable income.** Subtract line 25c from line 24					26	96	[1]
	27	**Total tax** (Schedule J, line 7)					27	110	[1]
	28a	2015 overpayment credited to 2016	28a						
	b	2016 estimated tax payments	28b						
	c	Less 2016 refund applied for on Form 4466	28c	( )	dBal ▶	28d			
	e	Tax deposited with Form 7004				28e			
	f	Credit for tax paid on undistributed capital gains (attach Form 2439)				28f			
	g	Credit for federal tax paid on fuels (attach Form 4136)				28g			
	h	Refundable credits from Form 8827, line 8c				28h	28i		
	29	Estimated tax penalty (see instructions). Check if Form 2220 is attached ▶ ☐					29		
	30	**Amount owed.** If line 28i is smaller than the total of lines 27 and 29, enter amount owed					30		
	31	**Overpayment.** If line 28i is larger than the total of lines 27 and 29, enter amount overpaid					31		
	32	Enter amount from line 31: **Credited to 2017 estimated tax ▶**			**Refunded ▶**		32		

Part II—Tax on Undistributed Net Capital Gain Not Designated Under Section 852(b)(3)(D)

1	Net capital gain from Schedule D (Form 1120), line 17 (attach Schedule D (Form 1120))	1		
2	Capital gain dividends from Schedule A, line 8b	2	7,421	
3	Subtract line 2 from line 1	3		
4	Qualified timber gain included in the amount reported on line 3	4	27	
5	Subtract line 4 from line 3	5	*9	
6	Multiply line 4 by 23.8% (0.238)	6	-	
7	Multiply line 5 by 35% (0.35)	7	*9	
8	**Capital gains tax.** Add lines 6 and 7. Enter tax here and on line 2b, Schedule J	8		

Schedule A Deduction for Dividends Paid (Do not include exempt-interest dividends or capital gain dividends reported on Form 2438, line 9b. See instructions.)

			(a) Ordinary dividends	(b) Capital gain dividends
1	Dividends paid (other than dividends paid after the end of the tax year). Do not include dividends deemed paid in the preceding tax year under section 852(b)(7) or 855(a), or deficiency dividends as defined in section 860(f)	1		
2	Dividends paid in the 12-month period following the close of the tax year that the fund elects to treat as paid during the tax year under section 855(a)	2	9,062	
3	Dividends declared in October, November, or December and deemed paid on December 31 under section 852(b)(7)	3		
4	Consent dividends (section 565) (attach Forms 972 and 973)	4		
5	Deficiency dividends (section 860) (attach Form 976)	5		
6	Foreign tax paid deduction (section 853(b)(1)(B)), if applicable	6		
7	Credits from tax credit bonds distributed to shareholders (see instructions)	7		
8	Deduction for dividends paid:			
a	**Ordinary dividends.** Add lines 1 through 7 of column (a). Enter here and on line 25a, Part I	8a		
b	**Capital gain dividends.** Add lines 1 through 5 of column (b). Enter here and on line 2, Part II, above	8b		

Schedule B Information Required With Respect to Income From Tax-Exempt Obligations

1	Did the fund qualify under section 852(b)(5) or 852(g) to pay exempt-interest dividends for 2016? ▶ ☐ **Yes** ☐ **No** If "Yes," complete lines 2 through 5.		
2	Amount of interest excludible from gross income under section 103(a)	2	
3	Amounts disallowed as deductions under sections 265 and 171(a)(2)	3	
4	Net income from tax-exempt obligations. Subtract line 3 from line 2	4	
5	Amount of line 4 designated as exempt-interest dividends	5	1,897

Schedule J Tax Computation (see instructions)

1	Check if the fund is a member of a controlled group (attach Schedule O (Form 1120))	145 ▸ ☐			
2a	Tax on investment company taxable income	2a	75		
b	Tax on undistributed net capital gain (from Part II, line 8)	2b	25		
c	Tax imposed under sections ☐ 851(d)(2) and ☐ 851(i)	2c	d		
d	Alternative minimum tax (attach Form 4626)	2d	d		
e	**Income tax.** Add lines 2a through 2d			2e	102
3a	Foreign tax credit (attach Form 1118)	3a	-		
b	Credit from Form 8834, line 7 (attach Form 8834)	3b	-		
c	General business credit (attach Form 3800)	3c	-		
d	Other credits (attach statement—see instructions)	3d	-		
e	**Total credits.** Add lines 3a through 3d			3e	-

Part I—Investment Company Taxable Income (see instructions) *continued*

Tax and Payments	26	**Investment company taxable income.** Subtract line 25c from line 24					26	100,038	[1]
	27	**Total tax** (Schedule J, line 7)					27	15,964	[1]
	28a	2015 overpayment credited to 2016	28a						
	b	2016 estimated tax payments	28b						
	c	Less 2016 refund applied for on Form 4466	28c	( )	dBal ▶	28d			
	e	Tax deposited with Form 7004				28e			
	f	Credit for tax paid on undistributed capital gains (attach Form 2439)				28f			
	g	Credit for federal tax paid on fuels (attach Form 4136)				28g			
	h	Refundable credits from Form 8827, line 8c				28h	28i		
	29	Estimated tax penalty (see instructions). Check if Form 2220 is attached ▶ ☐					29		
	30	**Amount owed.** If line 28i is smaller than the total of lines 27 and 29, enter amount owed					30		
	31	**Overpayment.** If line 28i is larger than the total of lines 27 and 29, enter amount overpaid					31		
	32	Enter amount from line 31: **Credited to 2017 estimated tax ▶**			**Refunded ▶**		32		

Part II—Tax on Undistributed Net Capital Gain Not Designated Under Section 852(b)(3)(D)

1	Net capital gain from Schedule D (Form 1120), line 17 (attach Schedule D (Form 1120))	1	
2	Capital gain dividends from Schedule A, line 8b	2	263,219,076
3	Subtract line 2 from line 1	3	
4	Qualified timber gain included in the amount reported on line 3	4	52,813
5	Subtract line 4 from line 3	5	*5,644
6	Multiply line 4 by 23.8% (0.238)	6	-
7	Multiply line 5 by 35% (0.35)	7	*1,976
8	**Capital gains tax.** Add lines 6 and 7. Enter tax here and on line 2b, Schedule J	8	

Schedule A Deduction for Dividends Paid (Do not include exempt-interest dividends or capital gain dividends reported on Form 2438, line 9b. See instructions.)

			(a) Ordinary dividends	(b) Capital gain dividends
1	Dividends paid (other than dividends paid after the end of the tax year). Do not include dividends deemed paid in the preceding tax year under section 852(b)(7) or 855(a), or deficiency dividends as defined in section 860(f)	1		
2	Dividends paid in the 12-month period following the close of the tax year that the fund elects to treat as paid during the tax year under section 855(a)	2	78,889,654	
3	Dividends declared in October, November, or December and deemed paid on December 31 under section 852(b)(7)	3		
4	Consent dividends (section 565) (attach Forms 972 and 973)	4		
5	Deficiency dividends (section 860) (attach Form 976)	5		
6	Foreign tax paid deduction (section 853(b)(1)(B)), if applicable	6		
7	Credits from tax credit bonds distributed to shareholders (see instructions)	7		
8	Deduction for dividends paid:			
a	**Ordinary dividends.** Add lines 1 through 7 of column (a). Enter here and on line 25a, Part I	8a		
b	**Capital gain dividends.** Add lines 1 through 5 of column (b). Enter here and on line 2, Part II, above	8b		

Schedule B Information Required With Respect to Income From Tax-Exempt Obligations

1	Did the fund qualify under section 852(b)(5) or 852(g) to pay exempt-interest dividends for 2016? ▶ ☐ Yes ☐ No If "Yes," complete lines 2 through 5.		
2	Amount of interest excludible from gross income under section 103(a)	2	
3	Amounts disallowed as deductions under sections 265 and 171(a)(2)	3	
4	Net income from tax-exempt obligations. Subtract line 3 from line 2	4	
5	Amount of line 4 designated as exempt-interest dividends	5	21,447,454

Schedule J Tax Computation (see instructions)

1	Check if the fund is a member of a controlled group (attach Schedule O (Form 1120)) ▶ ☐				
2a	Tax on investment company taxable income	2a	3,614		
b	Tax on undistributed net capital gain (from Part II, line 8)	2b	2,212		
c	Tax imposed under sections ☐ 851(d)(2) and ☐ 851(i)	2c	d		
d	Alternative minimum tax (attach Form 4626)	2d	d		
e	**Income tax.** Add lines 2a through 2d			2e	7,534
3a	Foreign tax credit (attach Form 1118)	3a	-		
b	Credit from Form 8834, line 7 (attach Form 8834)	3b	-		
c	General business credit (attach Form 3800)	3c	-		
d	Other credits (attach statement—see instructions)	3d	-		
e	**Total credits.** Add lines 3a through 3d			3e	-

Schedule J Tax Computation (see instructions) *continued*

4	Subtract line 3e from line 2e	4	102
5	Personal holding company tax (attach Schedule PH (Form 1120))	5	-
6	Other taxes. Check if from: ☐ Form 4255 ☐ Other (attach statement)	6	8
7	**Total tax.** Add lines 4 through 6. Enter here and on line 27	7	110

Schedule K Other Information (see instructions)

		Yes	No
1	Check method of accounting:		
a	☐ Cash 4,155		
b	☐ Accrual 14,006		
c	☐ Other (specify) ▶ -		
2	At the end of the tax year, did the RIC own, directly or indirectly, 50% or more of the voting stock of a domestic corporation? (For rules of attribution, see section 267(c).) If "Yes," attach a statement showing **(a)** name and identification number, **(b)** percentage owned, and **(c)** taxable income or (loss) before a net operating loss (NOL) and special deductions of such corporation for the tax year ending with or within your tax year.		
3	Is the RIC a subsidiary in a parent-subsidiary controlled group? If "Yes," enter the employer identification number and the name of the parent corporation ▶ EIN 492 NAME 506		
4	At the end of the tax year, did any individual, partnership, corporation, estate, or trust own, directly or indirectly, 50% or more of the RIC's voting stock? (For rules of attribution, see section 267(c).) If "Yes," attach a statement showing name and identification number. (Do not include any information already entered in **3** above.) Enter percentage owned ▶ 2,086	YES	2,127
5	At any time during the tax year, did one foreign person own, directly or indirectly, at least 25% of:		
a	The total voting power of all classes of stock of the fund entitled to vote **or**		
b	The total value of all classes of stock of the fund? If "Yes," enter: (1) Percentage owned ▶ 365 (2) Owner's country ▶ 365 The fund may have to file Form 5472. Enter number of Forms 5472 attached ▶ 358	YES	365
6	During this tax year, did the fund pay dividends (other than stock dividends and distributions in exchange for stock) in excess of the fund's current and accumulated earnings and profits? (see sections 301 and 316) If "Yes," file Form 5452.	YES	4,720
7	Check this box if the fund issued publicly offered debt instruments with original issue discount ▶ ☐ If checked, the fund may have to file Form 8281.		
8	Enter the amount of tax-exempt interest received or accrued during the tax year. ▶ $ 1,875		
9	If this return is being filed for a series fund (as defined in section 851(g)(2)), enter		
a	The name of the regulated investment company in which the fund is a series ▶		
b	The date the regulated investment company was incorporated or organized ▶		
10a	**Section 853 election.** Check this box if the fund meets the requirements of section 853(a) and section 901(k) **and** elects to pass through the deduction or credit for foreign taxes it paid to its shareholders. See the instructions for additional details and requirements	YES ▶	1,731
b	**Section 852(g) election.** Check this box if the fund meets the requirements of section 852(g) **and** elects the application of section 853 without regards to the requirement of section 853(a)(1). See the instructions for additional details and requirements	YES ▶	1,387
11	**Section 853A election.** Check this box if the fund elects under section 853A to pass through credits from tax credit bonds to its shareholders. See instructions ▶ ☐		
12	**Section 852(b)(8) election.** Check this box if, for purposes of computing taxable income, the fund elects under Section 852(b)(8) to defer all or part of its post-October capital loss or late-year ordinary loss for this tax year ▶ ☐		
	If the election is made, enter the amounts deferred:		
a	Post-October capital loss ▶		
b	Late-year ordinary loss ▶		

Schedule J Tax Computation (see instructions) *continued*

4	Subtract line 3e from line 2e	4	7,534
5	Personal holding company tax (attach Schedule PH (Form 1120))	5	-
6	Other taxes. Check if from: ☐ Form 4255 ☐ Other (attach statement)	6	8,430
7	**Total tax.** Add lines 4 through 6. Enter here and on line 27	7	15,964

Schedule K Other Information (see instructions)

		Yes	No
1	Check method of accounting:		
a	☐ Cash		
b	☐ Accrual		
c	☐ Other (specify) ▶		
2	At the end of the tax year, did the RIC own, directly or indirectly, 50% or more of the voting stock of a domestic corporation? (For rules of attribution, see section 267(c).) If "Yes," attach a statement showing **(a)** name and identification number, **(b)** percentage owned, and **(c)** taxable income or (loss) before a net operating loss (NOL) and special deductions of such corporation for the tax year ending with or within your tax year.		
3	Is the RIC a subsidiary in a parent-subsidiary controlled group? If "Yes," enter the employer identification number and the name of the parent corporation ▶		
4	At the end of the tax year, did any individual, partnership, corporation, estate, or trust own, directly or indirectly, 50% or more of the RIC's voting stock? (For rules of attribution, see section 267(c).) If "Yes," attach a statement showing name and identification number. (Do not include any information already entered in **3** above.) Enter percentage owned ▶		
5	At any time during the tax year, did one foreign person own, directly or indirectly, at least 25% of:		
a	The total voting power of all classes of stock of the fund entitled to vote **or**		
b	The total value of all classes of stock of the fund? If "Yes," enter: (1) Percentage owned ▶ (2) Owner's country ▶ The fund may have to file Form 5472. Enter number of Forms 5472 attached ▶		
6	During this tax year, did the fund pay dividends (other than stock dividends and distributions in exchange for stock) in excess of the fund's current and accumulated earnings and profits? (see sections 301 and 316) If "Yes," file Form 5452.		
7	Check this box if the fund issued publicly offered debt instruments with original issue discount ▶ ☐ If checked, the fund may have to file Form 8281.		
8	Enter the amount of tax-exempt interest received or accrued during the tax year. ▶ $		
9	If this return is being filed for a series fund (as defined in section 851(g)(2)), enter		
a	The name of the regulated investment company in which the fund is a series ▶		
b	The date the regulated investment company was incorporated or organized ▶		
10a	**Section 853 election.** Check this box if the fund meets the requirements of section 853(a) and section 901(k) **and** elects to pass through the deduction or credit for foreign taxes it paid to its shareholders. See the instructions for additional details and requirements ▶ ☐		
b	**Section 852(g) election.** Check this box if the fund meets the requirements of section 852(g) **and** elects the application of section 853 without regards to the requirement of section 853(a)(1). See the instructions for additional details and requirements ▶ ☐		
11	**Section 853A election.** Check this box if the fund elects under section 853A to pass through credits from tax credit bonds to its shareholders. See instructions ▶ ☐		
12	**Section 852(b)(8) election.** Check this box if, for purposes of computing taxable income, the fund elects under Section 852(b)(8) to defer all or part of its post-October capital loss or late-year ordinary loss for this tax year ▶ ☐		
	If the election is made, enter the amounts deferred:		
a	Post-October capital loss ▶		
b	Late-year ordinary loss ▶		

Schedule L Balance Sheets per Books

	Assets	Beginning of tax year (a)	Beginning of tax year (b)	End of tax year (c)	End of tax year (d)
1	Cash				
2a	Trade notes and accounts receivable				
b	Less allowance for bad debts	( )		( )	
3	U.S. government obligations				
4	Tax-exempt securities (see instructions)				
5	Other current assets (attach statement)				
6	Loans to shareholders				
7	Mortgage and real estate loans				
8	Other investments (attach statement)				
9a	Buildings and other fixed depreciable assets				
b	Less accumulated depreciation	( )		( )	
10	Land (net of any amortization)				
11a	Intangible assets (amortizable only)				
b	Less accumulated amortization	( )		( )	
12	Other assets (attach statement)				
13	Total assets				16,200 [1]
	Liabilities and Shareholder's Equity				
14	Accounts payable				
15	Mortgages, notes, bonds payable in less than 1 year				
16	Other current liabilities (attach statement)				
17	Loans from shareholders				
18	Mortgages, notes, bonds payable in 1 year or more				
19	Other liabilities (attach statement)				
20	Capital stock				
21	Additional paid-in capital				
22	Retained earnings—Appropriated (attach statement)				
23	Retained earnings—Unappropriated				
24	Adjustments to shareholders' equity (attach statement)				
25	Less cost of treasury stock		( )		( )
26	Total liabilities and shareholders' equity				16,200 [1]

Note: *The fund is not required to complete Schedules M-1 and M-2 if the total assets on Schedule L, line 13, column (d), are less than $25,000.*

Schedule M-1 Reconciliation of Income (Loss) per Books With Income per Return (see instructions) [1]

1	Net income (loss) per books	18,177	7	Income recorded on books this year not included on this return (itemize):	
2	Federal income tax (less built-in gains tax)	100		Tax-exempt interest $ 1,947	
3	Excess of capital losses over capital gain	6,803			14,344
4	Income subject to tax not recorded on books this year (itemize):		8	Deductions on this return not charged against book income this year (itemized):	
		11,014	a	Depreciation $ 24	
5	Expenses recorded on books this year not deducted on this return (itemize):		b	Deduction for dividends paid (line 25a, Part I) $	
a	Depreciation $ 21				17,780
b	Expenses allocable to tax-exempt interest income $		9	Net capital gain from Form 2438, line 9a	21
c	Section 4982 tax $		10	If the fund did not file Form 2438, enter the net capital gain from Schedule D (Form 1120), line 17. Otherwise, enter -0-	7,432
d	Travel and entertainment $ 22		11	Add lines 7 through 10	18,174
		13,922	12	Investment company taxable income (line 26, Part I)—line 6 less line 11	2,076
6	Add lines 1 through 5	18,181			

Schedule M-2 Analysis of Unappropriated Retained Earnings per Books (Schedule L, line 23) [1]

1	Balance at beginning of year		5	Distributions: a Cash	16,334
2	Net income (loss) per books			b Stock	21
3	Other increases (itemize):			c Property	7
			6	Other decreases (itemize):	6,120
		8,234	7	Add lines 5 and 6	
4	Add lines 1, 2, and 3		8	Balance at end of year (line 4 less line 7)	

Schedule L Balance Sheets per Books

	Assets	Beginning of tax year (a)	Beginning of tax year (b)	End of tax year (c)	End of tax year (d)
1	Cash				
2a	Trade notes and accounts receivable				
b	Less allowance for bad debts	( )		( )	
3	U.S. government obligations				
4	Tax-exempt securities (see instructions)				
5	Other current assets (attach statement)				
6	Loans to shareholders				
7	Mortgage and real estate loans				
8	Other investments (attach statement)				
9a	Buildings and other fixed depreciable assets				
b	Less accumulated depreciation	( )		( )	
10	Land (net of any amortization)				
11a	Intangible assets (amortizable only)				
b	Less accumulated amortization	( )		( )	
12	Other assets (attach statement)				
13	Total assets				21,959,857,526 [1]
	Liabilities and Shareholder's Equity				
14	Accounts payable				
15	Mortgages, notes, bonds payable in less than 1 year				
16	Other current liabilities (attach statement)				
17	Loans from shareholders				
18	Mortgages, notes, bonds payable in 1 year or more				
19	Other liabilities (attach statement)				
20	Capital stock				
21	Additional paid-in capital				
22	Retained earnings—Appropriated (attach statement)				
23	Retained earnings—Unappropriated				
24	Adjustments to shareholders' equity (attach statement)				
25	Less cost of treasury stock		( )		( )
26	Total liabilities and shareholders' equity				21,959,857,526 [1]

Note: *The fund is not required to complete Schedules M-1 and M-2 if the total assets on Schedule L, line 13, column (d), are less than $25,000.*

Schedule M-1 Reconciliation of Income (Loss) per Books With Income per Return (see instructions) [1]

1	Net income (loss) per books	1,109,556,938	7	Income recorded on books this year not included on this return (itemize):	
2	Federal income tax (less built-in gains tax)	149,277		Tax-exempt interest $ 28,793,488	
3	Excess of capital losses over capital gain	223,394,682			744,088,620
4	Income subject to tax not recorded on books this year (itemize):		8	Deductions on this return not charged against book income this year (itemized):	
		52,348,792	a	Depreciation $ 34,254	
5	Expenses recorded on books this year not deducted on this return (itemize):		b	Deduction for dividends paid (line 25a, Part I) $	
a	Depreciation $ 147,147				676,771,221
b	Expenses allocable to tax-exempt interest income $		9	Net capital gain from Form 2438, line 9a	401,731
c	Section 4982 tax $		10	If the fund did not file Form 2438, enter the net capital gain from Schedule D (Form 1120), line 17. Otherwise, enter -0-	262,855,943
d	Travel and entertainment $ 131,100		11	Add lines 7 through 10	1,684,149,824
		291,744,465	12	Investment company taxable income (line 26, Part I)—line 6 less line 11	-7,855,703
6	Add lines 1 through 5	1,676,199,862			

Schedule M-2 Analysis of Unappropriated Retained Earnings per Books (Schedule L, line 23) [1]

1	Balance at beginning of year		5	Distributions: a Cash	681,018,045
2	Net income (loss) per books			b Stock	117,975
3	Other increases (itemize):			c Property	176,745
			6	Other decreases (itemize):	272,413,166
		369,796,083	7	Add lines 5 and 6	
4	Add lines 1, 2, and 3		8	Balance at end of year (line 4 less line 7)	

TOTAL RETURNS FILED 4,592,042 TOTAL FORMS E-FILED 3,979,791

Form **1120S**

Department of the Treasury
Internal Revenue Service

U.S. Income Tax Return for an S Corporation

▶ Do not file this form unless the corporation has filed or is attaching Form 2553 to elect to be an S corporation.

▶ Information about Fo CALENDAR YEAR rate instructions is a FISCAL YEAR

OMB No. 1545-0123

2016

For calendar year 2016 or tax year beginning 4,546,895 , 2016, ending 45,147 , 20

A S election effective date 4,592,042	TYPE OR PRINT	Name: Corporation 2016 Line Item Counts (Estimated from SOI Sample)	D Employer identification number
B Business activity code number (see instructions) 4,592,042		Number, street, and room or suite no. If a P.O. box, see instructions.	E Date incorporated 4,592,042
C Check if Sch. M-3 57,309		City or town, state or province, country, and ZIP or foreign postal code	F Total assets (see instructions) $ 3,458,424

G Is the corporation electing to be an S corporation beginning with this tax year? 258,464 If "Yes," attach Form 2553 if not already filed

H Check if: (1) ☐ 142,841 (2) ☐ 31,464 (3) ☐ Address change (4) ☐ Amended return (5) ☐ 685 on or revocation

I Enter the number of shareholders who were shareholders during any part of the tax year ▶ 4,592,042

Caution: Include **only** trade or business income and expenses on lines 1a through 21. See the instructions for more information.

Income	1a	Gross receipts or sales	1a				
	b	Returns and allowances	1b				
	c	Balance. Subtract line 1b from line 1a			1c		
	2	Cost of goods sold (attach Form 1125-A)			2		
	3	Gross profit. Subtract line 2 from line 1c			3		
	4	Net gain (loss) from Form 4797, line 17 (attach Form 4797)			4		
	5	Other income (loss) (see instructions—attach statement)			5		
	6	**Total income (loss).** Add lines 3 through 5 ▶			6	4,128,717	[1]
Deductions (see instructions for limitations)	7	Compensation of officers (see instructions—attach Form 1125-E)			7		
	8	Salaries and wages (less employment credits)			8		
	9	Repairs and maintenance			9		
	10	Bad debts			10		
	11	Rents			11		
	12	Taxes and licenses			12		
	13	Interest			13		
	14	Depreciation not claimed on Form 1125-A or elsewhere on return (attach Form 4562)			14		
	15	Depletion **(Do not deduct oil and gas depletion.)**			15		
	16	Advertising			16		
	17	Pension, profit-sharing, etc., plans			17		
	18	Employee benefit programs			18		
	19	Other deductions (attach statement)			19		
	20	**Total deductions.** Add lines 7 through 19 ▶			20	4,348,733	[1]
	21	**Ordinary business income (loss).** Subtract line 20 from line 6			21	4,376,636	[1]
Tax and Payments	22a	Excess net passive income or LIFO recapture tax (see instructions)	22a	628			
	b	Tax from Schedule D (Form 1120S)	22b	2,799			
	c	Add lines 22a and 22b (see instructions for additional taxes)			22c	3,947	
	23a	2016 estimated tax payments and 2015 overpayment credited to 2016	23a				
	b	Tax deposited with Form 7004	23b				
	c	Credit for federal tax paid on fuels (attach Form 4136)	23c				
	d	Add lines 23a through 23c			23d		
	24	Estimated tax penalty (see instructions). Check if Form 2220 is attached ▶ ☐			24		
	25	**Amount owed.** If line 23d is smaller than the total of lines 22c and 24, enter amount owed			25		
	26	**Overpayment.** If line 23d is larger than the total of lines 22c and 24, enter amount overpaid			26		
	27	Enter amount from line 26 **Credited to 2017 estimated tax** ▶		**Refunded** ▶	27		

Sign Here

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

▶ Signature of officer Date ▶ Title

May the IRS discuss this return with the preparer shown below (see instructions)? ☐ Yes ☐ No

Paid Preparer Use Only

Print/Type preparer's name	Preparer's signature	Date	Check ☐ if self-employed	PTIN
PAID PREPARER	4,340,237			
Firm's name ▶			Firm's EIN ▶	
Firm's address ▶			Phone no.	

For Paperwork Reduction Act Notice, see separate instructions. Cat. No. 11510H Form **1120S** (2016)

*AMOUNTS IN THOUSANDS OF US DOLLARS

Form **1120S**

Department of the Treasury
Internal Revenue Service

U.S. Income Tax Return for an S Corporation

▶ Do not file this form unless the corporation has filed or is attaching Form 2553 to elect to be an S corporation.
▶ Information about Form 1120S and its separate instructions is at *www.irs.gov/form1120s.*

OMB No. 1545-0123

2016

For calendar year 2016 or tax year beginning , 2016, ending , 20

A S election effective date	TYPE OR PRINT	Name: Corporation 2016 Line Item Money Amounts (Estimated from SOI Sample)	**D** Employer identification number
B Business activity code number (see instructions)		Number, street, and room or suite no. If a P.O. box, see instructions.	**E** Date incorporated
C Check if Sch. M-3 attached ☐		City or town, state or province, country, and ZIP or foreign postal code	**F** Total assets (see instructions) $ 4,340,405,858

G Is the corporation electing to be an S corporation beginning with this tax year? ☐ Yes ☐ No If "Yes," attach Form 2553 if not already filed

H Check if: **(1)** ☐ Final return **(2)** ☐ Name change **(3)** ☐ Address change **(4)** ☐ Amended return **(5)** ☐ S election termination or revocation

I Enter the number of shareholders who were shareholders during any part of the tax year . . . . . ▶

Caution: Include **only** trade or business income and expenses on lines 1a through 21. See the instructions for more information.

Income	1a	Gross receipts or sales	1a				
	b	Returns and allowances	1b				
	c	Balance. Subtract line 1b from line 1a			1c		
	2	Cost of goods sold (attach Form 1125-A)			2		
	3	Gross profit. Subtract line 2 from line 1c			3		
	4	Net gain (loss) from Form 4797, line 17 (attach Form 4797)			4		
	5	Other income (loss) (see instructions—attach statement)			5		
	6	**Total income (loss).** Add lines 3 through 5 ▶			6	3,185,474,245	[1]
Deductions (see instructions for limitations)	7	Compensation of officers (see instructions—attach Form 1125-E)			7		
	8	Salaries and wages (less employment credits)			8		
	9	Repairs and maintenance			9		
	10	Bad debts			10		
	11	Rents			11		
	12	Taxes and licenses			12		
	13	Interest			13		
	14	Depreciation not claimed on Form 1125-A or elsewhere on return (attach Form 4562)			14		
	15	Depletion **(Do not deduct oil and gas depletion.)**			15		
	16	Advertising			16		
	17	Pension, profit-sharing, etc., plans			17		
	18	Employee benefit programs			18		
	19	Other deductions (attach statement)			19		
	20	**Total deductions.** Add lines 7 through 19 ▶			20	2,699,956,602	[1]
	21	**Ordinary business income (loss).** Subtract line 20 from line 6			21	485,517,643	[1]
Tax and Payments	22a	Excess net passive income or LIFO recapture tax (see instructions)	22a	28,057			
	b	Tax from Schedule D (Form 1120S)	22b	161,639			
	c	Add lines 22a and 22b (see instructions for additional taxes)			22c	191,268	
	23a	2016 estimated tax payments and 2015 overpayment credited to 2016	23a				
	b	Tax deposited with Form 7004	23b				
	c	Credit for federal tax paid on fuels (attach Form 4136)	23c				
	d	Add lines 23a through 23c			23d		
	24	Estimated tax penalty (see instructions). Check if Form 2220 is attached ▶ ☐			24		
	25	**Amount owed.** If line 23d is smaller than the total of lines 22c and 24, enter amount owed			25		
	26	**Overpayment.** If line 23d is larger than the total of lines 22c and 24, enter amount overpaid			26		
	27	Enter amount from line 26 **Credited to 2017 estimated tax** ▶	**Refunded** ▶		27		

Sign Here

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

▶ Signature of officer | Date | ▶ Title

May the IRS discuss this return with the preparer shown below (see instructions)? ☐ Yes ☐ No

Paid Preparer Use Only

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

For Paperwork Reduction Act Notice, see separate instructions. Cat. No. 11510H Form **1120S** (2016)

Schedule B Other Information (see instructions)

		Yes	No
1	Check accounting method: a ☐ Cash b ☐ Accrual 3,282,400 1,174,047 c ☐ Other (specify) ▶ 106,759		
2	See the instructions and enter the: a Business activity ▶ 4,592,042 b Product or service ▶ 4,592,042		
3	At any time during the tax year, was any shareholder of the corporation a disregarded entity, a trust, an estate, or a nominee or similar person? If "Yes," attach Schedule B-1, Information on Certain Shareholders of an S Corporation		
4	At the end of the tax year, did the corporation:		
a	Own directly 20% or more, or own, directly or indirectly, 50% or more of the total stock issued and outstanding of any foreign or domestic corporation? For rules of constructive ownership, see instructions. If "Yes," complete (i) through (v) below		

(i) Name of Corporation	(ii) Employer Identification Number (if any)	(iii) Country of Incorporation	(iv) Percentage of Stock Owned	(v) If Percentage in (iv) is 100%, Enter the Date (if any) a Qualified Subchapter S Subsidiary Election Was Made

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) Employer Identification Number (if any)	(iii) Type of Entity	(iv) Country of Organization	(v) Maximum Percentage Owned in Profit, Loss, or Capital

5 a	At the end of the tax year, did the corporation have any outstanding shares of restricted stock?			
	If "Yes," complete lines (i) and (ii) below.			
	(i) Total shares of restricted stock ▶			
	(ii) Total shares of non-restricted stock ▶			
b	At the end of the tax year, did the corporation have any outstanding stock options, warrants, or similar instruments?			
	If "Yes," complete lines (i) and (ii) below.			
	(i) Total shares of stock outstanding at the end of the tax year ▶			
	(ii) Total shares of stock outstanding if all instruments were executed ▶			
6	Has this corporation filed, or is it required to file, **Form 8918,** Material Advisor Disclosure Statement, to provide information on any reportable transaction? YES 6,955			
7	Check this box if the corporation issued publicly offered debt instruments with original issue discount ▶ ☐ If checked, the corporation may have to file **Form 8281,** Information Return for Publicly Offered Original Issue Discount Instruments.			
8	If the corporation: **(a)** was a C corporation before it elected to be an S corporation **or** the corporation acquired an asset with a basis determined by reference to the basis of the asset (or the basis of any other property) in the hands of a C corporation **and (b)** has net unrealized built-in gain in excess of the net recognized built-in gain from prior years, enter the net unrealized built-in gain reduced by net recognized built-in gain from prior years (see instructions) ▶ $ 15,364			
9	Enter the accumulated earnings and profits of the corporation at the end of the tax year. $ 55,413			
10	Does the corporation satisfy **both** of the following conditions?			
a	The corporation's total receipts (see instructions) for the tax year were less than $250,000			
b	The corporation's total assets at the end of the tax year were less than $250,000 YES 2,235,739			
	If "Yes," the corporation is not required to complete Schedules L and M-1.			
11	During the tax year, did the corporation have any non-shareholder debt that was canceled, was forgiven, or had the terms modified so as to reduce the principal amount of the debt?			
	If "Yes," enter the amount of principal reduction $			
12	During the tax year, was a qualified subchapter S subsidiary election terminated or revoked' YES 5,468			
13 a	Did the corporation make any payments in 2016 that would require it to file Form(s) 1099? YES 1,890,315			
b	If "Yes," did the corporation file or will it file required Forms 1099? YES 1,854,516			

Schedule B Other Information (see instructions)

		Yes	No
1	Check accounting method: a ☐ Cash b ☐ Accrual c ☐ Other (specify) ▶		
2	See the instructions and enter the: a Business activity ▶ b Product or service ▶		
3	At any time during the tax year, was any shareholder of the corporation a disregarded entity, a trust, an estate, or a nominee or similar person? If "Yes," attach Schedule B-1, Information on Certain Shareholders of an S Corporation		
4	At the end of the tax year, did the corporation:		
a	Own directly 20% or more, or own, directly or indirectly, 50% or more of the total stock issued and outstanding of any foreign or domestic corporation? For rules of constructive ownership, see instructions. If "Yes," complete (i) through (v) below		

(i) Name of Corporation	(ii) Employer Identification Number (if any)	(iii) Country of Incorporation	(iv) Percentage of Stock Owned	(v) If Percentage in (iv) is 100%, Enter the Date (if any) a Qualified Subchapter S Subsidiary Election Was Made

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) Employer Identification Number (if any)	(iii) Type of Entity	(iv) Country of Organization	(v) Maximum Percentage Owned in Profit, Loss, or Capital

5 a	At the end of the tax year, did the corporation have any outstanding shares of restricted stock?		
	If "Yes," complete lines (i) and (ii) below. (i) Total shares of restricted stock. ▶ (ii) Total shares of non-restricted stock ▶		
b	At the end of the tax year, did the corporation have any outstanding stock options, warrants, or similar instruments?		
	If "Yes," complete lines (i) and (ii) below. (i) Total shares of stock outstanding at the end of the tax year ▶ (ii) Total shares of stock outstanding if all instruments were executed ▶		
6	Has this corporation filed, or is it required to file, **Form 8918,** Material Advisor Disclosure Statement, to provide information on any reportable transaction?		
7	Check this box if the corporation issued publicly offered debt instruments with original issue discount ▶ ☐ If checked, the corporation may have to file **Form 8281,** Information Return for Publicly Offered Original Issue Discount Instruments.		
8	If the corporation: **(a)** was a C corporation before it elected to be an S corporation **or** the corporation acquired an asset with a basis determined by reference to the basis of the asset (or the basis of any other property) in the hands of a C corporation **and (b)** has net unrealized built-in gain in excess of the net recognized built-in gain from prior years, enter the net unrealized built-in gain reduced by net recognized built-in gain from prior years (see instructions) ▶ $ 134,015,414		
9	Enter the accumulated earnings and profits of the corporation at the end of the tax year. $ 117,961,786		
10	Does the corporation satisfy **both** of the following conditions?		
a	The corporation's total receipts (see instructions) for the tax year were less than $250,000		
b	The corporation's total assets at the end of the tax year were less than $250,000		
	If "Yes," the corporation is not required to complete Schedules L and M-1.		
11	During the tax year, did the corporation have any non-shareholder debt that was canceled, was forgiven, or had the terms modified so as to reduce the principal amount of the debt?		
	If "Yes," enter the amount of principal reduction $		
12	During the tax year, was a qualified subchapter S subsidiary election terminated or revoked? If "Yes," see instructions		
13 a	Did the corporation make any payments in 2016 that would require it to file Form(s) 1099?		
b	If "Yes," did the corporation file or will it file required Forms 1099?		

Schedule K	Shareholders' Pro Rata Share Items			Total amount
Income (Loss)	1	Ordinary business income (loss) (page 1, line 21)	1	4,377,082
	2	Net rental real estate income (loss) (attach Form 8825)	2	315,386
	3a	Other gross rental income (loss) — 3a: 23,600		
	b	Expenses from other rental activities (attach statement) — 3b: 11,517		
	c	Other net rental income (loss). Subtract line 3b from line 3a	3c	25,356
	4	Interest income	4	826,030
	5	Dividends: a Ordinary dividends	5a	106,732
		b Qualified dividends — 5b: 76,555		
	6	Royalties	6	22,626
	7	Net short-term capital gain (loss) (attach Schedule D (Form 1120S))	7	47,648
	8a	Net long-term capital gain (loss) (attach Schedule D (Form 1120S))	8a	113,530
	b	Collectibles (28%) gain (loss) — 8b: 164		
	c	Unrecaptured section 1250 gain (attach statement) — 8c: 32,291		
	9	Net section 1231 gain (loss) (attach Form 4797)	9	225,144
	10	Other income (loss) (see instructions) Type ▶	10	33,890
Deductions	11	Section 179 deduction (attach Form 4562)	11	856,499
	12a	Charitable contributions	12a	1,244,761
	b	Investment interest expense	12b	22,783
	c	Section 59(e)(2) expenditures (1) Type ▶ (2) Amount ▶	12c(2)	8,012
	d	Other deductions (see instructions) Type ▶	12d	110,891
Credits	13a	Low-income housing credit (section 42(j)(5))	13a	398
	b	Low-income housing credit (other)	13b	1,152
	c	Qualified rehabilitation expenditures (rental real estate) (attach Form 3468, if applicable)	13c	39
	d	Other rental real estate credits (see instructions) Type ▶	13d	*187
	e	Other rental credits (see instructions) Type ▶	13e	d
	f	Biofuel producer credit (attach Form 6478)	13f	d
	g	Other credits (see instructions) Type ▶	13g	107,774
Foreign Transactions	14a	Name of country or U.S. possession ▶		
	b	Gross income from all sources	14b	32,794
	c	Gross income sourced at shareholder level	14c	8,827
		Foreign gross income sourced at corporate level		
	d	Passive category	14d	17,320
	e	General category	14e	13,875
	f	Other (attach statement)	14f	704
		Deductions allocated and apportioned at shareholder level		
	g	Interest expense	14g	5,360
	h	Other	14h	3,859
		Deductions allocated and apportioned at corporate level to foreign source income		
	i	Passive category	14i	4,921
	j	General category	14j	9,165
	k	Other (attach statement)	14k	771
		Other information		
	l	Total foreign taxes (check one): ▶ ☐ Paid ☐ Accrued	14l	31,473
	m	Reduction in taxes available for credit (attach statement)	14m	96
	n	Other foreign tax information (attach statement)		
Alternative Minimum Tax (AMT) Items	15a	Post-1986 depreciation adjustment	15a	1,463,150
	b	Adjusted gain or loss	15b	143,427
	c	Depletion (other than oil and gas)	15c	961
	d	Oil, gas, and geothermal properties—gross income	15d	10,915
	e	Oil, gas, and geothermal properties—deductions	15e	10,787
	f	Other AMT items (attach statement)	15f	18,241
Items Affecting Shareholder Basis	16a	Tax-exempt interest income	16a	22,662
	b	Other tax-exempt income	16b	20,898
	c	Nondeductible expenses	16c	2,629,752
	d	Distributions (attach statement if required) (see instructions)	16d	2,029,018
	e	Repayment of loans from shareholders	16e	140,993

Schedule K		Shareholders' Pro Rata Share Items				Total amount
Income (Loss)	1	Ordinary business income (loss) (page 1, line 21)			1	485,316,343
	2	Net rental real estate income (loss) (attach Form 8825)			2	12,272,395
	3a	Other gross rental income (loss)	3a	5,731,748		
	b	Expenses from other rental activities (attach statement)	3b	4,826,945		
	c	Other net rental income (loss). Subtract line 3b from line 3a			3c	904,882
	4	Interest income			4	8,598,301
	5	Dividends: a Ordinary dividends			5a	9,832,054
		b Qualified dividends	5b	8,314,071		
	6	Royalties			6	2,517,083
	7	Net short-term capital gain (loss) (attach Schedule D (Form 1120S))			7	-208,191
	8a	Net long-term capital gain (loss) (attach Schedule D (Form 1120S))			8a	61,739,384
	b	Collectibles (28%) gain (loss)	8b	2,416		
	c	Unrecaptured section 1250 gain (attach statement)	8c	4,043,577		
	9	Net section 1231 gain (loss) (attach Form 4797)			9	45,424,272
	10	Other income (loss) (see instructions) Type ▶			10	11,185,000
Deductions	11	Section 179 deduction (attach Form 4562)			11	41,010,358
	12a	Charitable contributions			12a	9,623,999
	b	Investment interest expense			12b	1,989,530
	c	Section 59(e)(2) expenditures (1) Type ▶ (2) Amount ▶			12c(2)	4,168,317
	d	Other deductions (see instructions) Type ▶			12d	4,379,465
Credits	13a	Low-income housing credit (section 42(j)(5))			13a	520
	b	Low-income housing credit (other)			13b	16,861
	c	Qualified rehabilitation expenditures (rental real estate) (attach Form 3468, if applicable)			13c	24,444
	d	Other rental real estate credits (see instructions) Type ▶			13d	*5,878
	e	Other rental credits (see instructions) Type ▶			13e	d
	f	Biofuel producer credit (attach Form 6478)			13f	d
	g	Other credits (see instructions) Type ▶			13g	2,946,936
Foreign Transactions	14a	Name of country or U.S. possession ▶				
	b	Gross income from all sources			14b	398,512,489
	c	Gross income sourced at shareholder level			14c	10,449,101
		Foreign gross income sourced at corporate level				
	d	Passive category			14d	2,113,685
	e	General category			14e	52,571,912
	f	Other (attach statement)			14f	897,165
		Deductions allocated and apportioned at shareholder level				
	g	Interest expense			14g	3,812,072
	h	Other			14h	7,200,216
		Deductions allocated and apportioned at corporate level to foreign source income				
	i	Passive category			14i	668,402
	j	General category			14j	39,485,447
	k	Other (attach statement)			14k	494,122
		Other information				
	l	Total foreign taxes (check one): ▶ ☐ Paid ☐ Accrued			14l	2,489,907
	m	Reduction in taxes available for credit (attach statement)			14m	18,846
	n	Other foreign tax information (attach statement)				
Alternative Minimum Tax (AMT) Items	15a	Post-1986 depreciation adjustment			15a	514,605
	b	Adjusted gain or loss			15b	-1,269,052
	c	Depletion (other than oil and gas)			15c	257,098
	d	Oil, gas, and geothermal properties—gross income			15d	6,047,011
	e	Oil, gas, and geothermal properties—deductions			15e	4,051,974
	f	Other AMT items (attach statement)			15f	558,871
Items Affecting Shareholder Basis	16a	Tax-exempt interest income			16a	1,787,840
	b	Other tax-exempt income			16b	1,261,612
	c	Nondeductible expenses			16c	17,877,234
	d	Distributions (attach statement if required) (see instructions)			16d	468,491,110
	e	Repayment of loans from shareholders			16e	8,061,340

Schedule K	Shareholders' Pro Rata Share Items (continued)		Total amount
Other Information	17a Investment income	17a	857,365
	b Investment expenses	17b	36,686
	c Dividend distributions paid from accumulated earnings and profits	17c	10,064
	d Other items and amounts (attach statement)		
Recon-ciliation	18 **Income/loss reconciliation.** Combine the amounts on lines 1 through 10 in the far right column. From the result, subtract the sum of the amounts on lines 11 through 12d and 14l	18	4,545,937

Schedule L	Balance Sheets per Books	Beginning of tax year		End of tax year		
	Assets	(a)	(b)	(c)	(d)	
1	Cash					
2a	Trade notes and accounts receivable					
b	Less allowance for bad debts	( )		( )		
3	Inventories					
4	U.S. government obligations					
5	Tax-exempt securities (see instructions)					
6	Other current assets (attach statement)					
7	Loans to shareholders					
8	Mortgage and real estate loans					
9	Other investments (attach statement)					
10a	Buildings and other depreciable assets					
b	Less accumulated depreciation	( )		( )		
11a	Depletable assets					
b	Less accumulated depletion	( )		( )		
12	Land (net of any amortization)					
13a	Intangible assets (amortizable only)					
b	Less accumulated amortization	( )		( )		
14	Other assets (attach statement)					
15	Total assets				3,458,424	[1]
	Liabilities and Shareholders' Equity					
16	Accounts payable					
17	Mortgages, notes, bonds payable in less than 1 year					
18	Other current liabilities (attach statement)					
19	Loans from shareholders					
20	Mortgages, notes, bonds payable in 1 year or more					
21	Other liabilities (attach statement)					
22	Capital stock					
23	Additional paid-in capital					
24	Retained earnings					
25	Adjustments to shareholders' equity (attach statement)					
26	Less cost of treasury stock		( )		( )	
27	Total liabilities and shareholders' equity				3,458,424	[1]

Schedule K	Shareholders' Pro Rata Share Items (continued)		Total amount
Other Information	17a Investment income	17a	21,465,565
	b Investment expenses	17b	1,549,352
	c Dividend distributions paid from accumulated earnings and profits	17c	1,442,653
	d Other items and amounts (attach statement)		
Recon-ciliation	18 **Income/loss reconciliation.** Combine the amounts on lines 1 through 10 in the far right column. From the result, subtract the sum of the amounts on lines 11 through 12d and 14l	18	573,808,737

Schedule L	Balance Sheets per Books	Beginning of tax year		End of tax year	
	Assets	(a)	(b)	(c)	(d)
1	Cash				
2a	Trade notes and accounts receivable				
b	Less allowance for bad debts	( )		( )	
3	Inventories				
4	U.S. government obligations				
5	Tax-exempt securities (see instructions)				
6	Other current assets (attach statement)				
7	Loans to shareholders				
8	Mortgage and real estate loans				
9	Other investments (attach statement)				
10a	Buildings and other depreciable assets				
b	Less accumulated depreciation	( )		( )	
11a	Depletable assets				
b	Less accumulated depletion	( )		( )	
12	Land (net of any amortization)				
13a	Intangible assets (amortizable only)				
b	Less accumulated amortization	( )		( )	
14	Other assets (attach statement)				
15	Total assets				4,340,405,858 [1]
	Liabilities and Shareholders' Equity				
16	Accounts payable				
17	Mortgages, notes, bonds payable in less than 1 year				
18	Other current liabilities (attach statement)				
19	Loans from shareholders				
20	Mortgages, notes, bonds payable in 1 year or more				
21	Other liabilities (attach statement)				
22	Capital stock				
23	Additional paid-in capital				
24	Retained earnings				
25	Adjustments to shareholders' equity (attach statement)				
26	Less cost of treasury stock		( )		( )
27	Total liabilities and shareholders' equity				4,340,405,858 [1]

Schedule M-1 Reconciliation of Income (Loss) per Books With Income (Loss) per Return

Note: The corporation may be required to file Schedule M-3 (see instructions) [1]

1	Net income (loss) per books	3,582,401	5	Income recorded on books this year not included on Schedule K, lines 1 through 10 (itemize): a Tax-exempt interest $ 18,194	165,262
2	Income included on Schedule K, lines 1, 2, 3c, 4, 5a, 6, 7, 8a, 9, and 10, not recorded on books this year (itemize)	121,957			
3	Expenses recorded on books this year not included on Schedule K, lines 1 through 12 and 14l (itemize): a Depreciation $ 190,330 b Travel and entertainment $ 2,007,948	2,329,932	6	Deductions included on Schedule K, lines 1 through 12 and 14l, not charged against book income this year (itemize): a Depreciation $ 183,796	291,472
			7	Add lines 5 and 6	406,549
4	Add lines 1 through 3	3,580,063	8	Income (loss) (Schedule K, line 18). Line 4 less line 7	3,577,487

Schedule M-2 Analysis of Accumulated Adjustments Account, Other Adjustments Account, and Shareholders' Undistributed Taxable Income Previously Taxed (see instructions)

		(a) Accumulated adjustments account	(b) Other adjustments account	(c) Shareholders' undistributed taxable income previously taxed
1	Balance at beginning of tax year			
2	Ordinary income from page 1, line 21			
3	Other additions			
4	Loss from page 1, line 21	( )		
5	Other reductions	( )	( )	
6	Combine lines 1 through 5			
7	Distributions other than dividend distributions	2,017,458	10,806	4,598
8	Balance at end of tax year. Subtract line 7 from line 6			

Schedule M-1 Reconciliation of Income (Loss) per Books With Income (Loss) per Return

Note: The corporation may be required to file Schedule M-3 (see instructions) [1]

1	Net income (loss) per books	371,426,363	5	Income recorded on books this year not included on Schedule K, lines 1 through 10 (itemize): a Tax-exempt interest $ 153,765	17,770,859
2	Income included on Schedule K, lines 1, 2, 3c, 4, 5a, 6, 7, 8a, 9, and 10, not recorded on books this year (itemize)	18,713,374	6	Deductions included on Schedule K, lines 1 through 12 and 14l, not charged against book income this year (itemize): a Depreciation $ 13,075,062	25,715,739
3	Expenses recorded on books this year not included on Schedule K, lines 1 through 12 and 14l (itemize): a Depreciation $ 6,391,187 b Travel and entertainment $ 6,447,466	30,744,426	7	Add lines 5 and 6	43,490,166
4	Add lines 1 through 3	420,890,780	8	Income (loss) (Schedule K, line 18). Line 4 less line 7	377,409,375

Schedule M-2 Analysis of Accumulated Adjustments Account, Other Adjustments Account, and Shareholders' Undistributed Taxable Income Previously Taxed (see instructions)

		(a) Accumulated adjustments account	(b) Other adjustments account	(c) Shareholders' undistributed taxable income previously taxed
1	Balance at beginning of tax year			
2	Ordinary income from page 1, line 21			
3	Other additions			
4	Loss from page 1, line 21	( )		
5	Other reductions	( )	( )	
6	Combine lines 1 through 5			
7	Distributions other than dividend distributions	489,150,946	740,816	847,721
8	Balance at end of tax year. Subtract line 7 from line 6			

TOTAL FORMS FILED 127,331 TOTAL FORMS E-FILED 111,348

SCHEDULE D (Form 1120S)

Department of the Treasury
Internal Revenue Service

Capital Gains and Losses and Built-in Gains

▶ Attach to Form 1120S.
▶ Use Form 8949 to list your transactions for lines 1b, 2, 3, 8b, 9, and 10.
▶ Information about Schedule D and its separate instructions is at *www.irs.gov/form1120s*.

OMB No. 1545-0123

2016

Name: Corporation 2016 Line Item Counts (Estimated from SOI Sample)

Employer identification number

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

See instructions for how to figure the amounts to enter on the lines below. This form may be easier to complete if you round off the cents to whole dollars.	(d) Proceeds (sales price)	(e) Cost (or other basis)	(g) Adjustments to gain or loss from Form(s) 8949, Part I, line 2, column (g)	(h) Gain or (loss). Subtract column (e) from column (d) and combine the result with column (g)
1a Totals for all short-term transactions reported on Form 1099-B for which basis was reported to the IRS and for which you have no adjustments (see instructions). However, if you choose to report all these transactions on Form 8949, leave this line blank and go to line 1b				6,737
1b Totals for all transactions reported on Form(s) 8949 with **Box A** checked				18,797
2 Totals for all transactions reported on Form(s) 8949 with **Box B** checked				6,487
3 Totals for all transactions reported on Form(s) 8949 with **Box C** checked				22,053

4	Short-term capital gain from installment sales from Form 6252, line 26 or 37	4	d
5	Short-term capital gain or (loss) from like-kind exchanges from Form 8824	5	-
6	Tax on short-term capital gain included on line 23 below	6	(d)
7	**Net short-term capital gain or (loss).** Combine lines 1a through 6 in column (h). Enter here and on Form 1120S, Schedule K, line 7 or 10	7	46,616

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

See instructions for how to figure the amounts to enter on the lines below. This form may be easier to complete if you round off the cents to whole dollars.	(d) Proceeds (sales price)	(e) Cost (or other basis)	(g) Adjustments to gain or loss from Form(s) 8949, Part II, line 2, column (g)	(h) Gain or (loss). Subtract column (e) from column (d) and combine the result with column (g)
8a Totals for all long-term transactions reported on Form 1099-B for which basis was reported to the IRS and for which you have no adjustments (see instructions). However, if you choose to report all these transactions on Form 8949, leave this line blank and go to line 8b				7,957
8b Totals for all transactions reported on Form(s) 8949 with **Box D** checked				21,260
9 Totals for all transactions reported on Form(s) 8949 with **Box E** checked				22,404
10 Totals for all transactions reported on Form(s) 8949 with **Box F** checked				52,865

11	Long-term capital gain from installment sales from Form 6252, line 26 or 37	11	20,469
12	Long-term capital gain or (loss) from like-kind exchanges from Form 8824	12	*151
13	Capital gain distributions (see instructions)	13	20,730
14	Tax on long-term capital gain included on line 23 below	14	(345)
15	**Net long-term capital gain or (loss).** Combine lines 8a through 14 in column (h). Enter here and on Form 1120S, Schedule K, line 8a or 10	15	113,806

For Paperwork Reduction Act Notice, see the Instructions for Form 1120S. Cat. No. 11516V **Schedule D (Form 1120S) 2016**

*AMOUNTS IN THOUSANDS OF US DOLLARS

SCHEDULE D (Form 1120S)

Department of the Treasury
Internal Revenue Service

Capital Gains and Losses and Built-in Gains

▶ Attach to Form 1120S.
▶ Use Form 8949 to list your transactions for lines 1b, 2, 3, 8b, 9, and 10.
▶ Information about Schedule D and its separate instructions is at *www.irs.gov/form1120s*.

OMB No. 1545-0123

2016

Name: Corporation 2016 Line Item Money Amounts (Estimated from SOI Sample)

Employer identification number

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

See instructions for how to figure the amounts to enter on the lines below. This form may be easier to complete if you round off the cents to whole dollars.	(d) Proceeds (sales price)	(e) Cost (or other basis)	(g) Adjustments to gain or loss from Form(s) 8949, Part I, line 2, column (g)	(h) Gain or (loss). Subtract column (e) from column (d) and combine the result with column (g)
1a Totals for all short-term transactions reported on Form 1099-B for which basis was reported to the IRS and for which you have no adjustments (see instructions). However, if you choose to report all these transactions on Form 8949, leave this line blank and go to line 1b				-92,373
1b Totals for all transactions reported on Form(s) 8949 with **Box A** checked				-128,363
2 Totals for all transactions reported on Form(s) 8949 with **Box B** checked				18,648
3 Totals for all transactions reported on Form(s) 8949 with **Box C** checked				1,287,726

4	Short-term capital gain from installment sales from Form 6252, line 26 or 37	4	d
5	Short-term capital gain or (loss) from like-kind exchanges from Form 8824	5	-
6	Tax on short-term capital gain included on line 23 below	6	(d)
7	**Net short-term capital gain or (loss).** Combine lines 1a through 6 in column (h). Enter here and on Form 1120S, Schedule K, line 7 or 10	7	1,124,297

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

See instructions for how to figure the amounts to enter on the lines below. This form may be easier to complete if you round off the cents to whole dollars.	(d) Proceeds (sales price)	(e) Cost (or other basis)	(g) Adjustments to gain or loss from Form(s) 8949, Part II, line 2, column (g)	(h) Gain or (loss). Subtract column (e) from column (d) and combine the result with column (g)
8a Totals for all long-term transactions reported on Form 1099-B for which basis was reported to the IRS and for which you have no adjustments (see instructions). However, if you choose to report all these transactions on Form 8949, leave this line blank and go to line 8b				406,911
8b Totals for all transactions reported on Form(s) 8949 with **Box D** checked				945,609
9 Totals for all transactions reported on Form(s) 8949 with **Box E** checked				8,812,980
10 Totals for all transactions reported on Form(s) 8949 with **Box F** checked				30,620,525

11	Long-term capital gain from installment sales from Form 6252, line 26 or 37	11	24,113,476
12	Long-term capital gain or (loss) from like-kind exchanges from Form 8824	12	*96,636
13	Capital gain distributions (see instructions)	13	237,892
14	Tax on long-term capital gain included on line 23 below	14	(38,086)
15	**Net long-term capital gain or (loss).** Combine lines 8a through 14 in column (h). Enter here and on Form 1120S, Schedule K, line 8a or 10	15	65,196,471

For Paperwork Reduction Act Notice, see the Instructions for Form 1120S. Cat. No. 11516V **Schedule D (Form 1120S) 2016**

Part III **Built-in Gains Tax** (See instructions **before** completing this part.)

16	Excess of recognized built-in gains over recognized built-in losses (attach computation statement)	16	4,291
17	Taxable income (attach computation statement)	17	4,562
18	Net recognized built-in gain. Enter the smallest of line 16, line 17, or line 8 of Schedule B	18	3,521
19	Section 1374(b)(2) deduction	19	1,356
20	Subtract line 19 from line 18. If zero or less, enter -0- here and on line 23	20	2,806
21	Enter 35% of line 20	21	2,806
22	Section 1374(b)(3) business credit and minimum tax credit carryforwards from C corporation years	22	*409
23	**Tax.** Subtract line 22 from line 21 (if zero or less, enter -0-). Enter here and on Form 1120S, page 1, line 22b	23	2,799

Part III **Built-in Gains Tax** (See instructions **before** completing this part.)

16	Excess of recognized built-in gains over recognized built-in losses (attach computation statement)	16	815,196
17	Taxable income (attach computation statement)	17	6,955,189
18	Net recognized built-in gain. Enter the smallest of line 16, line 17, or line 8 of Schedule B	18	483,903
19	Section 1374(b)(2) deduction	19	262,681
20	Subtract line 19 from line 18. If zero or less, enter -0- here and on line 23	20	464,275
21	Enter 35% of line 20	21	162,496
22	Section 1374(b)(3) business credit and minimum tax credit carryforwards from C corporation years	22	*779
23	**Tax.** Subtract line 22 from line 21 (if zero or less, enter -0-). Enter here and on Form 1120S, page 1, line 22b	23	161,639

671113

☐ Final K-1 383,421 ☐ Amended K-1 d OMB No. 1545-0123

Schedule K-1 (Form 1120S)
Department of the Treasury
Internal Revenue Service

2016

For calendar year 2016, or tax year beginning _____, 2016 ending _____, 20 _____

Shareholder's Share of Income, Deductions, Credits, etc.

▶ See back of form and separate instructions.

Part I Information About the Corporation

A Corporation's employer identification number
Corporation 2016 Line Item Counts (Estimated from SOI Sample)

B Corporation's name, address, city, state, and ZIP code

TOTAL FORMS FILED 7,424,675
TOTAL FORMS E-FILED 3,978,944

C IRS Center where corporation filed return

Part II Information About the Shareholder

D Shareholder's identifying number
7,424,675

E Shareholder's name, address, city, state, and ZIP code

LAST NAME OR TRUST 7,424,675

FIRST NAME 7,344,035

F Shareholder's percentage of stock ownership for tax year . . . . . 7,424,675 %

CREDITS

A	545
B	1,234
C	393
D	1,341
E	710
F	*371
G	1,235
H	-
I	27
J	40,817
K	3,845
L	10,679
M	85,663
N	126,257
O	6,031
P	33,131
NR	*744

Line 17 Other Info (Cont.)

N	258
O	92
P	38
Q	-

FOREIGN TRANSACTIONS

B	107,477
C	34,314
D	59,647
E	48,559
F	2,233
G	25,580
H	20,327
I	19,283
J	35,343
K	1,937
L	86,545
M	10,501
N	429
O	42
P	-
Q	545
NR	-
R	1,527
T	309
U	148,418
NR	-

Part III Shareholder's Share of Current Year Income, Deductions, Credits, and Other Items

1	Ordinary business income (loss) 6,908,294	13	Credits SEE BOTTOM LEFT
2	Net rental real estate income (loss) 727,848		
3	Other net rental income (loss) 78,842		
4	Interest income 1,647,641		
5a	Ordinary dividends 320,977		
5b	Qualified dividends 245,275	14	Foreign transactions SEE BOTTOM LEFT
6	Royalties 93,713		
7	Net short-term capital gain (loss) 137,891		
8a	Net long-term capital gain (loss) 309,496		
8b	Collectibles (28%) gain (loss) 800		
8c	Unrecaptured section 1250 gain 92,217		
9	Net section 1231 gain (loss) 523,356		
10	Other income (loss)	15	Alternative minimum tax (AMT) items
A	32,285	A	2,637,219
B	5,256	B	317,928
C	16,491	C	4,596
D	141	D	28,492 27,522
E	67,392	E	58,124
NR	404	NR	-
11	Section 179 deduction 1,444,265	16	Items affecting shareholder basis
12	Other deductions	A	148,865
A	2,139,487	B	89,614
B	7,990	C	4,184,685
C	23,923	D	3,502,774
D	3,034	E	183,263
E	1,144	NR	d
F	288	17	Other information
G	28,539	A	1,768,380
H	65,579	B	115,292
I	44,153	C	64
J	26,054	D	2,224
K	92,755	E	d
L	35,373	F	40
M	d	G	-
N	d	H	d
O	894	I	3,460
		J	95
		K	53,850
		L	*330
		M	451

* See attached statement fo di Sc

S 155,691
NR *711

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For IRS Use Only

For Paperwork Reduction Act Notice, see Instructions for Form 1120S. IRS.gov/form1120s Cat. No. 11520D

NR = NOT REPORTED

*AMOUNTS IN THOUSANDS OF US DOLLARS

671113

☐ Final K-1 ☐ Amended K-1 OMB No. 1545-0123

Schedule K-1 (Form 1120S)
Department of the Treasury
Internal Revenue Service

2016

For calendar year 2016, or tax year beginning _____, 2016 ending _____, 20 _____

Shareholder's Share of Income, Deductions, Credits, etc.

▶ See back of form and separate instructions.

Part I Information About the Corporation

A Corporation's employer identification number
Corporation 2016 Line Item Money Amounts (Estimated from SOI Sample)

B Corporation's name, address, city, state, and ZIP code

C IRS Center where corporation filed return

Part II Information About the Shareholder

D Shareholder's identifying number

E Shareholder's name, address, city, state, and ZIP code

F Shareholder's percentage of stock ownership for tax year . . . . . _____ %

Part III Shareholder's Share of Current Year Income, Deductions, Credits, and Other Items

1	Ordinary business income (loss) 477,104,937	13	Credits SEE BOTTOM LEFT
2	Net rental real estate income (loss) 12,238,459		
3	Other net rental income (loss) 901,770		
4	Interest income 8,588,013		
5a	Ordinary dividends 9,826,025		
5b	Qualified dividends 8,310,132	14	Foreign transactions SEE BOTTOM LEFT
6	Royalties 2,516,142		
7	Net short-term capital gain (loss) -207,481		
8a	Net long-term capital gain (loss) 59,690,268		
8b	Collectibles (28%) gain (loss) 2,426		
8c	Unrecaptured section 1250 gain 4,033,581		
9	Net section 1231 gain (loss) 45,382,891		
10	Other income (loss)	15	Alternative minimum tax (AMT) items
A	458,037	A	517,467
B	-13,116	B	-1,269,591
C	766,960	C	256,904
D	1,985	D	5,816,991 3,863,725
E	10,006,074	E	556,329
NR	56,144	NR	-
11	Section 179 deduction 40,489,087	16	Items affecting shareholder basis
12	Other deductions	A	1,791,261
A	7,512,016	B	1,261,418
B	745,214	C	17,850,839
C	493,078	D	503,784,728
D	167,588	E	8,043,872
E	352,845	NR	d
F	276,432	17	Other information
G	45,625	A	20,586,603
H	1,989,320	B	1,553,349
I	338,070	C	-6,680
J	4,164,090	D	222,982
K	1,036,931	E	d
L	142,204	F	1
M	d	G	-
N	d	H	d
O	11,908	I	5,078,351
		J	-27,422
		K	1,498,593
		L	*3,299
		M	8,629

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For IRS Use Only

	CREDITS		FOREIGN TRANSACTIONS
A	13	B	392,954,275
B	1,743	C	10,449,049
C	507	D	2,093,665
D	7,536	E	52,430,057
E	24,444	F	897,165
F	*5,855	G	3,767,317
G	904	H	7,197,101
H	-	I	656,180
I	5	J	39,305,843
J	568,268	K	731,978
K	9,454	L	1,022,221
L	69,224	M	1,442,025
M	1,344,189	N	6,933
N	687,844	O	12,942
O	26,021	P	-
P	241,696	Q	2,304,306
NR	*2,813	NR	-
	Line 17 Other Info (Cont.)		
N	258,009	R	36,131
O	20		
P	232,782	T	30,187
Q	-	U	36,906,217
		NR	-
		S	2,820,994
		NR	*4,761,234

* See attached statement for additional information.

NR = NOT REPORTED

TOTAL FORMS FILED 57,205 TOTAL FORMS E-FILED 54,610

SCHEDULE M-3 (Form 1120S)

Department of the Treasury
Internal Revenue Service

Net Income (Loss) Reconciliation for S Corporations With Total Assets of $10 Million or More

▶ Attach to Form 1120S.

▶ Information about Sch. M-3 (Form 1120S) and its separate instructions is at *www.irs.gov/form1120s*.

OMB No. 1545-0123

2016

Name of corporation: Corporation 2016 Line Item Counts (Estimated from SOI Sample)

Employer identification number

Part I Financial Information and Net Income (Loss) Reconciliation (see instructions)

1a Did the corporation prepare a certified audited non-tax-basis income statement for the period ending with or within this tax year? (See instructions if multiple non-tax-basis income statements are prepared.)

- ☐ **Yes.** Skip line 1b and complete lines 2 through 11 with respect to that income statement. 13,864
- ☐ **No.** Go to line 1b. 42,621

b Did the corporation prepare a non-tax-basis income statement for that period?

- ☐ **Yes.** Complete lines 2 through 11 with respect to that income statement. 23,593
- ☐ **No.** Skip lines 2 through 3b and enter the corporation's net income (loss) per its books and records on line 4a. 18,166

2 Enter the income statement period: Beginning 39,050 Ending 39,051

3a Has the corporation's income statement been restated for the income statement period on line 2?

- ☐ **Yes.** (If "Yes," attach an explanation and the amount of each item restated.) 28
- ☐ **No.** 39,026

b Has the corporation's income statement been restated for any of the five income statement periods immediately preceding the period on line 2?

- ☐ **Yes.** (If "Yes," attach an explanation and the amount of each item restated.) 628
- ☐ **No.** 38,480

4a	Worldwide consolidated net income (loss) from income statement source identified in Part I, line 1	4a	56,431
b	Indicate accounting standard used for line 4a (see instructions): (1) ☐ GAAP (2) ☐ IFRS (3) ☐ Tax-basis (4) ☐ Other (specify) GAAP 36,789 TAX 8,794 IFRS d OTHER 2,022		
5a	Net income from nonincludible foreign entities (attach statement)	5a	(651)
b	Net loss from nonincludible foreign entities (attach statement and enter as a positive amount)	5b	483
6a	Net income from nonincludible U.S. entities (attach statement)	6a	(2,318)
b	Net loss from nonincludible U.S. entities (attach statement and enter as a positive amount)	6b	1,374
7a	Net income (loss) of other foreign disregarded entities (attach statement)	7a	72
b	Net income (loss) of other U.S. disregarded entities (except qualified subchapter S subsidiaries) (attach statement)	7b	159
c	Net income (loss) of other qualified subchapter S subsidiaries (QSubs) (attach statement)	7c	176
8	Adjustment to eliminations of transactions between includible entities and nonincludible entities (attach statement)	8	1,200
9	Adjustment to reconcile income statement period to tax year (attach statement)	9	395
10	Other adjustments to reconcile to amount on line 11 (attach statement)	10	572
11	**Net income (loss) per income statement of the corporation.** Combine lines 4 through 10	11	56,467

Note: Part I, line 11, must equal Part II, line 26, column (a) or Schedule M-1, line 1 (see instructions).

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

		Total Assets	Total Liabilities
a	Included on Part I, line 4	55,757	53,699
b	Removed on Part I, line 5	714	687
c	Removed on Part I, line 6	2,434	2,262
d	Included on Part I, line 7	260	226

*AMOUNTS IN THOUSANDS OF US DOLLARS

SCHEDULE M-3 (Form 1120S)

Department of the Treasury
Internal Revenue Service

Net Income (Loss) Reconciliation for S Corporations With Total Assets of $10 Million or More

▶ Attach to Form 1120S.

▶ Information about Sch. M-3 (Form 1120S) and its separate instructions is at *www.irs.gov/form1120s*.

OMB No. 1545-0123

2016

Name of corporation: Corporation 2016 Line Item Money Amounts (Estimated from SOI Sample)

Employer identification number

Part I Financial Information and Net Income (Loss) Reconciliation (see instructions)

1a Did the corporation prepare a certified audited non-tax-basis income statement for the period ending with or within this tax year? (See instructions if multiple non-tax-basis income statements are prepared.)

☐ **Yes.** Skip line 1b and complete lines 2 through 11 with respect to that income statement.
☐ **No.** Go to line 1b.

b Did the corporation prepare a non-tax-basis income statement for that period?

☐ **Yes.** Complete lines 2 through 11 with respect to that income statement.
☐ **No.** Skip lines 2 through 3b and enter the corporation's net income (loss) per its books and records on line 4a.

2 Enter the income statement period: Beginning ____/____/____ Ending ____/____/____

3a Has the corporation's income statement been restated for the income statement period on line 2?

☐ **Yes.** (If "Yes," attach an explanation and the amount of each item restated.)
☐ **No.**

b Has the corporation's income statement been restated for any of the five income statement periods immediately preceding the period on line 2?

☐ **Yes.** (If "Yes," attach an explanation and the amount of each item restated.)
☐ **No.**

4a	Worldwide consolidated net income (loss) from income statement source identified in Part I, line 1	**4a**	244,283,775
b	Indicate accounting standard used for line 4a (see instructions): (1) ☐ GAAP (2) ☐ IFRS (3) ☐ Tax-basis (4) ☐ Other (specify) ____		
5a	Net income from nonincludible foreign entities (attach statement)	**5a**	(3,712,127)
b	Net loss from nonincludible foreign entities (attach statement and enter as a positive amount)	**5b**	840,508
6a	Net income from nonincludible U.S. entities (attach statement)	**6a**	(17,497,353)
b	Net loss from nonincludible U.S. entities (attach statement and enter as a positive amount)	**6b**	3,555,740
7a	Net income (loss) of other foreign disregarded entities (attach statement)	**7a**	31,217
b	Net income (loss) of other U.S. disregarded entities (except qualified subchapter S subsidiaries) (attach statement)	**7b**	284,045
c	Net income (loss) of other qualified subchapter S subsidiaries (QSubs) (attach statement)	**7c**	677,136
8	Adjustment to eliminations of transactions between includible entities and nonincludible entities (attach statement)	**8**	3,242,490
9	Adjustment to reconcile income statement period to tax year (attach statement)	**9**	915,204
10	Other adjustments to reconcile to amount on line 11 (attach statement)	**10**	315,814
11	**Net income (loss) per income statement of the corporation.** Combine lines 4 through 10	**11**	232,959,551

Note: Part I, line 11, must equal Part II, line 26, column (a) or Schedule M-1, line 1 (see instructions).

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

		Total Assets	Total Liabilities
a	Included on Part I, line 4	3,069,214,559	1,999,194,297
b	Removed on Part I, line 5	33,858,289	18,422,086
c	Removed on Part I, line 6	264,370,522	165,934,781
d	Included on Part I, line 7	13,071,200	9,326,226

Name of corporation

Corporation 2016 Line Item Counts (Estimated from SOI Sample)

Employer identification number

Part II **Reconciliation of Net Income (Loss) per Income Statement of the Corporation With Total Income (Loss) per Return** (see instructions)

	Income (Loss) Items (Attach statements for lines 1 through 10)	(a) Income (Loss) per Income Statement	(b) Temporary Difference	(c) Permanent Difference	(d) Income (Loss) per Tax Return
1	Income (loss) from equity method foreign corporations	200	117	76	
2	Gross foreign dividends not previously taxed	179	60	50	248
3	Subpart F, QEF, and similar income inclusions		179	107	287
4	Gross foreign distributions previously taxed	56	42	*14	
5	Income (loss) from equity method U.S. corporations	351	227	213	
6	U.S. dividends not eliminated in tax consolidation	6,297	1,146	1,239	6,509
7	Income (loss) from U.S. partnerships	7,299	6,303	5,063	8,822
8	Income (loss) from foreign partnerships	292	263	169	397
9	Income (loss) from other pass-through entities	360	293	126	485
10	Items relating to reportable transactions	118	82	*10	121
11	Interest income (see instructions)	19,835	1,796	4,346	19,008
12	Total accrual to cash adjustment	1,111	2,192	25	1,618
13	Hedging transactions	255	222	*9	151
14	Mark-to-market income (loss)	595	575	34	170
15	Cost of goods sold (see instructions)	(21,925)	13,476	1,785	(21,929)
16	Sale versus lease (for sellers and/or lessors)	33	d	d	46
17	Section 481(a) adjustments		1,106	57	1,163
18	Unearned/deferred revenue	510	742	*12	579
19	Income recognition from long-term contracts	694	610	37	698
20	Original issue discount and other imputed interest	38	38	11	36
21a	Income statement gain/loss on sale, exchange, abandonment, worthlessness, or other disposition of assets other than inventory and pass-through entities	18,482	17,684	671	
b	Gross capital gains from Schedule D, excluding amounts from pass-through entities		4,480	358	4,795
c	Gross capital losses from Schedule D, excluding amounts from pass-through entities, abandonment losses, and worthless stock losses		2,211	155	2,346
d	Net gain/loss reported on Form 4797, line 17, excluding amounts from pass-through entities, abandonment losses, and worthless stock losses		12,333	500	12,799
e	Abandonment losses		346	22	363
f	Worthless stock losses (attach statement)		d	d	18
g	Other gain/loss on disposition of assets other than inventory		8,599	216	8,757
22	Other income (loss) items with differences (attach statement)	9,382	8,094	5,141	8,501
23	**Total income (loss) items.** Combine lines 1 through 22	31,372	25,240	13,786	31,858
24	**Total expense/deduction items** (from Part III, line 32)	31,615	25,717	27,145	31,773
25	Other items with no differences	33,329			33,309
26	**Reconciliation totals.** Combine lines 23 through 25	34,312	28,565	29,186	34,301

Note: Line 26, column (a), must equal Part I, line 11, and column (d) must equal Form 1120S, Schedule K, line 18.

Name of corporation

Corporation 2016 Line Item Money Amounts (Estimated from SOI Sample)

Employer identification number

Part II **Reconciliation of Net Income (Loss) per Income Statement of the Corporation With Total Income (Loss) per Return** (see instructions)

	Income (Loss) Items (Attach statements for lines 1 through 10)	(a) Income (Loss) per Income Statement	(b) Temporary Difference	(c) Permanent Difference	(d) Income (Loss) per Tax Return
1	Income (loss) from equity method foreign corporations	166,833	-102,155	-60,479	
2	Gross foreign dividends not previously taxed	554,411	106,345	224,581	885,337
3	Subpart F, QEF, and similar income inclusions		60,456	155,909	216,366
4	Gross foreign distributions previously taxed	71,750	-20,673	*-51,077	
5	Income (loss) from equity method U.S. corporations	445,181	20,905	-380,583	
6	U.S. dividends not eliminated in tax consolidation	3,435,182	580,310	-80,929	3,934,563
7	Income (loss) from U.S. partnerships	32,364,683	-6,285,522	262,385	26,341,518
8	Income (loss) from foreign partnerships	1,297,538	-76,504	38,109	1,259,142
9	Income (loss) from other pass-through entities	1,085,984	650,698	-37,234	1,699,448
10	Items relating to reportable transactions	-369,526	-359,801	*582	-728,745
11	Interest income (see instructions)	19,465,977	-119,221	-1,488,182	17,857,609
12	Total accrual to cash adjustment	15,758,656	-626,335	7,145	15,137,103
13	Hedging transactions	-186,607	26,475	*4,305	-155,827
14	Mark-to-market income (loss)	186,754	14,010	-37,490	163,274
15	Cost of goods sold (see instructions)	(1,837,581,679)	-2,069,594	-216,741	(1,839,932,947)
16	Sale versus lease (for sellers and/or lessors)	164,235	d	d	395,258
17	Section 481(a) adjustments		-239,943	21,985	-217,958
18	Unearned/deferred revenue	10,366,805	241,241	*-2,865	10,605,474
19	Income recognition from long-term contracts	88,263,351	-98,201	29,261	88,194,195
20	Original issue discount and other imputed interest	4,591	7,540	51	12,181
21a	Income statement gain/loss on sale, exchange, abandonment, worthlessness, or other disposition of assets other than inventory and pass-through entities	34,414,246	-31,605,292	-1,868,581	
b	Gross capital gains from Schedule D, excluding amounts from pass-through entities		19,079,064	1,318,719	20,668,828
c	Gross capital losses from Schedule D, excluding amounts from pass-through entities, abandonment losses, and worthless stock losses		-795,008	-64,795	-854,339
d	Net gain/loss reported on Form 4797, line 17, excluding amounts from pass-through entities, abandonment losses, and worthless stock losses		10,268,932	280,257	10,633,193
e	Abandonment losses		-154,797	-3,119	-157,917
f	Worthless stock losses (attach statement)		d	d	-25,074
g	Other gain/loss on disposition of assets other than inventory		9,524,015	897,444	10,479,425
22	Other income (loss) items with differences (attach statement)	385,834,469	-4,114,590	192,471	381,898,407
23	**Total income (loss) items.** Combine lines 1 through 22	-1,244,265,949	-5,878,418	-868,766	-1,251,277,122
24	**Total expense/deduction items** (from Part III, line 32)	-299,398,702	-4,462,438	3,655,397	-300,193,776
25	Other items with no differences	1,729,274,957			1,729,172,705
26	**Reconciliation totals.** Combine lines 23 through 25	185,785,131	-10,343,153	2,786,631	177,974,630

Note: Line 26, column (a), must equal Part I, line 11, and column (d) must equal Form 1120S, Schedule K, line 18.

Name of corporation | Employer identification number

Corporation 2016 Line Item Counts (Estimated from SOI Sample)

Part III **Reconciliation of Net Income (Loss) per Income Statement of the Corporation With Total Income (Loss) per Return—Expense/Deduction Items** (see instructions)

	Expense/Deduction Items	(a) Expense per Income Statement	(b) Temporary Difference	(c) Permanent Difference	(d) Deduction per Tax Return
1	U.S. current income tax expense	662	238	483	178
2	U.S. deferred income tax expense	294	205	95	
3	State and local current income tax expense	13,006	4,476	295	13,303
4	State and local deferred income tax expense	841	775	68	
5	Foreign current income tax expense (other than foreign withholding taxes)	2,597	528	237	2,870
6	Foreign deferred income tax expense	144	105	37	
7	Equity-based compensation	283	210	110	186
8	Meals and entertainment	24,611	125	24,863	24,792
9	Fines and penalties	4,948	210	4,805	286
10	Judgments, damages, awards, and similar costs	471	28	*10	458
11	Pension and profit-sharing	13,857	1,582	166	13,855
12	Other post-retirement benefits	808	164	34	783
13	Deferred compensation	1,763	1,952	47	1,173
14	Charitable contribution of cash and tangible property	18,834	719	1,391	18,824
15	Charitable contribution of intangible property	76	9	25	81
16	Current year acquisition or reorganization investment banking fees	26	9	19	23
17	Current year acquisition or reorganization legal and accounting fees	554	90	41	493
18	Current year acquisition/reorganization other costs	59	d	12	d
19	Amortization/impairment of goodwill	1,388	1,800	219	2,031
20	Amortization of acquisition, reorganization, and start-up costs	413	716	18	784
21	Other amortization or impairment write-offs	9,226	7,987	166	11,006
22	Reserved				
23a	Depletion—Oil & Gas	161	76	103	
b	Depletion—Other than Oil & Gas	121	110	74	185
24	Depreciation	28,181	22,962	139	28,372
25	Bad debt expense	13,377	8,623	138	13,141
26	Interest expense (see instructions)	21,793	2,853	814	21,738
27	Corporate owned life insurance premiums	4,943	309	4,683	378
28	Purchase versus lease (for purchasers and/or lessees)	40	44	*13	60
29	Research and development costs	426	79	233	654
30	Section 118 exclusion (attach statement)	*11	d	*7	d
31	Other expense/deduction items with differences (attach statement)	21,450	16,835	15,713	18,051
32	**Total expense/deduction items.** Combine lines 1 through 31. Enter here and on Part II, line 24, reporting positive amounts as negative and negative amounts as positive	31,625	25,717	27,152	31,778

Name of corporation | Employer identification number

Corporation 2016 Line Item Money Amounts (Estimated from SOI Sample)

Part III **Reconciliation of Net Income (Loss) per Income Statement of the Corporation With Total Income (Loss) per Return—Expense/Deduction Items** (see instructions)

	Expense/Deduction Items	(a) Expense per Income Statement	(b) Temporary Difference	(c) Permanent Difference	(d) Deduction per Tax Return
1	U.S. current income tax expense	425,745	-10,218	60,826	476,092
2	U.S. deferred income tax expense	-91,032	23,718	67,329	
3	State and local current income tax expense	1,558,455	73,110	-51,791	1,578,216
4	State and local deferred income tax expense	18,501	-17,794	-590	
5	Foreign current income tax expense (other than foreign withholding taxes)	1,327,052	52,946	-92,391	1,287,607
6	Foreign deferred income tax expense	-39,584	44,837	-5,253	
7	Equity-based compensation	2,303,918	-126,561	-20,631	2,156,726
8	Meals and entertainment	3,170,740	-3,828	-1,556,561	1,609,605
9	Fines and penalties	122,994	-7,689	-104,127	11,020
10	Judgments, damages, awards, and similar costs	35,529	7,812	*-1,356	41,985
11	Pension and profit-sharing	8,603,396	120,874	-89,514	8,632,602
12	Other post-retirement benefits	367,537	-6,541	-5,287	355,804
13	Deferred compensation	3,225,225	-398,981	-18,580	2,811,032
14	Charitable contribution of cash and tangible property	3,300,282	31,960	154,243	3,486,483
15	Charitable contribution of intangible property	78,626	4,464	7,655	90,745
16	Current year acquisition or reorganization investment banking fees	42,201	-9,819	-7,079	25,303
17	Current year acquisition or reorganization legal and accounting fees	111,167	-36,713	-7,575	66,879
18	Current year acquisition/reorganization other costs	29,622	d	-7,481	d
19	Amortization/impairment of goodwill	1,340,262	-186,068	-22,561	1,115,712
20	Amortization of acquisition, reorganization, and start-up costs	149,330	1,823	-3,098	148,591
21	Other amortization or impairment write-offs	4,246,725	-342,511	-105,389	3,815,627
22	Reserved				
23a	Depletion—Oil & Gas	154,843	-73,839	-79,176	
b	Depletion—Other than Oil & Gas	64,236	26,654	84,672	176,928
24	Depreciation	33,967,245	6,083,560	-13,521	40,020,604
25	Bad debt expense	5,570,020	257,539	-7,693	5,820,381
26	Interest expense (see instructions)	19,833,364	-249,959	-50,568	19,532,822
27	Corporate owned life insurance premiums	337,882	-14,998	-209,800	113,386
28	Purchase versus lease (for purchasers and/or lessees)	80,751	5,332	*84,535	170,617
29	Research and development costs	1,138,433	131,260	-26,219	1,243,474
30	Section 118 exclusion (attach statement)	*-23,343	d	*22,784	d
31	Other expense/deduction items with differences (attach statement)	207,950,832	-904,507	-1,637,628	205,411,168
32	**Total expense/deduction items.** Combine lines 1 through 31. Enter here and on Part II, line 24, reporting positive amounts as negative and negative amounts as positive	299,399,604	4,463,308	-3,654,290	300,195,980

TOTAL RETURNS FILED 2,927,805 TOTAL FORMS E-FILED 2,509,754

Form **1125-A**

(Rev. October 2016)

Department of the Treasury
Internal Revenue Service

Cost of Goods Sold

▶ Attach to Form 1120, 1120-C, 1120-F, 1120S, 1065, or 1065-B.
▶ Information about Form 1125-A and its instructions is at *www.irs.gov/form1125a.*

OMB No. 1545-0123

Name

Corporation 2016 Line Item Counts (Estimated from SOI Sample)

Employer identification number

1	Inventory at beginning of year	1	1,300,736	
2	Purchases	2	2,464,168	
3	Cost of labor	3	745,718	
4	Additional section 263A costs (attach schedule)	4	117,138	
5	Other costs (attach schedule)	5	1,348,511	
6	**Total.** Add lines 1 through 5	6	2,912,460	
7	Inventory at end of year	7	1,281,350	
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	8	2,894,470	

9a Check all methods used for valuing closing inventory:

(i) ☐ Cost 1,295,905

(ii) ☐ Lower of cost or market 385,948

(iii) ☐ Other (Specify method used and attach explanation.) ▶ 23,739

b Check if there was a writedown of subnormal goods 3,572

c Check if there was the LIFO inventory method was adopted this tax year for any goods (if checked, attach Form 970) 235

d If the LIFO inventory method was used for this tax year, enter amount of closing inventory computed under LIFO | 9d | 12,564 |

e If property is produced or acquired for resale, do the rules of section 263A apply to the entity? See in: YES n 179,880 NO 2,133,581

f Was there any change in determining quantities, cost, or valuations between opening and closing inventory? If "Yes," attach explanation YES 1,473 ☐ NO 2,180,615

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

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, 1065, or 1065-B, 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. If you are a qualifying taxpayer or a qualifying small business taxpayer (defined below), you can adopt or change your accounting method to account for inventoriable items in the same manner as materials and supplies that are not incidental.

Under this accounting method, inventory costs for raw materials purchased for use in producing finished goods and merchandise purchased for resale are deductible in the year the finished goods or merchandise are sold (but not before the year you paid for the raw materials or merchandise, if you are also using the cash method).

If you account for inventoriable items in the same manner as materials and supplies that are not incidental, you can currently deduct expenditures for direct labor and all indirect costs that would otherwise be included in inventory costs. See the instructions for lines 2 and 7.

For additional guidance on this method of accounting, see Pub. 538, Accounting Periods and Methods. For guidance on adopting or changing to this method of accounting, see Form 3115, Application for Change in Accounting Method, and its instructions.

Qualifying taxpayer. A qualifying taxpayer is a taxpayer that, (a) for each prior tax year ending after December 16, 1998, has average annual gross receipts of $1 million or less for the 3 prior tax years, and (b) its business is not a tax shelter (as defined in section 448(d)(3)). See Rev. Proc. 2001-10, 2001-2 I.R.B. 272.

Qualifying small business taxpayer. A qualifying small business taxpayer is a taxpayer that, (a) for each prior tax year ending on or after December 31, 2000, has average annual gross receipts of $10 million or less for the 3 prior tax years, (b) whose principal business activity is not an ineligible activity, and (c) whose business is not a tax shelter (as defined in section 448 (d)(3)). See Rev. Proc. 2002-28, 2002-18 I.R.B. 815.

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 by a corporation for use in its trade or business or in an activity engaged in for profit.

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.

*AMOUNTS IN THOUSANDS OF US DOLLARS

Form **1125-A**

(Rev. October 2016)

Department of the Treasury
Internal Revenue Service

Cost of Goods Sold

▶ Attach to Form 1120, 1120-C, 1120-F, 1120S, 1065, or 1065-B.
▶ Information about Form 1125-A and its instructions is at *www.irs.gov/form1125a.*

OMB No. 1545-0123

Name

Corporation 2016 Line Item Money Amounts (Estimated from SOI Sample)

Employer identification number

1	Inventory at beginning of year	1	1,914,698,119
2	Purchases	2	11,480,096,478
3	Cost of labor	3	1,176,769,638
4	Additional section 263A costs (attach schedule)	4	130,693,372
5	Other costs (attach schedule)	5	2,743,301,220
6	**Total.** Add lines 1 through 5	6	17,445,558,827
7	Inventory at end of year	7	1,948,092,898
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	8	16,948,158,765

9a Check all methods used for valuing closing inventory:

(i) ☐ Cost

(ii) ☐ Lower of cost or market

(iii) ☐ Other (Specify method used and attach explanation.) ▶

b Check if there was a writedown of subnormal goods ▶ ☐

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 **9d** 284,403,805

e If property is produced or acquired for resale, do the rules of section 263A apply to the entity? See instructions ☐ Yes ☐ No

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

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

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, 1065, or 1065-B, 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. If you are a qualifying taxpayer or a qualifying small business taxpayer (defined below), you can adopt or change your accounting method to account for inventoriable items in the same manner as materials and supplies that are not incidental.

Under this accounting method, inventory costs for raw materials purchased for use in producing finished goods and merchandise purchased for resale are deductible in the year the finished goods or merchandise are sold (but not before the year you paid for the raw materials or merchandise, if you are also using the cash method).

If you account for inventoriable items in the same manner as materials and supplies that are not incidental, you can currently deduct expenditures for direct labor and all indirect costs that would otherwise be included in inventory costs. See the instructions for lines 2 and 7.

For additional guidance on this method of accounting, see Pub. 538, Accounting Periods and Methods. For guidance on adopting or changing to this method of accounting, see Form 3115, Application for Change in Accounting Method, and its instructions.

Qualifying taxpayer. A qualifying taxpayer is a taxpayer that, (a) for each prior tax year ending after December 16, 1998, has average annual gross receipts of $1 million or less for the 3 prior tax years, and (b) its business is not a tax shelter (as defined in section 448(d)(3)). See Rev. Proc. 2001-10, 2001-2 I.R.B. 272.

Qualifying small business taxpayer. A qualifying small business taxpayer is a taxpayer that, (a) for each prior tax year ending on or after December 31, 2000, has average annual gross receipts of $10 million or less for the 3 prior tax years, (b) whose principal business activity is not an ineligible activity, and (c) whose business is not a tax shelter (as defined in section 448 (d)(3)). See Rev. Proc. 2002-28, 2002-18 I.R.B. 815.

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 by a corporation for use in its trade or business or in an activity engaged in for profit.

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 RETURNS FILED 1,850,091 TOTAL FORMS E-FILED 1,665,236

Form **1125-E**
(Rev. October 2016)
Department of the Treasury
Internal Revenue Service

Compensation of Officers

▶ **Attach to Form 1120, 1120-C, 1120-F, 1120-REIT, 1120-RIC, or 1120S.**
▶ **Information about Form 1125-E and its separate instructions is at *www.irs.gov/form1125e*.**

OMB No. 1545-0123

Name
Corporation 2016 Line Item Counts (Estimated from SOI Sample)

Employer identification number

Note: Complete Form 1125-E only if total receipts are $500,000 or more. See instructions for definition of total receipts.

(a) Name of officer	**(b)** Social security number (see instructions)	**(c)** Percent of time devoted to business	Percent of stock owned **(d)** Common	**(e)** Preferred	**(f)** Amount of compensation
1	2,938,608	%	%	%	2,635,800
		%	%	%	
		%	%	%	
		%	%	%	
		%	%	%	
		%	%	%	
		%	%	%	
		%	%	%	
		%	%	%	
		%	%	%	
		%	%	%	
		%	%	%	
		%	%	%	
		%	%	%	
		%	%	%	
		%	%	%	
		%	%	%	
		%	%	%	
		%	%	%	

2	Total compensation of officers	2	
3	Compensation of officers claimed on Form 1125-A or elsewhere on return	3	
4	Subtract line 3 from line 2. Enter the result here and on Form 1120, page 1, line 12 or the appropriate line of your tax return	4	

For Paperwork Reduction Act Notice, see separate instructions. Cat. No. 55989C Form **1125-E** (Rev. 10-2016)

*AMOUNTS IN THOUSANDS OF US DOLLARS

Form **1125-E**
(Rev. October 2016)
Department of the Treasury
Internal Revenue Service

Compensation of Officers

▶ **Attach to Form 1120, 1120-C, 1120-F, 1120-REIT, 1120-RIC, or 1120S.**
▶ **Information about Form 1125-E and its separate instructions is at *www.irs.gov/form1125e*.**

OMB No. 1545-0123

Name
Corporation 2016 Line Item Money Amounts (Estimated from SOI Sample)

Employer identification number

Note: Complete Form 1125-E only if total receipts are $500,000 or more. See instructions for definition of total receipts.

(a) Name of officer	**(b)** Social security number (see instructions)	**(c)** Percent of time devoted to business	Percent of stock owned **(d)** Common	Percent of stock owned **(e)** Preferred	**(f)** Amount of compensation
1		%	%	%	363,621,295
		%	%	%	
		%	%	%	
		%	%	%	
		%	%	%	
		%	%	%	
		%	%	%	
		%	%	%	
		%	%	%	
		%	%	%	
		%	%	%	
		%	%	%	
		%	%	%	
		%	%	%	
		%	%	%	
		%	%	%	
		%	%	%	
		%	%	%	
		%	%	%	

2	Total compensation of officers	2	
3	Compensation of officers claimed on Form 1125-A or elsewhere on return	3	
4	Subtract line 3 from line 2. Enter the result here and on Form 1120, page 1, line 12 or the appropriate line of your tax return	4	

For Paperwork Reduction Act Notice, see separate instructions. Cat. No. 55989C Form **1125-E** (Rev. 10-2016)

Form **3468**

Department of the Treasury
Internal Revenue Service (99)

Investment Credit

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

OMB No. 1545-0155
2016
Attachment Sequence No. 174

Name(s) shown on return: Corporation 2016 Line Item Counts (Estimated from SOI Sample) [3]

Identifying number

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

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

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

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

5	Qualifying advanced coal project credit (see instructions):				
a	Qualified investment in integrated gasification combined cycle property placed in service during the tax year for projects described in section 48A(d)(3)(B)(i) . . . . . $ × 20% (0.20)	5a			
b	Qualified investment in advanced coal-based generation technology property placed in service during the tax year for projects described in section 48A(d)(3)(B)(ii) . . . . . $ × 15% (0.15)	5b			
c	Qualified investment in advanced coal-based generation technology property placed in service during the tax year for projects described in section 48A(d)(3)(B)(iii) . . . . . $ × 30% (0.30)	5c			
d	Total. Add lines 5a, 5b, and 5c			5d	-
6	Qualifying gasification project credit (see instructions):				
a	Qualified investment in qualified gasification property placed in service during the tax year for which credits were allocated or reallocated after October 3, 2008, and that includes equipment that separates and sequesters at least 75% of the project's carbon dioxide emissions . . . . . $ × 30% (0.30)	6a			
b	Qualified investment in property other than in **a** above placed in service during the tax year . . . . . $ × 20% (0.20)	6b			
c	Total. Add lines 6a and 6b			6c	-
7	Qualifying advanced energy project credit (see instructions): Qualified investment in advanced energy project property placed in service during the tax year . . . . . $ × 30% (0.30)			7	67
8	Reserved			8	
9	Enter the applicable unused investment credit from cooperatives (see instructions)			9	*59
10	Add lines 5d, 6c, 7, and 9. Report this amount on Form 3800, Part III, line 1a			10	128

For Paperwork Reduction Act Notice, see separate instructions. Cat. No. 12276E Form **3468** (2016)

*AMOUNTS IN THOUSANDS OF US DOLLARS

Form **3468**

Department of the Treasury
Internal Revenue Service (99)

Investment Credit

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

OMB No. 1545-0155

2016

Attachment Sequence No. **174**

Name(s) shown on return: Corporation 2016 Line Item Money Amounts (Estimated from SOI Sample) [3]

Identifying number

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

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

1 Name of lessor

2 Address of lessor

3 Description of property

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

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

5	Qualifying advanced coal project credit (see instructions):					
a	Qualified investment in integrated gasification combined cycle property placed in service during the tax year for projects described in section 48A(d)(3)(B)(i) . . . . . $ × 20% (0.20)	5a				
b	Qualified investment in advanced coal-based generation technology property placed in service during the tax year for projects described in section 48A(d)(3)(B)(ii) . . . . . $ × 15% (0.15)	5b				
c	Qualified investment in advanced coal-based generation technology property placed in service during the tax year for projects described in section 48A(d)(3)(B)(iii) . . . . . $ × 30% (0.30)	5c				
d	Total. Add lines 5a, 5b, and 5c			5d	-	
6	Qualifying gasification project credit (see instructions):					
a	Qualified investment in qualified gasification property placed in service during the tax year for which credits were allocated or reallocated after October 3, 2008, and that includes equipment that separates and sequesters at least 75% of the project's carbon dioxide emissions . . . . . $ × 30% (0.30)	6a				
b	Qualified investment in property other than in **a** above placed in service during the tax year . . . . . $ × 20% (0.20)	6b				
c	Total. Add lines 6a and 6b			6c	-	
7	Qualifying advanced energy project credit (see instructions): Qualified investment in advanced energy project property placed in service during the tax year . . . . . $ × 30% (0.30)			7	12,218	
8	Reserved			8		
9	Enter the applicable unused investment credit from cooperatives (see instructions)			9	*751	
10	Add lines 5d, 6c, 7, and 9. Report this amount on Form 3800, Part III, line 1a			10	13,070	

For Paperwork Reduction Act Notice, see separate instructions.

Cat. No. 12276E

Form **3468** (2016)

Part III Rehabilitation Credit and Energy Credit

11	Rehabilitation credit (see instructions for requirements that must be met):			
a	Check this box if you are electing under section 47(d)(5) to take your qualified rehabilitation expenditures into account for the tax year in which paid (or, for self-rehabilitated property, when capitalized). See instructions. **Note:** This election applies to the current tax year and to all later tax years. You may not revoke this election without IRS consent . . . . . ▶ ☐			
b	Enter the dates on which the 24- or 60-month measuring period begins _____ and ends _____			
c	Enter the adjusted basis of the building as of the beginning date above (or the first day of your holding period, if later) . . . . . $ _____			
d	Enter the amount of the qualified rehabilitation expenditures incurred, or treated as incurred, during the period on line 11b above . . . . . $ _____			
	Enter the amount of qualified rehabilitation expenditures and multiply by the percentage shown:			
e	Pre-1936 buildings . . . . . $ _____ × 10% (0.10)	11e	8	
f	Certified historic structures . . . . . $ _____ × 20% (0.20)	11f	256	
	For properties identified on line 11f, complete lines 11g and 11h.			
g	Enter the assigned NPS project number or the pass-through entity's employer identification number (see instructions) . . . . . _____			
h	Enter the date that the NPS approved the Request for Certification of Completed Work (see instructions) . . . . . _____			
i	Rehabilitation credit from an electing large partnership (Schedule K-1 (Form 1065-B), box 9) . .	11i	7	
12	Energy credit:			
a	Basis of property using geothermal energy or solar energy (acquired before January 1, 2006, and the basis attributable to construction, reconstruction, or erection by the taxpayer before January 1, 2006) placed in service during the tax year (see instructions) $ _____ × 10% (0.10)	12a	25	
b	Basis of property using solar illumination or solar energy placed in service during the tax year that was acquired after December 31, 2005, and the basis attributable to construction, reconstruction, or erection by the taxpayer after December 31, 2005 (see instructions) $ _____ × 30% (0.30)	12b	665	
	Qualified fuel cell property (see instructions):			
c	Basis of property placed in service during the tax year that was acquired after December 31, 2005, and before October 4, 2008, and the basis attributable to construction, reconstruction, or erection by the taxpayer after December 31, 2005, and before October 4, 2008 $ _____ × 30% (0.30)	12c	d	
d	Applicable kilowatt capacity of property on line 12c (see instructions) ▶ _____ × $1,000	12d	d	
e	Enter the lesser of line 12c or line 12d	12e		
f	Basis of property placed in service during the tax year that was acquired after October 3, 2008, and the basis attributable to construction, reconstruction, or erection by the taxpayer after October 3, 2008 . . . . . $ _____ × 30% (0.30)	12f	23	
g	Applicable kilowatt capacity of property on line 12f (see instructions) ▶ _____ × $3,000	12g	23	
h	Enter the lesser of line 12f or line 12g	12h		
	Qualified microturbine property (see instructions):			
i	Basis of property placed in service during the tax year that was acquired after December 31, 2005, and the basis attributable to construction, reconstruction, or erection by the taxpayer after December 31, 2005 . . . . . $ _____ × 10% (0.10)	12i	6	
j	Kilowatt capacity of property on line 12i . . . . . ▶ _____ × $200	12j	6	
k	Enter the lesser of line 12i or line 12j	12k		

Part III Rehabilitation Credit and Energy Credit

11	Rehabilitation credit (see instructions for requirements that must be met):			
a	Check this box if you are electing under section 47(d)(5) to take your qualified rehabilitation expenditures into account for the tax year in which paid (or, for self-rehabilitated property, when capitalized). See instructions. **Note:** This election applies to the current tax year and to all later tax years. You may not revoke this election without IRS consent . . . . . ▶ ☐			
b	Enter the dates on which the 24- or 60-month measuring period begins _____ and ends _____			
c	Enter the adjusted basis of the building as of the beginning date above (or the first day of your holding period, if later) . . . . . $ _____			
d	Enter the amount of the qualified rehabilitation expenditures incurred, or treated as incurred, during the period on line 11b above . . . . . $ _____			
	Enter the amount of qualified rehabilitation expenditures and multiply by the percentage shown:			
e	Pre-1936 buildings . . . . . $ _____ × 10% (0.10)	11e	1,888	
f	Certified historic structures . . . . . $ _____ × 20% (0.20)	11f	968,851	
	For properties identified on line 11f, complete lines 11g and 11h.			
g	Enter the assigned NPS project number or the pass-through entity's employer identification number (see instructions) . . . . . _____			
h	Enter the date that the NPS approved the Request for Certification of Completed Work (see instructions) . . . . . _____			
i	Rehabilitation credit from an electing large partnership (Schedule K-1 (Form 1065-B), box 9) . .	11i	13,394	
12	Energy credit:			
a	Basis of property using geothermal energy or solar energy (acquired before January 1, 2006, and the basis attributable to construction, reconstruction, or erection by the taxpayer before January 1, 2006) placed in service during the tax year (see instructions) $ _____ × 10% (0.10)	12a	18,203	
b	Basis of property using solar illumination or solar energy placed in service during the tax year that was acquired after December 31, 2005, and the basis attributable to construction, reconstruction, or erection by the taxpayer after December 31, 2005 (see instructions) $ _____ × 30% (0.30)	12b	8,437,705	
	Qualified fuel cell property (see instructions):			
c	Basis of property placed in service during the tax year that was acquired after December 31, 2005, and before October 4, 2008, and the basis attributable to construction, reconstruction, or erection by the taxpayer after December 31, 2005, and before October 4, 2008 $ _____ × 30% (0.30)	12c	d	
d	Applicable kilowatt capacity of property on line 12c (see instructions) ▶ _____ × $1,000	12d	d	
e	Enter the lesser of line 12c or line 12d	12e		
f	Basis of property placed in service during the tax year that was acquired after October 3, 2008, and the basis attributable to construction, reconstruction, or erection by the taxpayer after October 3, 2008 . . . . . $ _____ × 30% (0.30)	12f	55,757	
g	Applicable kilowatt capacity of property on line 12f (see instructions) ▶ _____ × $3,000	12g	86,702	
h	Enter the lesser of line 12f or line 12g	12h		
	Qualified microturbine property (see instructions):			
i	Basis of property placed in service during the tax year that was acquired after December 31, 2005, and the basis attributable to construction, reconstruction, or erection by the taxpayer after December 31, 2005 . . . . . $ _____ × 10% (0.10)	12i	1,463	
j	Kilowatt capacity of property on line 12i . . . . . ▶ _____ × $200	12j	3	
k	Enter the lesser of line 12i or line 12j	12k		

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

	Combined heat and power system property (see instructions): **Caution:** You cannot claim this credit if the electrical capacity of the property is more than 50 megawatts or 67,000 horsepower.			
l	Basis of property placed in service during the tax year that was acquired after October 3, 2008, and the basis attributable to construction, reconstruction, or erection by the taxpayer after October 3, 2008 . . . . . $ _____ × 10% (0.10)	12l	27	
m	If the electrical capacity of the property is measured in: • Megawatts, divide 15 by the megawatt capacity. Enter 1.0 if the capacity is 15 megawatts or less. • Horsepower, divide 20,000 by the horsepower. Enter 1.0 if the capacity is 20,000 horsepower or less	12m	19	.
n	Multiply line 12l by line 12m	12n		
	Qualified small wind energy property (see instructions):			
o	Basis of property placed in service during the tax year that was acquired after October 3, 2008, and before January 1, 2009, and the basis attributable to the construction, reconstruction, or erection by the taxpayer after October 3, 2008, and before January 1, 2009 . . . . . $ _____ × 30% (0.30)	12o	d	
p	Enter the smaller of line 12o or $4,000	12p		
q	Basis of property placed in service during the tax year that was acquired after December 31, 2008, and the basis attributable to construction, reconstruction, or erection by the taxpayer after December 31, 2008 . . . . . $ _____ × 30% (0.30)	12q	d	
	Geothermal heat pump systems (see instructions):			
r	Basis of property placed in service during the tax year that was acquired after October 3, 2008, and the basis attributable to construction, reconstruction, or erection by the taxpayer after October 3, 2008 . . . . . $ _____ × 10% (0.10)	12r	*15	
	Qualified investment credit facility property (see instructions):			
s	Basis of property (other than wind facility property and the construction of which began after 2016) placed in service during the tax year . . . . . $ _____ × 30% (0.30)	12s	32	
t	Basis of wind facility property placed in service during the tax year and the construction of which begins during 2017 . . . . . $ _____ × 24% (0.24)	12t	-	
13	Enter the applicable unused investment credit from cooperatives (see instructions)	13	d	
14	Add lines 11e, 11f, 11i, 12a, 12b, 12e, 12h, 12k, 12n, 12p, 12q, 12r, 12s, 12t, and 13. Report this amount on Form 3800, Part III, line 4a	14	926	

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

	Combined heat and power system property (see instructions): **Caution:** You cannot claim this credit if the electrical capacity of the property is more than 50 megawatts or 67,000 horsepower.			
l	Basis of property placed in service during the tax year that was acquired after October 3, 2008, and the basis attributable to construction, reconstruction, or erection by the taxpayer after October 3, 2008 . . . . . $ _____ × 10% (0.10)	12l	56,063	
m	If the electrical capacity of the property is measured in: • Megawatts, divide 15 by the megawatt capacity. Enter 1.0 if the capacity is 15 megawatts or less. • Horsepower, divide 20,000 by the horsepower. Enter 1.0 if the capacity is 20,000 horsepower or less	12m	.	
n	Multiply line 12l by line 12m	12n		
	Qualified small wind energy property (see instructions):			
o	Basis of property placed in service during the tax year that was acquired after October 3, 2008, and before January 1, 2009, and the basis attributable to the construction, reconstruction, or erection by the taxpayer after October 3, 2008, and before January 1, 2009 . . . . . $ _____ × 30% (0.30)	12o	d	
p	Enter the smaller of line 12o or $4,000	12p		
q	Basis of property placed in service during the tax year that was acquired after December 31, 2008, and the basis attributable to construction, reconstruction, or erection by the taxpayer after December 31, 2008 . . . . . $ _____ × 30% (0.30)	12q	d	
	Geothermal heat pump systems (see instructions):			
r	Basis of property placed in service during the tax year that was acquired after October 3, 2008, and the basis attributable to construction, reconstruction, or erection by the taxpayer after October 3, 2008 . . . . . $ _____ × 10% (0.10)	12r	*737	
	Qualified investment credit facility property (see instructions):			
s	Basis of property (other than wind facility property and the construction of which began after 2016) placed in service during the tax year . . . . . $ _____ × 30% (0.30)	12s	277,935	
t	Basis of wind facility property placed in service during the tax year and the construction of which begins during 2017 . . . . . $ _____ × 24% (0.24)	12t	-	
13	Enter the applicable unused investment credit from cooperatives (see instructions)	13	d	
14	Add lines 11e, 11f, 11i, 12a, 12b, 12e, 12h, 12k, 12n, 12p, 12q, 12r, 12s, 12t, and 13. Report this amount on Form 3800, Part III, line 4a	14	9,878,754	

TOTAL FORMS FILED 74,405 TOTAL FORMS E-FILED 67,620

Form **3800**

Department of the Treasury
Internal Revenue Service (99)

General Business Credit

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

OMB No. 1545-0895

2016

Attachment Sequence No. **22**

Name(s) shown on return: Corporation 2016 Line Item Counts (Estimated from SOI Sample) [3]

Identifying number

Part I Current Year Credit for Credits Not Allowed Against Tentative Minimum Tax (TMT)

(See instructions and complete Part(s) III before Parts I and II)

1	General business credit from line 2 of all Parts III with box A checked			1	18,760
2	Passive activity credits from line 2 of all Parts III with box B checked	2	196		
3	Enter the applicable passive activity credits allowed for 2016 (see instructions)			3	d
4	Carryforward of general business credit to 2016. Enter the amount from line 2 of Part III with box C checked. See instructions for statement to attach			4	26,081
5	Carryback of general business credit from 2017. Enter the amount from line 2 of Part III with box D checked (see instructions)			5	d
6	Add lines 1, 3, 4, and 5			6	35,312

Part II Allowable Credit

7	Regular tax before credits: • Individuals. Enter the sum of the amounts from Form 1040, lines 44 and 46, or the sum of the amounts from Form 1040NR, lines 42 and 44 • Corporations. Enter the amount from Form 1120, Schedule J, Part I, line 2; or the applicable line of your return • Estates and trusts. Enter the sum of the amounts from Form 1041, Schedule G, lines 1a and 1b; or the amount from the applicable line of your return			7	
8	Alternative minimum tax: • Individuals. Enter the amount from Form 6251, line 35 • Corporations. Enter the amount from Form 4626, line 14 • Estates and trusts. Enter the amount from Schedule I (Form 1041), line 56			8	
9	Add lines 7 and 8			9	29,431
10a	Foreign tax credit	10a			
b	Certain allowable credits (see instructions)	10b	*50		
c	Add lines 10a and 10b			10c	2,175
11	**Net income tax.** Subtract line 10c from line 9. If zero, skip lines 12 through 15 and enter -0- on line 16			11	29,300
12	**Net regular tax.** Subtract line 10c from line 7. If zero or less, enter -0-	12	27,090		
13	Enter 25% (.25) of the excess, if any, of line 12 over $25,000 (see instructions)	13	12,797		
14	Tentative minimum tax: • Individuals. Enter the amount from Form 6251, line 33 • Corporations. Enter the amount from Form 4626, line 12 • Estates and trusts. Enter the amount from Schedule I (Form 1041), line 54	14	106,680		
15	Enter the greater of line 13 or line 14			15	17,308
16	Subtract line 15 from line 11. If zero or less, enter -0-			16	26,760
17	Enter the **smaller** of line 6 or line 16 **C corporations:** See the line 17 instructions if there has been an ownership change, acquisition, or reorganization.			17	

For Paperwork Reduction Act Notice, see separate instructions. Cat. No. 12392F Form **3800** (2016)

*AMOUNTS IN THOUSANDS OF US DOLLARS

Form **3800**

Department of the Treasury
Internal Revenue Service (99)

General Business Credit

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

OMB No. 1545-0895

2016

Attachment Sequence No. **22**

Name(s) shown on return: Corporation 2016 Line Item Money Amounts (Estimated from SOI Sample) [3]

Identifying number

Part I Current Year Credit for Credits Not Allowed Against Tentative Minimum Tax (TMT)

(See instructions and complete Part(s) III before Parts I and II)

1	General business credit from line 2 of all Parts III with box A checked			1	24,068,605
2	Passive activity credits from line 2 of all Parts III with box B checked	2	68,116		
3	Enter the applicable passive activity credits allowed for 2016 (see instructions)			3	d
4	Carryforward of general business credit to 2016. Enter the amount from line 2 of Part III with box C checked. See instructions for statement to attach			4	67,063,246
5	Carryback of general business credit from 2017. Enter the amount from line 2 of Part III with box D checked (see instructions)			5	d
6	Add lines 1, 3, 4, and 5			6	91,237,342

Part II Allowable Credit

7	Regular tax before credits: • Individuals. Enter the sum of the amounts from Form 1040, lines 44 and 46, or the sum of the amounts from Form 1040NR, lines 42 and 44 • Corporations. Enter the amount from Form 1120, Schedule J, Part I, line 2; or the applicable line of your return • Estates and trusts. Enter the sum of the amounts from Form 1041, Schedule G, lines 1a and 1b; or the amount from the applicable line of your return			7	
8	Alternative minimum tax: • Individuals. Enter the amount from Form 6251, line 35 • Corporations. Enter the amount from Form 4626, line 14 • Estates and trusts. Enter the amount from Schedule I (Form 1041), line 56			8	
9	Add lines 7 and 8			9	384,538,484
10a	Foreign tax credit	10a			
b	Certain allowable credits (see instructions)	10b	*249,082		
c	Add lines 10a and 10b			10c	83,219,062
11	**Net income tax.** Subtract line 10c from line 9. If zero, skip lines 12 through 15 and enter -0- on line 16			11	301,836,907
12	**Net regular tax.** Subtract line 10c from line 7. If zero or less, enter -0-	12	299,522,448		
13	Enter 25% (.25) of the excess, if any, of line 12 over $25,000 (see instructions)	13	74,779,149		
14	Tentative minimum tax: • Individuals. Enter the amount from Form 6251, line 33 • Corporations. Enter the amount from Form 4626, line 12 • Estates and trusts. Enter the amount from Schedule I (Form 1041), line 54	14	203,266,568		
15	Enter the greater of line 13 or line 14			15	180,574,645
16	Subtract line 15 from line 11. If zero or less, enter -0-			16	125,665,983
17	Enter the **smaller** of line 6 or line 16 **C corporations:** See the line 17 instructions if there has been an ownership change, acquisition, or reorganization.			17	

For Paperwork Reduction Act Notice, see separate instructions.

Cat. No. 12392F

Form **3800** (2016)

Part II **Allowable Credit** *(Continued)*

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

18	Multiply line 14 by 75% (.75) (see instructions)	18	
19	Enter the greater of line 13 or line 18	19	
20	Subtract line 19 from line 11. If zero or less, enter -0-	20	
21	Subtract line 17 from line 20. If zero or less, enter -0-	21	
22	Combine the amounts from line 3 of all Parts III with box A, C, or D checked	22	1,884
23	Passive activity credit from line 3 of all Parts III with box B checked 23		
24	Enter the applicable passive activity credit allowed for 2016 (see instructions)	24	15
25	Add lines 22 and 24	25	1,894
26	Empowerment zone and renewal community employment credit allowed. Enter the smaller of line 21 or line 25	26	1,320
27	Subtract line 13 from line 11. If zero or less, enter -0-	27	
28	Add lines 17 and 26	28	12,061
29	Subtract line 28 from line 27. If zero or less, enter -0-	29	
30	Enter the general business credit from line 5 of all Parts III with box A checked	30	22,551
31	Reserved	31	
32	Passive activity credits from line 5 of all Parts III with box B checked 32		
33	Enter the applicable passive activity credits allowed for 2016 (see instructions)	33	126
34	Carryforward of business credit to 2016. Enter the amount from line 5 of Part III with box C checked and line 6 of Part III with box G checked. See instructions for statement to attach	34	29,843
35	Carryback of business credit from 2017. Enter the amount from line 5 of Part III with box D checked (see instructions)	35	
36	Add lines 30, 33, 34, and 35	36	43,934
37	Enter the **smaller** of line 29 or line 36	37	17,537
38	**Credit allowed for the current year.** Add lines 28 and 37. Report the amount from line 38 (if smaller than the sum of Part I, line 6, and Part II, lines 25 and 36, see instructions) as indicated below or on the applicable line of your return. • Individuals. Form 1040, line 54, or Form 1040NR, line 51 • Corporations. Form 1120, Schedule J, Part I, line 5c • Estates and trusts. Form 1041, Schedule G, line 2b	38	27,287

Part II **Allowable Credit** *(Continued)*

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

18	Multiply line 14 by 75% (.75) (see instructions)	18	
19	Enter the greater of line 13 or line 18	19	
20	Subtract line 19 from line 11. If zero or less, enter -0-	20	
21	Subtract line 17 from line 20. If zero or less, enter -0-	21	
22	Combine the amounts from line 3 of all Parts III with box A, C, or D checked	22	412,726
23	Passive activity credit from line 3 of all Parts III with box B checked 23		
24	Enter the applicable passive activity credit allowed for 2016 (see instructions)	24	1,103
25	Add lines 22 and 24	25	413,829
26	Empowerment zone and renewal community employment credit allowed. Enter the smaller of line 21 or line 25	26	85,155
27	Subtract line 13 from line 11. If zero or less, enter -0-	27	
28	Add lines 17 and 26	28	21,652,680
29	Subtract line 28 from line 27. If zero or less, enter -0-	29	
30	Enter the general business credit from line 5 of all Parts III with box A checked	30	22,400,075
31	Reserved	31	
32	Passive activity credits from line 5 of all Parts III with box B checked 32		
33	Enter the applicable passive activity credits allowed for 2016 (see instructions)	33	666,089
34	Carryforward of business credit to 2016. Enter the amount from line 5 of Part III with box C checked and line 6 of Part III with box G checked. See instructions for statement to attach	34	14,133,528
35	Carryback of business credit from 2017. Enter the amount from line 5 of Part III with box D checked (see instructions)	35	
36	Add lines 30, 33, 34, and 35	36	37,196,166
37	Enter the **smaller** of line 29 or line 36	37	16,212,400
38	**Credit allowed for the current year.** Add lines 28 and 37. Report the amount from line 38 (if smaller than the sum of Part I, line 6, and Part II, lines 25 and 36, see instructions) as indicated below or on the applicable line of your return. • Individuals. Form 1040, line 54, or Form 1040NR, line 51 • Corporations. Form 1120, Schedule J, Part I, line 5c • Estates and trusts. Form 1041, Schedule G, line 2b	38	38,253,390

Name(s) shown on return | Identifying number

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

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

A ☐ General Business Credit From a Non-Passive Activity
B ☐ General Business Credit From a Passive Activity
C ☐ General Business Credit Carryforwards
D ☐ General Business Credit Carrybacks
E ☐ Reserved
F ☐ Reserved
G ☐ Eligible Small Business Credit Carryforwards
H ☐ Reserved

I If you are filing more than one Part III with box A or B checked, complete and attach first an additional Part III combining amounts from all Parts III with box A or B checked. Check here if this is the consolidated Part III ▶ ☐

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

	(a) Description of credit		(b) If claiming the credit from a pass-through entity, enter the EIN	(c) Enter the appropriate amount
1a	Investment (Form 3468, Part II only) (attach Form 3468)	1a		133
b	Reserved	1b		
c	Increasing research activities (Form 6765)	1c		16,190
d	Low-income housing (Form 8586, Part I only)	1d		1,275
e	Disabled access (Form 8826) (see instructions for limitation)	1e		*252
f	Renewable electricity, refined coal, and Indian coal production (Form 8835)	1f		100
g	Indian employment (Form 8845)	1g		948
h	Orphan drug (Form 8820)	1h		190
i	New markets (Form 8874)	1i		112
j	Small employer pension plan startup costs (Form 8881) (see instructions for limitation)	1j		88
k	Employer-provided child care facilities and services (Form 8882) (see instructions for limitation)	1k		224
l	Biodiesel and renewable diesel fuels (attach Form 8864)	1l		115
m	Low sulfur diesel fuel production (Form 8896)	1m		-
n	Distilled spirits (Form 8906)	1n		21
o	Nonconventional source fuel (carryforward only)	1o		-
p	Energy efficient home (Form 8908)	1p		233
q	Energy efficient appliance (carryforward only)	1q		d
r	Alternative motor vehicle (Form 8910)	1r		106
s	Alternative fuel vehicle refueling property (Form 8911)	1s		145
t	Reserved	1t		
u	Mine rescue team training (Form 8923)	1u		26
v	Agricultural chemicals security (carryforward only)	1v		-
w	Employer differential wage payments (Form 8932)	1w		24
x	Carbon dioxide sequestration (Form 8933)	1x		d
y	Qualified plug-in electric drive motor vehicle (Form 8936)	1y		215
z	Qualified plug-in electric vehicle (carryforward only)	1z		-
aa	New hire retention (carryforward only)	1aa		d
bb	General credits from an electing large partnership (Schedule K-1 (Form 1065-B))	1bb		19
zz	Other. Enhanced oil recovery (Form 8830) and certain other credits	1zz		38
2	Add lines 1a through 1zz and enter here and on the applicable line of Part I	2		19,305
3	Enter the amount from Form 8844 here and on the applicable line of Part II	3		1,118
4a	Investment (Form 3468, Part III) (attach Form 3468)	4a		945
b	Work opportunity (Form 5884)	4b		3,878
c	Biofuel producer (Form 6478)	4c		*115
d	Low-income housing (Form 8586, Part II)	4d		2,188
e	Renewable electricity, refined coal, and Indian coal production (Form 8835)	4e		251
f	Employer social security and Medicare taxes paid on certain employee tips (Form 8846)	4f		10,577
g	Qualified railroad track maintenance (Form 8900)	4g		136
h	Small employer health insurance premiums (Form 8941)	4h		1,138
i	Increasing research activities (Form 6765)	4i		5,009
j	Reserved	4j		
z	Other	4z		*8
5	Add lines 4a through 4z and enter here and on the applicable line of Part II	5		22,977
6	Add lines 2, 3, and 5 and enter here and on the applicable line of Part II	6		40,708

Name(s) shown on return | Identifying number

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

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

A ☐ General Business Credit From a Non-Passive Activity
B ☐ General Business Credit From a Passive Activity
C ☐ General Business Credit Carryforwards
D ☐ General Business Credit Carrybacks
E ☐ Reserved
F ☐ Reserved
G ☐ Eligible Small Business Credit Carryforwards
H ☐ Reserved

I If you are filing more than one Part III with box A or B checked, complete and attach first an additional Part III combining amounts from all Parts III with box A or B checked. Check here if this is the consolidated Part III ▶ ☐

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

	(a) Description of credit		(b) If claiming the credit from a pass-through entity, enter the EIN	(c) Enter the appropriate amount
1a	Investment (Form 3468, Part II only) (attach Form 3468)	1a		15,686
b	Reserved	1b		
c	Increasing research activities (Form 6765)	1c		14,988,745
d	Low-income housing (Form 8586, Part I only)	1d		1,847,539
e	Disabled access (Form 8826) (see instructions for limitation)	1e		*1,923
f	Renewable electricity, refined coal, and Indian coal production (Form 8835)	1f		1,867,955
g	Indian employment (Form 8845)	1g		57,546
h	Orphan drug (Form 8820)	1h		2,101,080
i	New markets (Form 8874)	1i		1,531,018
j	Small employer pension plan startup costs (Form 8881) (see instructions for limitation)	1j		156
k	Employer-provided child care facilities and services (Form 8882) (see instructions for limitation)	1k		17,278
l	Biodiesel and renewable diesel fuels (attach Form 8864)	1l		7,712
m	Low sulfur diesel fuel production (Form 8896)	1m		-
n	Distilled spirits (Form 8906)	1n		2,660
o	Nonconventional source fuel (carryforward only)	1o		-
p	Energy efficient home (Form 8908)	1p		145,493
q	Energy efficient appliance (carryforward only)	1q		d
r	Alternative motor vehicle (Form 8910)	1r		8,947
s	Alternative fuel vehicle refueling property (Form 8911)	1s		17,488
t	Reserved	1t		
u	Mine rescue team training (Form 8923)	1u		633
v	Agricultural chemicals security (carryforward only)	1v		-
w	Employer differential wage payments (Form 8932)	1w		1,984
x	Carbon dioxide sequestration (Form 8933)	1x		d
y	Qualified plug-in electric drive motor vehicle (Form 8936)	1y		581,314
z	Qualified plug-in electric vehicle (carryforward only)	1z		-
aa	New hire retention (carryforward only)	1aa		d
bb	General credits from an electing large partnership (Schedule K-1 (Form 1065-B))	1bb		155
zz	Other. Enhanced oil recovery (Form 8830) and certain other credits	1zz		600,513
2	Add lines 1a through 1zz and enter here and on the applicable line of Part I	2		23,943,855
3	Enter the amount from Form 8844 here and on the applicable line of Part II	3		78,959
4a	Investment (Form 3468, Part III) (attach Form 3468)	4a		9,962,574
b	Work opportunity (Form 5884)	4b		1,489,132
c	Biofuel producer (Form 6478)	4c		*771
d	Low-income housing (Form 8586, Part II)	4d		7,549,620
e	Renewable electricity, refined coal, and Indian coal production (Form 8835)	4e		2,653,724
f	Employer social security and Medicare taxes paid on certain employee tips (Form 8846)	4f		768,577
g	Qualified railroad track maintenance (Form 8900)	4g		168,689
h	Small employer health insurance premiums (Form 8941)	4h		7,881
i	Increasing research activities (Form 6765)	4i		383,954
j	Reserved	4j		
z	Other	4z		*11,743
5	Add lines 4a through 4z and enter here and on the applicable line of Part II	5		22,999,802
6	Add lines 2, 3, and 5 and enter here and on the applicable line of Part II	6		47,022,671

TOTAL FORMS FILED 3,191,783 TOTAL FORMS E-FILED 2,792,975

Form **4562**

Department of the Treasury
Internal Revenue Service (99)

Depreciation and Amortization

(Including Information on Listed Property)

▶ Attach to your tax return.

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

OMB No. 1545-0172

2016

Attachment Sequence No. 179

Name(s) shown on return | Business or activity to which this form relates | Identifying number

Corporation 2016 Line Item Counts (Estimated from SOI Sample)

Part I Election To Expense Certain Property Under Section 179

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

1	Maximum amount (see instructions)	1	
2	Total cost of section 179 property placed in service (see instructions)	2	1,089,835
3	Threshold cost of section 179 property before reduction in limitation (see instructions)	3	
4	Reduction in limitation. Subtract line 3 from line 2. If zero or less, enter -0-	4	
5	Dollar limitation for tax year. Subtract line 4 from line 1. If zero or less, enter -0-. If married filing separately, see instructions	5	1,192,761

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

7	Listed property. Enter the amount from line 29	7	152,912		
8	Total elected cost of section 179 property. Add amounts in column (c), lines 6 and 7			8	1,041,519
9	Tentative deduction. Enter the **smaller** of line 5 or line 8			9	
10	Carryover of disallowed deduction from line 13 of your 2015 Form 4562			10	110,609
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			12	1,048,919
13	Carryover of disallowed deduction to 2017. Add lines 9 and 10, less line 12 ▶	13			

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

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

14	Special depreciation allowance for qualified property (other than listed property) placed in service during the tax year (see instructions)	14	493,078
15	Property subject to section 168(f)(1) election	15	1,159
16	Other depreciation (including ACRS)	16	458,613

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

Section A

17	MACRS deductions for assets placed in service in tax years beginning before 2016	17	2,150,138
18	If you are electing to group any assets placed in service during the tax year into one or more general asset accounts, check here ▶ ☐		

Section B—Assets Placed in Service During 2016 Tax Year Using the General Depreciation System

(a) Classification of property	(b) Month and year placed in service	(c) Basis for depreciation (business/investment use only—see instructions)	(d) Recovery period	(e) Convention	(f) Method	(g) Depreciation deduction
19a 3-year property		56,228				56,277
b 5-year property		541,344				540,930
c 7-year property		430,905				430,144
d 10-year property		23,483				23,491
e 15-year property		162,320				162,490
f 20-year property		8,734				8,748
g 25-year property		d				d
h Residential rental property						
		39,242				39,436
i Nonresidential real property						
		141,287				141,730

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

20a Class life		7,351				7,419
b 12-year		1,039				1,046
c 40-year		2,230				2,243

Part IV Summary (See instructions.)

50-yr basis d 50-yr ded d

21	Listed property. Enter amount from line 28	21	1,168,592
22	**Total.** Add amounts from line 12, lines 14 through 17, lines 19 and 20 in column (g), and line 21. Enter here and on the appropriate lines of your return. Partnerships and S corporations—see instructions	22	2,889,560
23	For assets shown above and placed in service during the current year, enter the portion of the basis attributable to section 263A costs	23	912

For Paperwork Reduction Act Notice, see separate instructions. Cat. No. 12906N Form **4562** (2016)

*AMOUNTS IN THOUSANDS OF US DOLLARS

Form **4562**

Department of the Treasury
Internal Revenue Service (99)

Depreciation and Amortization

(Including Information on Listed Property)

▶ Attach to your tax return.

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

OMB No. 1545-0172

2016

Attachment Sequence No. **179**

Name(s) shown on return	Business or activity to which this form relates	Identifying number
Corporation 2016 Line Item Money Amounts (Estimated from SOI Sample)		

Part I Election To Expense Certain Property Under Section 179

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

1	Maximum amount (see instructions)	1	
2	Total cost of section 179 property placed in service (see instructions)	2	115,636,812
3	Threshold cost of section 179 property before reduction in limitation (see instructions)	3	
4	Reduction in limitation. Subtract line 3 from line 2. If zero or less, enter -0-	4	
5	Dollar limitation for tax year. Subtract line 4 from line 1. If zero or less, enter -0-. If married filing separately, see instructions	5	594,818,987

6	(a) Description of property	(b) Cost (business use only)	(c) Elected cost
7	Listed property. Enter the amount from line 29	7	5,021,807

8	Total elected cost of section 179 property. Add amounts in column (c), lines 6 and 7	8	53,205,006
9	Tentative deduction. Enter the **smaller** of line 5 or line 8	9	
10	Carryover of disallowed deduction from line 13 of your 2015 Form 4562	10	3,793,891
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	12	53,636,001
13	Carryover of disallowed deduction to 2017. Add lines 9 and 10, less line 12 ▶	13	

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

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

14	Special depreciation allowance for qualified property (other than listed property) placed in service during the tax year (see instructions)	14	277,777,179
15	Property subject to section 168(f)(1) election	15	1,888,107
16	Other depreciation (including ACRS)	16	52,153,796

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

Section A

17	MACRS deductions for assets placed in service in tax years beginning before 2016	17	408,649,106
18	If you are electing to group any assets placed in service during the tax year into one or more general asset accounts, check here ▶ ☐		

Section B—Assets Placed in Service During 2016 Tax Year Using the General Depreciation System

(a) Classification of property	(b) Month and year placed in service	(c) Basis for depreciation (business/investment use only—see instructions)	(d) Recovery period	(e) Convention	(f) Method	(g) Depreciation deduction
19a 3-year property		30,462,108				7,789,790
b 5-year property		401,922,349				43,168,667
c 7-year property		142,174,062				16,610,214
d 10-year property		8,497,837				751,451
e 15-year property		52,665,279				2,298,637
f 20-year property		28,562,517				998,919
g 25-year property		d				d
h Residential rental property						
		19,997,879				411,882
i Nonresidential real property						
		126,421,575				2,187,150

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

20a Class life		54,279,851				4,307,341
b 12-year		6,766,084				264,635
c 40-year		42,816,059				500,136

Part IV Summary (See instructions.)

50-yr basis d 50-yr ded d

21	Listed property. Enter amount from line 28	21	13,027,500
22	**Total.** Add amounts from line 12, lines 14 through 17, lines 19 and 20 in column (g), and line 21. Enter here and on the appropriate lines of your return. Partnerships and S corporations—see instructions	22	845,924,510
23	For assets shown above and placed in service during the current year, enter the portion of the basis attributable to section 263A costs	23	8,757,647

For Paperwork Reduction Act Notice, see separate instructions.

Cat. No. 12906N Form **4562** (2016)

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

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

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

24a Do you have evidence to support the business/investment use claimed? ☐ **Yes** ☐ **No** **24b** If "Yes," is the evidence written? ☐ **Yes** ☐ **No**

(a) Type of property (list vehicles first)	(b) Date placed in service	(c) Business/ investment use percentage	(d) Cost or other basis	(e) Basis for depreciation (business/investment use only)	(f) Recovery period	(g) Method/ Convention	(h) Depreciation deduction	(i) Elected section 179 cost
25 Special depreciation allowance for qualified listed property placed in service during the tax year and used more than 50% in a qualified business use (see instructions) .							**25** 166,339	
26 Property used more than 50% in a qualified business use:								
		%						
		%						
		%						
27 Property used 50% or less in a qualified business use:								
		%				S/L –		
		%				S/L –		
		%				S/L –		
28 Add amounts in column (h), lines 25 through 27. Enter here and on line 21, page 1 .							**28**	
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) Vehicle 1		(b) Vehicle 2		(c) Vehicle 3		(d) Vehicle 4		(e) Vehicle 5		(f) Vehicle 6	
30 Total business/investment miles driven during the year (**don't** include commuting miles) .												
31 Total commuting miles driven during the year												
32 Total other personal (noncommuting) miles driven												
33 Total miles driven during the year. Add lines 30 through 32												
	Yes	No	Yes	No	Yes	No	Yes	No	Yes	No	Yes	No
34 Was the vehicle available for personal use during off-duty hours? . . .												
35 Was the vehicle used primarily by a than 5% owner or related person?												
36 Is another vehicle available for personal												

Line 42 Amortization of Costs, by Section

Section 195	21,210
Section 197	69,088
Section 248	13,320
Section 169	*404
Section 174	850
Section 178	4,595
Section 194	371
Section 59E	886
Section 1400L	-
Section 709	817
Section 171	*12
Section 167H	181
Other or Unidentified	52,652
AMORT ADJ	1,737

Section C—Questio o Prov by Their Employees

Answer these questions to determine if yo o comp ehicles used by employees who **aren't** more than 5% owners or related persons

	Yes	No
37 Do you maintain a written policy sta all pers including commuting, by your employees?		
38 Do you maintain a written policy sta person cept commuting, by your employees? See the instructions for orate % or more owners . .		
39 Do you treat all use of vehicles by er use?		
40 Do you provide more than five vehi s, obta our employees about the use of the vehicles, and retain the in		
41 Do you meet the requirements conce obile de e instructions.) . . .		

Note: If your answer to 37, 38, 39, 40, or 41 is "Yes," don't complete Section B for the covered vehicles.

Part VI **Amortization**

(a) Description of costs	(b) Date amortization begins	(c) Amortizable amount	(d) Code section	(e) Amortization period or percentage	(f) Amortization for this year
42 Amortization of costs that begins during your 2016 tax year (see instructions):					
					149,159
43 Amortization of costs that began before your 2016 tax year				**43**	537,418
44 **Total.** Add amounts in column (f). See the instructions for where to report				**44**	630,050

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

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

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

24a Do you have evidence to support the business/investment use claimed? ☐ **Yes** ☐ **No** **24b** If "Yes," is the evidence written? ☐ **Yes** ☐ **No**

(a) Type of property (list vehicles first)	(b) Date placed in service	(c) Business/ investment use percentage	(d) Cost or other basis	(e) Basis for depreciation (business/investment use only)	(f) Recovery period	(g) Method/ Convention	(h) Depreciation deduction	(i) Elected section 179 cost
25 Special depreciation allowance for qualified listed property placed in service during the tax year and used more than 50% in a qualified business use (see instructions) .							**25** 4,158,938	
26 Property used more than 50% in a qualified business use:								
		%						
		%						
		%						
27 Property used 50% or less in a qualified business use:								
		%				S/L –		
		%				S/L –		
		%				S/L –		
28 Add amounts in column (h), lines 25 through 27. Enter here and on line 21, page 1 .							**28**	
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) Vehicle 1		(b) Vehicle 2		(c) Vehicle 3		(d) Vehicle 4		(e) Vehicle 5		(f) Vehicle 6	
30 Total business/investment miles driven during the year (**don't** include commuting miles) .												
31 Total commuting miles driven during the year												
32 Total other personal (noncommuting) miles driven												
33 Total miles driven during the year. Add lines 30 through 32												
	Yes	**No**	**Yes**	**No**	**Yes**	**No**	**Yes**	**No**	**Yes**	**No**	**Yes**	**No**
34 Was the vehicle available for personal use during off-duty hours? . . .												
35 Was the vehicle used primarily by a than 5% owner or related person?												
36 Is another vehicle available for personal												

Line 42 Amortization of Costs, by Section

Section 195	126,773
Section 197	4,771,708
Section 248	75,517
Section 169	*35,505
Section 174	151,773
Section 178	165,676
Section 194	4,954
Section 59E	1,209,719
Section 1400L	-
Section 709	1,369
Section 171	*811
Section 167H	98,108
Other or Unidentified	11,406,801
AMORT ADJ	-4,213,680

Section C—Questio **o Prov** **by Their Employees**

Answer these questions to determine if yo o comp ehicles used by employees who **aren't** more than 5% owners or related persons

		Yes	No
37 Do you maintain a written policy sta all pers including commuting, by your employees?			
38 Do you maintain a written policy sta person cept commuting, by your employees? See the instructions for orate % or more owners . .			
39 Do you treat all use of vehicles by er use?			
40 Do you provide more than five vehi s, obta our employees about the use of the vehicles, and retain the in			
41 Do you meet the requirements conce bile de e instructions.) . . .			

Note: If your answer to 37, 38, 39, 40, or 41 is "Yes," don't complete Section B for the covered vehicles.

Part VI **Amortization**

(a) Description of costs	(b) Date amortization begins	(c) Amortizable amount	(d) Code section	(e) Amortization period or percentage	(f) Amortization for this year
42 Amortization of costs that begins during your 2016 tax year (see instructions):					
					18,053,243
43 Amortization of costs that began before your 2016 tax year				**43**	180,877,952
44 **Total.** Add amounts in column (f). See the instructions for where to report				**44**	196,058,099

TOTAL FORMS FILED 11,187 TOTAL FORMS E-FILED 3,412

Form **4626**

Department of the Treasury
Internal Revenue Service

Alternative Minimum Tax—Corporations

▶ Attach to the corporation's tax return.
▶ Information about Form 4626 and its separate instructions is at *www.irs.gov/form4626*.

OMB No. 1545-0123

2016

Name: Corporation 2016 Line Item Counts (Estimated from SOI Sample)

Employer identification number

Note: *See the instructions to find out if the corporation is a small corporation exempt from the alternative minimum tax (AMT) under section 55(e).*

1	Taxable income or (loss) before net operating loss deduction			1	11,154
2	**Adjustments and preferences:**				
a	Depreciation of post-1986 property			2a	7,365
b	Amortization of certified pollution control facilities			2b	12
c	Amortization of mining exploration and development costs			2c	22
d	Amortization of circulation expenditures (personal holding companies only)			2d	-
e	Adjusted gain or loss			2e	2,790
f	Long-term contracts			2f	149
g	Merchant marine capital construction funds			2g	d
h	Section 833(b) deduction (Blue Cross, Blue Shield, and similar type organizations only)			2h	12
i	Tax shelter farm activities (personal service corporations only)			2i	-
j	Passive activities (closely held corporations and personal service corporations only)			2j	79
k	Loss limitations			2k	d
l	Depletion			2l	128
m	Tax-exempt interest income from specified private activity bonds			2m	51
n	Intangible drilling costs			2n	96
o	Other adjustments and preferences			2o	5,260
3	Pre-adjustment alternative minimum taxable income (AMTI). Combine lines 1 through 2o			3	11,183
4	**Adjusted current earnings (ACE) adjustment:**				
a	ACE from line 10 of the ACE worksheet in the instructions	4a	11,079		
b	Subtract line 3 from line 4a. If line 3 exceeds line 4a, enter the difference as a negative amount. See instructions	4b	3,892		
c	Multiply line 4b by 75% (0.75). Enter the result as a positive amount.	4c	3,889		
d	Enter the excess, if any, of the corporation's total increases in AMTI from prior year ACE adjustments over its total reductions in AMTI from prior year ACE adjustments. See instructions. **Note:** *You* ***must*** *enter an amount on line 4d (even if line 4b is positive)*	4d	3,776		
e	ACE adjustment. • If line 4b is zero or more, enter the amount from line 4c • If line 4b is less than zero, enter the **smaller** of line 4c or line 4d as a negative amount			4e	3,413
5	Combine lines 3 and 4e. If zero or less, stop here; the corporation does not owe any AMT			5	11,184
6	Alternative tax net operating loss deduction. See instructions			6	8,418
7	**Alternative minimum taxable income.** Subtract line 6 from line 5. If the corporation held a residual interest in a REMIC, see instructions			7	11,187
8	**Exemption phase-out** (if line 7 is $310,000 or more, skip lines 8a and 8b and enter -0- on line 8c):				
a	Subtract $150,000 from line 7 (if completing this line for a member of a controlled group, see instructions). If zero or less, enter -0-	8a	1,892		
b	Multiply line 8a by 25% (0.25)	8b	1,892		
c	Exemption. Subtract line 8b from $40,000 (if completing this line for a member of a controlled group, see instructions). If zero or less, enter -0-			8c	7,337
9	Subtract line 8c from line 7. If zero or less, enter -0-			9	11,186
10	Multiply line 9 by 20% (0.20)			10	11,176
11	Alternative minimum tax foreign tax credit (AMTFTC). See instructions			11	425
12	Tentative minimum tax. Subtract line 11 from line 10			12	11,175
13	Regular tax liability before applying all credits except the foreign tax credit			13	2,646
14	**Alternative minimum tax.** Subtract line 13 from line 12. If zero or less, enter -0-. Enter here and on Form 1120, Schedule J, line 3, or the appropriate line of the corporation's income tax return			14	11,187

For Paperwork Reduction Act Notice, see separate instructions. Cat. No. 12955I Form **4626** (2016)

*AMOUNTS IN THOUSANDS OF US DOLLARS

Form **4626**

Department of the Treasury
Internal Revenue Service

Alternative Minimum Tax—Corporations

▶ Attach to the corporation's tax return.
▶ Information about Form 4626 and its separate instructions is at *www.irs.gov/form4626*.

OMB No. 1545-0123

2016

Name

Corporation 2016 Line Item Money Amounts (Estimated from SOI Sample)

Employer identification number

	Note: *See the instructions to find out if the corporation is a small corporation exempt from the alternative minimum tax (AMT) under section 55(e).*				
1	Taxable income or (loss) before net operating loss deduction			1	75,883,664
2	**Adjustments and preferences:**				
a	Depreciation of post-1986 property			2a	789,251
b	Amortization of certified pollution control facilities			2b	21,328
c	Amortization of mining exploration and development costs			2c	-47,929
d	Amortization of circulation expenditures (personal holding companies only)			2d	-
e	Adjusted gain or loss			2e	-798,907
f	Long-term contracts			2f	63,531
g	Merchant marine capital construction funds			2g	d
h	Section 833(b) deduction (Blue Cross, Blue Shield, and similar type organizations only)			2h	2,527,811
i	Tax shelter farm activities (personal service corporations only)			2i	-
j	Passive activities (closely held corporations and personal service corporations only)			2j	-678
k	Loss limitations			2k	d
l	Depletion			2l	722,679
m	Tax-exempt interest income from specified private activity bonds			2m	103,267
n	Intangible drilling costs			2n	555,100
o	Other adjustments and preferences			2o	-232,578
3	Pre-adjustment alternative minimum taxable income (AMTI). Combine lines 1 through 2o			3	79,684,794
4	**Adjusted current earnings (ACE) adjustment:**				
a	ACE from line 10 of the ACE worksheet in the instructions	4a	90,700,794		
b	Subtract line 3 from line 4a. If line 3 exceeds line 4a, enter the difference as a negative amount. See instructions	4b	13,477,741		
c	Multiply line 4b by 75% (0.75). Enter the result as a positive amount.	4c	11,889,010		
d	Enter the excess, if any, of the corporation's total increases in AMTI from prior year ACE adjustments over its total reductions in AMTI from prior year ACE adjustments. See instructions. **Note:** *You* ***must*** *enter an amount on line 4d (even if line 4b is positive)*	4d	66,457,364		
e	ACE adjustment. • If line 4b is zero or more, enter the amount from line 4c • If line 4b is less than zero, enter the **smaller** of line 4c or line 4d as a negative amount			4e	10,801,270
5	Combine lines 3 and 4e. If zero or less, stop here; the corporation does not owe any AMT			5	90,486,909
6	Alternative tax net operating loss deduction. See instructions			6	57,632,253
7	**Alternative minimum taxable income.** Subtract line 6 from line 5. If the corporation held a residual interest in a REMIC, see instructions			7	32,184,889
8	**Exemption phase-out** (if line 7 is $310,000 or more, skip lines 8a and 8b and enter -0- on line 8c):				
a	Subtract $150,000 from line 7 (if completing this line for a member of a controlled group, see instructions). If zero or less, enter -0-	8a	293,374		
b	Multiply line 8a by 25% (0.25)	8b	73,344		
c	Exemption. Subtract line 8b from $40,000 (if completing this line for a member of a controlled group, see instructions). If zero or less, enter -0-			8c	298,620
9	Subtract line 8c from line 7. If zero or less, enter -0-			9	31,886,269
10	Multiply line 9 by 20% (0.20)			10	6,548,503
11	Alternative minimum tax foreign tax credit (AMTFTC). See instructions			11	2,064,045
12	Tentative minimum tax. Subtract line 11 from line 10			12	4,453,989
13	Regular tax liability before applying all credits except the foreign tax credit			13	1,390,355
14	**Alternative minimum tax.** Subtract line 13 from line 12. If zero or less, enter -0-. Enter here and on Form 1120, Schedule J, line 3, or the appropriate line of the corporation's income tax return			14	3,066,573

For Paperwork Reduction Act Notice, see separate instructions. Cat. No. 12955I Form **4626** (2016)

TOTAL FORMS FILED 522,960 TOTAL FORMS E-FILED 463,412

Form **4797**

Department of the Treasury
Internal Revenue Service

Sales of Business Property

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

▶ Attach to your tax return.
▶ Information about Form 4797 and its separate instructions is at *www.irs.gov/form4797.*

OMB No. 1545-0184

2016

Attachment Sequence No. **27**

Name(s) shown on return: Corporation 2016 Line Item Counts (Estimated from SOI Sample)

Identifying number

1	Enter the gross proceeds from sales or exchanges reported to you for 2016 on Form(s) 1099-B or 1099-S (or substitute statement) that you are including on line 2, 10, or 20. See instructions	1	20,091

Part I Sales or Exchanges of Property Used in a Trade or Business and Involuntary Conversions From Other Than Casualty or Theft—Most Property Held More Than 1 Year (see instructions)

2 (a) Description of property	(b) Date acquired (mo., day, yr.)	(c) Date sold (mo., day, yr.)	(d) Gross sales price	(e) Depreciation allowed or allowable since acquisition	(f) Cost or other basis, plus improvements and expense of sale	(g) Gain or (loss) Subtract (f) from the sum of (d) and (e)
					LT LOSS	198,847
					LT GAIN	63,001

3	Gain, if any, from Form 4684, line 39	3	1,097
4	Section 1231 gain from installment sales from Form 6252, line 26 or 37	4	24,578
5	Section 1231 gain or (loss) from like-kind exchanges from Form 8824	5	764
6	Gain, if any, from line 32, from other than casualty or theft	6	77,467
7	Combine lines 2 through 6. Enter the gain or (loss) here and on the appropriate line as follows:	7	321,517
	Partnerships (except electing large partnerships) and S corporations. Report the gain or (loss) following the instructions for Form 1065, Schedule K, line 10, or Form 1120S, Schedule K, line 9. Skip lines 8, 9, 11, and 12 below.		
	Individuals, partners, S corporation shareholders, and all others. If line 7 is zero or a loss, enter the amount from line 7 on line 11 below and skip lines 8 and 9. If line 7 is a gain and you didn't have any prior year section 1231 losses, or they were recaptured in an earlier year, enter the gain from line 7 as a long-term capital gain on the Schedule D filed with your return and skip lines 8, 9, 11, and 12 below.		
8	Nonrecaptured net section 1231 losses from prior years. See instructions	8	8,288
9	Subtract line 8 from line 7. If zero or less, enter -0-. If line 9 is zero, enter the gain from line 7 on line 12 below. If line 9 is more than zero, enter the amount from line 8 on line 12 below and enter the gain from line 9 as a long-term capital gain on the Schedule D filed with your return. See instructions	9	7,123

Part II Ordinary Gains and Losses (see instructions)

10 Ordinary gains and losses not included on lines 11 through 16 (include property held 1 year or less):

					ST LOSS	50,750
					ST GAIN	52,138

11	Loss, if any, from line 7	11	(53,394)
12	Gain, if any, from line 7 or amount from line 8, if applicable	12	8,306
13	Gain, if any, from line 31	13	243,300
14	Net gain or (loss) from Form 4684, lines 31 and 38a	14	1,786
15	Ordinary gain from installment sales from Form 6252, line 25 or 36	15	439
16	Ordinary gain or (loss) from like-kind exchanges from Form 8824	16	1,615
17	Combine lines 10 through 16	17	351,322
18	For all except individual returns, enter the amount from line 17 on the appropriate line of your return and skip lines a and b below. For individual returns, complete lines a and b below:		
a	If the loss on line 11 includes a loss from Form 4684, line 35, column (b)(ii), enter that part of the loss here. Enter the part of the loss from income-producing property on Schedule A (Form 1040), line 28, and the part of the loss from property used as an employee on Schedule A (Form 1040), line 23. Identify as from "Form 4797, line 18a." See instructions	18a	
b	Redetermine the gain or (loss) on line 17 excluding the loss, if any, on line 18a. Enter here and on Form 1040, line 14	18b	

For Paperwork Reduction Act Notice, see separate instructions. Cat. No. 13086I Form **4797** (2016)

*AMOUNTS IN THOUSANDS OF US DOLLARS

Form **4797**

Department of the Treasury
Internal Revenue Service

Sales of Business Property

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

▶ Attach to your tax return.
▶ Information about Form 4797 and its separate instructions is at *www.irs.gov/form4797.*

OMB No. 1545-0184

2016

Attachment Sequence No. **27**

Name(s) shown on return: Corporation 2016 Line Item Money Amounts (Estimated from SOI Sample)

Identifying number

1	Enter the gross proceeds from sales or exchanges reported to you for 2016 on Form(s) 1099-B or 1099-S (or substitute statement) that you are including on line 2, 10, or 20. See instructions	1	28,550,195

Part I Sales or Exchanges of Property Used in a Trade or Business and Involuntary Conversions From Other Than Casualty or Theft—Most Property Held More Than 1 Year (see instructions)

2 (a) Description of property	(b) Date acquired (mo., day, yr.)	(c) Date sold (mo., day, yr.)	(d) Gross sales price	(e) Depreciation allowed or allowable since acquisition	(f) Cost or other basis, plus improvements and expense of sale	(g) Gain or (loss) Subtract (f) from the sum of (d) and (e)
					LT LOSS	60,833,906
					LT GAIN	71,016,908

3	Gain, if any, from Form 4684, line 39	3	70,108
4	Section 1231 gain from installment sales from Form 6252, line 26 or 37	4	12,927,616
5	Section 1231 gain or (loss) from like-kind exchanges from Form 8824	5	538,523
6	Gain, if any, from line 32, from other than casualty or theft	6	58,406,652
7	Combine lines 2 through 6. Enter the gain or (loss) here and on the appropriate line as follows:	7	82,099,909
	Partnerships (except electing large partnerships) and S corporations. Report the gain or (loss) following the instructions for Form 1065, Schedule K, line 10, or Form 1120S, Schedule K, line 9. Skip lines 8, 9, 11, and 12 below.		
	Individuals, partners, S corporation shareholders, and all others. If line 7 is zero or a loss, enter the amount from line 7 on line 11 below and skip lines 8 and 9. If line 7 is a gain and you didn't have any prior year section 1231 losses, or they were recaptured in an earlier year, enter the gain from line 7 as a long-term capital gain on the Schedule D filed with your return and skip lines 8, 9, 11, and 12 below.		
8	Nonrecaptured net section 1231 losses from prior years. See instructions	8	11,878,581
9	Subtract line 8 from line 7. If zero or less, enter -0-. If line 9 is zero, enter the gain from line 7 on line 12 below. If line 9 is more than zero, enter the amount from line 8 on line 12 below and enter the gain from line 9 as a long-term capital gain on the Schedule D filed with your return. See instructions	9	16,674,911

Part II Ordinary Gains and Losses (see instructions)

10 Ordinary gains and losses not included on lines 11 through 16 (include property held 1 year or less):

					ST LOSS	52,187,837
					ST GAIN	80,115,072

11	Loss, if any, from line 7	11	(45,483,294)
12	Gain, if any, from line 7 or amount from line 8, if applicable	12	3,983,874
13	Gain, if any, from line 31	13	64,784,652
14	Net gain or (loss) from Form 4684, lines 31 and 38a	14	-686,252
15	Ordinary gain from installment sales from Form 6252, line 25 or 36	15	1,491,767
16	Ordinary gain or (loss) from like-kind exchanges from Form 8824.	16	636,409
17	Combine lines 10 through 16	17	53,281,970
18	For all except individual returns, enter the amount from line 17 on the appropriate line of your return and skip lines a and b below. For individual returns, complete lines a and b below:		
a	If the loss on line 11 includes a loss from Form 4684, line 35, column (b)(ii), enter that part of the loss here. Enter the part of the loss from income-producing property on Schedule A (Form 1040), line 28, and the part of the loss from property used as an employee on Schedule A (Form 1040), line 23. Identify as from "Form 4797, line 18a." See instructions	18a	
b	Redetermine the gain or (loss) on line 17 excluding the loss, if any, on line 18a. Enter here and on Form 1040, line 14	18b	

For Paperwork Reduction Act Notice, see separate instructions.

Cat. No. 13086I Form **4797** (2016)

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

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

These columns relate to the properties on lines 19A through 19D. ▶		1245 PROPERTY	OTHER PROPERTY	UNDETERMINED PROPERTY	Property D
20 Gross sales price (**Note:** *See line 1 before completing.*)	20	244,048	16,281	22,140	
21 Cost or other basis plus expense of sale	21	243,633	16,184	15,588	
22 Depreciation (or depletion) allowed or allowable	22				
23 Adjusted basis. Subtract line 22 from line 21	23				
24 Total gain. Subtract line 23 from line 20	24	244,456	16,284	22,149	
25 **If section 1245 property:**					
a Depreciation allowed or allowable from line 22	25a				
b Enter the **smaller** of line 24 or 25a	25b				
26 **If section 1250 property:** If straight line depreciation was used, enter -0- on line 26g, except for a corporation subject to section 291.					
a Additional depreciation after 1975. See instructions	26a				
b Applicable percentage multiplied by the **smaller** of line 24 or line 26a. See instructions	26b				
c Subtract line 26a from line 24. If residential rental property **or** line 24 isn't more than line 26a, skip lines 26d and 26e	26c				
d Additional depreciation after 1969 and before 1976	26d				
e Enter the **smaller** of line 26c or 26d	26e				
f Section 291 amount (corporations only)	26f				
g Add lines 26b, 26e, and 26f	26g				
27 **If section 1252 property:** Skip this section if you didn't dispose of farmland or if this form is being completed for a partnership (other than an electing large partnership).					
a Soil, water, and land clearing expenses	27a				
b Line 27a multiplied by applicable percentage. See instructions	27b				
c Enter the **smaller** of line 24 or 27b	27c				
28 **If section 1254 property:**					
a Intangible drilling and development costs, expenditures for development of mines and other natural deposits, mining exploration costs, and depletion. See instructions	28a				
b Enter the **smaller** of line 24 or 28a	28b				
29 **If section 1255 property:**					
a Applicable percentage of payments excluded from income under section 126. See instructions	29a				
b Enter the **smaller** of line 24 or 29a. See instructions	29b				

Summary of Part III Gains. Complete property columns A through D through line 29b before going to line 30.

30 Total gains for all properties. Add property columns A through D, line 24	30	
31 Add property columns A through D, lines 25b, 26g, 27c, 28b, and 29b. Enter here and on line 13	31	
32 Subtract line 31 from line 30. Enter the portion from casualty or theft on Form 4684, line 33. Enter the portion from other than casualty or theft on Form 4797, line 6	32	

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

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

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

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

These columns relate to the properties on lines 19A through 19D. ▶		1245 PROPERTY	OTHER PROPERTY	UNDETERMINED PROPERTY	Property D
20 Gross sales price (**Note:** *See line 1 before completing.*)	20	97,393,623	35,369,279	31,750,957	
21 Cost or other basis plus expense of sale	21	159,017,831	28,714,765	17,442,643	
22 Depreciation (or depletion) allowed or allowable	22				
23 Adjusted basis. Subtract line 22 from line 21	23				
24 Total gain. Subtract line 23 from line 20	24	64,749,063	17,544,774	18,401,040	
25 **If section 1245 property:**					
a Depreciation allowed or allowable from line 22	25a				
b Enter the **smaller** of line 24 or 25a	25b				
26 **If section 1250 property:** If straight line depreciation was used, enter -0- on line 26g, except for a corporation subject to section 291.					
a Additional depreciation after 1975. See instructions	26a				
b Applicable percentage multiplied by the **smaller** of line 24 or line 26a. See instructions	26b				
c Subtract line 26a from line 24. If residential rental property **or** line 24 isn't more than line 26a, skip lines 26d and 26e	26c				
d Additional depreciation after 1969 and before 1976	26d				
e Enter the **smaller** of line 26c or 26d	26e				
f Section 291 amount (corporations only)	26f				
g Add lines 26b, 26e, and 26f	26g				
27 **If section 1252 property:** Skip this section if you didn't dispose of farmland or if this form is being completed for a partnership (other than an electing large partnership).					
a Soil, water, and land clearing expenses	27a				
b Line 27a multiplied by applicable percentage. See instructions	27b				
c Enter the **smaller** of line 24 or 27b	27c				
28 **If section 1254 property:**					
a Intangible drilling and development costs, expenditures for development of mines and other natural deposits, mining exploration costs, and depletion. See instructions	28a				
b Enter the **smaller** of line 24 or 28a	28b				
29 **If section 1255 property:**					
a Applicable percentage of payments excluded from income under section 126. See instructions	29a				
b Enter the **smaller** of line 24 or 29a. See instructions	29b				

Summary of Part III Gains. Complete property columns A through D through line 29b before going to line 30.

30 Total gains for all properties. Add property columns A through D, line 24	30	
31 Add property columns A through D, lines 25b, 26g, 27c, 28b, and 29b. Enter here and on line 13	31	
32 Subtract line 31 from line 30. Enter the portion from casualty or theft on Form 4684, line 33. Enter the portion from other than casualty or theft on Form 4797, line 6	32	

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

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

TOTAL FORMS FILED 3,507 TOTAL FORMS E-FILED 3,042

Form **5884**

(Rev. December 2016)
Department of the Treasury
Internal Revenue Service

Work Opportunity Credit

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

OMB No. 1545-0219

Attachment Sequence No. **77**

Name(s) shown on return: Corporation 2016 Line Item Counts (Estimated from SOI Sample) [3]

Identifying number

1	Enter on the applicable line below the total qualified first- or second-year wages paid or incurred during the tax year, and multiply by the percentage shown, for services of employees who are certified as members of a targeted group.			
a	Qualified first-year wages of employees who worked for you at least 120 hours but fewer than 400 hours . $ 1,938 × 25% (0.25)	1a		
b	Qualified first-year wages of employees who worked for you at least 400 hours . . . . . $ 2,601 × 40% (0.40)	1b		
c	Qualified second-year wages of employees certified as long-term family assistance recipients . . . . . $ 790 × 50% (0.50)	1c		
2	Add lines 1a, 1b, and 1c. See instructions for the adjustment you must make to salaries and wages	2	2,756	
3	Work opportunity credit from partnerships, S corporations, cooperatives, estates, and trusts (see instructions)	3	878	
4	Add lines 2 and 3. Cooperatives, estates, and trusts, go to line 5. Partnerships and S corporations, stop here and report this amount on Schedule K. All others, stop here and report this amount on Form 3800, Part III, line 4b	4	3,507	
5	Amount allocated to patrons of the cooperative or beneficiaries of the estate or trust (see instructions)	5		
6	Cooperatives, estates, and trusts, subtract line 5 from line 4. Report this amount on Form 3800, Part III, line 4b	6		

For Paperwork Reduction Act Notice, see separate instructions. Cat. No. 13570D Form **5884** (Rev. 12-2016)

*AMOUNTS IN THOUSANDS OF US DOLLARS

Form **5884**
(Rev. December 2016)
Department of the Treasury
Internal Revenue Service

Work Opportunity Credit

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

OMB No. 1545-0219
Attachment Sequence No. **77**

Name(s) shown on return
Corporation 2016 Line Item Money Amounts (Estimated from SOI Sample) [3]

Identifying number

1	Enter on the applicable line below the total qualified first- or second-year wages paid or incurred during the tax year, and multiply by the percentage shown, for services of employees who are certified as members of a targeted group.			
a	Qualified first-year wages of employees who worked for you at least 120 hours but fewer than 400 hours . $ 698,855 × 25% (0.25)	1a		
b	Qualified first-year wages of employees who worked for you at least 400 hours . . . . . $ 2,983,672 × 40% (0.40)	1b		
c	Qualified second-year wages of employees certified as long-term family assistance recipients . . . . . $ 97,080 × 50% (0.50)	1c		
2	Add lines 1a, 1b, and 1c. See instructions for the adjustment you must make to salaries and wages	2	1,420,380	
3	Work opportunity credit from partnerships, S corporations, cooperatives, estates, and trusts (see instructions)	3	54,866	
4	Add lines 2 and 3. Cooperatives, estates, and trusts, go to line 5. Partnerships and S corporations, stop here and report this amount on Schedule K. All others, stop here and report this amount on Form 3800, Part III, line 4b	4	1,475,246	
5	Amount allocated to patrons of the cooperative or beneficiaries of the estate or trust (see instructions)	5		
6	Cooperatives, estates, and trusts, subtract line 5 from line 4. Report this amount on Form 3800, Part III, line 4b	6		

For Paperwork Reduction Act Notice, see separate instructions. Cat. No. 13570D Form **5884** (Rev. 12-2016)

TOTAL FORMS FILED 21,485 TOTAL FORMS E-FILED 20,577

Form **6765**

Department of the Treasury
Internal Revenue Service

Credit for Increasing Research Activities

▶ Attach to your tax return.
▶ Information about Form 6765 and its separate instructions is at *www.irs.gov/form6765*.

OMB No. 1545-0619

2016

Attachment Sequence No. **81**

Name(s) shown on return

Identifying number

Corporation 2016 Line Item Counts (Estimated from SOI Sample) [3]

Section A—Regular Credit. Skip this section and go to Section B if you are electing or previously elected (and are not revoking) the alternative simplified credit.

1	Certain amounts paid or incurred to energy consortia (see instructions)				1	90
2	Basic research payments to qualified organizations (see instructions)	2	339			
3	Qualified organization base period amount	3	78			
4	Subtract line 3 from line 2. If zero or less, enter -0-				4	331
5	Wages for qualified services (do not include wages used in figuring the work opportunity credit)	5	8,153			
6	Cost of supplies	6	5,414			
7	Rental or lease costs of computers (see instructions)	7	415			
8	Enter the applicable percentage of contract research expenses (see instructions)	8	5,491			
9	Total qualified research expenses. Add lines 5 through 8	9	8,997			
10	Enter fixed-base percentage, but not more than 16% (0.16) (see instructions)	10	5,364	%		
11	Enter average annual gross receipts (see instructions)	11	5,838			
12	Multiply line 11 by the percentage on line 10	12	5,365			
13	Subtract line 12 from line 9. If zero or less, enter -0-	13	8,869			
14	Multiply line 9 by 50% (0.50)	14	8,997			
15	Enter the **smaller** of line 13 or line 14				15	8,869
16	Add lines 1, 4, and 15				16	9,071
17	Are you electing the reduced credit under section 280C? ▶ Yes ☐ No ☐ If "Yes," multiply line 16 by 13% (0.13). If "No," multiply line 16 by 20% (0.20) and see the instructions for the statement that must be attached. Members of controlled groups or businesses under common control: see instructions for the statement that must be attached				17	9,115

Section B—Alternative Simplified Credit. Skip this section if you are completing Section A.

18	Certain amounts paid or incurred to energy consortia (see the line 1 instructions)				18	51
19	Basic research payments to qualified organizations (see the line 2 instructions)	19	70			
20	Qualified organization base period amount (see the line 3 instructions)	20	99			
21	Subtract line 20 from line 19. If zero or less, enter -0-				21	59
22	Add lines 18 and 21				22	109
23	Multiply line 22 by 20% (0.20)				23	94
24	Wages for qualified services (do not include wages used in figuring the work opportunity credit)	24	9,993			
25	Cost of supplies	25	6,386			
26	Rental or lease costs of computers (see the line 7 instructions)	26	352			
27	Enter the applicable percentage of contract research expenses (see the line 8 instructions)	27	6,327			
28	Total qualified research expenses. Add lines 24 through 27	28	10,511			
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	8,977			
30	Divide line 29 by 6.0	30	8,281			
31	Subtract line 30 from line 28. If zero or less, enter -0-	31	8,059			
32	Multiply line 31 by 14% (0.14). If you skipped lines 30 and 31, multiply line 28 by 6% (0.06)				32	10,234

For Paperwork Reduction Act Notice, see separate instructions. Cat. No. 13700H Form **6765** (2016)

*AMOUNTS IN THOUSANDS OF US DOLLARS

Form **6765**

Department of the Treasury
Internal Revenue Service

Credit for Increasing Research Activities

▶ Attach to your tax return.
▶ Information about Form 6765 and its separate instructions is at *www.irs.gov/form6765*.

OMB No. 1545-0619

2016

Attachment Sequence No. **81**

Name(s) shown on return

Corporation 2016 Line Item Money Amounts (Estimated from SOI Sample) [3]

Identifying number

Section A—Regular Credit. Skip this section and go to Section B if you are electing or previously elected (and are not revoking) the alternative simplified credit.

1	Certain amounts paid or incurred to energy consortia (see instructions)			1	44,825
2	Basic research payments to qualified organizations (see instructions)	2	119,971		
3	Qualified organization base period amount	3	170,876		
4	Subtract line 3 from line 2. If zero or less, enter -0-			4	98,214
5	Wages for qualified services (do not include wages used in figuring the work opportunity credit)	5	66,120,366		
6	Cost of supplies	6	15,156,377		
7	Rental or lease costs of computers (see instructions)	7	83,479		
8	Enter the applicable percentage of contract research expenses (see instructions)	8	12,813,965		
9	Total qualified research expenses. Add lines 5 through 8	9	94,174,070		
10	Enter fixed-base percentage, but not more than 16% (0.16) (see instructions)	10	%		
11	Enter average annual gross receipts (see instructions)	11			
12	Multiply line 11 by the percentage on line 10	12	23,076,067		
13	Subtract line 12 from line 9. If zero or less, enter -0-	13	71,372,772		
14	Multiply line 9 by 50% (0.50)	14	47,087,037		
15	Enter the **smaller** of line 13 or line 14			15	46,671,368
16	Add lines 1, 4, and 15			16	46,814,406
17	Are you electing the reduced credit under section 280C? ▶ Yes ☐ No ☐ If "Yes," multiply line 16 by 13% (0.13). If "No," multiply line 16 by 20% (0.20) and see the instructions for the statement that must be attached. Members of controlled groups or businesses under common control: see instructions for the statement that must be attached			17	5,592,905

Section B—Alternative Simplified Credit. Skip this section if you are completing Section A.

18	Certain amounts paid or incurred to energy consortia (see the line 1 instructions)			18	170,261
19	Basic research payments to qualified organizations (see the line 2 instructions)	19	155,013		
20	Qualified organization base period amount (see the line 3 instructions)	20	232,329		
21	Subtract line 20 from line 19. If zero or less, enter -0-			21	112,965
22	Add lines 18 and 21			22	283,226
23	Multiply line 22 by 20% (0.20)			23	56,645
24	Wages for qualified services (do not include wages used in figuring the work opportunity credit)	24	126,533,509		
25	Cost of supplies	25	30,940,510		
26	Rental or lease costs of computers (see the line 7 instructions)	26	394,834		
27	Enter the applicable percentage of contract research expenses (see the line 8 instructions)	27	27,799,338		
28	Total qualified research expenses. Add lines 24 through 27	28	185,668,079		
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	507,846,551		
30	Divide line 29 by 6.0	30	84,527,499		
31	Subtract line 30 from line 28. If zero or less, enter -0-	31	100,362,214		
32	Multiply line 31 by 14% (0.14). If you skipped lines 30 and 31, multiply line 28 by 6% (0.06)			32	13,980,228

For Paperwork Reduction Act Notice, see separate instructions.

Cat. No. 13700H

Form **6765** (2016)

Section B—Alternative Simplified Credit *(continued)*

33	Add lines 23 and 32	33	10,282	
34	Are you electing the reduced credit under section 280C? ▶ Yes ☐ No ☐ If "Yes," multiply line 33 by 65% (0.65). If "No," enter the amount from line 33 and see the line 17 instructions for the statement that must be attached. Members of controlled groups or businesses under common control: see instructions for the statement that must be attached	34	10,381	

Section C—Current Year Credit

35	Enter the portion of the credit from Form 8932, line 2, that is attributable to wages that were also used to figure the credit on line 17 or line 34 (whichever applies)	35	d	
36	Subtract line 35 from line 17 or line 34 (whichever applies). If zero or less, enter -0-	36	19,492	
37	Credit for increasing research activities from partnerships, S corporations, estates, and trusts	37	1,478	
38	Add lines 36 and 37	38	20,605	
	• Estates and trusts, go to line 39. • Partnerships and S corporations not electing the payroll tax credit, stop here and report this amount on Schedule K. • Partnerships and S corporations electing the payroll tax credit, complete Section D and report on Schedule K the amount on this line reduced by the amount on line 44. • Eligible small businesses, stop here and report the credit on Form 3800, Part III, line 4i. See instructions for the definition of eligible small business. • Filers other than eligible small businesses, stop here and report the credit on Form 3800, Part III, line 1c. **Note:** Qualified small business filers, other than partnerships and S corporations, electing the payroll tax credit must complete Form 3800 before completing Section D.			
39	Amount allocated to beneficiaries of the estate or trust (see instructions)	39		
40	Estates and trusts, subtract line 39 from line 38. For eligible small businesses, report the credit on Form 3800, Part III, line 4i. See instructions. For filers other than eligible small businesses, report the credit on Form 3800, Part III, line 1c	40		

Section D—Qualified Small Business Payroll Tax Election and Payroll Tax Credit. Skip this section if the payroll tax election does not apply. See instructions.

41	Check this box if you are a qualified small business electing the payroll tax credit. See instructions ☐			
42	Enter the portion of line 36 elected as a payroll tax credit (do not enter more than $250,000). See instructions	42	3,322	
43	General business credit carryforward from the current year (see instructions). Partnerships and S corporations skip this line and go to line 44	43	3,437	
44	Partnerships and S corporations, enter the smaller of line 36 or line 42. All others, enter the smallest of line 36, line 42, or line 43. Enter here and on Form 8974, line 5. Members of controlled groups or businesses under common control: see instructions for the statement that must be attached	44	3,317	

Section B—Alternative Simplified Credit *(continued)*

33	Add lines 23 and 32	33	14,036,836
34	Are you electing the reduced credit under section 280C? ▶ Yes ☐ No ☐ If "Yes," multiply line 33 by 65% (0.65). If "No," enter the amount from line 33 and see the line 17 instructions for the statement that must be attached. Members of controlled groups or businesses under common control: see instructions for the statement that must be attached	34	9,263,975

Section C—Current Year Credit

35	Enter the portion of the credit from Form 8932, line 2, that is attributable to wages that were also used to figure the credit on line 17 or line 34 (whichever applies)	35	d
36	Subtract line 35 from line 17 or line 34 (whichever applies). If zero or less, enter -0-	36	14,845,928
37	Credit for increasing research activities from partnerships, S corporations, estates, and trusts	37	222,685
38	Add lines 36 and 37	38	15,068,073
	• Estates and trusts, go to line 39. • Partnerships and S corporations not electing the payroll tax credit, stop here and report this amount on Schedule K. • Partnerships and S corporations electing the payroll tax credit, complete Section D and report on Schedule K the amount on this line reduced by the amount on line 44. • Eligible small businesses, stop here and report the credit on Form 3800, Part III, line 4i. See instructions for the definition of eligible small business. • Filers other than eligible small businesses, stop here and report the credit on Form 3800, Part III, line 1c. **Note:** Qualified small business filers, other than partnerships and S corporations, electing the payroll tax credit must complete Form 3800 before completing Section D.		
39	Amount allocated to beneficiaries of the estate or trust (see instructions)	39	
40	Estates and trusts, subtract line 39 from line 38. For eligible small businesses, report the credit on Form 3800, Part III, line 4i. See instructions. For filers other than eligible small businesses, report the credit on Form 3800, Part III, line 1c	40	

Section D—Qualified Small Business Payroll Tax Election and Payroll Tax Credit. Skip this section if the payroll tax election does not apply. See instructions.

41	Check this box if you are a qualified small business electing the payroll tax credit. See instructions ☐		
42	Enter the portion of line 36 elected as a payroll tax credit (do not enter more than $250,000). See instructions	42	249,232
43	General business credit carryforward from the current year (see instructions). Partnerships and S corporations skip this line and go to line 44	43	602,051
44	Partnerships and S corporations, enter the smaller of line 36 or line 42. All others, enter the smallest of line 36, line 42, or line 43. Enter here and on Form 8974, line 5. Members of controlled groups or businesses under common control: see instructions for the statement that must be attached	44	247,689

Form **8586**
(Rev. December 2016)
Department of the Treasury
Internal Revenue Service (99)

Low-Income Housing Credit

▶ Attach to your tax return.
▶ Information about Form 8586 and its instructions is at *www.irs.gov/form8586*.

OMB No. 1545-0984
Attachment Sequence No. **36a**

Name(s) shown on return
Corporation 2016 Line Item Counts (Estimated from SOI Sample) [3]

Identifying number

Part I Buildings Placed in Service Before 2008

1	Number of Forms 8609-A attached for buildings placed in service before 2008 ▶ d		
2	Has there been a decrease in the qualified basis of any buildings accounted for on line 1 since the close of the preceding tax year? ☐ Yes ☐ No If "Yes," enter the building identification numbers (BINs) of the buildings that had a decreased basis. If you need more space, attach a schedule. (i) (ii) (iii) (iv)		
3	Current year credit from attached Form(s) 8609-A for buildings placed in service before 2008 (see instructions)	3	d
4	Low-income housing credit for buildings placed in service before 2008 from partnerships, S corporations, estates, and trusts	4	d
5	Add lines 3 and 4. Estates and trusts, go to line 6. Partnerships and S corporations, stop here and report this amount on Schedule K. All others, stop here and report this amount on Form 3800, Part III, line 1d, column (c)	5	358
6	Amount allocated to beneficiaries of the estate or trust (see instructions)	6	
7	Estates and trusts, subtract line 6 from line 5. Report this amount on Form 3800, Part III, line 1d, column (c)	7	

Part II Buildings Placed in Service After 2007

8	Number of Forms 8609-A attached for buildings placed in service after 2007 ▶		
9	Has there been a decrease in the qualified basis of any buildings accounted for on line 8 since the close of the preceding tax year? ☐ Yes ☐ No If "Yes," enter the building identification numbers (BINs) of the buildings that had a decreased basis. If you need more space, attach a schedule. (i) (ii) (iii) (iv)		
10	Current year credit from attached Form(s) 8609-A for buildings placed in service after 2007 (see instructions)	10	7
11	Low-income housing credit for buildings placed in service after 2007 from partnerships, S corporations, estates, and trusts	11	489
12	Add lines 10 and 11. Estates and trusts, go to line 13. Partnerships and S corporations, stop here and report this amount on Schedule K. All others, stop here and report this amount on Form 3800, Part III, line 4d, column (c)	12	494
13	Amount allocated to beneficiaries of the estate or trust (see instructions)	13	
14	Estates and trusts, subtract line 13 from line 12. Report this amount on Form 3800, Part III, line 4d, column (c)	14	

For Paperwork Reduction Act Notice, see General Instructions. Cat. No. 63987I Form **8586** (Rev. 12-2016)

*AMOUNTS IN THOUSANDS OF US DOLLARS

Form **8586**
(Rev. December 2016)
Department of the Treasury
Internal Revenue Service (99)

Low-Income Housing Credit

▶ Attach to your tax return.
▶ Information about Form 8586 and its instructions is at *www.irs.gov/form8586*.

OMB No. 1545-0984

Attachment Sequence No. **36a**

Name(s) shown on return
Corporation 2016 Line Item Money Amounts (Estimated from SOI Sample) [3]

Identifying number

Part I Buildings Placed in Service Before 2008

1	Number of Forms 8609-A attached for buildings placed in service before 2008 ▶		
2	Has there been a decrease in the qualified basis of any buildings accounted for on line 1 since the close of the preceding tax year? ☐ Yes ☐ No If "Yes," enter the building identification numbers (BINs) of the buildings that had a decreased basis. If you need more space, attach a schedule. (i) (ii) (iii) (iv)		
3	Current year credit from attached Form(s) 8609-A for buildings placed in service before 2008 (see instructions)	3	d
4	Low-income housing credit for buildings placed in service before 2008 from partnerships, S corporations, estates, and trusts	4	d
5	Add lines 3 and 4. Estates and trusts, go to line 6. Partnerships and S corporations, stop here and report this amount on Schedule K. All others, stop here and report this amount on Form 3800, Part III, line 1d, column (c)	5	1,417,115
6	Amount allocated to beneficiaries of the estate or trust (see instructions)	6	
7	Estates and trusts, subtract line 6 from line 5. Report this amount on Form 3800, Part III, line 1d, column (c)	7	

Part II Buildings Placed in Service After 2007

8	Number of Forms 8609-A attached for buildings placed in service after 2007 ▶		
9	Has there been a decrease in the qualified basis of any buildings accounted for on line 8 since the close of the preceding tax year? ☐ Yes ☐ No If "Yes," enter the building identification numbers (BINs) of the buildings that had a decreased basis. If you need more space, attach a schedule. (i) (ii) (iii) (iv)		
10	Current year credit from attached Form(s) 8609-A for buildings placed in service after 2007 (see instructions)	10	18,201
11	Low-income housing credit for buildings placed in service after 2007 from partnerships, S corporations, estates, and trusts	11	5,013,184
12	Add lines 10 and 11. Estates and trusts, go to line 13. Partnerships and S corporations, stop here and report this amount on Schedule K. All others, stop here and report this amount on Form 3800, Part III, line 4d, column (c)	12	5,031,385
13	Amount allocated to beneficiaries of the estate or trust (see instructions)	13	
14	Estates and trusts, subtract line 13 from line 12. Report this amount on Form 3800, Part III, line 4d, column (c)	14	

For Paperwork Reduction Act Notice, see General Instructions. Cat. No. 63987I Form **8586** (Rev. 12-2016)

TOTAL FORMS FILED 29,298 TOTAL FORMS E-FILED 23,561

Form **8594**
(Rev. December 2012)
Department of the Treasury
Internal Revenue Service

Asset Acquisition Statement
Under Section 1060

▶ Attach to your income tax return.
▶ Information about Form 8594 and its separate instructions is at *www.irs.gov/form8594*

OMB No. 1545-1021
Attachment Sequence No. **169**

Name as shown on return: Corporation 2016 Line Item Counts (Estimated from SOI Sample)

Identifying number as shown on return:

10,878 Check the box that identifies you: ☐ Purchaser ☐ Seller 18,336

Part I General Information

1 Name of other party to the transaction: 29,298

Other party's identifying number: 26,125

Address (number, street, and room or suite no.)

City or town, state, and ZIP code

2 Date of sale: 28,337

3 Total sales price (consideration): 27,737

Part II Original Statement of Assets Transferred

4 Assets	Aggregate fair market value (actual amount for Class I)	Allocation of sales price
Class I	$ 4,013	$ 3,961
Class II	$ 1,112	$ 1,122
Class III	$ 4,384	$ 4,280
Class IV	$ 10,627	$ 10,191
Class V	$ 23,594	$ 22,023
Class VI and VII	$ 23,768	$ 23,158
Total	$ 28,121	$ 27,236

5 Did the purchaser and seller provide for an allocation of the sales price in the sales contract or in another written document signed by both parties? . . . . . ☐ Yes ☐ No

If "Yes," are the aggregate fair market values (FMV) listed for each of asset Classes I, II, III, IV, V, VI, and VII the amounts agreed upon in your sales contract or in a separate written document? . . . . . ☐ Yes ☐ No

6 In the purchase of the group of assets (or stock), did the purchaser also purchase a license or a covenant not to compete, or enter into a lease agreement, employment contract, management contract, or similar arrangement with the seller (or managers, directors, owners, or employees of the seller)? . . . . . ☐ Yes ☐ No

11,762 17,536

If "Yes," attach a statement that specifies **(a)** the type of agreement and **(b)** the maximum amount of consideration (not including interest) paid or to be paid under the agreement. See instructions.

For Paperwork Reduction Act Notice, see separate instructions. Cat. No. 63768Z Form **8594** (Rev. 12-2012)

*AMOUNTS IN THOUSANDS OF US DOLLARS

Form **8594**
(Rev. December 2012)
Department of the Treasury
Internal Revenue Service

Asset Acquisition Statement
Under Section 1060

▶ Attach to your income tax return.
▶ Information about Form 8594 and its separate instructions is at *www.irs.gov/form8594*

OMB No. 1545-1021
Attachment Sequence No. **169**

Name as shown on return: Corporation 2016 Line Item Money Amounts (Estimated from SOI Sample)

Identifying number as shown on return:

Check the box that identifies you:
☐ Purchaser ☐ Seller

Part I General Information

1 Name of other party to the transaction

Other party's identifying number

Address (number, street, and room or suite no.)

City or town, state, and ZIP code

2 Date of sale

3 Total sales price (consideration): 428,355,499

Part II Original Statement of Assets Transferred

4 Assets	Aggregate fair market value (actual amount for Class I)	Allocation of sales price
Class I	$ 29,161,062	$ 28,885,372
Class II	$ 6,902,252	$ 6,923,680
Class III	$ 53,212,369	$ 53,026,094
Class IV	$ 25,645,705	$ 25,491,458
Class V	$ 120,545,291	$ 117,646,338
Class VI and VII	$ 181,815,778	$ 193,850,100
Total	$ 417,323,739	$ 425,810,069

5 Did the purchaser and seller provide for an allocation of the sales price in the sales contract or in another written document signed by both parties? . . . . . ☐ Yes ☐ No

If "Yes," are the aggregate fair market values (FMV) listed for each of asset Classes I, II, III, IV, V, VI, and VII the amounts agreed upon in your sales contract or in a separate written document? . . . . . ☐ Yes ☐ No

6 In the purchase of the group of assets (or stock), did the purchaser also purchase a license or a covenant not to compete, or enter into a lease agreement, employment contract, management contract, or similar arrangement with the seller (or managers, directors, owners, or employees of the seller)? . . . . . ☐ Yes ☐ No

If "Yes," attach a statement that specifies **(a)** the type of agreement and **(b)** the maximum amount of consideration (not including interest) paid or to be paid under the agreement. See instructions.

For Paperwork Reduction Act Notice, see separate instructions.

Cat. No. 63768Z Form **8594** (Rev. 12-2012)

Form **8816**
(Rev. September 2013)
Department of the Treasury
Internal Revenue Service

Special Loss Discount Account and Special Estimated Tax Payments for Insurance Companies

▶ Information about Form 8816 and its instructions is at *www.irs.gov/form8816.*
▶ Attach to tax return.

OMB No. 1545-1130

Name: Corporation 2016 Line Item Counts (Estimated from SOI Sample)

Employer Identification Number:

Part I Special Loss Discount Amount

	Accident year	----------	----------	----------	----------	----------
1	Undiscounted unpaid losses .	855				
2	Discounted unpaid losses . .	855				
3	Special loss discount limitation. Subtract line 2 from line 1 . .	757				

Part II Special Loss Discount Account (See instructions.)

4	Balance at the beginning of the year	595				
5	Additions—section 847(4) . .	119				
6	Subtractions—section 847(5) .	504				
7	Balance at the end of the year. Add lines 4 and 5 and subtract line 6 from the result	572				

Part III Special Estimated Tax Payments (See instructions.)

8	Balance at the beginning of the year	611				
9	Payments made for year . . .	101				
10	Prior section 847 payments transferred to current year . .	104				
11	Payments applied for year . .	418				
12	Balance at the end of the year. Add lines 8 through 10 and subtract line 11 from the result .	590				

General Instructions

Section references are to the Internal Revenue Code.

Purpose of form. Form 8816 must be filed by insurance companies that elect to take an additional deduction under section 847.

Consolidated return. Each member of a consolidated group claiming a section 847 deduction must file a separate Form 8816. Do not combine several taxpayers on one Form 8816. If a consolidated return is filed on Form 1120 and one or more members of the group is claiming a section 847 deduction, enter "Form 8816" and the amount on the dotted line next to line 13 on Form 1120, Schedule J, Part II. This will assist the IRS in properly accounting for your Special Estimated Tax Payments.

When to file. Attach Form 8816 to the Form 1120-PC, Form 1120-L, or Form 1120 filed for the tax year of the additional deduction and for each subsequent tax year that has a remaining amount of unpaid losses resulting from the deduction.

Specific Instructions

Note: *All line references to Form 1120-L, Form 1120-PC, and Form 1120 are to the 2012 forms.*

Part I. Special Loss Discount Amount

Accident year. Enter the four digit accident year in the space provided at the top of each column. For example, enter accident year 2011 as 2011.

*AMOUNTS IN THOUSANDS OF US DOLLARS

Form **8816**
(Rev. September 2013)
Department of the Treasury
Internal Revenue Service

Special Loss Discount Account and Special Estimated Tax Payments for Insurance Companies

▶ Information about Form 8816 and its instructions is at *www.irs.gov/form8816.*
▶ Attach to tax return.

OMB No. 1545-1130

Name: Corporation 2016 Line Item Money Amounts (Estimated from SOI Sample)

Employer Identification Number

Part I Special Loss Discount Amount

	Accident year	----------	----------	----------	----------	----------
1	Undiscounted unpaid losses .	75,911,093				
2	Discounted unpaid losses . .	71,863,600				
3	Special loss discount limitation. Subtract line 2 from line 1 . .	4,047,493				

Part II Special Loss Discount Account (See instructions.)

4	Balance at the beginning of the year	2,134,990				
5	Additions—section 847(4) . .	800,804				
6	Subtractions—section 847(5) .	1,088,965				
7	Balance at the end of the year. Add lines 4 and 5 and subtract line 6 from the result	1,846,291				

Part III Special Estimated Tax Payments (See instructions.)

8	Balance at the beginning of the year	1,143,234				
9	Payments made for year . . .	275,631				
10	Prior section 847 payments transferred to current year . .	-42,499				
11	Payments applied for year . .	288,463				
12	Balance at the end of the year. Add lines 8 through 10 and subtract line 11 from the result .	1,087,902				

General Instructions

Section references are to the Internal Revenue Code.

Purpose of form. Form 8816 must be filed by insurance companies that elect to take an additional deduction under section 847.

Consolidated return. Each member of a consolidated group claiming a section 847 deduction must file a separate Form 8816. Do not combine several taxpayers on one Form 8816. If a consolidated return is filed on Form 1120 and one or more members of the group is claiming a section 847 deduction, enter "Form 8816" and the amount on the dotted line next to line 13 on Form 1120, Schedule J, Part II. This will assist the IRS in properly accounting for your Special Estimated Tax Payments.

When to file. Attach Form 8816 to the Form 1120-PC, Form 1120-L, or Form 1120 filed for the tax year of the additional deduction and for each subsequent tax year that has a remaining amount of unpaid losses resulting from the deduction.

Specific Instructions

Note: *All line references to Form 1120-L, Form 1120-PC, and Form 1120 are to the 2012 forms.*

Part I. Special Loss Discount Amount

Accident year. Enter the four digit accident year in the space provided at the top of each column. For example, enter accident year 2011 as 2011.

Form **8820**
(Rev. December 2012)
Department of the Treasury
Internal Revenue Service

Orphan Drug Credit

▶ Information about Form 8820 and its instructions is available at *www.irs.gov/form8820.*
▶ Attach to your tax return.

OMB No. 1545-1505

Attachment Sequence No. **103**

Name(s) shown on return: Corporation 2016 Line Item Counts (Estimated from SOI Sample) [3]

Identifying number

Part I Current Year Credit

1	Qualified clinical testing expenses paid or incurred during the tax year (see instructions)	1	175	
2a	Current year credit. Multiply line 1 by 50% (.50) (see instructions)	2a	175	
b	Enter the portion of the credit from Form 8932, line 2, that is attributable to wages that were also used to figure the credit on line 2a above	2b	-	
c	Subtract line 2b from line 2a. If zero or less, enter -0-	2c	175	
3	Orphan drug credit from partnerships, S corporations, estates, or trusts	3	*6	
4	Add lines 2c and 3. Estates and trusts go to line 5. Partnerships and S corporations, report this amount on Schedule K. All others, report this amount on Form 3800, line 1h	4	181	
5	Amount allocated to the beneficiaries of the estate or trust (see instructions)	5		
6	Estates and trusts. Subtract line 5 from line 4. Report this amount on Form 3800, line 1h	6		

For Paperwork Reduction Act Notice, see instructions. Cat. No. 11208S Form **8820** (Rev. 12-2012)

*AMOUNTS IN THOUSANDS OF US DOLLARS

Form **8820**
(Rev. December 2012)
Department of the Treasury
Internal Revenue Service

Orphan Drug Credit

▶ Information about Form 8820 and its instructions is available at *www.irs.gov/form8820.*
▶ Attach to your tax return.

OMB No. 1545-1505

Attachment Sequence No. **103**

Name(s) shown on return: Corporation 2016 Line Item Money Amounts (Estimated from SOI Sample) [3]

Identifying number

Part I Current Year Credit

1	Qualified clinical testing expenses paid or incurred during the tax year (see instructions)	1	4,289,991	
2a	Current year credit. Multiply line 1 by 50% (.50) (see instructions)	2a	2,136,026	
b	Enter the portion of the credit from Form 8932, line 2, that is attributable to wages that were also used to figure the credit on line 2a above	2b	-	
c	Subtract line 2b from line 2a. If zero or less, enter -0-	2c	2,136,026	
3	Orphan drug credit from partnerships, S corporations, estates, or trusts	3	*10,201	
4	Add lines 2c and 3. Estates and trusts go to line 5. Partnerships and S corporations, report this amount on Schedule K. All others, report this amount on Form 3800, line 1h	4	2,146,228	
5	Amount allocated to the beneficiaries of the estate or trust (see instructions)	5		
6	Estates and trusts. Subtract line 5 from line 4. Report this amount on Form 3800, line 1h	6		

For Paperwork Reduction Act Notice, see instructions. Cat. No. 11208S Form **8820** (Rev. 12-2012)

TOTAL FORMS FILED 91,826 TOTAL FORMS E-FILED 56,973

Form **8824**

Department of the Treasury
Internal Revenue Service

Like-Kind Exchanges

(and section 1043 conflict-of-interest sales)

▶ **Attach to your tax return.**

▶ **Information about Form 8824 and its separate instructions is at *www.irs.gov/form8824*.**

OMB No. 1545-1190

2016

Attachment Sequence No. **109**

Name(s) shown on tax return

Corporation 2016 Line Item Counts (Estimated from SOI Sample)

Identifying number

Part I Information on the Like-Kind Exchange

Note: *If the property described on line 1 or line 2 is real or personal property located outside the United States, indicate the country.*

1 Description of like-kind property given up:

2 Description of like-kind property received:

3	Date like-kind property given up was originally acquired (month, day, year)	3	MM/DD/YYYY
4	Date you actually transferred your property to other party (month, day, year)	4	MM/DD/YYYY
5	Date like-kind property you received was identified by written notice to another party (month, day, year). See instructions for 45-day written identification requirement	5	MM/DD/YYYY
6	Date you actually received the like-kind property from other party (month, day, year). See instructions	6	MM/DD/YYYY

7 Was the exchange of the property given up or received made with a related party, either directly or indirectly (such as through an intermediary)? See instructions. If "Yes," complete Part II. If "No," go to Part III ☐ **Yes** ☐ **No**

263 91,563

Note: *Do not file this form if a related party sold property into the exchange, directly or indirectly (such as through an intermediary); that property became your replacement property; and none of the exceptions in line 11 applies to the exchange. Instead, report the disposition of the property as if the exchange had been a sale. If one of the exceptions on line 11 applies to the exchange, complete Part II.*

Part II Related Party Exchange Information

8

Name of related party	Relationship to you	Related party's identifying number

Address (no., street, and apt., room, or suite no., city or town, state, and ZIP code)

9 During this tax year (and before the date that is 2 years after the last transfer of property that was part of the exchange), did the related party sell or dispose of any part of the like-kind property received from you (or an intermediary) in the exchange? ☐ **Yes** ☐ **No**

10 During this tax year (and before the date that is 2 years after the last transfer of property that was part of the exchange), did you sell or dispose of any part of the like-kind property you received? ☐ **Yes** ☐ **No**

If both lines 9 and 10 are "No" and this is the year of the exchange, go to Part III. If both lines 9 and 10 are "No" and this is ***not*** *the year of the exchange, stop here. If either line 9 or line 10 is "Yes," complete Part III and report on this year's tax return the deferred gain or (loss) from line 24* ***unless*** *one of the exceptions on line 11 applies.*

11 If one of the exceptions below applies to the disposition, check the applicable box.

a ☐ The disposition was after the death of either of the related parties.

b ☐ The disposition was an involuntary conversion, and the threat of conversion occurred after the exchange.

c ☐ You can establish to the satisfaction of the IRS that neither the exchange nor the disposition had tax avoidance as one of its principal purposes. If this box is checked, attach an explanation. See instructions.

*AMOUNTS IN THOUSANDS OF US DOLLARS

Form **8824**

Department of the Treasury
Internal Revenue Service

Like-Kind Exchanges

(and section 1043 conflict-of-interest sales)

▶ **Attach to your tax return.**

▶ **Information about Form 8824 and its separate instructions is at *www.irs.gov/form8824*.**

OMB No. 1545-1190

2016

Attachment Sequence No. **109**

Name(s) shown on tax return

Corporation 2016 Line Item Money Amounts (Estimated from SOI Sample)

Identifying number

Part I Information on the Like-Kind Exchange

Note: *If the property described on line 1 or line 2 is real or personal property located outside the United States, indicate the country.*

1 Description of like-kind property given up:

2 Description of like-kind property received:

3	Date like-kind property given up was originally acquired (month, day, year)	3	MM/DD/YYYY
4	Date you actually transferred your property to other party (month, day, year)	4	MM/DD/YYYY
5	Date like-kind property you received was identified by written notice to another party (month, day, year). See instructions for 45-day written identification requirement	5	MM/DD/YYYY
6	Date you actually received the like-kind property from other party (month, day, year). See instructions	6	MM/DD/YYYY

7 Was the exchange of the property given up or received made with a related party, either directly or indirectly (such as through an intermediary)? See instructions. If "Yes," complete Part II. If "No," go to Part III . . . ☐ **Yes** ☐ **No**

Note: *Do not file this form if a related party sold property into the exchange, directly or indirectly (such as through an intermediary); that property became your replacement property; and none of the exceptions in line 11 applies to the exchange. Instead, report the disposition of the property as if the exchange had been a sale. If one of the exceptions on line 11 applies to the exchange, complete Part II.*

Part II Related Party Exchange Information

8

Name of related party	Relationship to you	Related party's identifying number

Address (no., street, and apt., room, or suite no., city or town, state, and ZIP code)

9 During this tax year (and before the date that is 2 years after the last transfer of property that was part of the exchange), did the related party sell or dispose of any part of the like-kind property received from you (or an intermediary) in the exchange? . . . . . ☐ **Yes** ☐ **No**

10 During this tax year (and before the date that is 2 years after the last transfer of property that was part of the exchange), did you sell or dispose of any part of the like-kind property you received? . . . . . ☐ **Yes** ☐ **No**

If both lines 9 and 10 are "No" and this is the year of the exchange, go to Part III. If both lines 9 and 10 are "No" and this is ***not*** *the year of the exchange, stop here. If either line 9 or line 10 is "Yes," complete Part III and report on this year's tax return the deferred gain or (loss) from line 24* ***unless*** *one of the exceptions on line 11 applies.*

11 If one of the exceptions below applies to the disposition, check the applicable box.

a ☐ The disposition was after the death of either of the related parties.

b ☐ The disposition was an involuntary conversion, and the threat of conversion occurred after the exchange.

c ☐ You can establish to the satisfaction of the IRS that neither the exchange nor the disposition had tax avoidance as one of its principal purposes. If this box is checked, attach an explanation. See instructions.

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

Part III Realized Gain or (Loss), Recognized Gain, and Basis of Like-Kind Property Received

Caution: *If you transferred* ***and*** *received* ***(a)*** *more than one group of like-kind properties or* ***(b)*** *cash or other (not like-kind) property, see* **Reporting of multi-asset exchanges** *in the instructions.* MULTI-ASSET 40

Note: *Complete lines 12 through 14* ***only*** *if you gave up property that was not like-kind. Otherwise, go to line 15.*

12	Fair market value (FMV) of other property given up	12	1,298		
13	Adjusted basis of other property given up	13	540		
14	Gain or (loss) recognized on other property given up. Subtract line 13 from line 12. Report the gain or (loss) in the same manner as if the exchange had been a sale			14	1,363
	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	4,100
16	FMV of like-kind property you received			16	76,692
17	Add lines 15 and 16			17	78,048
18	Adjusted basis of like-kind property you gave up, net amounts paid to other party, plus any exchange expenses **not** used on line 15. See instructions			18	90,728
19	**Realized gain or (loss).** Subtract line 18 from line 17			19	87,191
20	Enter the smaller of line 15 or line 19, but not less than zero			20	2,526
21	Ordinary income under recapture rules. Enter here and on Form 4797, line 16. See instructions			21	1,316
22	Subtract line 21 from line 20. If zero or less, enter -0-. If more than zero, enter here and on Schedule D or Form 4797, unless the installment method applies. See instructions			22	1,631
23	**Recognized gain.** Add lines 21 and 22			23	2,910
24	Deferred gain or (loss). Subtract line 23 from line 19. If a related party exchange, see instructions			24	86,733
25	**Basis of like-kind property received.** Subtract line 15 from the sum of lines 18 and 23			25	90,797

Part IV Deferral of Gain From Section 1043 Conflict-of-Interest Sales

Note: *This part is to be used* ***only*** *by officers or employees of the executive branch of the Federal Government or judicial officers of the Federal Government (including certain spouses, minor or dependent children, and trustees as described in section 1043) for reporting nonrecognition of gain under section 1043 on the sale of property to comply with the conflict-of-interest requirements. This part can be used* ***only*** *if the cost of the replacement property is more than the basis of the divested property.*

26 Enter the number from the upper right corner of your certificate of divestiture. (**Do not** attach a copy of your certificate. Keep the certificate with your records.) ▶ _____ – _____

27 Description of divested property ▶ _____

28 Description of replacement property ▶ _____

29	Date divested property was sold (month, day, year)			29	MM/DD/YYYY
30	Sales price of divested property. See instructions	30			
31	Basis of divested property	31			
32	**Realized gain.** Subtract line 31 from line 30			32	
33	Cost of replacement property purchased within 60 days after date of sale	33			
34	Subtract line 33 from line 30. If zero or less, enter -0-			34	
35	Ordinary income under recapture rules. Enter here and on Form 4797, line 10. See instructions			35	
36	Subtract line 35 from line 34. If zero or less, enter -0-. If more than zero, enter here and on Schedule D or Form 4797. See instructions			36	
37	**Deferred gain.** Subtract the sum of lines 35 and 36 from line 32			37	
38	**Basis of replacement property.** Subtract line 37 from line 33			38	

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

Part III Realized Gain or (Loss), Recognized Gain, and Basis of Like-Kind Property Received

Caution: *If you transferred **and** received **(a)** more than one group of like-kind properties or **(b)** cash or other (not like-kind) property, see* **Reporting of multi-asset exchanges** *in the instructions.*

Note: *Complete lines 12 through 14 **only** if you gave up property that was not like-kind. Otherwise, go to line 15.*

12	Fair market value (FMV) of other property given up	12	798,323		
13	Adjusted basis of other property given up	13	201,315		
14	Gain or (loss) recognized on other property given up. Subtract line 13 from line 12. Report the gain or (loss) in the same manner as if the exchange had been a sale			14	597,008
	Caution: *If the property given up was used previously or partly as a home, see* **Property used as home** *in the instructions.*				
15	Cash received, FMV of other property received, plus net liabilities assumed by other party, reduced (but not below zero) by any exchange expenses you incurred. See instructions			15	2,981,904
16	FMV of like-kind property you received			16	73,709,428
17	Add lines 15 and 16			17	77,011,412
18	Adjusted basis of like-kind property you gave up, net amounts paid to other party, plus any exchange expenses **not** used on line 15. See instructions			18	31,154,920
19	**Realized gain or (loss).** Subtract line 18 from line 17			19	57,149,097
20	Enter the smaller of line 15 or line 19, but not less than zero			20	2,636,368
21	Ordinary income under recapture rules. Enter here and on Form 4797, line 16. See instructions			21	580,497
22	Subtract line 21 from line 20. If zero or less, enter -0-. If more than zero, enter here and on Schedule D or Form 4797, unless the installment method applies. See instructions			22	882,475
23	**Recognized gain.** Add lines 21 and 22			23	1,469,293
24	Deferred gain or (loss). Subtract line 23 from line 19. If a related party exchange, see instructions			24	55,656,712
25	**Basis of like-kind property received.** Subtract line 15 from the sum of lines 18 and 23			25	32,983,330

Part IV Deferral of Gain From Section 1043 Conflict-of-Interest Sales

Note: *This part is to be used **only** by officers or employees of the executive branch of the Federal Government or judicial officers of the Federal Government (including certain spouses, minor or dependent children, and trustees as described in section 1043) for reporting nonrecognition of gain under section 1043 on the sale of property to comply with the conflict-of-interest requirements. This part can be used **only** if the cost of the replacement property is more than the basis of the divested property.*

26 Enter the number from the upper right corner of your certificate of divestiture. (**Do not** attach a copy of your certificate. Keep the certificate with your records.) ▶ _____

27 Description of divested property ▶ _____

28 Description of replacement property ▶ _____

29	Date divested property was sold (month, day, year)			29	MM/DD/YYYY
30	Sales price of divested property. See instructions	30			
31	Basis of divested property	31			
32	**Realized gain.** Subtract line 31 from line 30			32	
33	Cost of replacement property purchased within 60 days after date of sale	33			
34	Subtract line 33 from line 30. If zero or less, enter -0-			34	
35	Ordinary income under recapture rules. Enter here and on Form 4797, line 10. See instructions			35	
36	Subtract line 35 from line 34. If zero or less, enter -0-. If more than zero, enter here and on Schedule D or Form 4797. See instructions			36	
37	**Deferred gain.** Subtract the sum of lines 35 and 36 from line 32			37	
38	**Basis of replacement property.** Subtract line 37 from line 33			38	

TOTAL FORMS FILED 316,821 TOTAL FORMS E-FILED 279,897

Form **8825**
(Rev. December 2010)
Department of the Treasury
Internal Revenue Service

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

▶ See instructions on back.
▶ Attach to Form 1065, Form 1065-B, or Form 1120S.

OMB No. 1545-1186

Name

Employer identification number

Corporation 2016 Line Item Counts (Estimated from SOI Sample)

1 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, ZIP code	Type—Enter code 1-8; see page 2 for list	Fair Rental Days	Personal Use Days
A				
B				
C				
D				

	Rental Real Estate Income		Properties A	B	C	D
2	Gross rents	2	253,886			
	Rental Real Estate Expenses					
3	Advertising	3	25,387			
4	Auto and travel	4	42,201			
5	Cleaning and maintenance	5	91,131			
6	Commissions	6	20,369			
7	Insurance	7	167,625			
8	Legal and other professional fees	8	161,958			
9	Interest	9	130,900			
10	Repairs	10	153,016			
11	Taxes	11	219,024			
12	Utilities	12	131,761			
13	Wages and salaries	13	22,476			
14	Depreciation (see instructions)	14	214,583			
15	Other (list) ▶	15	183,485			
16	Total expenses for each property. Add lines 3 through 15	16	253,056			
17	Income or (Loss) from each property. Subtract line 16 from line 2	17	269,481			

18a	Total gross rents. Add gross rents from line 2, columns A through H	18a	253,886
b	Total expenses. Add total expenses from line 16, columns A through H	18b	(253,056)
19	Net gain (loss) from Form 4797, Part II, line 17, from the disposition of property from rental real estate activities	19	2,024
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	58,094

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 estate income (loss). Combine lines 18a through 20a. Enter the result here and on: • **Form 1065 or 1120S:** Schedule K, line 2, or • **Form 1065-B:** Part I, line 4	21	315,386

For Paperwork Reduction Act Notice, see back of form. Cat. No. 10136Z Form **8825** (12-2010)

*AMOUNTS IN THOUSANDS OF US DOLLARS

Form **8825**
(Rev. December 2010)
Department of the Treasury
Internal Revenue Service

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

▶ See instructions on back.
▶ Attach to Form 1065, Form 1065-B, or Form 1120S.

OMB No. 1545-1186

Name: Corporation 2016 Line Item Money Amounts (Estimated from SOI Sample)

Employer identification number

1 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, ZIP code	Type—Enter code 1-8; see page 2 for list	Fair Rental Days	Personal Use Days
A				
B				
C				
D				

			Properties A	B	C	D
	Rental Real Estate Income					
2	Gross rents	2	48,284,802			
	Rental Real Estate Expenses					
3	Advertising	3	144,693			
4	Auto and travel	4	162,803			
5	Cleaning and maintenance	5	1,406,117			
6	Commissions	6	208,082			
7	Insurance	7	1,337,811			
8	Legal and other professional fees	8	2,187,970			
9	Interest	9	6,290,845			
10	Repairs	10	2,747,700			
11	Taxes	11	6,181,074			
12	Utilities	12	2,152,571			
13	Wages and salaries	13	2,215,277			
14	Depreciation (see instructions)	14	7,310,936			
15	Other (list) ▶	15	5,165,320			
16	Total expenses for each property. Add lines 3 through 15	16	37,511,200			
17	Income or (Loss) from each property. Subtract line 16 from line 2	17	10,773,602			

18a	Total gross rents. Add gross rents from line 2, columns A through H	18a	48,284,802
b	Total expenses. Add total expenses from line 16, columns A through H	18b	(37,511,200)
19	Net gain (loss) from Form 4797, Part II, line 17, from the disposition of property from rental real estate activities	19	422,465
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	1,076,328
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 estate income (loss). Combine lines 18a through 20a. Enter the result here and on: • **Form 1065 or 1120S:** Schedule K, line 2, or • **Form 1065-B:** Part I, line 4	21	12,272,395

For Paperwork Reduction Act Notice, see back of form.

Cat. No. 10136Z

Form **8825** (12-2010)

TOTAL FORMS FILED 25,482 TOTAL FORMS E-FILED 22,380

Form **8827**

Department of the Treasury
Internal Revenue Service

Credit for Prior Year Minimum Tax—Corporations

▶ Attach to the corporation's tax return.

▶ Information about Form 8827 and its instructions is at *www.irs.gov/form8827*.

OMB No. 1545-0123

2016

Name

Corporation 2016 Line Item Counts (Estimated from SOI Sample) [3]

Employer identification number

1	Alternative minimum tax (AMT) for 2015. Enter the amount from line 14 of the 2015 Form 4626	1	9,805	
2	Minimum tax credit carryforward from 2015. Enter the amount from line 9 of the 2015 Form 8827	2	19,951	
3	Enter any 2015 unallowed qualified electric vehicle credit (see instructions)	3	-	
4	Add lines 1, 2, and 3	4	25,350	
5	Enter the corporation's 2016 regular income tax liability minus allowable tax credits (see instructions)	5	6,583	
6	Is the corporation a "small corporation" exempt from the AMT for 2016 (see instructions)? • **Yes.** Enter 25% of the excess of line 5 over $25,000. If line 5 is $25,000 or less, enter -0- • **No.** Complete Form 4626 for 2016 and enter the tentative minimum tax from line 12	6	d	
7a	Subtract line 6 from line 5. If zero or less, enter -0-	7a		
b	For a corporation electing to accelerate the minimum tax credit, enter the bonus depreciation amount attributable to the minimum tax credit (see instructions)	7b	d	
c	Add lines 7a and 7b	7c	5,581	
8a	Enter the **smaller** of line 4 or line 7c. If the corporation had a post-1986 ownership change or has pre-acquisition excess credits, see instructions	8a	5,379	
b	**Current year minimum tax credit.** Enter the smaller of line 4 or line 7a here and on Form 1120, Schedule J, Part I, line 5d (or the applicable line of your return). If the corporation had a post-1986 ownership change or has pre-acquisition excess credits, see instructions. If you made an entry on line 7b, go to line 8c. Otherwise, skip line 8c	8b	5,046	
c	Subtract line 8b from line 8a. This is the refundable amount for a corporation electing to accelerate the minimum tax credit. Include this amount on Form 1120, Schedule J, Part II, line 19c (or the applicable line of your return)	8c	332	
9	**Minimum tax credit carryforward to 2017.** Subtract line 8a from line 4. Keep a record of this amount to carry forward and use in future years	9	22,212	

Instructions

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

What's New

Modifications to the election to accelerate the minimum tax credit in lieu of claiming the bonus depreciation allowance apply to qualified property placed in service in tax years ending after December 31, 2015. See the instructions for line 7b.

Purpose of Form

Corporations use Form 8827 to figure the minimum tax credit, if any, for AMT incurred in prior tax years and to figure any minimum tax credit carryforward.

Who Should File

Form 8827 should be filed by corporations that had:

- An AMT liability in 2015,
- A minimum tax credit carryforward from 2015 to 2016, or
- A qualified electric vehicle credit not allowed for 2015 (see the instructions for line 3).

Line 3

Enter any qualified electric vehicle credit not allowed for 2015 solely because of tentative minimum tax limitations.

Line 5

Enter the corporation's 2016 regular income tax liability (as defined in section 26(b)) minus any credits allowed under Chapter 1, Subchapter A, Part IV, subparts B, D, E, and F of the Internal Revenue Code (for example, if filing Form 1120, subtract any credits on Schedule J, Part I, line 5a, through 5c, from the amount on Schedule J, Part I, line 2).

Line 6

See the 2016 Instructions for Form 4626 to find out if the corporation is treated as a "small corporation" exempt from the AMT for 2016. If the corporation is a "small corporation" exempt from the AMT, see section 38(c)(6) before completing line 6 for special rules that apply to controlled corporate groups.

Line 7b

Election To Accelerate Minimum Tax Credit in Lieu of Bonus Depreciation

A corporation can elect to claim unused minimum tax credits in lieu of claiming the special depreciation allowance (bonus depreciation) for qualified property (as defined in section 168(k)(2)) placed in service during the tax year. Once made, this election cannot be revoked without IRS consent.

If the corporation elects to accelerate the minimum tax credit and obtain a refundable credit in lieu of the special depreciation allowance, complete the *Worksheet for Calculating the Refundable Minimum Tax Credit Amount,* later in the instructions. Enter the amount from line 9 of the worksheet on Form 8827, line 7b. All others, enter zero on line 7b.

For fiscal year corporations with tax years beginning in 2015 and ending in 2016, the limitation on the bonus depreciation amount is calculated differently for property placed in service during that fiscal year that is subject to section 168(k)(4), as amended by Public Law 114-113. The fiscal year corporation should modify the worksheet to reflect that different calculation. See section 168(k)(4), as modified.

If a partnership has a single corporate partner that owns (directly or indirectly) more than 50% of the capital and profits interests in the partnership at all times during the tax year, then each partner takes into account its distributive share of partnership depreciation in determining its bonus depreciation amount. For more information, see section 168(k)(4)(D)(iii).

For more information on the election to accelerate the minimum tax credit in lieu of claiming the special depreciation allowance, see section 168(k)(4). For more information on the special depreciation allowance, see the Instructions for Form 4562 and Pub. 946, How To Depreciate Property.

*AMOUNTS IN THOUSANDS OF US DOLLARS

Form **8827**

Department of the Treasury
Internal Revenue Service

Credit for Prior Year Minimum Tax—Corporations

▶ Attach to the corporation's tax return.

▶ Information about Form 8827 and its instructions is at *www.irs.gov/form8827*.

OMB No. 1545-0123

2016

Name

Corporation 2016 Line Item Money Amounts (Estimated from SOI Sample) [3]

Employer identification number

1	Alternative minimum tax (AMT) for 2015. Enter the amount from line 14 of the 2015 Form 4626	1	1,875,917
2	Minimum tax credit carryforward from 2015. Enter the amount from line 9 of the 2015 Form 8827	2	31,825,604
3	Enter any 2015 unallowed qualified electric vehicle credit (see instructions)	3	-
4	Add lines 1, 2, and 3	4	33,701,521
5	Enter the corporation's 2016 regular income tax liability minus allowable tax credits (see instructions)	5	58,774,346
6	Is the corporation a "small corporation" exempt from the AMT for 2016 (see instructions)? • **Yes.** Enter 25% of the excess of line 5 over $25,000. If line 5 is $25,000 or less, enter -0- • **No.** Complete Form 4626 for 2016 and enter the tentative minimum tax from line 12	6	d
7a	Subtract line 6 from line 5. If zero or less, enter -0-	7a	
b	For a corporation electing to accelerate the minimum tax credit, enter the bonus depreciation amount attributable to the minimum tax credit (see instructions)	7b	d
c	Add lines 7a and 7b	7c	21,104,174
8a	Enter the **smaller** of line 4 or line 7c. If the corporation had a post-1986 ownership change or has pre-acquisition excess credits, see instructions	8a	3,483,371
b	**Current year minimum tax credit.** Enter the smaller of line 4 or line 7a here and on Form 1120, Schedule J, Part I, line 5d (or the applicable line of your return). If the corporation had a post-1986 ownership change or has pre-acquisition excess credits, see instructions. If you made an entry on line 7b, go to line 8c. Otherwise, skip line 8c	8b	1,668,992
c	Subtract line 8b from line 8a. This is the refundable amount for a corporation electing to accelerate the minimum tax credit. Include this amount on Form 1120, Schedule J, Part II, line 19c (or the applicable line of your return)	8c	1,810,645
9	**Minimum tax credit carryforward to 2017.** Subtract line 8a from line 4. Keep a record of this amount to carry forward and use in future years	9	30,218,244

Instructions

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

What's New

Modifications to the election to accelerate the minimum tax credit in lieu of claiming the bonus depreciation allowance apply to qualified property placed in service in tax years ending after December 31, 2015. See the instructions for line 7b.

Purpose of Form

Corporations use Form 8827 to figure the minimum tax credit, if any, for AMT incurred in prior tax years and to figure any minimum tax credit carryforward.

Who Should File

Form 8827 should be filed by corporations that had:

- An AMT liability in 2015,
- A minimum tax credit carryforward from 2015 to 2016, or
- A qualified electric vehicle credit not allowed for 2015 (see the instructions for line 3).

Line 3

Enter any qualified electric vehicle credit not allowed for 2015 solely because of tentative minimum tax limitations.

Line 5

Enter the corporation's 2016 regular income tax liability (as defined in section 26(b)) minus any credits allowed under Chapter 1, Subchapter A, Part IV, subparts B, D, E, and F of the Internal Revenue Code (for example, if filing Form 1120, subtract any credits on Schedule J, Part I, line 5a, through 5c, from the amount on Schedule J, Part I, line 2).

Line 6

See the 2016 Instructions for Form 4626 to find out if the corporation is treated as a "small corporation" exempt from the AMT for 2016. If the corporation is a "small corporation" exempt from the AMT, see section 38(c)(6) before completing line 6 for special rules that apply to controlled corporate groups.

Line 7b

Election To Accelerate Minimum Tax Credit in Lieu of Bonus Depreciation

A corporation can elect to claim unused minimum tax credits in lieu of claiming the special depreciation allowance (bonus depreciation) for qualified property (as defined in section 168(k)(2)) placed in service during the tax year. Once made, this election cannot be revoked without IRS consent.

If the corporation elects to accelerate the minimum tax credit and obtain a refundable credit in lieu of the special depreciation allowance, complete the *Worksheet for Calculating the Refundable Minimum Tax Credit Amount,* later in the instructions. Enter the amount from line 9 of the worksheet on Form 8827, line 7b. All others, enter zero on line 7b.

For fiscal year corporations with tax years beginning in 2015 and ending in 2016, the limitation on the bonus depreciation amount is calculated differently for property placed in service during that fiscal year that is subject to section 168(k)(4), as amended by Public Law 114-113. The fiscal year corporation should modify the worksheet to reflect that different calculation. See section 168(k)(4), as modified.

If a partnership has a single corporate partner that owns (directly or indirectly) more than 50% of the capital and profits interests in the partnership at all times during the tax year, then each partner takes into account its distributive share of partnership depreciation in determining its bonus depreciation amount. For more information, see section 168(k)(4)(D)(iii).

For more information on the election to accelerate the minimum tax credit in lieu of claiming the special depreciation allowance, see section 168(k)(4). For more information on the special depreciation allowance, see the Instructions for Form 4562 and Pub. 946, How To Depreciate Property.

Form **8835**

Department of the Treasury
Internal Revenue Service

Renewable Electricity, Refined Coal, and Indian Coal Production Credit

▶ Attach to your tax return.

▶ Information about Form 8835 and its separate instructions is at *www.irs.gov/form8835.*

OMB No. 1545-1362

2016

Attachment Sequence No. 95

Name(s) shown on return: Corporation 2016 Line Item Counts (Estimated from SOI Sample) [3]

Identifying number

Electricity and Refined Coal Produced at Qualified Facilities Placed in Service After October 22, 2004 (After October 2, 2008, for Electricity Produced From Marine and Hydrokinetic Renewables), and Indian Coal Produced at Facilities Placed in Service After August 8, 2005

			(a) Kilowatt-hours produced and sold (see instructions)	(b) Rate	(c) Column (a) × Column (b)		
1	Electricity produced at qualified facilities using:						
a	Wind	1a			d		
b	Closed-loop biomass	1b			-		
c	Geothermal	1c			d		
d	Solar	1d			d		
e	Add column (c) of lines 1a through 1d and enter here (see instructions)					1e	35

			(a) Kilowatt-hours produced and sold (see instructions)	(b) Rate	(c) Column (a) × Column (b)		
2	Electricity produced at qualified facilities using:						
a	Open-loop biomass	2a			7		
b	Small irrigation power	2b			-		
c	Landfill gas	2c			12		
d	Trash	2d			-		
e	Hydropower	2e			23		
f	Marine and hydrokinetic renewables	2f			-		
g	Add column (c) of lines 2a through 2f and enter here (see instructions)					2g	39

3	Add lines 1e and 2g	3	
4	Phaseout adjustment (see instructions) $ _____ × _____	4	
5	Subtract line 4 from line 3	5	65
	Refined coal produced at a qualified refined coal production facility		
6	Tons produced and sold (see instructions) _____ × $6.810	6	8
7	Phaseout adjustment (see instructions) $ _____ × _____	7	
8	Subtract line 7 from line 6	8	8
9	Reserved	9	
	Indian coal produced at a qualified Indian coal production facility		
10	Tons produced and sold (see instructions) _____ × $2.387	10	d
11	Credit before reduction. Add lines 5, 8, and 10	11	d
	Reduction for government grants, subsidized financing, and other credits:		
12	Total of government grants, proceeds of tax-exempt government obligations, subsidized energy financing, and any federal tax credits allowed for the project for this and all prior tax years (see instructions)	12	
13	Total of additions to the capital account for the project for this and all prior tax years	13	
14	Divide line 12 by line 13. Show as a decimal carried to at least 4 places	14	.
15	Multiply line 11 by the smaller of 1/2 or line 14	15	d
16	Subtract line 15 from line 11	16	73
17a	Enter the amount from line 16 applicable to wind facilities the construction of which began during 2017	17a	
b	Multiply line 17a by 20% (0.20)	17b	
18	Subtract line 17b from line 16	18	66
19	Renewable electricity, refined coal, and Indian coal production credit from partnerships, S corporations, cooperatives, estates, and trusts (see instructions)	19	233
20	Add lines 18 and 19. Cooperatives, estates, and trusts, go to line 21. Partnerships and S corporations, stop here and report this amount on Schedule K. All others: For electricity or refined coal produced during the 4-year period beginning on the date the facility was placed in service or Indian coal produced, stop here and report the applicable part of this amount on Form 3800, Part III, line 4e. For all other production of electricity or refined coal, stop here and report the applicable part of this amount on Form 3800, Part III, line 1f (see instructions)	20	282
21	Amount allocated to patrons of the cooperative or beneficiaries of the estate or trust (see instructions)	21	
22	Cooperatives, estates, and trusts, subtract line 21 from line 20. For electricity or refined coal produced during the 4-year period beginning on the date the facility was placed in service or Indian coal produced, report the applicable part of this amount on Form 3800, Part III, line 4e. For all other production of electricity or refined coal, report the applicable part of this amount on Form 3800, Part III, line 1f	22	

*AMOUNTS IN THOUSANDS OF US DOLLARS

Form **8835**

Department of the Treasury
Internal Revenue Service

Renewable Electricity, Refined Coal, and Indian Coal Production Credit

▶ Attach to your tax return.

▶ Information about Form 8835 and its separate instructions is at *www.irs.gov/form8835.*

OMB No. 1545-1362

2016

Attachment Sequence No. 95

Name(s) shown on return | Identifying number

Corporation 2016 Line Item Money Amounts (Estimated from SOI Sample) [3]

Electricity and Refined Coal Produced at Qualified Facilities Placed in Service After October 22, 2004 (After October 2, 2008, for Electricity Produced From Marine and Hydrokinetic Renewables), and Indian Coal Produced at Facilities Placed in Service After August 8, 2005

			(a) Kilowatt-hours produced and sold (see instructions)	(b) Rate	(c) Column (a) × Column (b)		
1	Electricity produced at qualified facilities using:						
a	Wind	1a			d		
b	Closed-loop biomass	1b			-		
c	Geothermal	1c			d		
d	Solar	1d			d		
e	Add column (c) of lines 1a through 1d and enter here (see instructions)					1e	1,082,822

			(a) Kilowatt-hours produced and sold (see instructions)	(b) Rate	(c) Column (a) × Column (b)		
2	Electricity produced at qualified facilities using:						
a	Open-loop biomass	2a			17,538		
b	Small irrigation power	2b			-		
c	Landfill gas	2c			23,884		
d	Trash	2d			-		
e	Hydropower	2e			6,222		
f	Marine and hydrokinetic renewables	2f			-		
g	Add column (c) of lines 2a through 2f and enter here (see instructions)					2g	47,644

3	Add lines 1e and 2g		3		
4	Phaseout adjustment (see instructions)	$ _____ × _____	4		
5	Subtract line 4 from line 3		5	1,130,460	
	Refined coal produced at a qualified refined coal production facility				
6	Tons produced and sold (see instructions)	_____ × $6.810	6	720,165	
7	Phaseout adjustment (see instructions)	$ _____ × _____	7		
8	Subtract line 7 from line 6		8	720,165	
9	Reserved		9		
	Indian coal produced at a qualified Indian coal production facility				
10	Tons produced and sold (see instructions)	_____ × $2.387	10	d	
11	Credit before reduction. Add lines 5, 8, and 10		11	d	
	Reduction for government grants, subsidized financing, and other credits:				
12	Total of government grants, proceeds of tax-exempt government obligations, subsidized energy financing, and any federal tax credits allowed for the project for this and all prior tax years (see instructions)		12		
13	Total of additions to the capital account for the project for this and all prior tax years		13		
14	Divide line 12 by line 13. Show as a decimal carried to at least 4 places		14	.	
15	Multiply line 11 by the smaller of 1/2 or line 14		15	d	
16	Subtract line 15 from line 11		16	1,874,227	
17a	Enter the amount from line 16 applicable to wind facilities the construction of which began during 2017		17a		
b	Multiply line 17a by 20% (0.20)		17b		
18	Subtract line 17b from line 16		18	1,845,315	
19	Renewable electricity, refined coal, and Indian coal production credit from partnerships, S corporations, cooperatives, estates, and trusts (see instructions)		19	2,594,873	
20	Add lines 18 and 19. Cooperatives, estates, and trusts, go to line 21. Partnerships and S corporations, stop here and report this amount on Schedule K. All others: For electricity or refined coal produced during the 4-year period beginning on the date the facility was placed in service or Indian coal produced, stop here and report the applicable part of this amount on Form 3800, Part III, line 4e. For all other production of electricity or refined coal, stop here and report the applicable part of this amount on Form 3800, Part III, line 1f (see instructions)		20	4,469,100	
21	Amount allocated to patrons of the cooperative or beneficiaries of the estate or trust (see instructions)		21		
22	Cooperatives, estates, and trusts, subtract line 21 from line 20. For electricity or refined coal produced during the 4-year period beginning on the date the facility was placed in service or Indian coal produced, report the applicable part of this amount on Form 3800, Part III, line 4e. For all other production of electricity or refined coal, report the applicable part of this amount on Form 3800, Part III, line 1f		22		

TOTAL FORMS FILED 1,048 TOTAL FORMS E-FILED 1,012

Form **8844**

Department of the Treasury
Internal Revenue Service

Empowerment Zone Employment Credit

▶ Attach to your tax return.

▶ Information about Form 8844 and its separate instructions is at *www.irs.gov/form8844.*

OMB No. 1545-1444

2016

Attachment Sequence No. **99**

Name(s) shown on return: Corporation 2016 Line Item Counts (Estimated from SOI Sample) [3]

Identifying number

1	Enter the total qualified empowerment zone wages paid or incurred during calendar year 2016 only (see instructions)	1	884
2	Multiply line 1 by 20% (0.20). See instructions for the adjustment you must make to salaries and wages	2	884
3	Empowerment zone employment credit from partnerships, S corporations, cooperatives, estates, and trusts	3	191
4	Add lines 2 and 3. Cooperatives, estates, and trusts, go to line 5. Partnerships and S corporations, stop here and report this amount on Schedule K. All others, stop here and report this amount on Form 3800, Part III, line 3	4	1,048
5	Amount allocated to patrons of the cooperative or beneficiaries of the estate or trust (see instructions)	5	
6	Cooperatives, estates, and trusts, subtract line 5 from line 4. Report this amount on Form 3800, Part III, line 3	6	

For Paperwork Reduction Act Notice, see separate instructions. Cat. No. 16145S Form **8844** (2016)

*AMOUNTS IN THOUSANDS OF US DOLLARS

Form **8844**

Department of the Treasury
Internal Revenue Service

Empowerment Zone Employment Credit

▶ Attach to your tax return.

▶ Information about Form 8844 and its separate instructions is at *www.irs.gov/form8844.*

OMB No. 1545-1444

2016

Attachment Sequence No. **99**

Name(s) shown on return: Corporation 2016 Line Item Money Amounts (Estimated from SOI Sample) [3]

Identifying number

1	Enter the total qualified empowerment zone wages paid or incurred during calendar year 2016 only (see instructions)	1	377,934	
2	Multiply line 1 by 20% (0.20). See instructions for the adjustment you must make to salaries and wages	2	75,580	
3	Empowerment zone employment credit from partnerships, S corporations, cooperatives, estates, and trusts	3	3,651	
4	Add lines 2 and 3. Cooperatives, estates, and trusts, go to line 5. Partnerships and S corporations, stop here and report this amount on Schedule K. All others, stop here and report this amount on Form 3800, Part III, line 3	4	79,313	
5	Amount allocated to patrons of the cooperative or beneficiaries of the estate or trust (see instructions)	5		
6	Cooperatives, estates, and trusts, subtract line 5 from line 4. Report this amount on Form 3800, Part III, line 3	6		

For Paperwork Reduction Act Notice, see separate instructions. Cat. No. 16145S Form **8844** (2016)

TOTAL FORMS FILED 795 TOTAL FORMS E-FILED 716

Form **8845**

Department of the Treasury
Internal Revenue Service

Indian Employment Credit

▶ **Attach to your tax return.**

▶ **Information about Form 8845 and its separate instructions is at *www.irs.gov/form8845.***

OMB No. 1545-1417

2016

Attachment Sequence No. **113**

Name(s) shown on return

Corporation 2016 Line Item Counts (Estimated from SOI Sample) [3]

Identifying number

1	Total of qualified wages and qualified employee health insurance costs paid or incurred during the tax year	**1**	719	
2	Calendar year 1993 qualified wages and qualified employee health insurance costs (see instructions). If none, enter -0-	**2**	74	
3	Incremental increase. 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 salaries and wages	**4**		
5	Indian employment credit from partnerships, S corporations, cooperatives, estates, and trusts	**5**	63	
6	Add lines 4 and 5. Cooperatives, estates, and trusts, go to line 7. Partnerships and S corporations, stop here and report this amount on Schedule K. All others, stop here and report this amount on Form 3800, Part III, line 1g	**6**	795	
7	Amount allocated to patrons of the cooperative or beneficiaries of the estate or trust (see instructions)	**7**		
8	Cooperatives, estates, and trusts, subtract line 7 from line 6. Report this amount on Form 3800, Part III, line 1g	**8**		

For Paperwork Reduction Act Notice, see separate instructions. Cat. No. 16146D Form **8845** (2016)

*AMOUNTS IN THOUSANDS OF US DOLLARS

Form **8845**

Department of the Treasury
Internal Revenue Service

Indian Employment Credit

▶ Attach to your tax return.

▶ Information about Form 8845 and its separate instructions is at *www.irs.gov/form8845.*

OMB No. 1545-1417

2016

Attachment Sequence No. **113**

Name(s) shown on return

Identifying number

Corporation 2016 Line Item Money Amounts (Estimated from SOI Sample) [3]

1	Total of qualified wages and qualified employee health insurance costs paid or incurred during the tax year	1	270,634	
2	Calendar year 1993 qualified wages and qualified employee health insurance costs (see instructions). If none, enter -0-	2	16,207	
3	Incremental increase. 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 salaries and wages	4		
5	Indian employment credit from partnerships, S corporations, cooperatives, estates, and trusts	5	2,110	
6	Add lines 4 and 5. Cooperatives, estates, and trusts, go to line 7. Partnerships and S corporations, stop here and report this amount on Schedule K. All others, stop here and report this amount on Form 3800, Part III, line 1g	6	55,146	
7	Amount allocated to patrons of the cooperative or beneficiaries of the estate or trust (see instructions)	7		
8	Cooperatives, estates, and trusts, subtract line 7 from line 6. Report this amount on Form 3800, Part III, line 1g	8		

For Paperwork Reduction Act Notice, see separate instructions.

Cat. No. 16146D

Form **8845** (2016)

TOTAL FORMS FILED 10,163 TOTAL FORMS E-FILED 8,586

Form **8846**

Department of the Treasury
Internal Revenue Service

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

▶ Attach to your tax return.

▶ Information about Form 8846 and its instructions is at *www.irs.gov/form8846*.

OMB No. 1545-0123

2016

Attachment Sequence No. **98**

Name(s) shown on return
Corporation 2016 Line Item Counts (Estimated from SOI Sample) [3]

Identifying number

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

1	Tips received by employees for services on which you paid or incurred employer social security and Medicare taxes during the tax year (see instructions)	1	9,569
2	Tips not subject to the credit provisions (see instructions)	2	4,616
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 $118,500, 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	685
6	Add lines 4 and 5. Partnerships and S corporations, report this amount on Schedule K. All others, report this amount on Form 3800, Part III, line 4f	6	10,065

For Paperwork Reduction Act Notice, see instructions. Cat. No. 16148Z Form **8846** (2016)

*AMOUNTS IN THOUSANDS OF US DOLLARS

Form **8846**

Department of the Treasury
Internal Revenue Service

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

▶ Attach to your tax return.

▶ Information about Form 8846 and its instructions is at *www.irs.gov/form8846*.

OMB No. 1545-0123

2016

Attachment Sequence No. 98

Name(s) shown on return: Corporation 2016 Line Item Money Amounts (Estimated from SOI Sample) [3]

Identifying number

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

1	Tips received by employees for services on which you paid or incurred employer social security and Medicare taxes during the tax year (see instructions)	1	9,856,684
2	Tips not subject to the credit provisions (see instructions)	2	739,906
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 $118,500, 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	61,776
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	759,043

For Paperwork Reduction Act Notice, see instructions.

Cat. No. 16148Z

Form **8846** (2016)

Form **8864**

Department of the Treasury
Internal Revenue Service

Biodiesel and Renewable Diesel Fuels Credit

▶ Attach to your tax return.

▶ Information about Form 8864 and its separate instructions is at *www.irs.gov/form8864.*

OMB No. 1545-1924

2016

Attachment Sequence No. 141

Name(s) shown on return: Corporation 2016 Line Item Counts (Estimated from SOI Sample) [3]

Identifying number

Caution: You cannot claim any amounts on Form 8864 that you claimed (or will claim) on Form 720 (Schedule C), Form 8849, or Form 4136.

Claimant has a certificate from the producer or importer of biodiesel or renewable diesel reported on lines 1 through 6 below and, if applicable, claimant also has a statement from the reseller. Claimant has no reason to believe that the information in the certificate or statement is false. Claimant may need to attach a copy of the certificate and statement. See *Certification* in the instructions.

	Type of Fuel		(a) Number of Gallons Sold or Used	(b) Rate	(c) Column (a) x Column (b)
1	Biodiesel (other than agri-biodiesel)	1			-
2	Agri-biodiesel	2			-
3	Renewable diesel	3			-
4	Biodiesel (other than agri-biodiesel) included in a biodiesel mixture	4			-
5	Agri-biodiesel included in a biodiesel mixture	5			-
6	Renewable diesel included in a renewable diesel mixture	6			-
7	Qualified agri-biodiesel production	7			5
8	Add lines 1 through 7. Include this amount in your income for 2016 (see instructions)			8	5
9	Biodiesel and renewable diesel fuels credit from partnerships, S corporations, cooperatives, estates, and trusts (see instructions)			9	49
10	Add lines 8 and 9. Cooperatives, estates, and trusts, go to line 11. Partnerships and S corporations, stop here and report this amount on Schedule K. All others, stop here and report this amount on Form 3800, Part III, line 1l			10	54
11	Amount allocated to patrons of the cooperative or beneficiaries of the estate or trust (see instructions)			11	
12	Cooperatives, estates, and trusts, subtract line 11 from line 10. Report this amount on Form 3800, Part III, line 1l			12	

For Paperwork Reduction Act Notice, see separate instructions. Cat. No. 25778F Form **8864** (2016)

Form **8864**

Department of the Treasury
Internal Revenue Service

Biodiesel and Renewable Diesel Fuels Credit

▶ Attach to your tax return.

▶ Information about Form 8864 and its separate instructions is at *www.irs.gov/form8864.*

OMB No. 1545-1924

2016

Attachment Sequence No. 141

Name(s) shown on return: Corporation 2016 Line Item Money Amounts (Estimated from SOI Sample) [3]

Identifying number

Caution: You cannot claim any amounts on Form 8864 that you claimed (or will claim) on Form 720 (Schedule C), Form 8849, or Form 4136.

Claimant has a certificate from the producer or importer of biodiesel or renewable diesel reported on lines 1 through 6 below and, if applicable, claimant also has a statement from the reseller. Claimant has no reason to believe that the information in the certificate or statement is false. Claimant may need to attach a copy of the certificate and statement. See *Certification* in the instructions.

	Type of Fuel		(a) Number of Gallons Sold or Used	(b) Rate	(c) Column (a) x Column (b)
1	Biodiesel (other than agri-biodiesel)	1			-
2	Agri-biodiesel	2			-
3	Renewable diesel	3			-
4	Biodiesel (other than agri-biodiesel) included in a biodiesel mixture	4			-
5	Agri-biodiesel included in a biodiesel mixture	5			-
6	Renewable diesel included in a renewable diesel mixture	6			-
7	Qualified agri-biodiesel production	7			6,053
8	Add lines 1 through 7. Include this amount in your income for 2016 (see instructions)			8	6,053
9	Biodiesel and renewable diesel fuels credit from partnerships, S corporations, cooperatives, estates, and trusts (see instructions)			9	1,585
10	Add lines 8 and 9. Cooperatives, estates, and trusts, go to line 11. Partnerships and S corporations, stop here and report this amount on Schedule K. All others, stop here and report this amount on Form 3800, Part III, line 1l			10	7,638
11	Amount allocated to patrons of the cooperative or beneficiaries of the estate or trust (see instructions)			11	
12	Cooperatives, estates, and trusts, subtract line 11 from line 10. Report this amount on Form 3800, Part III, line 1l			12	

For Paperwork Reduction Act Notice, see separate instructions.

Cat. No. 25778F

Form **8864** (2016)

TOTAL FORMS FILED 539 TOTAL FORMS E-FILED 53

Form **8869**
(Rev. December 2013)
Department of the Treasury
Internal Revenue Service

Qualified Subchapter S Subsidiary Election

(Under section 1361(b)(3) of the Internal Revenue Code)

▶ **Information about Form 8869 and its instructions is at *www.irs.gov/form8869.***

OMB No. 1545-1700

Part I Parent S Corporation Making the Election

1a Name of parent Corporation 2016 Line Item Counts (Estimated from SOI Sample)	**2** **Employer identification number** (EIN)
b Number, street, and room or suite no. If a P.O. box, see instructions.	**3** Tax year ending (month and day)
c City or town, state, and ZIP code	**4** Service center where last return was filed
5 Name and title of officer or legal representative whom the IRS may call for more information	**6** Telephone number of officer or legal representative

Part II Subsidiary Corporation for Which Election is Made (For additional subsidiaries, see instructions.)

7a Name of subsidiary 539	**8** EIN (if any) 539
b Number, street, and room or suite no. If a P.O. box, see instructions.	**9** Date incorporated 539
c City or town, state, and ZIP code	**10** State of incorporation 539

11 Date election is to take effect (month, day, year) (see instructions) 539

12 Did the subsidiary previously file a federal income tax return? If "Yes," complete lines **13a, 13b,** and **13c** . . . . . 41 ☐ Yes ☐ No 498

13a Service center where last return was filed	**13b** Tax year ending date of last return (month, day, year) ▶	**13c** Check type of return filed: 1120 ☐ Form 1120 d 1120S ☐ Form 1120S 35 ☒ Other ▶ OTHER d

14 Is this election being made in combination with a section 368(a)(1)(F) reorganization described in Rev. Rul. 2008-18, where the subsidiary was an S corporation immediately before the election and a newly formed holding company will be the subsidiary's parent? . *27 ☐ Yes ☐ No 512

15 Was the subsidiary's last return filed as part of a consolidated return? If "Yes," complete lines **16a, 16b,** and **16c** . . . *36 ☐ Yes ☐ No 503

16a Name of common parent 539	**16b** EIN of common parent 528	**16c** Service center where consolidated return was filed

Under penalties of perjury, I declare that I have examined this election, including accompanying statements, and to the best of my knowledge and belief, it is true, correct, and complete.

Signature of officer of parent corporation ▶	**Title ▶**	**Date ▶**

General Instructions

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

Future Developments

For the latest information about developments related to Form 8869 and its instructions, such as legislation enacted after they were published, go to *www.irs.gov/form8869*.

Purpose of Form

A parent S corporation uses Form 8869 to elect to treat one or more of its eligible subsidiaries as a qualified subchapter S subsidiary (QSub).

The QSub election results in a deemed liquidation of the subsidiary into the parent. Following the deemed liquidation, the QSub is not treated as a separate corporation and all of the subsidiary's assets, liabilities, and items of income, deduction, and credit are treated as those of the parent.

CAUTION *Because the liquidation is a deemed liquidation, do not file Form 966, Corporate Dissolution or Liquidation. However, a final return for the subsidiary may have to be filed if it was a separate corporation prior to the date of the deemed liquidation. No final return is required if this election is being made pursuant to a reorganization under section 368(a)(1)(F) and Rev. Rul. 2008-18. See Rev. Rul. 2008-18, 2008-13 I.R.B. 674, for details.*

Eligible Subsidiary

An eligible subsidiary is a domestic corporation whose stock is owned 100% by an S corporation and is not one of the following ineligible corporations.

- A bank or thrift institution that uses the reserve method of accounting for bad debts under section 585.
- An insurance company subject to tax under subchapter L of the Code.
- A corporation that has elected to be treated as a possessions corporation under section 936.
- A domestic international sales corporation (DISC) or former DISC.

See sections 1361(b)(3), 1362(f), and their related regulations for additional information.

When To Make the Election

The parent S corporation can make the QSub election at any time during the tax year. However, the requested effective date of the QSub election generally cannot be more than:

1. Twelve months after the date the election is filed, or
2. Two months and 15 days before the date the election is filed.

An election filed more than 12 months before the requested effective date will be made effective 12 months after the date it is filed. An election filed more than two months and 15 days after the requested effective date generally is late and will be made effective two months and 15 days before the date it is filed. However, an election filed more than two months and 15 days after the requested effective date will be accepted as timely filed if the corporation can show that the failure to file on time was due to reasonable cause.

To request relief for a late election, the corporation generally must request a private letter ruling and pay a user fee in accordance with Rev. Proc. 2014-1, 2014-1 I.R.B. 1 (or its successor). However, relief from the ruling and user fee requirements is available. See Rev. Proc. 2013-30, 2013-36 I.R.B. 173, for details.

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TOTAL FORMS FILED 91 TOTAL FORMS E-FILED d

Form **8874**
(Rev. September 2016)
Department of the Treasury
Internal Revenue Service

New Markets Credit

▶ **Attach to your tax return.**
▶ **Information about Form 8874 and its instructions is at *www.irs.gov/form8874*.**

OMB No. 1545-1804
Attachment Sequence No. **127**

Name(s) shown on return: Corporation 2016 Line Item Counts (Estimated from SOI Sample) [3]

Identifying number

(a) Name and address of the qualified community development entity (CDE)	(b) Employer identification number of CDE	(c) Date of initial investment	(d) Amount of qualified equity investment	(e) Credit rate	(f) Credit ((d) × (e))
1				%	40
				%	
				%	
				%	
				%	
				%	

2	New markets credit from partnerships and S corporations	2	59
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 1i	3	85

For Paperwork Reduction Act Notice, see instructions. Cat. No. 31663N Form **8874** (Rev. 9-2016)

*AMOUNTS IN THOUSANDS OF US DOLLARS

Form **8874**
(Rev. September 2016)
Department of the Treasury
Internal Revenue Service

New Markets Credit

▶ Attach to your tax return.
▶ Information about Form 8874 and its instructions is at *www.irs.gov/form8874*.

OMB No. 1545-1804

Attachment Sequence No. **127**

Name(s) shown on return: Corporation 2016 Line Item Money Amounts (Estimated from SOI Sample) [3]

Identifying number

(a) Name and address of the qualified community development entity (CDE)	(b) Employer identification number of CDE	(c) Date of initial investment	(d) Amount of qualified equity investment	(e) Credit rate	(f) Credit ((d) × (e))
1				%	794,245
				%	
				%	
				%	
				%	
				%	

2	New markets credit from partnerships and S corporations	2	576,485
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 1i	3	1,370,730

For Paperwork Reduction Act Notice, see instructions. Cat. No. 31663N Form **8874** (Rev. 9-2016)

TOTAL FORMS FILED 86 TOTAL FORMS E-FILED 86

Form **8881**
(Rev. December 2013)
Department of the Treasury
Internal Revenue Service

Credit for Small Employer Pension Plan Startup Costs

▶ Attach to your tax return.
▶ Information about Form 8881 and its instructions is at *www.irs.gov/form8881*.

OMB No. 1545-1810

Attachment Sequence No. **130**

Name(s) shown on return: Corporation 2016 Line Item Counts (Estimated from SOI Sample) [3]

Identifying number

1	Qualified startup costs incurred during the tax year. **Do not** enter more than $1,000	1	86		
2	Enter one-half of line 1			2	86
3	Credit for small employer pension plan startup costs from partnerships and S corporations			3	-
4	Add lines 2 and 3			4	86
5	Enter the **smaller** of line 4 or **$500**. Partnerships and S corporations, report this amount on Schedule K. All others, report this amount on Form 3800, line 1j			5	86

For Paperwork Reduction Act Notice, see instructions. Cat. No. 33435N Form **8881** (Rev. 12-2013)

*AMOUNTS IN THOUSANDS OF US DOLLARS

Form **8881**
(Rev. December 2013)
Department of the Treasury
Internal Revenue Service

Credit for Small Employer Pension Plan Startup Costs

▶ Attach to your tax return.
▶ Information about Form 8881 and its instructions is at *www.irs.gov/form8881*.

OMB No. 1545-1810

Attachment Sequence No. **130**

Name(s) shown on return: Corporation 2016 Line Item Money Amounts (Estimated from SOI Sample) [3]

Identifying number

1	Qualified startup costs incurred during the tax year. **Do not** enter more than $1,000	1	85	
2	Enter one-half of line 1		2	43
3	Credit for small employer pension plan startup costs from partnerships and S corporations		3	-
4	Add lines 2 and 3		4	43
5	Enter the **smaller** of line 4 or **$500**. Partnerships and S corporations, report this amount on Schedule K. All others, report this amount on Form 3800, line 1j		5	43

For Paperwork Reduction Act Notice, see instructions.

Cat. No. 33435N

Form **8881** (Rev. 12-2013)

Form **8882**
(Rev. December 2013)
Department of the Treasury
Internal Revenue Service

Credit for Employer-Provided Childcare Facilities and Services

▶ Attach to your tax return.
▶ Information about Form 8882 and its instructions is at *www.irs.gov/form8882*.

OMB No. 1545-1809
Attachment Sequence No. **131**

Name(s) shown on return | Identifying number

Corporation 2016 Line Item Counts (Estimated from SOI Sample) [3]

1	Qualified childcare facility expenditures paid or incurred	1	191	
2	Enter 25% (.25) of line 1	2	191	
3	Qualified childcare resource and referral expenditures paid or incurred	3	32	
4	Enter 10% (.10) of line 3	4	32	
5	Credit for employer-provided childcare facilities and services from partnerships, S corporations, estates, and trusts	5	13	
6	Add lines 2, 4, and 5	6	220	
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 amount on Form 3800, line 1k	7	220	
8	Amount allocated to beneficiaries of the estate or trust (see instructions)	8		
9	Estates and trusts. Subtract line 8 from line 7. Report this amount on Form 3800, 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:
  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 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.

*AMOUNTS IN THOUSANDS OF US DOLLARS

Form **8882**
(Rev. December 2013)
Department of the Treasury
Internal Revenue Service

Credit for Employer-Provided Childcare Facilities and Services

▶ Attach to your tax return.
▶ Information about Form 8882 and its instructions is at *www.irs.gov/form8882*.

OMB No. 1545-1809
Attachment Sequence No. **131**

Name(s) shown on return | Identifying number

Corporation 2016 Line Item Money Amounts (Estimated from SOI Sample) [3]

1	Qualified childcare facility expenditures paid or incurred	1	142,310		
2	Enter 25% (.25) of line 1			2	35,577
3	Qualified childcare resource and referral expenditures paid or incurred	3	5,848		
4	Enter 10% (.10) of line 3			4	585
5	Credit for employer-provided childcare facilities and services from partnerships, S corporations, estates, and trusts			5	382
6	Add lines 2, 4, and 5			6	36,544
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 amount on Form 3800, line 1k			7	16,870
8	Amount allocated to beneficiaries of the estate or trust (see instructions)			8	
9	Estates and trusts. Subtract line 8 from line 7. Report this amount on Form 3800, 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:
  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 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.

TOTAL FORMS FILED 50,649 TOTAL FORMS E-FILED 44,220

Form **8903** (Rev. December 2010) Department of the Treasury Internal Revenue Service

Domestic Production Activities Deduction

▶ Attach to your tax return. ▶ See separate instructions.

OMB No. 1545-1984

Attachment Sequence No. **143**

Name(s) as shown on return: Corporation 2016 Line Item Counts (Estimated from SOI Sample)

Identifying number

		(a) Oil-related production activities	(b) All activities
1	Domestic production gross receipts (DPGR)	1	44,786
2	Allocable cost of goods sold. If you are using the small business simplified overall method, skip lines 2 and 3	2	21,214
3	Enter deductions and losses allocable to DPGR (see instructions)	3	20,402
4	If you are using the small business simplified overall method, enter the amount of cost of goods sold and other deductions or losses you ratably apportion to DPGR. All others, skip line 4	4	21,097
5	Add lines 2 through 4	5	44,493
6	Subtract line 5 from line 1	6	
7	Qualified production activities income from estates, trusts, and certain partnerships and S corporations (see instructions)	7	1,142
8	Add lines 6 and 7. Estates and trusts, go to line 9, all others, skip line 9 and go to line 10	8	
9	Amount allocated to beneficiaries of the estate or trust (see instructions)	9	
10a	**Oil-related qualified production activities income.** Estates and trusts, subtract line 9, column (a), from line 8, column (a), all others, enter amount from line 8, column (a). If zero or less, enter -0- here	10a 476	
b	**Qualified production activities income.** Estates and trusts, subtract line 9, column (b), from line 8, column (b), all others, enter amount from line 8, column (b). If zero or less, enter -0- here, skip lines 11 through 21, and enter -0- on line 22	10b	42,309
11	Income limitation (see instructions): • Individuals, estates, and trusts. Enter your adjusted gross income figured without the domestic production activities deduction • All others. Enter your taxable income figured without the domestic production activities deduction (tax-exempt organizations, see instructions)	11	41,151
12	Enter the smaller of line 10b or line 11. If zero or less, enter -0- here, skip lines 13 through 21, and enter -0- on line 22	12	39,882
13	Enter 9% of line 12	13	39,773
14a	Enter the smaller of line 10a or line 12	14a 329	
b	Reduction for oil-related qualified production activities income. Multiply line 14a by 3%	14b	329
15	Subtract line 14b from line 13	15	39,828
16	Form W-2 wages (see instructions)	16	39,117
17	Form W-2 wages from estates, trusts, and certain partnerships and S corporations (see instructions)	17	1,430
18	Add lines 16 and 17. Estates and trusts, go to line 19, all others, skip line 19 and go to line 20	18	
19	Amount allocated to beneficiaries of the estate or trust (see instructions)	19	
20	Estates and trusts, subtract line 19 from line 18, all others, enter amount from line 18	20	
21	Form W-2 wage limitation. Enter 50% of line 20	21	
22	Enter the smaller of line 15 or line 21	22	39,572
23	Domestic production activities deduction from cooperatives. Enter deduction from Form 1099-PATR, box 6	23	8,370
24	Expanded affiliated group allocation (see instructions)	24	207
25	**Domestic production activities deduction.** Combine lines 22 through 24 and enter the result here and on Form 1040, line 35; Form 1120, line 25; or the applicable line of your return	25	44,820

For Paperwork Reduction Act Notice, see separate instructions. Cat. No. 37712F Form **8903** (Rev. 12-2010)

*AMOUNTS IN THOUSANDS OF US DOLLARS

Form **8903** (Rev. December 2010) Department of the Treasury Internal Revenue Service

Domestic Production Activities Deduction

▶ Attach to your tax return. ▶ See separate instructions.

OMB No. 1545-1984

Attachment Sequence No. **143**

Name(s) as shown on return: Corporation 2016 Line Item Money Amounts (Estimated from SOI Sample)

Identifying number

		(a) Oil-related production activities		(b) All activities
1	Domestic production gross receipts (DPGR)	1		4,067,472,473
2	Allocable cost of goods sold. If you are using the small business simplified overall method, skip lines 2 and 3	2		2,676,488,377
3	Enter deductions and losses allocable to DPGR (see instructions)	3		874,274,822
4	If you are using the small business simplified overall method, enter the amount of cost of goods sold and other deductions or losses you ratably apportion to DPGR. All others, skip line 4	4		74,603,883
5	Add lines 2 through 4	5		3,625,725,397
6	Subtract line 5 from line 1	6		
7	Qualified production activities income from estates, trusts, and certain partnerships and S corporations (see instructions)	7		15,573,642
8	Add lines 6 and 7. Estates and trusts, go to line 9, all others, skip line 9 and go to line 10	8		
9	Amount allocated to beneficiaries of the estate or trust (see instructions)	9		
10a	**Oil-related qualified production activities income.** Estates and trusts, subtract line 9, column (a), from line 8, column (a), all others, enter amount from line 8, column (a). If zero or less, enter -0- here	10a	7,871,755	
b	**Qualified production activities income.** Estates and trusts, subtract line 9, column (b), from line 8, column (b), all others, enter amount from line 8, column (b). If zero or less, enter -0- here, skip lines 11 through 21, and enter -0- on line 22	10b		459,295,285

11	Income limitation (see instructions): • Individuals, estates, and trusts. Enter your adjusted gross income figured without the domestic production activities deduction • All others. Enter your taxable income figured without the domestic production activities deduction (tax-exempt organizations, see instructions)	11	765,114,314
12	Enter the smaller of line 10b or line 11. If zero or less, enter -0- here, skip lines 13 through 21, and enter -0- on line 22	12	385,134,356
13	Enter 9% of line 12	13	34,424,328
14a	Enter the smaller of line 10a or line 12	14a 3,877,239	
b	Reduction for oil-related qualified production activities income. Multiply line 14a by 3%	14b	116,317
15	Subtract line 14b from line 13	15	34,534,897
16	Form W-2 wages (see instructions)	16	536,787,379
17	Form W-2 wages from estates, trusts, and certain partnerships and S corporations (see instructions)	17	11,191,285
18	Add lines 16 and 17. Estates and trusts, go to line 19, all others, skip line 19 and go to line 20	18	
19	Amount allocated to beneficiaries of the estate or trust (see instructions)	19	
20	Estates and trusts, subtract line 19 from line 18, all others, enter amount from line 18	20	
21	Form W-2 wage limitation. Enter 50% of line 20	21	
22	Enter the smaller of line 15 or line 21	22	33,503,626
23	Domestic production activities deduction from cooperatives. Enter deduction from Form 1099-PATR, box 6	23	107,919
24	Expanded affiliated group allocation (see instructions)	24	157,260
25	**Domestic production activities deduction.** Combine lines 22 through 24 and enter the result here and on Form 1040, line 35; Form 1120, line 25; or the applicable line of your return	25	34,015,691

For Paperwork Reduction Act Notice, see separate instructions. Cat. No. 37712F Form **8903** (Rev. 12-2010)

TOTAL FORMS FILED 127 TOTAL FORMS E-FILED 110

Form **8911**

Department of the Treasury
Internal Revenue Service

Alternative Fuel Vehicle Refueling Property Credit

▶ **Attach to your tax return.**

▶ **Information about Form 8911 and its instructions is at *www.irs.gov/form8911.***

OMB No. 1545-1981

2016

Attachment Sequence No. **151**

Name(s) shown on return
Corporation 2016 Line Item Counts (Estimated from SOI Sample) [3]

Identifying number

Part I Total Cost of Refueling Property

1	Total cost of qualified alternative fuel vehicle refueling property placed in service during the tax year (see **What's New** in the instructions)	1	105

Part II Credit for Business/Investment Use Part of Refueling Property

2	Business/investment use part (see instructions)	2	105
3	Section 179 expense deduction (see instructions)	3	-
4	Subtract line 3 from line 2	4	
5	Multiply line 4 by 30% (0.30)	5	
6	Maximum business/investment use part of credit (see instructions)	6	105
7	Enter the **smaller** of line 5 or line 6	7	
8	Alternative fuel vehicle refueling property credit from partnerships and S corporations (see instructions)	8	29
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	127

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, lines 44 and 46; or the sum of the amounts from Form 1040NR, lines 42 and 44. • Other filers. Enter the regular tax before credits from your return.	14	
15	Credits that reduce regular tax before the alternative fuel vehicle refueling property credit:		
a	Foreign tax credit — 15a		
b	Certain allowable credits (see instructions) — 15b		
c	Add lines 15a and 15b	15c	
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 33. • 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 Form 1040, line 54; Form 1040NR, line 51; or the appropriate line of your return. If line 18 is smaller than line 13, see instructions	19	

For Paperwork Reduction Act Notice, see instructions. Cat. No. 37721Q Form **8911** (2016)

*AMOUNTS IN THOUSANDS OF US DOLLARS

Form **8911**

Department of the Treasury
Internal Revenue Service

Alternative Fuel Vehicle Refueling Property Credit

▶ **Attach to your tax return.**

▶ **Information about Form 8911 and its instructions is at *www.irs.gov/form8911.***

OMB No. 1545-1981

2016

Attachment Sequence No. **151**

Name(s) shown on return: Corporation 2016 Line Item Money Amounts (Estimated from SOI Sample) [3]

Identifying number

Part I Total Cost of Refueling Property

1	Total cost of qualified alternative fuel vehicle refueling property placed in service during the tax year (see **What's New** in the instructions)	1	203,080

Part II Credit for Business/Investment Use Part of Refueling Property

2	Business/investment use part (see instructions)	2	201,652
3	Section 179 expense deduction (see instructions)	3	-
4	Subtract line 3 from line 2	4	
5	Multiply line 4 by 30% (0.30)	5	
6	Maximum business/investment use part of credit (see instructions)	6	17,064
7	Enter the **smaller** of line 5 or line 6	7	
8	Alternative fuel vehicle refueling property credit from partnerships and S corporations (see instructions)	8	2,847
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	17,199

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, lines 44 and 46; or the sum of the amounts from Form 1040NR, lines 42 and 44. • Other filers. Enter the regular tax before credits from your return.	14	
15	Credits that reduce regular tax before the alternative fuel vehicle refueling property credit:		
a	Foreign tax credit — 15a		
b	Certain allowable credits (see instructions) — 15b		
c	Add lines 15a and 15b	15c	
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 33. • 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 Form 1040, line 54; Form 1040NR, line 51; or the appropriate line of your return. If line 18 is smaller than line 13, see instructions	19	

For Paperwork Reduction Act Notice, see instructions.

Cat. No. 37721Q

Form **8911** (2016)

Form **8916**
(Rev. December 2008)
Department of the Treasury
Internal Revenue Service

Reconciliation of Schedule M-3 Taxable Income with Tax Return Taxable Income for Mixed Groups

▶ Attach to Schedule M-3 for Forms 1120, 1120-L, or 1120-PC.

OMB No. 1545-2062

Name of common parent

Employer identification number

Corporation 2016 Line Item Counts (Estimated from SOI Sample)

1	Enter the tax reconciliation amount from the applicable line of Schedule M-3 (see instructions)	1	1,172		
2a	Life/non-life loss limitation amount	2a	55		
b	Limitation on non-insurance losses (Form 1120-L, page 1, line 25)	2b	d		
c	Amount subtracted from policyholders surplus account (Form 1120-L, page 1, line 26)	2c	d		
d	(1) Non-life capital loss limitation	2d(1)	124		
	(2) Life capital loss limitation	2d(2)	19		
e	(1) Non-life charitable deduction limitation	2e(1)	210		
	(2) Life charitable deduction limitation	2e(2)	d		
f	(1) Non-life dual consolidated loss amount disallowed	2f(1)	d		
	(2) Life dual consolidated loss amount disallowed	2f(2)	d		
3	Combine lines 1 through 2f(2)			3	1,172
4a	(1) Non-life net operating loss deduction	4a(1)	389		
	(2) Life operations loss deduction	4a(2)	39		
b	(1) Non-life dividends received deduction	4b(1)	727		
	(2) Life dividends received deduction	4b(2)	109		
c	(1) Non-life capital loss carryforward used	4c(1)	71		
	(2) Life capital loss carryforward used	4c(2)	d		
d	(1) Non-life charitable deduction carryforward used	4d(1)	38		
	(2) Life charitable deduction carryforward used	4d(2)	d		
e	Small life insurance company deduction (Form 1120-L, page 1, line 23)	4e	20		
5	Add lines 4a(1) through 4e			5	935
6	Subtract line 5 from line 3			6	1,067
7	Other adjustments to reconcile to taxable income on tax return (attach schedule)			7	75
8	**Total.** Combine lines 6 and 7. This amount must equal the amount reported on the "Taxable income" line of the consolidated Form 1120, Form 1120-L, or Form 1120-PC (see instructions)			8	759

For Paperwork Reduction Act Notice, see page 2. Cat. No. 37727E Form **8916** (Rev. 12-2008)

*AMOUNTS IN THOUSANDS OF US DOLLARS

Form **8916**
(Rev. December 2008)
Department of the Treasury
Internal Revenue Service

Reconciliation of Schedule M-3 Taxable Income with Tax Return Taxable Income for Mixed Groups

▶ Attach to Schedule M-3 for Forms 1120, 1120-L, or 1120-PC.

OMB No. 1545-2062

Name of common parent

Employer identification number

Corporation 2016 Line Item Money Amounts (Estimated from SOI Sample)

1	Enter the tax reconciliation amount from the applicable line of Schedule M-3 (see instructions)	1	508,025,215		
2a	Life/non-life loss limitation amount	2a	3,813,402		
b	Limitation on non-insurance losses (Form 1120-L, page 1, line 25)	2b	d		
c	Amount subtracted from policyholders surplus account (Form 1120-L, page 1, line 26)	2c	d		
d	(1) Non-life capital loss limitation	2d(1)	6,859,501		
	(2) Life capital loss limitation	2d(2)	139,389		
e	(1) Non-life charitable deduction limitation	2e(1)	1,190,253		
	(2) Life charitable deduction limitation	2e(2)	d		
f	(1) Non-life dual consolidated loss amount disallowed	2f(1)	d		
	(2) Life dual consolidated loss amount disallowed	2f(2)	d		
3	Combine lines 1 through 2f(2)			3	520,144,569
4a	(1) Non-life net operating loss deduction	4a(1)	32,598,140		
	(2) Life operations loss deduction	4a(2)	6,232,296		
b	(1) Non-life dividends received deduction	4b(1)	8,898,049		
	(2) Life dividends received deduction	4b(2)	3,001,076		
c	(1) Non-life capital loss carryforward used	4c(1)	1,452,329		
	(2) Life capital loss carryforward used	4c(2)	d		
d	(1) Non-life charitable deduction carryforward used	4d(1)	42,202		
	(2) Life charitable deduction carryforward used	4d(2)	d		
e	Small life insurance company deduction (Form 1120-L, page 1, line 23)	4e	20,568		
5	Add lines 4a(1) through 4e			5	52,277,759
6	Subtract line 5 from line 3			6	467,875,812
7	Other adjustments to reconcile to taxable income on tax return (attach schedule)			7	5,627,223
8	**Total.** Combine lines 6 and 7. This amount must equal the amount reported on the "Taxable income" line of the consolidated Form 1120, Form 1120-L, or Form 1120-PC (see instructions)			8	531,703,246

For Paperwork Reduction Act Notice, see page 2. Cat. No. 37727E Form **8916** (Rev. 12-2008)

TOTAL FORMS FILED 67,140 TOTAL FORMS E-FILED 62,989

Form **8916-A**

Department of the Treasury
Internal Revenue Service

Supplemental Attachment to Schedule M-3

▶ Attach to Schedule M-3 for Form 1065, 1120, 1120-L, 1120-PC, or 1120S.
▶ Information about Form 8916-A and its instructions is at *www.irs.gov/form1120*.

OMB No. 1545-0123

2016

Name of common parent: Corporation 2016 Line Item Counts (Estimated from SOI Sample)

Employer identification number

Name of subsidiary

Employer identification number

Part I Cost of Goods Sold

Cost of Goods Sold Items	(a) Expense per Income Statement	(b) Temporary Difference	(c) Permanent Difference	(d) Deduction per Tax Return
1 Amounts attributable to cost flow assumptions				
2 Amounts attributable to:				
a Stock option expense				
b Other equity-based compensation				
c Meals and entertainment				
d Parachute payments				
e Compensation with section 162(m) limitation				
f Pension and profit sharing				
g Other post-retirement benefits				
h Deferred compensation				
i Reserved				
j Amortization				
k Depletion				
l Depreciation				
m Corporate-owned life insurance premiums				
n Other section 263A costs				
3 Inventory shrinkage accruals				
4 Excess inventory and obsolescence reserves				
5 Lower of cost or market write-downs				
6 Other items with differences (attach statement)				
7 Other items with no differences				
8 **Total cost of goods sold.** Add lines 1 through 7 in columns a, b, c, and d. Enter totals on the applicable Schedule M-3. See instructions				

For Paperwork Reduction Act Notice, see instructions.

Cat. No. 48657X Form **8916-A** (2016)

*AMOUNTS IN THOUSANDS OF US DOLLARS

Form **8916-A**

Department of the Treasury
Internal Revenue Service

Supplemental Attachment to Schedule M-3

▶ Attach to Schedule M-3 for Form 1065, 1120, 1120-L, 1120-PC, or 1120S.
▶ Information about Form 8916-A and its instructions is at *www.irs.gov/form1120*.

OMB No. 1545-0123

2016

Name of common parent: Corporation 2016 Line Item Money Amounts (Estimated from SOI Sample)

Employer identification number

Name of subsidiary

Employer identification number

Part I Cost of Goods Sold

Cost of Goods Sold Items	(a) Expense per Income Statement	(b) Temporary Difference	(c) Permanent Difference	(d) Deduction per Tax Return
1 Amounts attributable to cost flow assumptions				
2 Amounts attributable to:				
a Stock option expense				
b Other equity-based compensation				
c Meals and entertainment				
d Parachute payments				
e Compensation with section 162(m) limitation				
f Pension and profit sharing				
g Other post-retirement benefits				
h Deferred compensation				
i Reserved				
j Amortization				
k Depletion				
l Depreciation				
m Corporate-owned life insurance premiums				
n Other section 263A costs				
3 Inventory shrinkage accruals				
4 Excess inventory and obsolescence reserves				
5 Lower of cost or market write-downs				
6 Other items with differences (attach statement)				
7 Other items with no differences				
8 **Total cost of goods sold.** Add lines 1 through 7 in columns a, b, c, and d. Enter totals on the applicable Schedule M-3. See instructions				

For Paperwork Reduction Act Notice, see instructions.

Cat. No. 48657X

Form **8916-A** (2016)

Part II Interest Income

	Interest Income Item	(a) Income (Loss) per Income Statement	(b) Temporary Difference	(c) Permanent Difference	(d) Income (Loss) per Tax Return
1	Tax-exempt interest income	9,268	285	9,317	
2	Interest income from hybrid securities	83	*14	38	53
3	Sale/lease interest income	144	84	*11	136
4a	Intercompany interest income — From outside tax affiliated group	2,090	181	240	2,227
4b	Intercompany interest income — From tax affiliated group	2,475	225	239	2,535
5	Other interest income	49,492	7,073	1,958	49,914
6	Total interest income. Add lines 1 through 5 in columns a, b, c, and d. Enter total on the applicable Schedule M-3. See instructions.	51,712	7,468	11,072	50,963

Part III Interest Expense

	Interest Expense Item	(a) Expense per Income Statement	(b) Temporary Difference	(c) Permanent Difference	(d) Deduction per Tax Return
1	Interest expense from hybrid securities	104	26	33	89
2	Lease/purchase interest expense	463	208	24	412
3a	Intercompany interest expense — Paid to outside tax affiliated group	2,618	1,400	133	2,337
3b	Intercompany interest expense — Paid to tax affiliated group	2,906	960	156	2,617
4	Other interest expense	53,442	10,358	5,156	52,834
5	Total interest expense. Add lines 1 through 4 in columns a, b, c, and d. Enter total on the applicable Schedule M-3. See instructions.	55,145	12,351	5,424	54,223

Part II Interest Income

	Interest Income Item	(a) Income (Loss) per Income Statement	(b) Temporary Difference	(c) Permanent Difference	(d) Income (Loss) per Tax Return
1	Tax-exempt interest income	29,109,866	-99,082	-28,972,319	
2	Interest income from hybrid securities	1,590,192	*7,484	-1,590,113	8,756
3	Sale/lease interest income	3,280,672	-1,024,007	*62,236	2,317,544
4a	Intercompany interest income — From outside tax affiliated group	26,492,340	298,858	-2,181,978	24,609,220
4b	Intercompany interest income — From tax affiliated group	90,790,645	-3,038,722	-2,988,463	84,763,442
5	Other interest income	899,677,045	-106,460,827	-3,662,612	789,569,061
6	Total interest income. Add lines 1 through 5 in columns a, b, c, and d. Enter total on the applicable Schedule M-3. See instructions.	1,050,940,700	-110,316,296	-39,333,063	901,275,517

Part III Interest Expense

	Interest Expense Item	(a) Expense per Income Statement	(b) Temporary Difference	(c) Permanent Difference	(d) Deduction per Tax Return
1	Interest expense from hybrid securities	1,038,665	-68,907	-161,703	808,055
2	Lease/purchase interest expense	3,215,807	-585,995	-1,194,061	1,435,750
3a	Intercompany interest expense — Paid to outside tax affiliated group	59,200,105	-1,230,249	-197,311	57,761,523
3b	Intercompany interest expense — Paid to tax affiliated group	103,724,975	-2,700,875	-469,811	100,551,508
4	Other interest expense	581,724,098	-69,083,913	-1,086,106	511,433,014
5	Total interest expense. Add lines 1 through 4 in columns a, b, c, and d. Enter total on the applicable Schedule M-3. See instructions.	748,887,882	-73,669,940	-3,108,992	672,105,752

TOTAL FORMS FILED 25,471 TOTAL FORMS E-FILED 24,136

Form **8925**
(Rev. January 2010)
Department of the Treasury
Internal Revenue Service (99)

Report of Employer-Owned Life Insurance Contracts

▶ Attach to the policyholder's tax return—See instructions.

OMB No. 1545-2089

Attachment Sequence No. **160**

Name(s) shown on return
Corporation 2016 Line Item Counts (Estimated from SOI Sample)

Identifying number

Name of policyholder, if different from above
3,115

Identifying number, if different from above
1,887

Type of business
25,357

1	Enter the number of employees the policyholder had at the end of the tax year	1	25,220
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	25,285
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	24,736
4a	Does the policyholder have a valid consent (see instructions) for each employee included on line 2? 24,191 ☐ Yes ☐ No 1,107		
b	If "No," enter the number of employees included on line 2 for whom the policyholder does not have a valid consent	4b	26

General Instructions

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

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.

See sections 101(j) and 6039I, and Notice 2009-48, 2009-24 I.R.B. 1085, for more information.

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 employer-owned life insurance contract, and who is (a) engaged in a trade or business that employs the person insured under the 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.

*AMOUNTS IN THOUSANDS OF US DOLLARS

Form **8925**
(Rev. January 2010)
Department of the Treasury
Internal Revenue Service (99)

Report of Employer-Owned Life Insurance Contracts

▶ Attach to the policyholder's tax return—See instructions.

OMB No. 1545-2089

Attachment Sequence No. **160**

Name(s) shown on return
Corporation 2016 Line Item Money Amounts (Estimated from SOI Sample)

Identifying number

Name of policyholder, if different from above

Identifying number, if different from above

Type of business

1	Enter the number of employees the policyholder had at the end of the tax year	1	
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	
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	222,755,710
4a	Does the policyholder have a valid consent (see instructions) for each employee included on line 2? ☐ Yes ☐ No		
b	If "No," enter the number of employees included on line 2 for whom the policyholder does not have a valid consent	4b	

General Instructions

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

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.

See sections 101(j) and 6039I, and Notice 2009-48, 2009-24 I.R.B. 1085, for more information.

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 employer-owned life insurance contract, and who is (a) engaged in a trade or business that employs the person insured under the 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 FORMS FILED 6,836 TOTAL FORMS E-FILED 6,578

Form **8926**
(Rev. December 2011)
Department of the Treasury
Internal Revenue Service

Disqualified Corporate Interest Expense Disallowed Under Section 163(j) and Related Information

▶ Attach to the corporation's income tax return.
▶ See separate instructions.

OMB No. 1545-2127

Name of corporation (name of parent, if an affiliated group)
Corporation 2016 Line Item Counts (Estimated from SOI Sample)

Employer identification number

Check here if the form is being filed on behalf of an affiliated group described in section 1504(a) . . . . . 1,376 ☐

1a	Enter the total amount of the corporation's money at the end of the tax year	1a	5,943			
b	Enter the adjusted basis of all the corporation's other assets at the end of the tax year	1b	6,627			
c	Add lines 1a and 1b	1c	6,698			
d	Enter the total amount of the corporation's indebtedness at the end of the tax year (see instructions)	1d	6,581			
e	Subtract line 1d from line 1c. If zero or less, enter $1			1e	6,819	
f	**Debt to equity ratio.** Divide line 1d by line 1e (see instructions)			1f	6,573	

g Is the corporation including as part of its assets on line 1b stock described in Regulations section 1.7874-1(d) that it holds in a corporation to whom it paid disqualified interest? ☐ Yes ☐ No
If "Yes," enter the adjusted basis of that stock ▶ $ 9 — 9 — 6,827

h Is the corporation including as part of its assets on line 1b stock it holds in foreign subsidiaries? ☐ Yes ☐ No
If "Yes," enter the adjusted basis of that stock ▶ $ 554 — 554 — 6,282

i Is the corporation including as part of its assets on line 1b tangible assets it directly holds that are located in a foreign country? (see instructions) ☐ Yes ☐ No
If "Yes," enter the adjusted basis of those tangible assets ▶ $ 308 — 308 — 6,528

j Is the corporation including as part of its assets on line 1b any intangible assets? ☐ Yes ☐ No
If "Yes," enter the adjusted basis of those intangible assets ▶ $ 1,749 — 1,749 — 5,088

2a	Enter the interest paid or accrued by the corporation for the tax year	2a	6,411	
b	Enter any interest includible in the gross income of the corporation for the tax year	2b	4,043	
c	**Net interest expense.** Subtract line 2b from line 2a. If zero or less, enter -0-	2c	5,966	
3a	Enter the corporation's taxable income (loss) before the application of section 163(j)	3a	5,900	
b	Enter the corporation's net interest expense from line 2c	3b	5,966	
c	Enter any net operating loss deduction taken by the corporation under section 172	3c	1,813	
d	Enter any deduction taken under section 199	3d	729	
e	Enter any deduction taken for depreciation, amortization, or depletion	3e	5,311	
f	Enter any additional adjustments the corporation has made to its taxable income (loss) (other than those listed on lines 3b through 3e above) in arriving at its adjusted taxable income (see instructions—attach schedule)	3f	3,397	
g	**Adjusted taxable income.** Combine lines 3a through 3f. If zero or less, enter -0-	3g	4,871	

For Paperwork Reduction Act Notice, see separate instructions.

Cat. No. 37739W Form **8926** (Rev. 12-2011)

*AMOUNTS IN THOUSANDS OF US DOLLARS

Form **8926**
(Rev. December 2011)
Department of the Treasury
Internal Revenue Service

Disqualified Corporate Interest Expense Disallowed Under Section 163(j) and Related Information

▶ Attach to the corporation's income tax return.
▶ See separate instructions.

OMB No. 1545-2127

Name of corporation (name of parent, if an affiliated group)
Corporation 2016 Line Item Money Amounts (Estimated from SOI Sample)

Employer identification number

Check here if the form is being filed on behalf of an affiliated group described in section 1504(a) . . . . . ☐

1a	Enter the total amount of the corporation's money at the end of the tax year	1a	2,435,786,231		
b	Enter the adjusted basis of all the corporation's other assets at the end of the tax year	1b	72,594,457,215		
c	Add lines 1a and 1b	1c	75,047,908,676		
d	Enter the total amount of the corporation's indebtedness at the end of the tax year (see instructions)	1d	70,153,483,663		
e	Subtract line 1d from line 1c. If zero or less, enter $1			1e	5,105,072,859
f	**Debt to equity ratio.** Divide line 1d by line 1e (see instructions)			1f	.

g Is the corporation including as part of its assets on line 1b stock described in Regulations section 1.7874-1(d) that it holds in a corporation to whom it paid disqualified interest? . . . . . ☐ Yes ☐ No
If "Yes," enter the adjusted basis of that stock . . . . . ▶ $ 5,990,497

h Is the corporation including as part of its assets on line 1b stock it holds in foreign subsidiaries? . . ☐ Yes ☐ No
If "Yes," enter the adjusted basis of that stock . . . . . ▶ $ 157,133,148

i Is the corporation including as part of its assets on line 1b tangible assets it directly holds that are located in a foreign country? (see instructions) . . . . . ☐ Yes ☐ No
If "Yes," enter the adjusted basis of those tangible assets . . . . ▶ $ 730,145,795

j Is the corporation including as part of its assets on line 1b any intangible assets? . . . . . ☐ Yes ☐ No
If "Yes," enter the adjusted basis of those intangible assets . . . ▶ $ 973,779,537

2a	Enter the interest paid or accrued by the corporation for the tax year	2a	203,680,941
b	Enter any interest includible in the gross income of the corporation for the tax year	2b	138,152,229
c	**Net interest expense.** Subtract line 2b from line 2a. If zero or less, enter -0-	2c	124,152,992
3a	Enter the corporation's taxable income (loss) before the application of section 163(j)	3a	148,350,897
b	Enter the corporation's net interest expense from line 2c	3b	124,152,992
c	Enter any net operating loss deduction taken by the corporation under section 172	3c	41,923,252
d	Enter any deduction taken under section 199	3d	5,403,969
e	Enter any deduction taken for depreciation, amortization, or depletion	3e	198,826,843
f	Enter any additional adjustments the corporation has made to its taxable income (loss) (other than those listed on lines 3b through 3e above) in arriving at its adjusted taxable income (see instructions—attach schedule)	3f	-35,218,998
g	**Adjusted taxable income.** Combine lines 3a through 3f. If zero or less, enter -0-	3g	507,160,895

For Paperwork Reduction Act Notice, see separate instructions.

Cat. No. 37739W Form **8926** (Rev. 12-2011)

4a	Multiply line 3g by 50%	4a	4,871
b	Enter any unused excess limitation carried forward to the current tax year from the prior 3 tax years (see instructions)	4b	2,781
c	Add lines 4a and 4b	4c	5,357
d	**Excess interest expense.** Subtract line 4c from line 2c. If zero or less, enter -0-	4d	2,362
5a	Enter any disqualified interest paid or accrued by the corporation to a related person	5a	4,310
b	Enter any disqualified interest paid or accrued by the corporation on indebtedness subject to a disqualified guarantee	5b	713
c	Enter any interest paid or accrued by a taxable REIT subsidiary (as defined in section 856(l)) of a real estate investment trust to such trust	5c	82
d	Add lines 5a, 5b, and 5c	5d	4,859
e	Enter any disqualified interest disallowed under section 163(j) for prior tax years that is treated as paid or accrued in the current tax year	5e	1,723
f	**Total disqualified interest for the tax year.** Add lines 5d and 5e	5f	5,389

6 Information about related persons receiving disqualified interest:

	Name, Address, and ZIP code	Country of Incorporation or Organization
a	4,577	4,577
b	931	931
c	311	311
d	186	186
e	108	108

7	**Amount of interest deduction disallowed under section 163(j) for the current tax year and carried forward to the next tax year.** If line 1f is 1.5 or less, enter the smaller of line 4d or line 5e. If line 1f is greater than 1.5, subtract the smaller of line 4d or line 5d from the interest the corporation would have otherwise deducted this tax year (see instructions)			7	2,543
8a	Unused excess limitation carryforward from the prior 2 tax years	8a	2,722		
b	**Excess limitation for the current tax year.** Subtract line 2c from line 4a. If zero or less, enter -0-	8b	3,359		
c	**Excess limitation carryforward to the next tax year.** Add lines 8a and 8b (see instructions)			8c	4,068

4a	Multiply line 3g by 50%	4a	253,580,448
b	Enter any unused excess limitation carried forward to the current tax year from the prior 3 tax years (see instructions)	4b	307,554,892
c	Add lines 4a and 4b	4c	561,135,340
d	**Excess interest expense.** Subtract line 4c from line 2c. If zero or less, enter -0-	4d	17,910,165
5a	Enter any disqualified interest paid or accrued by the corporation to a related person	5a	80,179,559
b	Enter any disqualified interest paid or accrued by the corporation on indebtedness subject to a disqualified guarantee	5b	13,568,786
c	Enter any interest paid or accrued by a taxable REIT subsidiary (as defined in section 856(l)) of a real estate investment trust to such trust	5c	413,737
d	Add lines 5a, 5b, and 5c	5d	94,162,082
e	Enter any disqualified interest disallowed under section 163(j) for prior tax years that is treated as paid or accrued in the current tax year	5e	28,140,862
f	**Total disqualified interest for the tax year.** Add lines 5d and 5e	5f	122,312,213

6 Information about related persons receiving disqualified interest:

	Name, Address, and ZIP code	Country of Incorporation or Organization
a		
b		
c		
d		
e		

7	**Amount of interest deduction disallowed under section 163(j) for the current tax year and carried forward to the next tax year.** If line 1f is 1.5 or less, enter the smaller of line 4d or line 5e. If line 1f is greater than 1.5, subtract the smaller of line 4d or line 5d from the interest the corporation would have otherwise deducted this tax year (see instructions)			7	8,331,706
8a	Unused excess limitation carryforward from the prior 2 tax years	8a	200,725,066		
b	**Excess limitation for the current tax year.** Subtract line 2c from line 4a. If zero or less, enter -0-	8b	150,095,133		
c	**Excess limitation carryforward to the next tax year.** Add lines 8a and 8b (see instructions)			8c	353,456,028

TOTAL FORMS FILED 206 TOTAL FORMS E-FILED 201

Form **8936**

Department of the Treasury
Internal Revenue Service

Qualified Plug-in Electric Drive Motor Vehicle Credit

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

▶ **Attach to your tax return.**

▶ **Information about Form 8936 and its separate instructions is at *www.irs.gov/form8936*.**

OMB No. 1545-2137

2016

Attachment Sequence No. **125**

Name(s) shown on return
Corporation 2016 Line Item Counts (Estimated from SOI Sample) [3]

Identifying number

Note:
- Use this form to claim the credit for certain plug-in electric vehicles.
- Claim the credit for certain alternative motor vehicles on Form 8910.

Part I Tentative Credit

Use a separate column for each vehicle. If you need more columns, use additional Forms 8936 and include the totals on lines 12 and 19.		**(a)** Vehicle 1	**(b)** Vehicle 2
1 Year, make, and model of vehicle	1		
2 Vehicle identification number (see instructions)	2		
3 Enter date vehicle was placed in service (MM/DD/YYYY)	3		
4 If the vehicle is a two-wheeled vehicle, enter the cost of the vehicle. If the vehicle has at least four wheels, enter the tentative credit (see instructions)	4		

Next: If you did NOT use your vehicle for business or investment purposes and did not have a credit from a partnership or S corporation, skip Part II and go to Part III. All others, go to Part II.

Part II Credit for Business/Investment Use Part of Vehicle

5 Business/investment use percentage (see instructions)	5	%	%
6 Multiply line 4 by line 5. If the vehicle has at least four wheels, leave lines 7 through 10 blank and go to line 11	6		
7 Section 179 expense deduction (see instructions)	7		
8 Subtract line 7 from line 6	8		
9 Multiply line 8 by 10% (0.10)	9		
10 Maximum credit per vehicle	10		
11 For vehicles with four or more wheels, enter the amount from line 6. If the vehicle is a two-wheeled vehicle, enter the smaller of line 9 or line 10	11		
12 Add columns (a) and (b) on line 11	12	d	
13 Qualified plug-in electric drive motor vehicle credit from partnerships and S corporations (see instructions)	13	d	
14 **Business/investment use part of credit.** Add lines 12 and 13. Partnerships and S corporations, stop here and report this amount on Schedule K. All others, report this amount on Form 3800, Part III, line 1y	14	206	

Note: Complete Part III to figure any credit for the personal use part of the vehicle.

For Paperwork Reduction Act Notice, see separate instructions. Cat. No. 37751E Form **8936** (2016)

*AMOUNTS IN THOUSANDS OF US DOLLARS

Form **8936**

Department of the Treasury
Internal Revenue Service

Qualified Plug-in Electric Drive Motor Vehicle Credit

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

▶ **Attach to your tax return.**

▶ **Information about Form 8936 and its separate instructions is at *www.irs.gov/form8936*.**

OMB No. 1545-2137

2016

Attachment Sequence No. **125**

Name(s) shown on return: Corporation 2016 Line Item Money Amounts (Estimated from SOI Sample) [3]

Identifying number

Note:
- Use this form to claim the credit for certain plug-in electric vehicles.
- Claim the credit for certain alternative motor vehicles on Form 8910.

Part I Tentative Credit

Use a separate column for each vehicle. If you need more columns, use additional Forms 8936 and include the totals on lines 12 and 19.		**(a)** Vehicle 1	**(b)** Vehicle 2
1 Year, make, and model of vehicle	1		
2 Vehicle identification number (see instructions)	2		
3 Enter date vehicle was placed in service (MM/DD/YYYY)	3		
4 If the vehicle is a two-wheeled vehicle, enter the cost of the vehicle. If the vehicle has at least four wheels, enter the tentative credit (see instructions)	4		

Next: If you did NOT use your vehicle for business or investment purposes and did not have a credit from a partnership or S corporation, skip Part II and go to Part III. All others, go to Part II.

Part II Credit for Business/Investment Use Part of Vehicle

5 Business/investment use percentage (see instructions)	5	%	%
6 Multiply line 4 by line 5. If the vehicle has at least four wheels, leave lines 7 through 10 blank and go to line 11	6		
7 Section 179 expense deduction (see instructions)	7		
8 Subtract line 7 from line 6	8		
9 Multiply line 8 by 10% (0.10)	9		
10 Maximum credit per vehicle	10		
11 For vehicles with four or more wheels, enter the amount from line 6. If the vehicle is a two-wheeled vehicle, enter the smaller of line 9 or line 10	11		
12 Add columns (a) and (b) on line 11	12	d	
13 Qualified plug-in electric drive motor vehicle credit from partnerships and S corporations (see instructions)	13	d	
14 **Business/investment use part of credit.** Add lines 12 and 13. Partnerships and S corporations, stop here and report this amount on Schedule K. All others, report this amount on Form 3800, Part III, line 1y	14	581,269	

Note: Complete Part III to figure any credit for the personal use part of the vehicle.

For Paperwork Reduction Act Notice, see separate instructions.

Cat. No. 37751E

Form **8936** (2016)

TOTAL FORMS FILED 1,124 TOTAL FORMS E-FILED 786

Form **8941**

Department of the Treasury
Internal Revenue Service

Credit for Small Employer Health Insurance Premiums

▶ Attach to your tax return.

▶ Information about Form 8941 and its separate instructions is at *www.irs.gov/form8941*.

OMB No. 1545-2198

2016

Attachment Sequence No. 65

Name(s) shown on return: Corporation n2016 Line Item Counts (Estimated from SOI Sample) [3]

Identifying number

A Did you pay premiums during your tax year for employee health insurance coverage you provided through a Small Business Health Options Program (SHOP) Marketplace (or do you qualify for an exception to this requirement)? (see instructions)

☐ **Yes.** Enter Marketplace Identifier (if any): _____

☐ **No.** Stop. Do not file Form 8941 (see instructions for an exception that may apply to a partnership, S corporation, cooperative, estate, trust, or tax-exempt entity)

B Enter the employer identification number (EIN) used to report employment taxes for individuals included on line 1 below if different from the identifying number listed above: 375

C Does a tax return you (or any predecessor) filed for a tax year beginning in 2014 include a Form 8941 with line A checked "Yes" and line 12 showing a positive amount?

☐ **Yes.** Stop. Do not file Form 8941 (see instructions for an exception that may apply to a partnership, S corporation, cooperative, estate, trust, or tax-exempt entity) (also see instructions for information about the credit period limitation)

☐ **No.**

Caution: See the instructions and complete Worksheets 1 through 7 as needed.

1	Enter the number of individuals you employed during the tax year who are considered employees for purposes of this credit (total from Worksheet 1, column (a))	1	1,119
2	Enter the number of full-time equivalent employees (FTEs) you had for the tax year (from Worksheet 2, line 3). If you entered 25 or more, skip lines 3 through 11 and enter -0- on line 12	2	1,119
3	Average annual wages you paid for the tax year (from Worksheet 3, line 3). This amount must be a multiple of $1,000. If you entered $52,000 or more, skip lines 4 through 11 and enter -0- on line 12	3	1,119
4	Premiums you paid during the tax year for employees included on line 1 for health insurance coverage under a qualifying arrangement (total from Worksheet 4, column (b))	4	1,119
5	Premiums you would have entered on line 4 if the total premium for each employee equaled the average premium for the small group market in which the employee enrolls in health insurance coverage (total from Worksheet 4, column (c))	5	1,119
6	Enter the **smaller** of line 4 or line 5	6	1,119
7	Multiply line 6 by the applicable percentage: • Tax-exempt small employers, multiply line 6 by 35% (0.35) • All other small employers, multiply line 6 by 50% (0.50)	7	1,119
8	If line 2 is 10 or less, enter the amount from line 7. Otherwise, enter the amount from Worksheet 5, line 6	8	1,119
9	If line 3 is $25,000 or less, enter the amount from line 8. Otherwise, enter the amount from Worksheet 6, line 7	9	1,119
10	Enter the total amount of any state premium subsidies paid and any state tax credits available to you for premiums included on line 4 (see instructions)	10	-
11	Subtract line 10 from line 4. If zero or less, enter -0-	11	1,119
12	Enter the **smaller** of line 9 or line 11	12	1,119
13	If line 12 is zero, skip lines 13 and 14 and go to line 15. Otherwise, enter the number of employees included on line 1 for whom you paid premiums during the tax year for health insurance coverage under a qualifying arrangement (total from Worksheet 4, column (a))	13	1,119
14	Enter the number of FTEs you would have entered on line 2 if you only included employees included on line 13 (from Worksheet 7, line 3)	14	1,119
15	Credit for small employer health insurance premiums from partnerships, S corporations, cooperatives, estates, and trusts (see instructions)	15	5
16	Add lines 12 and 15. Cooperatives, estates, and trusts, go to line 17. Tax-exempt small employers, skip lines 17 and 18 and go to line 19. Partnerships and S corporations, stop here and report this amount on Schedule K. All others, stop here and report this amount on Form 3800, Part III, line 4h	16	1,124
17	Amount allocated to patrons of the cooperative or beneficiaries of the estate or trust (see instructions)	17	
18	Cooperatives, estates, and trusts, subtract line 17 from line 16. Stop here and report this amount on Form 3800, Part III, line 4h	18	
19	Enter the amount you paid in 2016 for taxes considered payroll taxes for purposes of this credit (see instructions)	19	
20	Tax-exempt small employers, enter the **smaller** of line 16 or line 19 here and on Form 990-T, line 45f	20	

For Paperwork Reduction Act Notice, see separate instructions. Cat. No. 37757S Form **8941** (2016)

*AMOUNTS IN THOUSANDS OF US DOLLARS

Form **8941**

Department of the Treasury
Internal Revenue Service

Credit for Small Employer Health Insurance Premiums

▶ Attach to your tax return.

▶ Information about Form 8941 and its separate instructions is at *www.irs.gov/form8941*.

OMB No. 1545-2198

2016

Attachment Sequence No. 65

Name(s) shown on return

Corporation 2016 Line Item Money Amounts (Estimated from SOI Sample) [3]

Identifying number

A Did you pay premiums during your tax year for employee health insurance coverage you provided through a Small Business Health Options Program (SHOP) Marketplace (or do you qualify for an exception to this requirement)? (see instructions)

☐ **Yes.** Enter Marketplace Identifier (if any): _____

☐ **No.** Stop. Do not file Form 8941 (see instructions for an exception that may apply to a partnership, S corporation, cooperative, estate, trust, or tax-exempt entity)

B Enter the employer identification number (EIN) used to report employment taxes for individuals included on line 1 below if different from the identifying number listed above

C Does a tax return you (or any predecessor) filed for a tax year beginning in 2014 include a Form 8941 with line A checked "Yes" and line 12 showing a positive amount?

☐ **Yes.** Stop. Do not file Form 8941 (see instructions for an exception that may apply to a partnership, S corporation, cooperative, estate, trust, or tax-exempt entity) (also see instructions for information about the credit period limitation)

☐ **No.**

Caution: See the instructions and complete Worksheets 1 through 7 as needed.

1	Enter the number of individuals you employed during the tax year who are considered employees for purposes of this credit (total from Worksheet 1, column (a))	1	
2	Enter the number of full-time equivalent employees (FTEs) you had for the tax year (from Worksheet 2, line 3). If you entered 25 or more, skip lines 3 through 11 and enter -0- on line 12	2	
3	Average annual wages you paid for the tax year (from Worksheet 3, line 3). This amount must be a multiple of $1,000. If you entered $52,000 or more, skip lines 4 through 11 and enter -0- on line 12	3	37,453
4	Premiums you paid during the tax year for employees included on line 1 for health insurance coverage under a qualifying arrangement (total from Worksheet 4, column (b))	4	31,026
5	Premiums you would have entered on line 4 if the total premium for each employee equaled the average premium for the small group market in which the employee enrolls in health insurance coverage (total from Worksheet 4, column (c))	5	42,146
6	Enter the **smaller** of line 4 or line 5	6	27,990
7	Multiply line 6 by the applicable percentage: • Tax-exempt small employers, multiply line 6 by 35% (0.35) • All other small employers, multiply line 6 by 50% (0.50)	7	13,995
8	If line 2 is 10 or less, enter the amount from line 7. Otherwise, enter the amount from Worksheet 5, line 6	8	13,450
9	If line 3 is $25,000 or less, enter the amount from line 8. Otherwise, enter the amount from Worksheet 6, line 7	9	7,761
10	Enter the total amount of any state premium subsidies paid and any state tax credits available to you for premiums included on line 4 (see instructions)	10	-
11	Subtract line 10 from line 4. If zero or less, enter -0-	11	31,026
12	Enter the **smaller** of line 9 or line 11	12	7,761
13	If line 12 is zero, skip lines 13 and 14 and go to line 15. Otherwise, enter the number of employees included on line 1 for whom you paid premiums during the tax year for health insurance coverage under a qualifying arrangement (total from Worksheet 4, column (a))	13	
14	Enter the number of FTEs you would have entered on line 2 if you only included employees included on line 13 (from Worksheet 7, line 3)	14	
15	Credit for small employer health insurance premiums from partnerships, S corporations, cooperatives, estates, and trusts (see instructions)	15	26
16	Add lines 12 and 15. Cooperatives, estates, and trusts, go to line 17. Tax-exempt small employers, skip lines 17 and 18 and go to line 19. Partnerships and S corporations, stop here and report this amount on Schedule K. All others, stop here and report this amount on Form 3800, Part III, line 4h	16	7,788
17	Amount allocated to patrons of the cooperative or beneficiaries of the estate or trust (see instructions)	17	
18	Cooperatives, estates, and trusts, subtract line 17 from line 16. Stop here and report this amount on Form 3800, Part III, line 4h	18	
19	Enter the amount you paid in 2016 for taxes considered payroll taxes for purposes of this credit (see instructions)	19	
20	Tax-exempt small employers, enter the **smaller** of line 16 or line 19 here and on Form 990-T, line 45f	20	

For Paperwork Reduction Act Notice, see separate instructions.

Cat. No. 37757S

Form **8941** (2016)