IRS

Statistics of Income

Individual Income Tax Returns
Line Item Estimates

2021

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Department
of the
Treasury
**Internal
Revenue
Service**

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Individual Income Tax Returns, Line Item Estimates, 2021

Publication 4801 (Rev. 2–2024)

This 2021 Statistics of Income (SOI) line item estimates publication provides estimates of frequencies and amounts of the entries on the lines of the forms and schedules filed with individual tax returns as shown on the 2021 Individual SOI Complete Report weighted file. The estimates presented here are based on returns filed in Processing Year 2022 that were sampled statistically and then weighted to estimate the entire 2021 Tax Year.

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

2021 Complete Report estimates:
160,824,340 Total, all individual returns filed

Estimates of returns filed electronically:
150,269,738 Total, all individual returns filed

Suggested Citation

Statistics of Income—2021
Individual Income Tax Returns
Line Item Estimates
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This publication was prepared by Adrian Dungan and Michael Parisi, economists with the Individual and Tax-Exempt Special Studies Section.

Totals for Forms and Schedules

Line Item Estimate Totals for Tax Year 2021

In total, the Statistics of Income (SOI) Division collected data from more than 60 IRS individual income tax forms and schedules to produce the estimates in this report. The table presented here breaks these forms and schedules out by number and name, and by total number filed and total number filed electronically.

Totals for Forms and Schedules from Line Item Estimates for Tax Year 2021

Type of Form	Total	Electronically Filed
All returns filed	160,824,340	150,269,738
Form 1040, U.S. Individual Income Tax Return	144,117,439	135,428,729
Form 1040-SR, Supplemental Income and Loss	16,706,900	14,841,009
Schedule 1, Additional Income and Adjustments to Income	68,036,337	63,525,347
Schedule 2, Additional Taxes	35,531,183	33,416,934
Schedule 3, Additional Credits and Payments	41,817,723	40,043,693
Schedule A, Itemized Deductions	15,058,347	14,077,031
Schedule B, Interest and Ordinary Dividends	21,343,724	19,712,842
Schedule C, Profit or Loss From Business (Sole Proprietorship)	33,257,275	30,704,645
Schedule D, Capital Gains and Losses	29,449,908	27,817,518
Schedule E, Supplemental Income and Loss	19,706,152	18,472,408
Schedule EIC, Earned Income Credit	17,107,667	16,598,820
Schedule F, Profit or Loss From Farming	1,801,274	1,677,894
Schedule R, Credit for the Elderly or Disabled	43,350	38,191
Schedule SE, Self-Employment Tax	22,972,718	21,169,133
Schedule 8812, Credits for Qualifying Children and Other Dependents	47,575,711	45,824,425
Form 461, Limitation on Business Losses	43,824	42,092
Form 965-A, Individual Report of Net 965 Tax Liability	25,429	24,883
Form 982, Reduction of Tax Attributes Due To Discharge of Indebtedness (and Section 1082 Basis Adjustment)"	99,543	97,520
Form 1116, Foreign Tax Credit	5,464,312	5,211,817
Form 2106, Employee Business Expenses	351,740	318,051
Form 2439, Notice to Shareholder of Undistributed Long-Term Capital Gains	4,575	4,575
Form 2441, Child and Dependent Care Expenses	6,813,340	6,609,822
Form 2555, Foreign Earned Income	476,323	366,105
Form 3468, Investment Credit	27,664	25,252
Form 3800, General Business Credit	736,515	699,359
Form 3903, Moving Expenses	98,047	96,914
Form 4136, Credit for Federal Tax Paid on Fuels	241,533	231,725
Form 4562, Depreciation and Amortization (Including Information on Listed Property)	10,351,077	9,795,722
Form 4684, Casualties and Thefts	166,275	153,600
Form 4797, Sales of Business Property	3,544,694	3,350,277
Form 4835, Farm Rental Income and Expenses	454,633	418,822
Form 4952, Investment Interest Expense Deduction	1,327,589	1,249,968
Form 5329, Additional Taxes on Qualified Plans (including IRAs) and Other Tax-Favored Accounts	2,551,270	2,449,053

Totals for Forms and Schedules from Line Item Estimates for Tax Year 2021—Continued

Type of Form	Total	Electronically Filed
Form 5405, Repayment of the First-Time Homebuyer Credit	75,184	71,661
Form 5695, Residential Energy Credits	2,736,596	2,578,767
Form 5884, Work Opportunity Credit	14,811	14,605
Form 6251, Alternative Minimum Tax--Individuals	5,749,454	5,445,836
Form 6252, Installment Sale Income	461,165	436,007
Form 6765, Credit for Increasing Research Activities	11,412	10,027
Form 6781, Gains and Losses From Section 1256 Contracts and Straddles	578,706	543,806
Form 8283, Noncash Charitable Contributions	2,980,762	2,759,794
Form 8396, Mortgage Interest Credit	101,172	97,105
Form 8582, Passive Activity Loss Limitations	8,012,324	7,569,585
Form 8586, Low-Income Housing Credit	1,750	1,670
Form 8606, Nondeductible IRAs	3,076,146	2,923,121
Form 8615, Tax for Certain Children Who Have Unearned Income	406,867	384,159
Form 8801, Credit for Prior Year Minimum Tax—Individuals, Estates, and Trusts	244,604	229,530
Form 8814, Parents' Election To Report Child's Interest and Dividends	95,770	88,657
Form 8824, Like-Kind Exchanges	89,215	85,866
Form 8829, Expenses for Business Use of Your Home	3,336,126	3,136,594
Form 8839, Qualified Adoption Expenses	84,183	80,574
Form 8846, Credit for Employer Social Security and Medicare Taxes Paid on Certain Employee Tips	21,858	21,137
Form 8853, Archer MSAs and Long-Term Care Insurance Contracts	148,393	135,820
Form 8863, Education Credits (American Opportunity and Lifetime Learning Credits)	9,206,360	8,867,243
Form 8880, Credit for Qualified Retirement Savings Contributions	9,297,000	8,950,189
Form 8889, Health Savings Accounts (HSAs)	15,511,487	14,926,358
Form 8910, Alternative Motor Vehicle Credit	27,642	26,315
Form 8911, Alternative Fuel Vehicle Refueling Property Credit	89,700	84,345
Form 8936, Qualified Plug-in Electric Drive Motor Vehicle Credit	168,942	162,047
Form 8938, Statement of Specified Foreign Financial Assets	528,551	462,804
Form 8959, Additional Medicare Tax	6,838,587	6,569,041
Form 8960, Net Investment Income Tax--Individuals, Estates, and Trusts	8,555,824	8,138,318
Form 8962, Premium Tax Credit (PTC)	8,315,026	7,888,932
Form 8990, Limitation on Business Interest Expense Under Section 163(J)	140,564	137,814
Form 8992, U.S. Shareholder Calculation of Global Intangible Low-Taxed Income (GILTI)	24,233	19,701
Form 8994, Employer Credit for Paid Family and Medical Leave	11,149	9,030
Form 8995, Qualified Business Income Deduction Simplified Computation	38,399,332	36,470,762
Form 8997, Initial and Annual Statement of Qualified Opportunity Fund (QOF) Investments	31,987	29,775

Limitations and Guidelines for the 2021 Line Item Estimates

Since SOI obtained the line counts and amounts used in this package from the Tax Year 2021 Individual SOI Complete Report File, they are subject to the same data limitations as the data included in the Complete Report File. These limitations are derived from the fact that these data are statistically sampled, meaning that the line counts and amounts are estimates based on samples, and should not be mistaken for actual counts or amounts of the entire filing population. While most forms and items are present often enough to provide accurate estimates, some less popular items should be used with a high degree of caution. SOI removed all line items with a sample count of fewer than 10.

The sample used in this study is one of a large number of samples that could have been selected using the same sample design. The estimates calculated from these different samples would vary. The sample estimate and an estimate of its standard error (SE) permit the construction of interval estimates with prescribed confidence that the interval includes the population value. Shown below are 95% confidence intervals for dollar amounts of selected Form 1040 items. (For example, the population amount for salaries and wages, with 95% confidence, is between 8,993,042,060 and 9,051,663,823.) These confidence intervals correspond to the estimates for all individual income tax returns filed for Tax Year 2021.

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

Item	Line amount (in thousands)	CV (%)	Lower 95% bound	Upper 95% bound
Salaries and wages	9,022,352,941	0.17	8,993,042,060	9,051,663,823
Taxable interest	103,535,203	0.81	101,888,231	105,182,175
Tax-exempt interest	55,518,422	2.26	53,057,410	57,979,435
Ordinary dividends	386,961,461	0.52	383,003,725	390,919,197
Qualified dividends	295,906,194	0.58	292,533,565	299,278,823
Taxable IRA distributions	408,382,461	0.97	400,652,275	416,112,647
Taxable pensions and annuities	858,038,339	0.69	846,485,747	869,590,932
Total Social Security benefits	791,161,174	0.53	782,964,808	799,357,540
Taxable Social Security benefits	412,830,233	0.63	407,703,722	417,956,744
Total income	14,936,967,974	0.07	14,916,046,103	14,957,889,844
Adjusted gross income	14,795,614,070	0.07	14,774,694,396	14,816,533,745
Basic standard deduction	2,452,790,173	0.12	2,447,144,886	2,458,435,460
Additional standard deduction	52,824,316	0.56	52,247,078	53,401,555
Total itemized deductions	659,680,547	0.54	652,725,121	666,635,973
Qualified business income deduction	205,779,729	0.47	203,900,824	207,658,633
Taxable income	11,767,185,281	0.09	11,747,542,617	11,786,827,946
Income tax before credits	2,290,478,645	0.10	2,286,033,900	2,294,923,391
Total credits	150,056,640	0.45	148,729,485	151,383,794
Income tax after credits	2,136,650,742	0.11	2,132,061,363	2,141,240,122
Total tax liability	2,287,567,821	0.11	2,282,836,874	2,292,298,769
Tax due at time of filing	305,053,445	0.40	302,656,699	307,450,191
Overpayment	494,571,248	0.31	491,553,867	497,588,629

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

Form 4972
Form 5884-A
Form 8609-A
Form 8834
Form 8903
Form 8941

Description of the Sample for the Line Item Estimates

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

Domain of Study

The statistics in this report are estimates from a probability sample of unaudited Individual Income Tax Returns (Form 1040 and 1040-SR (including electronic returns)) filed by U.S. citizens and residents during Calendar Year (CY) 2022.

All returns processed during 2022 were subjected to sampling except tentative and amended returns. Tentative returns were not subjected to sampling because the revised returns may have been sampled later, while amended returns were excluded because the original returns had already been subjected to sampling. A small percentage of returns were not identified as tentative or amended until after sampling. These returns, along with those that had no income information, frivolous income information, or fraudulent income information, when recognized, were excluded in calculating estimates.

The estimates in this report are intended to represent all returns filed for Tax Year (TY) 2021. While most of the returns processed during CY 2022 were filed for Tax Year 2021, the remaining returns were mostly for prior years, and a few for noncalendar years ending during 2019 and 2020.

Sample Design and Selection

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

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

Tax data processed to the IRS Individual Master File at the Enterprise Computing Center at Martinsburg during CY 2022 were used to assign each taxpayer's record to the appropriate stratum and to determine whether the record should be included in the sample. Records are selected for the sample either if they possess certain combinations of the four ending digits of their Social Security number (SSN), or if their five ending digits of an 11-digit number generated by a mathematical transformation of the SSN is less than or equal to the stratum sampling rate times 100,000.

Data Capture and Cleaning

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

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

After the completion of the submission processing center review, data were further validated, tested, and balanced. Adjustments and imputations for selected

fields based on prior-year data and other available information were used to make each record internally consistent. Finally, prior to publication, all statistics and tables were reviewed for accuracy and reasonableness considering the provisions of the tax law, taxpayer reporting variations and limitations, economic conditions, and comparability with other statistical series.

Some returns designated for the sample were not available for SOI processing because other areas of the IRS needed the return at the same time. For TY 2021, about 0.11% of the sample returns were unavailable.

Due to the COVID-19 pandemic, delays in processing TY 2020 returns occurred because of the temporary closing of submission processing centers. Approximately 4.5 million returns were ultimately processed during the beginning of TY 2021. These returns were moved into the TY 2020 study.

Method of Estimation

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

Sampling Variability

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

Line Item Estimates, by Individual Income Tax Form and Schedule for Tax Year 2021

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

2021 Line Item Estimates—All figures are estimates based on samples.
Number of returns filed for selected lines

Total of all returns filed = 160,824,340 Electronically Filed Returns = 150,269,738

Form **1040** Department of the Treasury—Internal Revenue Service (99) **U.S. Individual Income Tax Return** **2021** OMB No. 1545-0074 IRS Use Only—Do not write or staple in this space.

Filing Status Check only one box.
81,422,759 ☐ Single 54,161,246 ☐ Married filing jointly 3,912,940 ☐ Married filing separately (MFS) 21,240,317 ☐ Head of household (HOH) 87,078 ☐ Qualifying widow(er) (QW)
If you checked the MFS box, enter the name of your spouse. If you checked the HOH or QW box, enter the child's name if the qualifying person is a child but not your dependent ▶

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

Home address (number and street). If you have a P.O. box, see instructions.	Apt. no.	Presidential Election Campaign Check here if you, or your
City, town, or post office. If you have a foreign address, also complete spaces below.	State / ZIP code	Y = * 3,183,509 Y = ** 4,737,751 box below will not change your tax or refund. ☐ You ☐ Spouse
Foreign country name / Foreign province/state/county / Foreign postal code		

At any time during 2021, did you receive, sell, exchange, or otherwise dispose of any financial interest in any virtual currency? ☐ Yes ☐ No

Standard Deduction
Someone can claim: 7,234,433 ☐ You as a dependent 4,135 ☐ Your spouse as a dependent
☐ Spouse itemizes on a separate return or you were a dual-status alien
Virtual Currency yes = 6,653,482 no = 152,584,
Age/Blindness **You:** 29,525,305 ☐ Were born before January 2, 1957 255,257 ☐ Are blind **Spouse:** 12,486,819 ☐ Was born before January 2, 1957 75,873 ☐ Is blind

Dependents (see instructions):
If more than four dependents, see instructions and check here ▶ ☐

(1) First name Last name	(2) Social security number	(3) Relationship to you	(4) ✔ if qualifies for (see instructions): Child tax credit	Credit for other dependents
			36,967,706	☐
			21,998,362	☐
			7,922,482	☐
			2,157,516	☐

Attach Sch. B if required.

1	Wages, salaries, tips, etc. Attach Form(s) W-2		1* txbl schlrshps 860,399		1	126,082,290
2a	Tax-exempt interest	2a 6,569,327	b Taxable interest		2b	48,990,485
3a	Qualified dividends	3a 30,524,800	b Ordinary dividends		3b	32,247,057
4a	IRA distributions	4a 16,635,357	b Taxable amount		4b	15,584,165
5a	Pensions and annuities	5a 32,171,355	b Taxable amount		5b	29,357,159
6a	Social security benefits	6a 31,293,066	b Taxable amount		6b	23,798,351
7	Capital gain or (loss). Attach Schedule D if required. If not required, check here ▶ ☐				7	28,571,454
8	Other income from Schedule 1, line 10				8	60,900,997
9	Add lines 1, 2b, 3b, 4b, 5b, 6b, 7, and 8. This is your **total income** ▶				9	158,096,247
10	Adjustments to income from Schedule 1, line 26				10	33,327,588
11	Subtract line 10 from line 9. This is your **adjusted gross income** ▶				11	158,154,566
12a	**Standard deduction or itemized deductions** (from Schedule A)		12a *** See Below			
b	Charitable contributions if you take the standard deduction (see instructions)		12b 47,979,584			
c	Add lines 12a and 12b				12c	156,871,451
13	Qualified business income deduction from Form 8995 or Form 8995-A				13	25,924,668
14	Add lines 12c and 13				14	156,248,101
15	**Taxable income.** Subtract line 14 from line 11. If zero or less, enter -0-				15	128,519,569

Standard Deduction for—
- Single or Married filing separately, $12,550
- Married filing jointly or Qualifying widow(er), $25,100
- Head of household, $18,800
- If you checked any box under *Standard Deduction*, see instructions.

For Disclosure, Privacy Act, and Paperwork Reduction Act Notice, see separate instructions. Cat. No. 11320B Form **1040** (2021)

*** Standard Deduction = 141,872,935
*** Itemized Deductions = 14,842,685

2021 Line Item Estimates—All figures are estimates based on samples.
Amounts of selected lines filed (in thousands of dollars)

Total of all returns filed = 160,824,340 Electronically Filed Returns = 150,269,738

Form **1040** Department of the Treasury—Internal Revenue Service (99) **U.S. Individual Income Tax Return** **2021** OMB No. 1545-0074 IRS Use Only—Do not write or staple in this space.

Filing Status Check only one box. ☐ Single ☐ Married filing jointly ☐ Married filing separately (MFS) ☐ Head of household (HOH) ☐ Qualifying widow(er) (QW)

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

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

Home address (number and street). If you have a P.O. box, see instructions.	Apt. no.	**Presidential Election Campaign** Check here if you, or your spouse if filing jointly, want $3 to go to this fund. Checking a box below will not change your tax or refund. ☐ **You** ☐ **Spouse**
City, town, or post office. If you have a foreign address, also complete spaces below.	State / ZIP code	
Foreign country name / Foreign province/state/county / Foreign postal code		

At any time during 2021, did you receive, sell, exchange, or otherwise dispose of any financial interest in any virtual currency? ☐ **Yes** ☐ **No**

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

Age/Blindness **You:** ☐ Were born before January 2, 1957 ☐ Are blind **Spouse:** ☐ Was born before January 2, 1957 ☐ Is blind

Dependents (see instructions): If more than four dependents, see instructions and check here ▶ ☐

(1) First name Last name	(2) Social security number	(3) Relationship to you	(4) ✔ if qualifies for (see instructions): Child tax credit	Credit for other dependents
			☐	☐
			☐	☐
			☐	☐
			☐	☐

Attach Sch. B if required.

1	Wages, salaries, tips, etc. Attach Form(s) W-2		1* txbl schlrshps 4,692,377			1	9,022,352,941
2a	Tax-exempt interest	2a	55,518,422	b	Taxable interest	2b	103,535,203
3a	Qualified dividends	3a	295,906,194	b	Ordinary dividends	3b	386,961,461
4a	IRA distributions	4a	473,451,893	b	Taxable amount	4b	408,382,461
5a	Pensions and annuities	5a	1,506,948,061	b	Taxable amount	5b	858,038,339
6a	Social security benefits	6a	791,161,174	b	Taxable amount	6b	412,830,233
7	Capital gain or (loss). Attach Schedule D if required. If not required, check here ▶ ☐					7	2,032,553,466
8	Other income from Schedule 1, line 10					8	1,686,737,583
9	Add lines 1, 2b, 3b, 4b, 5b, 6b, 7, and 8. This is your **total income** ▶					9	14,936,967,974
10	Adjustments to income from Schedule 1, line 26					10	141,160,696
11	Subtract line 10 from line 9. This is your **adjusted gross income** ▶					11	14,795,614,070
12a	**Standard deduction or itemized deductions** (from Schedule A)	12a	*** See Below				
b	Charitable contributions if you take the standard deduction (see instructions)	12b	17,928,056				141,353,904
c	Add lines 12a and 12b					12c	3,183,954,011
13	Qualified business income deduction from Form 8995 or Form 8995-A					13	205,779,729
14	Add lines 12c and 13					14	3,381,030,109
15	**Taxable income.** Subtract line 14 from line 11. If zero or less, enter -0-					15	11,767,185,281

Standard Deduction for—
- Single or Married filing separately, $12,550
- Married filing jointly or Qualifying widow(er), $25,100
- Head of household, $18,800
- If you checked any box under *Standard Deduction*, see instructions.

For Disclosure, Privacy Act, and Paperwork Reduction Act Notice, see separate instructions. Cat. No. 11320B Form **1040** (2021)

*** Standard Deduction = 2,506,538,615
*** Itemized Deductions = 659,680,547

2021 Line Item Estimates—All figures are estimates based on samples.
Number of returns filed for selected lines

	16	**Tax** (see instructions). Check if any from Form(s): **1** ☐ 8814 **2** ☐ 4972 **3** ☐			16	127,618,301
	17	Amount from Schedule 2, line 3			17	2,873,036
	18	Add lines 16 and 17			18	127,874,599
	19	Nonrefundable child tax credit or credit for other dependents from Schedule 8812			19	11,778,814
	20	Amount from Schedule 3, line 8			20	30,378,319
	21	Add lines 19 and 20			21	38,209,132
	22	Subtract line 21 from line 18. If zero or less, enter -0-			22	123,335,518
	23	Other taxes, including self-employment tax, from Schedule 2, line 21			23	33,820,967
	24	Add lines 22 and 23. This is your **total tax** ▶			24	130,170,240
	25	Federal income tax withheld from:				
	a	Form(s) W-2	25a	117,913,495		
	b	Form(s) 1099	25b	37,574,056		
	c	Other forms (see instructions)	25c	5,455,513		
	d	Add lines 25a through 25c			25d	137,245,950
If you have a qualifying child, attach Sch. EIC.	26	2021 estimated tax payments and amount applied from 2020 return			26	10,159,899
	27a	Earned income credit (EIC)	27a	32,216,183		
		Check here if you were born after January 1, 1998, and before January 2, 2004, and you satisfy all the other requirements for taxpayers who are at least age 18, to claim the EIC. See instructions ▶ ☐				
	b	Nontaxable combat pay election 27b 14,026				
	c	Prior year (2019) earned income 27c 2,538,605				
	28	Refundable child tax credit or additional child tax credit from Schedule 8812	28	37,771,612		
	29	American opportunity credit from Form 8863, line 8	29	6,027,056		
	30	Recovery rebate credit. See instructions	30	12,188,336		
	31	Amount from Schedule 3, line 15	31	15,507,852		
	32	Add lines 27a and 28 through 31. These are your **total other payments and refundable credits** ▶			32	69,332,726
	33	Add lines 25d, 26, and 32. These are your **total payments** ▶			33	151,295,084
Refund	34	If line 33 is more than line 24, subtract line 24 from line 33. This is the amount you **overpaid**			34	125,949,019
	35a	Amount of line 34 you want **refunded to you.** If Form 8888 is attached, check here ▶ ☐			35a	112,779,775
Direct deposit? See instructions.	▶b	Routing number ▶c Type: ☐ Checking ☐ Savings				
	▶d	Account number				
	36	Amount of line 34 you want **applied to your 2022 estimated tax** ▶	36	3,781,189		
Amount You Owe	37	**Amount you owe.** Subtract line 33 from line 24. For details on how to pay, see instructions ▶			37	32,771,171
	38	Estimated tax penalty (see instructions) ▶	38	12,211,598		

Third Party Designee

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

Designee's name ▶ | Phone no. ▶ | Personal identification number (PIN) ▶ 57,678,376

Sign Here

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

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

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

Phone no. | Email address

Paid Preparer Use Only

Preparer's name	Preparer's signature	Date	PTIN	Check if: ☐ Self-employed
Firm's name ▶			Phone no.	
Firm's address ▶			Firm's EIN ▶	

2021 Line Item Estimates—All figures are estimates based on samples.
Amounts of selected lines filed (in thousands of dollars)

	16	**Tax** (see instructions). Check if any from Form(s): **1** ☐ 8814 **2** ☐ 4972 **3** ☐			16	2,281,017,505
	17	Amount from Schedule 2, line 3			17	9,456,106
	18	Add lines 16 and 17			18	2,290,478,645
	19	Nonrefundable child tax credit or credit for other dependents from Schedule 8812			19	8,724,570
	20	Amount from Schedule 3, line 8			20	56,263,649
	21	Add lines 19 and 20			21	65,024,054
	22	Subtract line 21 from line 18. If zero or less, enter -0-			22	2,225,454,591
	23	Other taxes, including self-employment tax, from Schedule 2, line 21			23	160,102,500
	24	Add lines 22 and 23. This is your **total tax** ▶			24	2,385,860,259
	25	Federal income tax withheld from:				
	a	Form(s) W-2	25a	1,275,505,679		
	b	Form(s) 1099	25b	173,057,656		
	c	Other forms (see instructions)	25c	14,447,476		
	d	Add lines 25a through 25c			25d	1,470,768,559
If you have a qualifying child, attach Sch. EIC.	26	2021 estimated tax payments and amount applied from 2020 return			26	534,373,752
	27a	Earned income credit (EIC)	27a	65,684,435		
		Check here if you were born after January 1, 1998, and before January 2, 2004, and you satisfy all the other requirements for taxpayers who are at least age 18, to claim the EIC. See instructions ▶ ☐				
	b	Nontaxable combat pay election 27b 111,463				
	c	Prior year (2019) earned income 27c 35,682,413				
	28	Refundable child tax credit or additional child tax credit from Schedule 8812	28	115,869,125		
	29	American opportunity credit from Form 8863, line 8	29	5,170,213		
	30	Recovery rebate credit. See instructions	30	20,863,054		
	31	Amount from Schedule 3, line 15	31	369,011,356		
	32	Add lines 27a and 28 through 31. These are your **total other payments and refundable credits** ▶			32	576,524,485
	33	Add lines 25d, 26, and 32. These are your **total payments** ▶			33	2,577,329,763
Refund	34	If line 33 is more than line 24, subtract line 24 from line 33. This is the amount you **overpaid**			34	125,949,019
	35a	Amount of line 34 you want **refunded to you.** If Form 8888 is attached, check here ▶ ☐			35a	378,564,518
Direct deposit? See instructions.	▶b	Routing number ▶c Type: ☐ Checking ☐ Savings				
	▶d	Account number				
	36	Amount of line 34 you want **applied to your 2022 estimated tax** ▶	36	116,006,730		
Amount You Owe	37	**Amount you owe.** Subtract line 33 from line 24. For details on how to pay, see instructions ▶			37	32,771,171
	38	Estimated tax penalty (see instructions) ▶	38	1,951,700		

Third Party Designee

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

Designee's name ▶ | Phone no. ▶ | Personal identification number (PIN) ▶ 57,678

Sign Here

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

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

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

Phone no. | Email address

Paid Preparer Use Only

Preparer's name	Preparer's signature	Date	PTIN	Check if: ☐ Self-employed
Firm's name ▶			Phone no.	
Firm's address ▶			Firm's EIN ▶	

2021 Line Item Estimates—All figures are estimates based on samples.
Number of returns filed for selected lines

Electronically Filed Returns = 150,269,738

Form **1040** Department of the Treasury—Internal Revenue Service (99) **U.S. Individual Income Tax Return** **2021** OMB No. 1545-0074 IRS Use Only—Do not write or staple in this space.

Filing Status Check only one box.
75,666,557 ☐ Single 50,670,019 ☐ Married filing jointly 3,566,148 ☐ Married filing separately (MFS) 20,287,894 ☐ Head of household (HOH) 79,120 ☐ Qualifying widow(er) (QW)

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

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

Home address (number and street). If you have a P.O. box, see instructions.	Apt. no.	**Presidential Election Campaign** Check here if you, or your
City, town, or post office. If you have a foreign address, also complete spaces below.	State / ZIP code	Y = * 2,875,466 Y = ** 4,237,305 box below will not change your tax or refund. ☐ You ☐ Spouse
Foreign country name / Foreign province/state/county / Foreign postal code		

At any time during 2021, did you receive, sell, exchange, or otherwise dispose of any financial interest in any virtual currency? ☐ Yes ☐ No

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

Age/Blindness **You:** ☐ Were born before January 2, 1957 26,541,732 ☐ Are blind 225,124 **Spouse:** ☐ Was born before January 2, 1957 11,232,962 ☐ Is blind 68,696

Dependents (see instructions): If more than four dependents, see instructions and check here ▶ ☐

(1) First name Last name	(2) Social security number	(3) Relationship to you	(4) ✔ if qualifies for (see instructions): Child tax credit	Credit for other dependents
			35,535,704	☐
			21,187,188	☐
			7,615,148	☐
			2,062,726	☐

Attach Sch. B if required.

1	Wages, salaries, tips, etc. Attach Form(s) W-2				1	119,468,808
2a	Tax-exempt interest	2a	6,160,676	b Taxable interest	2b	45,291,300
3a	Qualified dividends	3a	28,674,111	b Ordinary dividends	3b	30,105,367
4a	IRA distributions	4a	15,255,219	b Taxable amount	4b	14,280,704
5a	Pensions and annuities	5a	29,509,601	b Taxable amount	5b	26,847,037
6a	Social security benefits	6a	28,270,218	b Taxable amount	6b	21,697,040
7	Capital gain or (loss). Attach Schedule D if required. If not required, check here ▶ ☐				7	26,982,792
8	Other income from Schedule 1, line 10				8	56,758,849
9	Add lines 1, 2b, 3b, 4b, 5b, 6b, 7, and 8. This is your **total income** ▶				9	148,192,916
10	Adjustments to income from Schedule 1, line 26				10	30,877,660
11	Subtract line 10 from line 9. This is your **adjusted gross income** ▶				11	148,243,844
12a	**Standard deduction or itemized deductions** (from Schedule A)	12a	*** See Below			
b	Charitable contributions if you take the standard deduction (see instructions)	12b	45,104,900			
c	Add lines 12a and 12b				12c	147,088,843
13	Qualified business income deduction from Form 8995 or Form 8995-A				13	24,628,432
14	Add lines 12c and 13				14	147,086,799
15	**Taxable income.** Subtract line 14 from line 11. If zero or less, enter -0-				15	121,156,821

Standard Deduction for—
- Single or Married filing separately, $12,550
- Married filing jointly or Qualifying widow(er), $25,100
- Head of household, $18,800
- If you checked any box under *Standard Deduction*, see instructions.

For Disclosure, Privacy Act, and Paperwork Reduction Act Notice, see separate instructions. Cat. No. 11320B Form **1040** (2021)

*** Standard Deduction = 133,078,972
*** Itemized Deductions = 13,886,948

2021 Line Item Estimates—All figures are estimates based on samples.
Amounts of selected lines filed (in thousands of dollars)

Electronically Filed Returns = 150,269,738

Form **1040** Department of the Treasury—Internal Revenue Service (99) **U.S. Individual Income Tax Return** **2021** OMB No. 1545-0074 IRS Use Only—Do not write or staple in this space.

Filing Status Check only one box. ☐ Single ☐ Married filing jointly ☐ Married filing separately (MFS) ☐ Head of household (HOH) ☐ Qualifying widow(er) (QW)

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

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

At any time during 2021, did you receive, sell, exchange, or otherwise dispose of any financial interest in any virtual currency? ☐ Yes ☐ No

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

Age/Blindness **You:** ☐ Were born before January 2, 1957 ☐ Are blind **Spouse:** ☐ Was born before January 2, 1957 ☐ Is blind

Dependents (see instructions): If more than four dependents, see instructions and check here ▶ ☐

(1) First name Last name	(2) Social security number	(3) Relationship to you	(4) ✔ if qualifies for (see instructions): Child tax credit	Credit for other dependents
			☐	☐
			☐	☐
			☐	☐
			☐	☐

Attach Sch. B if required.

1	Wages, salaries, tips, etc. Attach Form(s) W-2				1	8,583,172,250
2a	Tax-exempt interest	2a	51,713,832	b Taxable interest	2b	92,722,383
3a	Qualified dividends	3a	270,981,538	b Ordinary dividends	3b	354,676,712
4a	IRA distributions	4a	434,625,304	b Taxable amount	4b	375,607,812
5a	Pensions and annuities	5a	1,396,859,506	b Taxable amount	5b	782,168,100
6a	Social security benefits	6a	715,544,245	b Taxable amount	6b	376,378,601
7	Capital gain or (loss). Attach Schedule D if required. If not required, check here ▶ ☐				7	1,920,432,436
8	Other income from Schedule 1, line 10				8	1,602,016,067
9	Add lines 1, 2b, 3b, 4b, 5b, 6b, 7, and 8. This is your **total income** ▶				9	14,108,646,057
10	Adjustments to income from Schedule 1, line 26				10	131,881,599
11	Subtract line 10 from line 9. This is your **adjusted gross income** ▶				11	13,976,764,458
12a	**Standard deduction or itemized deductions** (from Schedule A)	12a	*** See Below			
b	Charitable contributions if you take the standard deduction (see instructions)	12b	16,844,740			
c	Add lines 12a and 12b				12c	2,981,441,721
13	Qualified business income deduction from Form 8995 or Form 8995-A				13	195,044,813
14	Add lines 12c and 13				14	3,176,425,692
15	**Taxable income.** Subtract line 14 from line 11. If zero or less, enter -0-				15	1,117,930,871

Standard Deduction for—
- Single or Married filing separately, $12,550
- Married filing jointly or Qualifying widow(er), $25,100
- Head of household, $18,800
- If you checked any box under *Standard Deduction*, see instructions.

For Disclosure, Privacy Act, and Paperwork Reduction Act Notice, see separate instructions. Cat. No. 11320B Form **1040** (2021)

*** Standard Deduction = 2,354,369,176
*** Itemized Deductions = 610,333,528

2021 Line Item Estimates—All figures are estimates based on samples.
Number of returns filed for selected lines

	16	**Tax** (see instructions). Check if any from Form(s): **1** ☐ 8814 **2** ☐ 4972 **3** ☐			16	120,337,879
	17	Amount from Schedule 2, line 3			17	2,729,376
	18	Add lines 16 and 17			18	120,579,724
	19	Nonrefundable child tax credit or credit for other dependents from Schedule 8812			19	10,825,586
	20	Amount from Schedule 3, line 8			20	29,103,590
	21	Add lines 19 and 20			21	36,218,413
	22	Subtract line 21 from line 18. If zero or less, enter -0-			22	116,348,640
	23	Other taxes, including self-employment tax, from Schedule 2, line 21			23	31,687,624
	24	Add lines 22 and 23. This is your **total tax** ▶			24	122,458,323
	25	Federal income tax withheld from:				
	a	Form(s) W-2	25a	112,564,794		
	b	Form(s) 1099	25b	35,130,770		
	c	Other forms (see instructions)	25c	5,153,318		
	d	Add lines 25a through 25c			25d	129,705,680
If you have a qualifying child, attach Sch. EIC.	26	2021 estimated tax payments and amount applied from 2020 return			26	9,358,268
	27a	Earned income credit (EIC)	27a	31,013,665		
		Check here if you were born after January 1, 1998, and before January 2, 2004, and you satisfy all the other requirements for taxpayers who are at least age 18, to claim the EIC. See instructions ▶ ☐				
	b	Nontaxable combat pay election 27b 13,019				
	c	Prior year (2019) earned income 27c 2,466,870				
	28	Refundable child tax credit or additional child tax credit from Schedule 8812	28	36,538,569		
	29	American opportunity credit from Form 8863, line 8	29	5,787,165		
	30	Recovery rebate credit. See instructions	30	11,171,337		
	31	Amount from Schedule 3, line 15	31	14,804,901		
	32	Add lines 27a and 28 through 31. These are your **total other payments and refundable credits** ▶			32	66,135,864
	33	Add lines 25d, 26, and 32. These are your **total payments** ▶			33	142,522,087
Refund	34	If line 33 is more than line 24, subtract line 24 from line 33. This is the amount you **overpaid**			34	109,817,546
	35a	Amount of line 34 you want **refunded to you.** If Form 8888 is attached, check here ▶ ☐			35a	107,016,951
Direct deposit? See instructions.	▶b	Routing number ▶c Type: ☐ Checking ☐ Savings				
	▶d	Account number				
	36	Amount of line 34 you want **applied to your 2022 estimated tax** ▶	36	3,495,499		
Amount You Owe	37	**Amount you owe.** Subtract line 33 from line 24. For details on how to pay, see instructions ▶			37	35,488,396
	38	Estimated tax penalty (see instructions) ▶	38	11,315,276		

Third Party Designee

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

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

Sign Here

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

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

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

Phone no. | Email address

Paid Preparer Use Only

Preparer's name	Preparer's signature	Date	PTIN	Check if: ☐ Self-employed
Firm's name ▶			Phone no.	
Firm's address ▶			Firm's EIN ▶	

2021 Line Item Estimates—All figures are estimates based on samples.
Amounts of selected lines filed (in thousands of dollars)

	16	**Tax** (see instructions). Check if any from Form(s): **1** ☐ 8814 **2** ☐ 4972 **3** ☐			16	2,155,718,724
	17	Amount from Schedule 2, line 3			17	8,845,842
	18	Add lines 16 and 17			18	2,164,564,566
	19	Nonrefundable child tax credit or credit for other dependents from Schedule 8812			19	7,578,459
	20	Amount from Schedule 3, line 8			20	50,081,045
	21	Add lines 19 and 20			21	57,659,981
	22	Subtract line 21 from line 18. If zero or less, enter -0-			22	2,106,904,585
	23	Other taxes, including self-employment tax, from Schedule 2, line 21			23	149,216,495
	24	Add lines 22 and 23. This is your **total tax** ▶			24	2,256,121,855
	25	Federal income tax withheld from:				
	a	Form(s) W-2	25a	1,221,385,705		
	b	Form(s) 1099	25b	161,496,664		
	c	Other forms (see instructions)	25c	13,271,941		
	d	Add lines 25a through 25c			25d	1,399,435,843
If you have a qualifying child, attach Sch. EIC.	26	2021 estimated tax payments and amount applied from 2020 return			26	499,382,440
	27a	Earned income credit (EIC)	27a	63,670,177		
		Check here if you were born after January 1, 1998, and before January 2, 2004, and you satisfy all the other requirements for taxpayers who are at least age 18, to claim the EIC. See instructions ▶ ☐				
	b	Nontaxable combat pay election 27b 105,453				
	c	Prior year (2019) earned income 27c 34,835,767				
	28	Refundable child tax credit or additional child tax credit from Schedule 8812	28	112,216,130		
	29	American opportunity credit from Form 8863, line 8	29	4,961,688		
	30	Recovery rebate credit. See instructions	30	19,149,356		
	31	Amount from Schedule 3, line 15	31	347,632,556		
	32	Add lines 27a and 28 through 31. These are your **total other payments and refundable credits** ▶			32	547,629,907
	33	Add lines 25d, 26, and 32. These are your **total payments** ▶			33	2,443,110,338
Refund	34	If line 33 is more than line 24, subtract line 24 from line 33. This is the amount you **overpaid**			34	-470,697,197
	35a	Amount of line 34 you want **refunded to you.** If Form 8888 is attached, check here ▶ ☐			35a	362,450,288
Direct deposit? See instructions.	▶b	Routing number ▶c Type: ☐ Checking ☐ Savings				
	▶d	Account number				
	36	Amount of line 34 you want **applied to your 2022 estimated tax** ▶	36	108,246,908		
Amount You Owe	37	**Amount you owe.** Subtract line 33 from line 24. For details on how to pay, see instructions ▶			37	285,516,226
	38	Estimated tax penalty (see instructions) ▶	38	1,807,513		

Third Party Designee

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

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

Sign Here

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

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

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

Paid Preparer Use Only

Preparer's name	Preparer's signature	Date	PTIN	Check if: ☐ Self-employed
Firm's name ▶			Phone no.	
Firm's address ▶			Firm's EIN ▶	

2021 Line Item Estimates—All figures are estimates based on samples.
Number of returns filed for selected lines

Total Forms Filed = 68,036,337

SCHEDULE 1 (Form 1040)

Department of the Treasury
Internal Revenue Service

Additional Income and Adjustments to Income

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

OMB No. 1545-0074

2021

Attachment Sequence No. **01**

Name(s) shown on Form 1040, 1040-SR, or 1040-NR | **Your social security number**

Part I Additional Income

1	Taxable refunds, credits, or offsets of state and local income taxes			1	3,150,440
2a	Alimony received			2a	258,837
b	Date of original divorce or separation agreement (see instructions) ▶				
3	Business income or (loss). Attach Schedule C			3	28,652,345
4	Other gains or (losses). Attach Form 4797			4	1,995,827
5	Rental real estate, royalties, partnerships, S corporations, trusts, etc. Attach Schedule E			5	16,980,783
6	Farm income or (loss). Attach Schedule F			6	1,724,143
7	Unemployment compensation			7	15,809,172
8	Other income:				
a	Net operating loss	8a	(1,155,701)		
b	Gambling income	8b	2,249,499		
c	Cancellation of debt	8c	798,188		
d	Foreign earned income exclusion from Form 2555	8d	(430,205)		
e	Taxable Health Savings Account distribution	8e	533,041		
f	Alaska Permanent Fund dividends	8f	230,826		
g	Jury duty pay	8g	107,163		
h	Prizes and awards	8h	215,920		
i	Activity not engaged in for profit income	8i	47,384		
j	Stock options	8j	5,695		
k	Income from the rental of personal property if you engaged in the rental for profit but were not in the business of renting such property	8k	68,481		
l	Olympic and Paralympic medals and USOC prize money (see instructions)	8l	41		
m	Section 951(a) inclusion (see instructions)	8m	6,776		
n	Section 951A(a) inclusion (see instructions)	8n	11,240		
o	Section 461(l) excess business loss adjustment	8o	43,082		
p	Taxable distributions from an ABLE account (see instructions)	8p	3,754		
z	Other income. List type and amount ▶	8z	6,384,708		
9	Total other income. Add lines 8a through 8z			9	12,095,579
10	Combine lines 1 through 7 and 9. Enter here and on Form 1040, 1040-SR, or 1040-NR, line 8			10	60,900,997

Total Forms Filed = 68,036,337

SCHEDULE 1 (Form 1040)

Department of the Treasury
Internal Revenue Service

Additional Income and Adjustments to Income

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

OMB No. 1545-0074

2021

Attachment Sequence No. 01

Name(s) shown on Form 1040, 1040-SR, or 1040-NR | **Your social security number**

Part I Additional Income

1	Taxable refunds, credits, or offsets of state and local income taxes			1	3,567,122
2a	Alimony received			2a	8,507,104
b	Date of original divorce or separation agreement (see instructions) ▶				
3	Business income or (loss). Attach Schedule C			3	411,501,369
4	Other gains or (losses). Attach Form 4797			4	50,686,440
5	Rental real estate, royalties, partnerships, S corporations, trusts, etc. Attach Schedule E			5	1,087,547,173
6	Farm income or (loss). Attach Schedule F			6	-26,141,944
7	Unemployment compensation			7	208,872,354
8	Other income:				
a	Net operating loss	8a	(185,261,326)		
b	Gambling income	8b	46,630,967		
c	Cancellation of debt	8c	6,955,173		
d	Foreign earned income exclusion from Form 2555	8d	(28,104,316)		
e	Taxable Health Savings Account distribution	8e	677,875		
f	Alaska Permanent Fund dividends	8f	374,151		
g	Jury duty pay	8g	12,240		
h	Prizes and awards	8h	876,687		
i	Activity not engaged in for profit income	8i	196,433		
j	Stock options	8j	397,708		
k	Income from the rental of personal property if you engaged in the rental for profit but were not in the business of renting such property	8k	413,484		
l	Olympic and Paralympic medals and USOC prize money (see instructions)	8l	299		
m	Section 951(a) inclusion (see instructions)	8m	219,546		
n	Section 951A(a) inclusion (see instructions)	8n	2,357,946		
o	Section 461(l) excess business loss adjustment	8o	50,309,058		
p	Taxable distributions from an ABLE account (see instructions)	8p	4,934		
z	Other income. List type and amount ▶	8z	50,539,343		
9	Total other income. Add lines 8a through 8z			9	-56,616,689
10	Combine lines 1 through 7 and 9. Enter here and on Form 1040, 1040-SR, or 1040-NR, line 8			10	1,686,737,583

2021 Line Item Estimates—All figures are estimates based on samples.
Number of returns filed for selected lines

Part II Adjustments to Income

11	Educator expenses			11	3,115,144
12	Certain business expenses of reservists, performing artists, and fee-basis government officials. Attach Form 2106			12	273,260
13	Health savings account deduction. Attach Form 8889			13	1,933,557
14	Moving expenses for members of the Armed Forces. Attach Form 3903			14	94,125
15	Deductible part of self-employment tax. Attach Schedule SE			15	21,622,374
16	Self-employed SEP, SIMPLE, and qualified plans			16	998,658
17	Self-employed health insurance deduction			17	3,667,399
18	Penalty on early withdrawal of savings			18	306,653
19a	Alimony paid			19a	377,781
b	Recipient's SSN ▶				
c	Date of original divorce or separation agreement (see instructions) ▶				
20	IRA deduction			20	2,415,869
21	Student loan interest deduction			21	4,941,992
22	Reserved for future use			22	
23	Archer MSA deduction			23	1,997
24	Other adjustments:				
a	Jury duty pay (see instructions)	24a	8,308		
b	Deductible expenses related to income reported on line 8k from the rental of personal property engaged in for profit	24b	30,368		
c	Nontaxable amount of the value of Olympic and Paralympic medals and USOC prize money reported on line 8l	24c	3,003		
d	Reforestation amortization and expenses	24d	12,135		
e	Repayment of supplemental unemployment benefits under the Trade Act of 1974	24e	6,596		
f	Contributions to section 501(c)(18)(D) pension plans	24f	22,525		
g	Contributions by certain chaplains to section 403(b) plans	24g	8,031		
h	Attorney fees and court costs for actions involving certain unlawful discrimination claims (see instructions)	24h	4,169		
i	Attorney fees and court costs you paid in connection with an award from the IRS for information you provided that helped the IRS detect tax law violations	24i	1,023		
j	Housing deduction from Form 2555	24j	2,578		
k	Excess deductions of section 67(e) expenses from Schedule K-1 (Form 1041)	24k	114,836		
z	Other adjustments. List type and amount ▶	24z	154,225		
25	Total other adjustments. Add lines 24a through 24z			25	372,735
26	Add lines 11 through 23 and 25. These are your **adjustments to income.** Enter here and on Form 1040 or 1040-SR, line 10, or Form 1040-NR, line 10a			26	33,327,588

Part II Adjustments to Income

11	Educator expenses			11	826,402
12	Certain business expenses of reservists, performing artists, and fee-basis government officials. Attach Form 2106			12	2,082,951
13	Health savings account deduction. Attach Form 8889			13	5,888,886
14	Moving expenses for members of the Armed Forces. Attach Form 3903			14	268,955
15	Deductible part of self-employment tax. Attach Schedule SE			15	38,595,947
16	Self-employed SEP, SIMPLE, and qualified plans			16	28,919,016
17	Self-employed health insurance deduction			17	30,805,238
18	Penalty on early withdrawal of savings			18	123,875
19a	Alimony paid			19a	9,743,923
b	Recipient's SSN ▶				
c	Date of original divorce or separation agreement (see instructions) ▶				
20	IRA deduction			20	13,682,667
21	Student loan interest deduction			21	4,289,185
22	Reserved for future use			22	
23	Archer MSA deduction			23	4,900
24	Other adjustments:				
a	Jury duty pay (see instructions)	24a	4,179		
b	Deductible expenses related to income reported on line 8k from the rental of personal property engaged in for profit	24b	309,078		
c	Nontaxable amount of the value of Olympic and Paralympic medals and USOC prize money reported on line 8l	24c	8,753		
d	Reforestation amortization and expenses	24d	126,814		
e	Repayment of supplemental unemployment benefits under the Trade Act of 1974	24e	20,077		
f	Contributions to section 501(c)(18)(D) pension plans	24f	77,308		
g	Contributions by certain chaplains to section 403(b) plans	24g	34,294		
h	Attorney fees and court costs for actions involving certain unlawful discrimination claims (see instructions)	24h	245,416		
i	Attorney fees and court costs you paid in connection with an award from the IRS for information you provided that helped the IRS detect tax law violations	24i	44,595		
j	Housing deduction from Form 2555	24j	47,698		
k	Excess deductions of section 67(e) expenses from Schedule K-1 (Form 1041)	24k	403,915		
z	Other adjustments. List type and amount ▶	24z	4,502,757		
25	Total other adjustments. Add lines 24a through 24z			25	5,795,511
26	Add lines 11 through 23 and 25. These are your **adjustments to income.** Enter here and on Form 1040 or 1040-SR, line 10, or Form 1040-NR, line 10a			26	141,160,696 141,353,904

2021 Line Item Estimates—All figures are estimates based on samples.
Number of returns filed for selected lines

SCHEDULE 2
(Form 1040)

Department of the Treasury
Internal Revenue Service

Additional Taxes

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

OMB No. 1545-0074

2021

Attachment Sequence No. **02**

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

Total Forms Filed = 35,531,183

Your social security number

Part I Tax

1	Alternative minimum tax. Attach Form 6251	1	243,550
2	Excess advance premium tax credit repayment. Attach Form 8962	2	2,632,104
3	Add lines 1 and 2. Enter here and on Form 1040, 1040-SR, or 1040-NR, line 17	3	2,873,036

Part II Other Taxes

4	Self-employment tax. Attach Schedule SE			4	21,622,374
5	Social security and Medicare tax on unreported tip income. Attach Form 4137	5	72,440		
6	Uncollected social security and Medicare tax on wages. Attach Form 8919	6	52,748		
7	Total additional social security and Medicare tax. Add lines 5 and 6			7	119,251
8	Additional tax on IRAs or other tax-favored accounts. Attach Form 5329 if required			8	4,484,060
9	Household employment taxes. Attach Schedule H			9	172,532
10	Repayment of first-time homebuyer credit. Attach Form 5405 if required			10	456,717
11	Additional Medicare Tax. Attach Form 8959			11	6,028,804
12	Net investment income tax. Attach Form 8960			12	7,211,136
13	Uncollected social security and Medicare or RRTA tax on tips or group-term life insurance from Form W-2, box 12			13	609,799
14	Interest on tax due on installment income from the sale of certain residential lots and timeshares			14	1,809
15	Interest on the deferred tax on gain from certain installment sales with a sales price over $150,000			15	8,736
16	Recapture of low-income housing credit. Attach Form 8611			16	37

(continued on page 2)

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

SCHEDULE 2 (Form 1040)

Department of the Treasury
Internal Revenue Service

Additional Taxes

► Attach to Form 1040, 1040-SR, or 1040-NR.
► Go to *www.irs.gov/Form1040* for instructions and the latest information.

OMB No. 1545-0074

2021

Attachment Sequence No. 02

Name(s) shown on Form 1040, 1040-SR, or 1040-NR
Total Forms Filed = 35,531,183

Your social security number

Part I Tax

1	Alternative minimum tax. Attach Form 6251		1	5,598,598
2	Excess advance premium tax credit repayment. Attach Form 8962		2	3,862,542
3	Add lines 1 and 2. Enter here and on Form 1040, 1040-SR, or 1040-NR, line 17		3	9,456,106

Part II Other Taxes

4	Self-employment tax. Attach Schedule SE		4	77,180,298
5	Social security and Medicare tax on unreported tip income. Attach Form 4137	5 13,531		
6	Uncollected social security and Medicare tax on wages. Attach Form 8919	6 29,055		
7	Total additional social security and Medicare tax. Add lines 5 and 6		7	42,113
8	Additional tax on IRAs or other tax-favored accounts. Attach Form 5329 if required		8	5,199,727
9	Household employment taxes. Attach Schedule H		9	1,215,538
10	Repayment of first-time homebuyer credit. Attach Form 5405 if required		10	220,396
11	Additional Medicare Tax. Attach Form 8959		11	14,590,722
12	Net investment income tax. Attach Form 8960		12	59,697,612
13	Uncollected social security and Medicare or RRTA tax on tips or group-term life insurance from Form W-2, box 12		13	209,730
14	Interest on tax due on installment income from the sale of certain residential lots and timeshares		14	7,626
15	Interest on the deferred tax on gain from certain installment sales with a sales price over $150,000		15	153,379
16	Recapture of low-income housing credit. Attach Form 8611		16	258

(continued on page 2)

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

2021 Line Item Estimates—All figures are estimates based on samples.
Number of returns filed for selected lines

Part II Other Taxes *(continued)*

17	Other additional taxes:				
a	Recapture of other credits. List type, form number, and amount ▶	**17a**	7,111		
b	Recapture of federal mortgage subsidy. If you sold your home in 2021, see instructions	**17b**	*		
c	Additional tax on HSA distributions. Attach Form 8889	**17c**	242,794		
d	Additional tax on an HSA because you didn't remain an eligible individual. Attach Form 8889	**17d**	22,108		
e	Additional tax on Archer MSA distributions. Attach Form 8853	**17e**	8,029		
f	Additional tax on Medicare Advantage MSA distributions. Attach Form 8853	**17f**	1,001		
g	Recapture of a charitable contribution deduction related to a fractional interest in tangible personal property	**17g**	*		
h	Income you received from a nonqualified deferred compensation plan that fails to meet the requirements of section 409A	**17h**	3,399		
i	Compensation you received from a nonqualified deferred compensation plan described in section 457A	**17i**	*		
j	Section 72(m)(5) excess benefits tax	**17j**	*		
k	Golden parachute payments	**17k**	23,430		
l	Tax on accumulation distribution of trusts	**17l**	156		
m	Excise tax on insider stock compensation from an expatriated corporation	**17m**	*		
n	Look-back interest under section 167(g) or 460(b) from Form 8697 or 8866	**17n**	9,315		
o	Tax on non-effectively connected income for any part of the year you were a nonresident alien from Form 1040-NR	**17o**	*		
p	Any interest from Form 8621, line 16f, relating to distributions from, and dispositions of, stock of a section 1291 fund	**17p**	5,662		
q	Any interest from Form 8621, line 24	**17q**	31		
z	Any other taxes. List type and amount ▶ COBRA 81	**17z**	57,197		
18	Total additional taxes. Add lines 17a through 17z			**18**	374,109
19	Additional tax from Schedule 8812			**19**	1,106,411
20	Section 965 net tax liability installment from Form 965-A	**20**	5,185		
21	Add lines 4, 7 through 16, 18, and 19. These are your **total other taxes.** Enter here and on Form 1040 or 1040-SR, line 23, or Form 1040-NR, line 23b		33,820,967	**21**	

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

Part II Other Taxes *(continued)*

17	Other additional taxes:				
a	Recapture of other credits. List type, form number, and amount ▶	17a	15,895		
b	Recapture of federal mortgage subsidy. If you sold your home in 2021, see instructions	17b	*		
c	Additional tax on HSA distributions. Attach Form 8889	17c	72,424		
d	Additional tax on an HSA because you didn't remain an eligible individual. Attach Form 8889	17d	3,003		
e	Additional tax on Archer MSA distributions. Attach Form 8853	17e	2,428		
f	Additional tax on Medicare Advantage MSA distributions. Attach Form 8853	17f	1,039		
g	Recapture of a charitable contribution deduction related to a fractional interest in tangible personal property	17g	*		
h	Income you received from a nonqualified deferred compensation plan that fails to meet the requirements of section 409A	17h	17,799		
i	Compensation you received from a nonqualified deferred compensation plan described in section 457A	17i	*		
j	Section 72(m)(5) excess benefits tax	17j	*		
k	Golden parachute payments	17k	140,833		
l	Tax on accumulation distribution of trusts	17l	3,048		
m	Excise tax on insider stock compensation from an expatriated corporation	17m	*		
n	Look-back interest under section 167(g) or 460(b) from Form 8697 or 8866	17n	77,672		
o	Tax on non-effectively connected income for any part of the year you were a nonresident alien from Form 1040-NR	17o	*		
p	Any interest from Form 8621, line 16f, relating to distributions from, and dispositions of, stock of a section 1291 fund	17p	25,564		
q	Any interest from Form 8621, line 24	17q	287		
z	Any other taxes. List type and amount ▶ COBRA 2,011	17z	249,897		
18	Total additional taxes. Add lines 17a through 17z			18	611,859
19	Additional tax from Schedule 8812			19	1,249,767
20	Section 965 net tax liability installment from Form 965-A	20	258,499		
21	Add lines 4, 7 through 16, 18, and 19. These are your **total other taxes.** Enter here and on Form 1040 or 1040-SR, line 23, or Form 1040-NR, line 23b		160,102,500	21	

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

2021 Line Item Estimates—All figures are estimates based on samples.
Number of returns filed for selected lines

SCHEDULE 3 (Form 1040)
Department of the Treasury
Internal Revenue Service

Additional Credits and Payments

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

OMB No. 1545-0074
2021
Attachment Sequence No. **03**

Name(s) shown on Form 1040, 1040-SR, or 1040-NR
Total Forms Filed = 41,817,723

Your social security number

Part I Nonrefundable Credits

1	Foreign tax credit. Attach Form 1116 if required			1	10,826,959
2	Credit for child and dependent care expenses from Form 2441, line 11. Attach Form 2441			2	601,920
3	Education credits from Form 8863, line 19			3	8,122,952
4	Retirement savings contributions credit. Attach Form 8880			4	9,199,130
5	Residential energy credits. Attach Form 5695			5	2,606,659
6	Other nonrefundable credits:				
a	General business credit. Attach Form 3800	6a	522,507		
b	Credit for prior year minimum tax. Attach Form 8801	6b	124,228		
c	Adoption credit. Attach Form 8839	6c	71,702		
d	Credit for the elderly or disabled. Attach Schedule R	6d	40,263		
e	Alternative motor vehicle credit. Attach Form 8910	6e	22,513		
f	Qualified plug-in motor vehicle credit. Attach Form 8936	6f	166,244		
g	Mortgage interest credit. Attach Form 8396	6g	90,788		
h	District of Columbia first-time homebuyer credit. Attach Form 8859	6h	10		
i	Qualified electric vehicle credit. Attach Form 8834	6i	7,340		
j	Alternative fuel vehicle refueling property credit. Attach Form 8911	6j	87,508		
k	Credit to holders of tax credit bonds. Attach Form 8912	6k	2,804		
l	Amount on Form 8978, line 14. See instructions	6l	2,238		
z	Other nonrefundable credits. List type and amount ▶ _____	6z	2,475		
7	Total other nonrefundable credits. Add lines 6a through 6z			7	1,096,247
8	Add lines 1 through 5 and 7. Enter here and on Form 1040, 1040-SR, or 1040-NR, line 20			8	30,378,319

(continued on page 2)

SCHEDULE 3 (Form 1040)

Department of the Treasury
Internal Revenue Service

Additional Credits and Payments

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

OMB No. 1545-0074

2021

Attachment Sequence No. 03

Name(s) shown on Form 1040, 1040-SR, or 1040-NR
Total Forms Filed = 41,817,723

Your social security number

Part I Nonrefundable Credits

1	Foreign tax credit. Attach Form 1116 if required			1	29,482,592
2	Credit for child and dependent care expenses from Form 2441, line 11. Attach Form 2441			2	1,077,709
3	Education credits from Form 8863, line 19			3	8,279,606
4	Retirement savings contributions credit. Attach Form 8880			4	1,759,140
5	Residential energy credits. Attach Form 5695			5	5,333,333
6	Other nonrefundable credits:				
a	General business credit. Attach Form 3800	6a	7,067,166		
b	Credit for prior year minimum tax. Attach Form 8801	6b	1,493,146		
c	Adoption credit. Attach Form 8839	6c	335,203		
d	Credit for the elderly or disabled. Attach Schedule R	6d	3,734		
e	Alternative motor vehicle credit. Attach Form 8910	6e	103,380		
f	Qualified plug-in motor vehicle credit. Attach Form 8936	6f	1,037,358		
g	Mortgage interest credit. Attach Form 8396	6g	136,590		
h	District of Columbia first-time homebuyer credit. Attach Form 8859	6h	77		
i	Qualified electric vehicle credit. Attach Form 8834	6i	14,891		
j	Alternative fuel vehicle refueling property credit. Attach Form 8911	6j	42,683		
k	Credit to holders of tax credit bonds. Attach Form 8912	6k	27,601		
l	Amount on Form 8978, line 14. See instructions	6l	52,194		
z	Other nonrefundable credits. List type and amount ▶ _____	6z	53,083		
7	Total other nonrefundable credits. Add lines 6a through 6z			7	10,366,908
8	Add lines 1 through 5 and 7. Enter here and on Form 1040, 1040-SR, or 1040-NR, line 20			8	56,263,649

(continued on page 2)

2021 Line Item Estimates—All figures are estimates based on samples.
Number of returns filed for selected lines

Part II Other Payments and Refundable Credits

9	Net premium tax credit. Attach Form 8962			**9**	**4,343,215**
10	Amount paid with request for extension to file (see instructions)			**10**	**2,579,513**
11	Excess social security and tier 1 RRTA tax withheld			**11**	**1,896,100**
12	Credit for federal tax on fuels. Attach Form 4136			**12**	**241,533**
13	Other payments or refundable credits:				
a	Form 2439	**13a**	**3,453**		
b	Qualified sick and family leave credits from Schedule(s) H and Form(s) 7202 for leave taken before April 1, 2021	**13b**	**1,185,058**		
c	Health coverage tax credit from Form 8885	**13c**	**25,897**		
d	Credit for repayment of amounts included in income from earlier years	**13d**	**14,235**		
e	Reserved for future use	**13e**			
f	Deferred amount of net 965 tax liability (see instructions)	**13f**	**542**		
g	Credit for child and dependent care expenses from Form 2441, line 10. Attach Form 2441	**13g**	**5,632,571**		
h	Qualified sick and family leave credits from Schedule(s) H and Form(s) 7202 for leave taken after March 31, 2021	**13h**	**1,198,515**		
z	Other payments or refundable credits. List type and amount ▶ _____	**13z**	**21,397**		
14	Total other payments or refundable credits. Add lines 13a through 13z			**14**	**7,084,474**
15	Add lines 9 through 12 and 14. Enter here and on Form 1040, 1040-SR, or 1040-NR, line 31			**15**	**15,507,852**

Part II Other Payments and Refundable Credits

9	Net premium tax credit. Attach Form 8962			9	3,625,006
10	Amount paid with request for extension to file (see instructions)			10	333,198,369
11	Excess social security and tier 1 RRTA tax withheld			11	5,011,595
12	Credit for federal tax on fuels. Attach Form 4136			12	236,397
13	Other payments or refundable credits:				
a	Form 2439	13a	2,569		
b	Qualified sick and family leave credits from Schedule(s) H and Form(s) 7202 for leave taken before April 1, 2021	13b	4,734,950		
c	Health coverage tax credit from Form 8885	13c	35,459		
d	Credit for repayment of amounts included in income from earlier years	13d	78,679		
e	Reserved for future use	13e			
f	Deferred amount of net 965 tax liability (see instructions)	13f	744		
g	Credit for child and dependent care expenses from Form 2441, line 10. Attach Form 2441	13g	11,980,877		
h	Qualified sick and family leave credits from Schedule(s) H and Form(s) 7202 for leave taken after March 31, 2021	13h	5,434,617		
z	Other payments or refundable credits. List type and amount ▶ _____	13z	224,767		
14	Total other payments or refundable credits. Add lines 13a through 13z			14	22,477,177
15	Add lines 9 through 12 and 14. Enter here and on Form 1040, 1040-SR, or 1040-NR, line 31			15	369,011,356

2021 Line Item Estimates—All figures are estimates based on samples.
Number of returns filed for selected lines

SCHEDULE A (Form 1040)
Department of the Treasury
Internal Revenue Service (99)

Itemized Deductions

▶ Go to *www.irs.gov/ScheduleA* for instructions and the latest information.
▶ Attach to Form 1040 or 1040-SR.
Caution: If you are claiming a net qualified disaster loss on Form 4684, see the instructions for line 16.

OMB No. 1545-0074
2021
Attachment Sequence No. **07**

Name(s) shown on Form 1040 or 1040-SR
Total schedules filed = 15,058,347

Your social security number

Medical and Dental Expenses		**Caution:** Do not include expenses reimbursed or paid by others.			
	1	Medical and dental expenses (see instructions)	1	3,693,434	
	2	Enter amount from Form 1040 or 1040-SR, line 11 [2]			
	3	Multiply line 2 by 7.5% (0.075)	3	3,689,290	
	4	Subtract line 3 from line 1. If line 3 is more than line 1, enter -0-			4 3,693,434
Taxes You Paid	5	State and local taxes.			
	a	State and local income taxes or general sales taxes. You may include either income taxes or general sales taxes on line 5a, but not both. If you elect to include general sales taxes instead of income taxes, check this box ▶ ☐	5a	14,310,685	Income Taxes = 10,770,045 General Sales Tax = 3,540,640
	b	State and local real estate taxes (see instructions)	5b	12,779,463	
	c	State and local personal property taxes	5c	5,710,239	
	d	Add lines 5a through 5c	5d	14,644,905	
	e	Enter the smaller of line 5d or $10,000 ($5,000 if married filing separately)	5e	14,644,905	
	6	Other taxes. List type and amount ▶	6	843,125	
	7	Add lines 5e and 6			7 14,687,846
Interest You Paid	8	Home mortgage interest and points. If you didn't use all of your home mortgage loan(s) to buy, build, or improve your home, see instructions and check this box ▶ ☐			
Caution: Your mortgage interest deduction may be limited (see instructions).	a	Home mortgage interest and points reported to you on Form 1098. See instructions if limited	8a	11,371,650	
	b	Home mortgage interest not reported to you on Form 1098. See instructions if limited. If paid to the person from whom you bought the home, see instructions and show that person's name, identifying no., and address ▶	8b	288,008	
	c	Points not reported to you on Form 1098. See instructions for special rules	8c	966,680	
	d	Mortgage insurance premiums (see instructions)	8d		
	e	Add lines 8a through 8d	8e	11,538,228	
	9	Investment interest. Attach Form 4952 if required. See instructions	9	790,820	
	10	Add lines 8e and 9			10 11,754,235
Gifts to Charity	11	Gifts by cash or check. If you made any gift of $250 or more, see instructions	11	11,205,939	
Caution: If you made a gift and got a benefit for it, see instructions.	12	Other than by cash or check. If you made any gift of $250 or more, see instructions. You **must** attach Form 8283 if over $500	12	6,518,539	
	13	Carryover from prior year	13	285,802	
	14	Add lines 11 through 13			14 12,117,590
Casualty and Theft Losses	15	Casualty and theft loss(es) from a federally declared disaster (other than net qualified disaster losses). Attach Form 4684 and enter the amount from line 18 of that form. See instructions			15 10,137
Other Itemized Deductions	16	Other—from list in instructions. List type and amount ▶ Gambling Loss Deduction = 565,974 Other than gambling deduction = 337,774 Property income, casualty and theft deduction = 40,210			16 934,061
Total Itemized Deductions	17	Add the amounts in the far right column for lines 4 through 16. Also, enter this amount on Form 1040 or 1040-SR, line 12a			17 14,842,685
	18	If you elect to itemize deductions even though they are less than your standard deduction, check this box 165,052 ▶ ☐			

SCHEDULE A (Form 1040)

Department of the Treasury
Internal Revenue Service (99)

Itemized Deductions

▶ Go to *www.irs.gov/ScheduleA* for instructions and the latest information.
▶ Attach to Form 1040 or 1040-SR.
Caution: If you are claiming a net qualified disaster loss on Form 4684, see the instructions for line 16.

OMB No. 1545-0074

2021

Attachment Sequence No. **07**

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

Total schedules filed = 15,058,347

Your social security number

Medical and Dental Expenses		**Caution:** Do not include expenses reimbursed or paid by others.			
	1	Medical and dental expenses (see instructions)	1	101,860,682	
	2	Enter amount from Form 1040 or 1040-SR, line 11	2		
	3	Multiply line 2 by 7.5% (0.075)	3	25,974,356	
	4	Subtract line 3 from line 1. If line 3 is more than line 1, enter -0-			4 75,886,325
Taxes You Paid	5	State and local taxes.			
	a	State and local income taxes or general sales taxes. You may include either income taxes or general sales taxes on line 5a, but not both. If you elect to include general sales taxes instead of income taxes, check this box ▶ ☐	5a	258,639,729	Income Taxes = 250,997,086 General Sales Tax = 7,642,643
	b	State and local real estate taxes (see instructions)	5b	99,984,344	
	c	State and local personal property taxes	5c	4,202,143	
	d	Add lines 5a through 5c	5d	362,507,801	
	e	Enter the smaller of line 5d or $10,000 ($5,000 if married filing separately)	5e	116,865,059	
	6	Other taxes. List type and amount ▶	6	2,358,043	
	7	Add lines 5e and 6			7 119,541,517
Interest You Paid	8	Home mortgage interest and points. If you didn't use all of your home mortgage loan(s) to buy, build, or improve your home, see instructions and check this box ▶ ☐			
Caution: Your mortgage interest deduction may be limited (see instructions).	a	Home mortgage interest and points reported to you on Form 1098. See instructions if limited	8a	136,189,746	
	b	Home mortgage interest not reported to you on Form 1098. See instructions if limited. If paid to the person from whom you bought the home, see instructions and show that person's name, identifying no., and address ▶	8b	2,675,432	
	c	Points not reported to you on Form 1098. See instructions for special rules	8c	1,526,640	
	d	Mortgage insurance premiums (see instructions)	8d		
	e	Add lines 8a through 8d	8e	143,469,233	
	9	Investment interest. Attach Form 4952 if required. See instructions	9	19,804,509	
	10	Add lines 8e and 9			10 163,273,742
Gifts to Charity	11	Gifts by cash or check. If you made any gift of $250 or more, see instructions	11	162,797,205	
Caution: If you made a gift and got a benefit for it, see instructions.	12	Other than by cash or check. If you made any gift of $250 or more, see instructions. You **must** attach Form 8283 if over $500	12	121,375,072	
	13	Carryover from prior year	13	19,553,910	
	14	Add lines 11 through 13			14 263,250,541
Casualty and Theft Losses	15	Casualty and theft loss(es) from a federally declared disaster (other than net qualified disaster losses). Attach Form 4684 and enter the amount from line 18 of that form. See instructions			15 725,693
Other Itemized Deductions	16	Other—from list in instructions. List type and amount ▶ **Gambling Loss Deduction = 30,699,169** **Other than gambling deduction = 4,533,713** **Property income, casualty and theft deduction = 1,679,640**			16 36,912,522
Total Itemized Deductions	17	Add the amounts in the far right column for lines 4 through 16. Also, enter this amount on Form 1040 or 1040-SR, line 12a			17 659,688,164
	18	If you elect to itemize deductions even though they are less than your standard deduction, check this box ▶ ☐			

2021 Line Item Estimates—All figures are estimates based on samples.
Number of returns filed for selected lines

SCHEDULE B (Form 1040)

Department of the Treasury
Internal Revenue Service (99)

Interest and Ordinary Dividends

▶ **Go to *www.irs.gov/ScheduleB* for instructions and the latest information.**
▶ **Attach to Form 1040 or 1040-SR.**

OMB No. 1545-0074

2021

Attachment Sequence No. **08**

Name(s) shown on return

Total schedules filed = **21,343,724**

Your social security number

Part I Interest

(See instructions and the Instructions for Form 1040, line 2b.)

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

			Amount
1	List name of payer. If any interest is from a seller-financed mortgage and the buyer used the property as a personal residence, see the instructions and list this interest first. Also, show that buyer's social security number and address ▶	**1**	
2	Add the amounts on line 1	**2**	**17,766,456**
3	Excludable interest on series EE and I U.S. savings bonds issued after 1989. Attach Form 8815	**3**	**5,160**
4	Subtract line 3 from line 2. Enter the result here and on Form 1040 or 1040-SR, line 2b ▶	**4**	

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

Part II Ordinary Dividends

(See instructions and the Instructions for Form 1040, line 3b.)

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

			Amount
5	List name of payer ▶	**5**	
6	Add the amounts on line 5. Enter the total here and on Form 1040 or 1040-SR, line 3b ▶	**6**	**17,038,193**

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

Part III Foreign Accounts and Trusts

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

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

		Yes	No
7a	At any time during 2021, did you have a financial interest in or signature authority over a financial account (such as a bank account, securities account, or brokerage account) located in a foreign country? See instructions		
	If "Yes," are you required to file FinCEN Form 114, Report of Foreign Bank and Financial Accounts (FBAR), to report that financial interest or signature authority? See FinCEN Form 114 and its instructions for filing requirements and exceptions to those requirements		
b	If you are required to file FinCEN Form 114, enter the name of the foreign country where the financial account is located ▶		
8	During 2021, did you receive a distribution from, or were you the grantor of, or transferor to, a foreign trust? If "Yes," you may have to file Form 3520. See instructions		

SCHEDULE B (Form 1040)

Department of the Treasury
Internal Revenue Service (99)

Interest and Ordinary Dividends

▶ Go to *www.irs.gov/ScheduleB* for instructions and the latest information.
▶ Attach to Form 1040 or 1040-SR.

OMB No. 1545-0074

2021

Attachment Sequence No. 08

Name(s) shown on return

Total schedules filed = 21,343,724

Your social security number

Part I Interest

(See instructions and the Instructions for Form 1040, line 2b.)

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

			Amount
1	List name of payer. If any interest is from a seller-financed mortgage and the buyer used the property as a personal residence, see the instructions and list this interest first. Also, show that buyer's social security number and address ▶	1	
2	Add the amounts on line 1	2	99,071,201
3	Excludable interest on series EE and I U.S. savings bonds issued after 1989. Attach Form 8815	3	16,416
4	Subtract line 3 from line 2. Enter the result here and on Form 1040 or 1040-SR, line 2b ▶	4	

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

Part II Ordinary Dividends

(See instructions and the Instructions for Form 1040, line 3b.)

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

			Amount
5	List name of payer ▶	5	
6	Add the amounts on line 5. Enter the total here and on Form 1040 or 1040-SR, line 3b ▶	6	381,444,115

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

Part III Foreign Accounts and Trusts

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

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

		Yes	No
7a	At any time during 2021, did you have a financial interest in or signature authority over a financial account (such as a bank account, securities account, or brokerage account) located in a foreign country? See instructions		
	If "Yes," are you required to file FinCEN Form 114, Report of Foreign Bank and Financial Accounts (FBAR), to report that financial interest or signature authority? See FinCEN Form 114 and its instructions for filing requirements and exceptions to those requirements		
b	If you are required to file FinCEN Form 114, enter the name of the foreign country where the financial account is located ▶		
8	During 2021, did you receive a distribution from, or were you the grantor of, or transferor to, a foreign trust? If "Yes," you may have to file Form 3520. See instructions		

2021 Line Item Estimates—All figures are estimates based on samples.
Number of returns filed for selected lines

SCHEDULE C (Form 1040)
Department of the Treasury
Internal Revenue Service (99)

Profit or Loss From Business
(Sole Proprietorship)

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

OMB No. 1545-0074
2021
Attachment Sequence No. **09**

Name of proprietor
Total schedules filed = 33,257,275

Social security number (SSN)

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

B **Enter code from instructions** ▶

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

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

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

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

G Did you "materially participate" in the operation of this business during 2021? If "No," see instructions for limit on losses . ☐ **Yes** ☐ **No**

H If you started or acquired this business during 2021, check here . . . . . ▶ ☐

I Did you make any payments in 2021 that would require you to file Form(s) 1099? See instructions . . . ☐ **Yes** ☐ **No**

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

Part I Income

1	Gross receipts or sales. See instructions for line 1 and check the box if this income was reported to you on Form W-2 and the "Statutory employee" box on that form was checked 46,394 ▶ ☐	1	27,592,394
2	Returns and allowances	2	547,870
3	Subtract line 2 from line 1	3	27,592,754
4	Cost of goods sold (from line 42)	4	4,243,216
5	**Gross profit.** Subtract line 4 from line 3	5	27,633,224
6	Other income, including federal and state gasoline or fuel tax credit or refund (see instructions)	6	1,169,655
7	**Gross income.** Add lines 5 and 6 ▶	7	27,972,515

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

8	Advertising	8	7,059,340	18	Office expense (see instructions)	18	9,271,148
9	Car and truck expenses (see instructions)	9	15,311,549	19	Pension and profit-sharing plans	19	104,200
10	Commissions and fees	10	1,556,350	20	Rent or lease (see instructions):		
11	Contract labor (see instructions)	11	2,559,101	a	Vehicles, machinery, and equipment	20a	2,090,978
12	Depletion	12	60,869	b	Other business property	20b	3,614,838
13	Depreciation and section 179 expense deduction (not included in Part III) (see instructions)	13	5,427,496	21	Repairs and maintenance	21	5,275,353
				22	Supplies (not included in Part III)	22	13,430,975
				23	Taxes and licenses	23	6,545,650
14	Employee benefit programs (other than on line 19)	14	209,836	24	Travel and meals:		
				a	Travel	24a	5,044,629
15	Insurance (other than health)	15	6,878,330	b	Deductible meals (see instructions)	24b	7,331,491
16	Interest (see instructions):			25	Utilities	25	15,661,675
a	Mortgage (paid to banks, etc.)	16a	448,483	26	Wages (less employment credits)	26	1,030,784
b	Other	16b	1,435,057	27a	Other expenses (from line 48)	27a	14,308,581
17	Legal and professional services	17	9,554,513	b	**Reserved for future use**	27b	

28	**Total expenses** before expenses for business use of home. Add lines 8 through 27a ▶	28	24,930,879
29	Tentative profit or (loss). Subtract line 28 from line 7	29	29,032,792
30	Expenses for business use of your home. Do not report these expenses elsewhere. Attach Form 8829 unless using the simplified method. See instructions. **Simplified method filers only:** Enter the total square footage of (a) your home: 2,493,130 and (b) the part of your home used for business: 2,492,112. Use the Simplified Method Worksheet in the instructions to figure the amount to enter on line 30	30	4,413,759
31	**Net profit or (loss).** Subtract line 30 from line 29. • If a profit, enter on both **Schedule 1 (Form 1040), line 3,** and on **Schedule SE, line 2.** (If you checked the box on line 1, see instructions). Estates and trusts, enter on **Form 1041, line 3.** • If a loss, you **must** go to line 32.	31	28,652,345
32	If you have a loss, check the box that describes your investment in this activity. See instructions. • If you checked 32a, enter the loss on both **Schedule 1 (Form 1040), line 3,** and on **Schedule SE, line 2.** (If you checked the box on line 1, see the line 31 instructions.) Estates and trusts, enter on **Form 1041, line 3.** nondeductible loss (+)/suspended loss carryover (-) 172,559 • If you checked 32b, you **must** attach **Form 6198.** Your loss may be limited.		Total Boxes Checked = 7,402,316 32a ☐ All investment is at risk. 32b ☐ Some investment is not at risk.

SCHEDULE C (Form 1040)

Department of the Treasury
Internal Revenue Service (99)

Profit or Loss From Business

(Sole Proprietorship)

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

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

OMB No. 1545-0074

2021

Attachment Sequence No. **09**

Name of proprietor — Total schedules filed = 33,257,275

Social security number (SSN)

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

B Enter code from instructions ▶

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

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

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

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

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

G Did you "materially participate" in the operation of this business during 2021? If "No," see instructions for limit on losses . ☐ Yes ☐ No

H If you started or acquired this business during 2021, check here . . . ▶ ☐

I Did you make any payments in 2021 that would require you to file Form(s) 1099? See instructions . ☐ Yes ☐ No

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

Part I Income

1	Gross receipts or sales. See instructions for line 1 and check the box if this income was reported to you on Form W-2 and the "Statutory employee" box on that form was checked ▶ ☐	1	1,834,086,335
2	Returns and allowances	2	8,175,909
3	Subtract line 2 from line 1	3	1,825,910,426
4	Cost of goods sold (from line 42)	4	503,102,615
5	**Gross profit.** Subtract line 4 from line 3	5	1,322,807,811
6	Other income, including federal and state gasoline or fuel tax credit or refund (see instructions)	6	27,811,773
7	**Gross income.** Add lines 5 and 6 ▶	7	1,350,619,584

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

8	Advertising	8	20,882,700	18	Office expense (see instructions)	18	19,293,734
9	Car and truck expenses (see instructions)	9	116,761,001	19	Pension and profit-sharing plans	19	1,473,795
10	Commissions and fees	10	24,354,859	20	Rent or lease (see instructions):		
11	Contract labor (see instructions)	11	92,370,069	a	Vehicles, machinery, and equipment	20a	13,398,291
12	Depletion	12	592,656	b	Other business property	20b	44,774,024
13	Depreciation and section 179 expense deduction (not included in Part III) (see instructions)	13	65,735,123	21	Repairs and maintenance	21	28,340,790
				22	Supplies (not included in Part III)	22	65,062,652
				23	Taxes and licenses	23	23,483,560
				24	Travel and meals:		
14	Employee benefit programs (other than on line 19)	14	3,365,241	a	Travel	24a	16,963,384
15	Insurance (other than health)	15	25,416,282	b	Deductible meals (see instructions)	24b	15,138,730
16	Interest (see instructions):			25	Utilities	25	38,089,068
a	Mortgage (paid to banks, etc.)	16a	3,579,797	26	Wages (less employment credits)	26	109,622,257
b	Other	16b	7,106,056	27a	Other expenses (from line 48)	27a	174,132,872
17	Legal and professional services	17	17,634,318	b	**Reserved for future use**	27b	

28	**Total expenses** before expenses for business use of home. Add lines 8 through 27a ▶	28	927,622,923
29	Tentative profit or (loss). Subtract line 28 from line 7	29	422,996,661
30	Expenses for business use of your home. Do not report these expenses elsewhere. Attach Form 8829 unless using the simplified method. See instructions. **Simplified method filers only:** Enter the total square footage of (a) your home: 5,231,198 and (b) the part of your home used for business: 496,763. Use the Simplified Method Worksheet in the instructions to figure the amount to enter on line 30	30	12,835,251
31	**Net profit or (loss).** Subtract line 30 from line 29. • If a profit, enter on both **Schedule 1 (Form 1040), line 3,** and on **Schedule SE, line 2.** (If you checked the box on line 1, see instructions). Estates and trusts, enter on **Form 1041, line 3.** • If a loss, you **must** go to line 32.	31	411,501,369
32	If you have a loss, check the box that describes your investment in this activity. See instructions. • If you checked 32a, enter the loss on both **Schedule 1 (Form 1040), line 3,** and on **Schedule SE, line 2.** (If you checked the box on line 1, see the line 31 instructions.) Estates and trusts, enter on **Form 1041, line 3.** nondeductible loss (+)/suspended loss carryover (-) 1,339,959 • If you checked 32b, you **must** attach **Form 6198.** Your loss may be limited.		Total Boxes Checked = 7,671 32a ☐ All investment is at risk. 32b ☐ Some investment is not at risk.

2021 Line Item Estimates—All figures are estimates based on samples.
Number of returns filed for selected lines

Part III Cost of Goods Sold (see instructions)

33 Method(s) used to value closing inventory: **a** ☐ Cost **b** ☐ Lower of cost or market **c** ☐ Other (attach explanation)

34 Was there any change in determining quantities, costs, or valuations between opening and closing inventory? If "Yes," attach explanation . . . . . ☐ Yes ☐ No

35	Inventory at beginning of year. If different from last year's closing inventory, attach explanation	**35**	1,118,526
36	Purchases less cost of items withdrawn for personal use	**36**	2,237,609
37	Cost of labor. Do not include any amounts paid to yourself	**37**	487,706
38	Materials and supplies	**38**	1,908,331
39	Other costs	**39**	930,107
40	Add lines 35 through 39	**40**	
41	Inventory at end of year	**41**	1,094,955
42	**Cost of goods sold.** Subtract line 41 from line 40. Enter the result here and on line 4	**42**	

Part IV Information on Your Vehicle.

Complete this part **only** if you are claiming car or truck expenses on line 9 and are not required to file Form 4562 for this business. See the instructions for line 13 to find out if you must file Form 4562.

43 When did you place your vehicle in service for business purposes? (month/day/year) ► / /

44 Of the total number of miles you drove your vehicle during 2021, enter the number of miles you used your vehicle for:

a Business _____ **b** Commuting (see instructions) _____ **c** Other _____

45 Was your vehicle available for personal use during off-duty hours? . . . . . ☐ Yes ☐ No

46 Do you (or your spouse) have another vehicle available for personal use? . . . . . ☐ Yes ☐ No

47a Do you have evidence to support your deduction? . . . . . ☐ Yes ☐ No

b If "Yes," is the evidence written? . . . . . ☐ Yes ☐ No

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

48	**Total other expenses.** Enter here and on line 27a	**48**

Part III Cost of Goods Sold (see instructions)

33 Method(s) used to value closing inventory: a ☐ Cost b ☐ Lower of cost or market c ☐ Other (attach explanation)

34 Was there any change in determining quantities, costs, or valuations between opening and closing inventory? If "Yes," attach explanation . . . ☐ Yes ☐ No

35	Inventory at beginning of year. If different from last year's closing inventory, attach explanation	35	47,379,018
36	Purchases less cost of items withdrawn for personal use	36	290,731,773
37	Cost of labor. Do not include any amounts paid to yourself	37	43,933,440
38	Materials and supplies	38	83,317,344
39	Other costs	39	85,340,604
40	Add lines 35 through 39	40	
41	Inventory at end of year	41	47,599,563
42	**Cost of goods sold.** Subtract line 41 from line 40. Enter the result here and on line 4	42	

Part IV Information on Your Vehicle. Complete this part only if you are claiming car or truck expenses on line 9 and are not required to file Form 4562 for this business. See the instructions for line 13 to find out if you must file Form 4562.

43 When did you place your vehicle in service for business purposes? (month/day/year) ► / /

44 Of the total number of miles you drove your vehicle during 2021, enter the number of miles you used your vehicle for:

a Business _____ b Commuting (see instructions) _____ c Other _____

45 Was your vehicle available for personal use during off-duty hours? ☐ Yes ☐ No

46 Do you (or your spouse) have another vehicle available for personal use? ☐ Yes ☐ No

47a Do you have evidence to support your deduction? ☐ Yes ☐ No

b If "Yes," is the evidence written? ☐ Yes ☐ No

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

48 **Total other expenses.** Enter here and on line 27a	48

2021 Line Item Estimates—All figures are estimates based on samples.
Number of returns filed for selected lines

SCHEDULE D
(Form 1040)

Department of the Treasury
Internal Revenue Service (99)

Capital Gains and Losses

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

OMB No. 1545-0074

2021

Attachment Sequence No. **12**

Name(s) shown on return

Total schedules filed = 29,449,908 Total Sales Reported with Form 1099 = 25,250,905

Your social security number

Did you dispose of any investment(s) in a qualified opportunity fund during the tax year? ☐ **Yes** ☐ **No** **22,221,179**
If "Yes," attach Form 8949 and see its instructions for additional requirements for reporting your gain or loss.

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

See instructions for how to figure the amounts to enter on the lines below. This form may be easier to complete if you round off cents to whole dollars.	(d) Proceeds (sales price)	(e) Cost (or other basis)	(g) Adjustments to gain or loss from Form(s) 8949, Part I, line 2, column (g)	(h) Gain or (loss) Subtract column (e) from column (d) and combine the result with column (g)
1a Totals for all short-term transactions reported on Form 1099-B for which basis was reported to the IRS and for which you have no adjustments (see instructions). However, if you choose to report all these transactions on Form 8949, leave this line blank and go to line 1b	5,758,807	5,706,543		5,641,196
1b Totals for all transactions reported on Form(s) 8949 with **Box A** checked	12,860,016	12,802,031	4,899,601	12,542,158
2 Totals for all transactions reported on Form(s) 8949 with **Box B** checked	4,241,659	3,794,980	293,583	3,891,368
3 Totals for all transactions reported on Form(s) 8949 with **Box C** checked	2,444,567	2,412,323	145,260	2,361,199

4	Short-term gain from Form 6252 and short-term gain or (loss) from Forms 4684, 6781, and 8824	**4**	604,235
5	Net short-term gain or (loss) from partnerships, S corporations, estates, and trusts from Schedule(s) K-1	**5**	1,067,088
6	Short-term capital loss carryover. Enter the amount, if any, from line 8 of your **Capital Loss Carryover Worksheet** in the instructions	**6**	(2,778,259)
7	**Net short-term capital gain or (loss).** Combine lines 1a through 6 in column (h). If you have any long-term capital gains or losses, go to Part II below. Otherwise, go to Part III on the back	**7**	20,165,381

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

See instructions for how to figure the amounts to enter on the lines below. This form may be easier to complete if you round off cents to whole dollars.	(d) Proceeds (sales price)	(e) Cost (or other basis)	(g) Adjustments to gain or loss from Form(s) 8949, Part II, line 2, column (g)	(h) Gain or (loss) Subtract column (e) from column (d) and combine the result with column (g)
8a Totals for all long-term transactions reported on Form 1099-B for which basis was reported to the IRS and for which you have no adjustments (see instructions). However, if you choose to report all these transactions on Form 8949, leave this line blank and go to line 8b	4,858,586	4,818,360		4,744,925
8b Totals for all transactions reported on Form(s) 8949 with **Box D** checked	9,741,733	9,726,189	1,505,987	9,497,919
9 Totals for all transactions reported on Form(s) 8949 with **Box E** checked	5,274,661	4,851,563	215,861	4,952,379
10 Totals for all transactions reported on Form(s) 8949 with **Box F** checked	2,965,249	2,759,511	1,277,476	2,136,962

11	Gain from Form 4797, Part I; long-term gain from Forms 2439 and 6252; and long-term gain or (loss) from Forms 4684, 6781, and 8824	**11**	2,754,222
12	Net long-term gain or (loss) from partnerships, S corporations, estates, and trusts from Schedule(s) K-1	**12**	1,913,854
13	Capital gain distributions. See the instructions	**13**	12,461,608
14	Long-term capital loss carryover. Enter the amount, if any, from line 13 of your **Capital Loss Carryover Worksheet** in the instructions	**14**	(4,287,244)
15	**Net long-term capital gain or (loss).** Combine lines 8a through 14 in column (h). Then, go to Part III on the back	**15**	22,445,215

SCHEDULE D
(Form 1040)

Department of the Treasury
Internal Revenue Service (99)

Capital Gains and Losses

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

OMB No. 1545-0074

2021

Attachment Sequence No. 12

Name(s) shown on return

Your social security number

Total schedules filed = 29,449,908 Total Sales Reported with Form 1099 = 13,833,265,149

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

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

See instructions for how to figure the amounts to enter on the lines below. This form may be easier to complete if you round off cents to whole dollars.	(d) Proceeds (sales price)	(e) Cost (or other basis)	(g) Adjustments to gain or loss from Form(s) 8949, Part I, line 2, column (g)	(h) Gain or (loss) Subtract column (e) from column (d) and combine the result with column (g)
1a Totals for all short-term transactions reported on Form 1099-B for which basis was reported to the IRS and for which you have no adjustments (see instructions). However, if you choose to report all these transactions on Form 8949, leave this line blank and go to line 1b	1,253,338,532	1,244,735,537		8,602,995
1b Totals for all transactions reported on Form(s) 8949 with **Box A** checked	8,242,395,147	8,687,382,436	459,580,539	14,593,250
2 Totals for all transactions reported on Form(s) 8949 with **Box B** checked	470,705,750	481,664,112	12,612,776	1,654,413
3 Totals for all transactions reported on Form(s) 8949 with **Box C** checked	740,175,213	732,023,886	-3,595,114	4,556,214

4	Short-term gain from Form 6252 and short-term gain or (loss) from Forms 4684, 6781, and 8824	4	5,746,808
5	Net short-term gain or (loss) from partnerships, S corporations, estates, and trusts from Schedule(s) K-1	5	51,786,728
6	Short-term capital loss carryover. Enter the amount, if any, from line 8 of your **Capital Loss Carryover Worksheet** in the instructions	6	(221,232,322)
7	**Net short-term capital gain or (loss).** Combine lines 1a through 6 in column (h). If you have any long-term capital gains or losses, go to Part II below. Otherwise, go to Part III on the back	7	-134,290,487

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

See instructions for how to figure the amounts to enter on the lines below. This form may be easier to complete if you round off cents to whole dollars.	(d) Proceeds (sales price)	(e) Cost (or other basis)	(g) Adjustments to gain or loss from Form(s) 8949, Part II, line 2, column (g)	(h) Gain or (loss) Subtract column (e) from column (d) and combine the result with column (g)
8a Totals for all long-term transactions reported on Form 1099-B for which basis was reported to the IRS and for which you have no adjustments (see instructions). However, if you choose to report all these transactions on Form 8949, leave this line blank and go to line 8b	456,560,379	357,700,230		98,858,638
8b Totals for all transactions reported on Form(s) 8949 with **Box D** checked	1,058,801,840	857,673,115	17,912,297	219,041,022
9 Totals for all transactions reported on Form(s) 8949 with **Box E** checked	479,548,862	255,665,612	-17,693,627	206,189,624
10 Totals for all transactions reported on Form(s) 8949 with **Box F** checked	1,131,739,424	710,301,994	-211,539,859	209,897,572

11	Gain from Form 4797, Part I; long-term gain from Forms 2439 and 6252; and long-term gain or (loss) from Forms 4684, 6781, and 8824	11	515,854,503
12	Net long-term gain or (loss) from partnerships, S corporations, estates, and trusts from Schedule(s) K-1	12	549,365,210
13	Capital gain distributions. See the instructions	13	132,231,193
14	Long-term capital loss carryover. Enter the amount, if any, from line 13 of your **Capital Loss Carryover Worksheet** in the instructions	14	(304,364,912)
15	**Net long-term capital gain or (loss).** Combine lines 8a through 14 in column (h). Then, go to Part III on the back	15	1,627,079,840

2021 Line Item Estimates—All figures are estimates based on samples.
Number of returns filed for selected lines

Part III Summary

16	Combine lines 7 and 15 and enter the result	**16**	**28,571,454**
	• If line 16 is a **gain,** enter the amount from line 16 on Form 1040, 1040-SR, or 1040-NR, line 7. Then, go to line 17 below. • If line 16 is a **loss,** skip lines 17 through 20 below. Then, go to line 21. Also be sure to complete line 22. • If line 16 is **zero,** skip lines 17 through 21 below and enter -0- on Form 1040, 1040-SR, or 1040-NR, line 7. Then, go to line 22.		
17	Are lines 15 and 16 **both** gains? ☐ **Yes.** Go to line 18. ☐ **No.** Skip lines 18 through 21, and go to line 22.		
18	If you are required to complete the **28% Rate Gain Worksheet** (see instructions), enter the amount, if any, from line 7 of that worksheet . . . . . ▶	**18**	**76,443**
19	If you are required to complete the **Unrecaptured Section 1250 Gain Worksheet** (see instructions), enter the amount, if any, from line 18 of that worksheet . . . . . ▶	**19**	**2,368,059**
20	Are lines 18 and 19 both zero or blank and are you not filing Form 4952? ☐ **Yes.** Complete the **Qualified Dividends and Capital Gain Tax Worksheet** in the instructions for Forms 1040 and 1040-SR, line 16. **Don't** complete lines 21 and 22 below. ☐ **No.** Complete the **Schedule D Tax Worksheet** in the instructions. **Don't** complete lines 21 and 22 below.		
21	If line 16 is a loss, enter here and on Form 1040, 1040-SR, or 1040-NR, line 7, the **smaller** of: • The loss on line 16; or • ($3,000), or if married filing separately, ($1,500) **Note:** When figuring which amount is smaller, treat both amounts as positive numbers.	**21**	( )
22	Do you have qualified dividends on Form 1040, 1040-SR, or 1040-NR, line 3a? ☐ **Yes.** Complete the **Qualified Dividends and Capital Gain Tax Worksheet** in the instructions for Forms 1040 and 1040-SR, line 16. ☐ **No.** Complete the rest of Form 1040, 1040-SR, or 1040-NR.		

Part III Summary

16	Combine lines 7 and 15 and enter the result	**16**	1,492,789,23
	• If line 16 is a **gain,** enter the amount from line 16 on Form 1040, 1040-SR, or 1040-NR, line 7. Then, go to line 17 below. • If line 16 is a **loss,** skip lines 17 through 20 below. Then, go to line 21. Also be sure to complete line 22. • If line 16 is **zero,** skip lines 17 through 21 below and enter -0- on Form 1040, 1040-SR, or 1040-NR, line 7. Then, go to line 22.		
17	Are lines 15 and 16 **both** gains? ☐ **Yes.** Go to line 18. ☐ **No.** Skip lines 18 through 21, and go to line 22.		
18	If you are required to complete the **28% Rate Gain Worksheet** (see instructions), enter the amount, if any, from line 7 of that worksheet . . . . . ▶	**18**	7,137,074
19	If you are required to complete the **Unrecaptured Section 1250 Gain Worksheet** (see instructions), enter the amount, if any, from line 18 of that worksheet . . . . . ▶	**19**	63,276,215
20	Are lines 18 and 19 both zero or blank and are you not filing Form 4952? ☐ **Yes.** Complete the **Qualified Dividends and Capital Gain Tax Worksheet** in the instructions for Forms 1040 and 1040-SR, line 16. **Don't** complete lines 21 and 22 below. ☐ **No.** Complete the **Schedule D Tax Worksheet** in the instructions. **Don't** complete lines 21 and 22 below.		
21	If line 16 is a loss, enter here and on Form 1040, 1040-SR, or 1040-NR, line 7, the **smaller** of: • The loss on line 16; or • ($3,000), or if married filing separately, ($1,500) **Note:** When figuring which amount is smaller, treat both amounts as positive numbers.	**21**	( )
22	Do you have qualified dividends on Form 1040, 1040-SR, or 1040-NR, line 3a? ☐ **Yes.** Complete the **Qualified Dividends and Capital Gain Tax Worksheet** in the instructions for Forms 1040 and 1040-SR, line 16. ☐ **No.** Complete the rest of Form 1040, 1040-SR, or 1040-NR.		

2021 Line Item Estimates—All figures are estimates based on samples.
Number of returns filed for selected lines

SCHEDULE E (Form 1040)
Department of the Treasury
Internal Revenue Service (99)

Supplemental Income and Loss

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

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

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

OMB No. 1545-0074

2021

Attachment Sequence No. **13**

Name(s) shown on return

Total schedules filed = 19,706,152

Your social security number

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

A Did you make any payments in 2021 that would require you to file Form(s) 1099? See instructions . . . . . ☐ **Yes** ☐ **No**

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

1a	Physical address of each property (street, city, state, ZIP code)		
A	**Number of Returns with Rental Properties = 9,635,064**	**Total Number of Rental Properties = 16,743,589**	
B	**Number of Returns with Royalties = 1,832,776**	**Total Number of Royalties = 2,639,065**	
C			

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

Type of Property:

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

Income:	**Properties:**		**RENT A**	**ROYALTY B**	**C**
3	Rents received	**3**	**9,072,278**		
4	Royalties received	**4**		**1,763,787**	
Expenses:					
5	Advertising	**5**			
6	Auto and travel (see instructions)	**6**			
7	Cleaning and maintenance	**7**			
8	Commissions.	**8**			
9	Insurance	**9**			
10	Legal and other professional fees	**10**			
11	Management fees	**11**			
12	Mortgage interest paid to banks, etc. (see instructions)	**12**	**4,676,418**		
13	Other interest.	**13**			**508,561**
14	Repairs.	**14**			
15	Supplies	**15**			
16	Taxes	**16**	**8,121,366**		
17	Utilities	**17**			
18	Depreciation expense or depletion	**18**	**7,431,678**	**725,045**	
19	Other (list) ▶ ----------	**19**			
20	Total expenses. Add lines 5 through 19	**20**	**9,212,642**	**1,174,774**	
21	Subtract line 20 from line 3 (rents) and/or 4 (royalties). If result is a (loss), see instructions to find out if you must file **Form 6198**	**21**	**9,418,948**	**1,757,112**	
22	Deductible rental real estate loss after limitation, if any, on **Form 8582** (see instructions)	**22**	**(4,250,090**	**nondeductible rental loss = 1,763,133** **suspended loss carryover = 1,046,736)**	

23a	Total of all amounts reported on line 3 for all rental properties	**23a**	**9,072,278**	
b	Total of all amounts reported on line 4 for all royalty properties	**23b**	**1,763,787**	
c	Total of all amounts reported on line 12 for all properties	**23c**	**4,676,418**	
d	Total of all amounts reported on line 18 for all properties	**23d**	**8,045,283**	
e	Total of all amounts reported on line 20 for all properties	**23e**	**10,145,176**	

24	**Income.** Add positive amounts shown on line 21. **Do not** include any losses	**24**	**7,047,826**
25	**Losses.** Add royalty losses from line 21 and rental real estate losses from line 22. Enter total losses here .	**25**	**(4,758,212)**
26	**Total rental real estate and royalty income or (loss).** Combine lines 24 and 25. Enter the result here. If Parts II, III, IV, and line 40 on page 2 do not apply to you, also enter this amount on Schedule 1 (Form 1040), line 5. Otherwise, include this amount in the total on line 41 on page 2 .	**26**	**9,525,796**

SCHEDULE E (Form 1040)

Department of the Treasury
Internal Revenue Service (99)

Supplemental Income and Loss

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

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

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

OMB No. 1545-0074

2021

Attachment Sequence No. **13**

Name(s) shown on return

Total schedules filed = 19,706,152

Your social security number

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

A Did you make any payments in 2021 that would require you to file Form(s) 1099? See instructions . . . . . ☐ **Yes** ☐ **No**

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

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

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

Type of Property:

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

Income:	**Properties:**		**A**	**B**	**C**
3	Rents received	**3**	**387,579,287**		
4	Royalties received	**4**		**42,074,088**	
Expenses:					
5	Advertising	**5**			
6	Auto and travel (see instructions)	**6**			
7	Cleaning and maintenance	**7**			
8	Commissions	**8**			
9	Insurance	**9**			
10	Legal and other professional fees	**10**			
11	Management fees	**11**			
12	Mortgage interest paid to banks, etc. (see instructions)	**12**	**52,784,320**		
13	Other interest	**13**			**6,752,842**
14	Repairs	**14**			
15	Supplies	**15**			
16	Taxes	**16**	**57,838,844**		
17	Utilities	**17**			
18	Depreciation expense or depletion	**18**	**102,558,778**	**4,432,542**	
19	Other (list) ▶	**19**			
20	Total expenses. Add lines 5 through 19	**20**	**371,718,414**	**11,353,649**	
21	Subtract line 20 from line 3 (rents) and/or 4 (royalties). If result is a (loss), see instructions to find out if you must file **Form 6198**	**21**	**15,860,873**	**30,720,439**	
22	Deductible rental real estate loss after limitation, if any, on **Form 8582** (see instructions)	**22**	**(56,566,666**	**nondeductible rental loss = 35,328,213 suspended loss carryover = 19,070,869)**	

23a	Total of all amounts reported on line 3 for all rental properties	**23a**	**387,579,287**	
b	Total of all amounts reported on line 4 for all royalty properties	**23b**	**42,074,088**	
c	Total of all amounts reported on line 12 for all properties	**23c**	**52,784,320**	
d	Total of all amounts reported on line 18 for all properties	**23d**	**106,991,320**	
e	Total of all amounts reported on line 20 for all properties	**23e**	**383,072,063**	

24	**Income.** Add positive amounts shown on line 21. **Do not** include any losses	**24**	**139,382,444**
25	**Losses.** Add royalty losses from line 21 and rental real estate losses from line 22. Enter total losses here	**25**	**(76,543,788)**
26	**Total rental real estate and royalty income or (loss).** Combine lines 24 and 25. Enter the result here. If Parts II, III, IV, and line 40 on page 2 do not apply to you, also enter this amount on Schedule 1 (Form 1040), line 5. Otherwise, include this amount in the total on line 41 on page 2	**26**	**62,838,656**

2021 Line Item Estimates—All figures are estimates based on samples.
Number of returns filed for selected lines

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

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

Part II Income or Loss From Partnerships and S Corporations

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

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

28	(a) Name	(b) Enter P for partnership; S for S corporation	(c) Check if foreign partnership	(d) Employer identification number	(e) Check if basis computation is required	(f) Check if any amount is not at risk
A	Number of PARTNERSHIPS	6,854,530	35,475		☐	10,789,893
B			☐		☐	☐
C	Number of S-CORPS	5,669,982	☐		☐	338,905
D			☐		☐	☐

	Passive Income and Loss		Nonpassive Income and Loss		
	(g) Passive loss allowed (attach Form 8582 if required)	(h) Passive income from Schedule K-1	(i) Nonpassive loss allowed (see Schedule K-1)	(j) Section 179 expense deduction from Form 4562	(k) Nonpassive income from Schedule K-1
A	PARTNERSHIPS	PARTNERSHIPS	PARTNERSHIPS	PARTNERSHIPS	PARTNERSHIPS
B	1,171,601	1,726,332	1,837,598	210,772	2,404,320
C	S-CORPS	S-CORPS	S-CORPS	S-CORPS	S-CORPS
D	155,758	520,655	1,595,009	530,813	3,622,604
29a Totals		2,140,652			5,628,499
b Totals	1,270,245		3,251,298	728,384	

30	Add columns (h) and (k) of line 29a	30	7,010,230
31	Add columns (g), (i), and (j) of line 29b	31	(4,624,612)
32	**Total partnership and S corporation income or (loss).** Combine lines 30 and 31	32	9,331,698

Part III Income or Loss From Estates and Trusts

33	(a) Name	(b) Employer identification number
A		
B		

	Passive Income and Loss		Nonpassive Income and Loss	
	(c) Passive deduction or loss allowed (attach Form 8582 if required)	(d) Passive income from Schedule K-1	(e) Deduction or loss from Schedule K-1	(f) Other income from Schedule K-1
A				
B				
34a Totals		297,880		404,139
b Totals	46,167		50,855	

35	Add columns (d) and (f) of line 34a	35	632.769
36	Add columns (c) and (e) of line 34b	36	(91,489)
37	**Total estate and trust income or (loss).** Combine lines 35 and 36	37	673,979

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

38	(a) Name	(b) Employer identification number	(c) Excess inclusion from Schedules Q, line 2c (see instructions)	(d) Taxable income (net loss) from Schedules Q, line 1b	(e) Income from Schedules Q, line 3b
			1,351	9,957	

39	Combine columns (d) and (e) only. Enter the result here and include in the total on line 41 below	39	11,600

Part V Summary

40	Net farm rental income or (loss) from **Form 4835.** Also, complete line 42 below	40	423,298
41	**Total income or (loss).** Combine lines 26, 32, 37, 39, and 40. Enter the result here and on Schedule 1 (Form 1040), line 5 ▶	41	16,980,783
42	**Reconciliation of farming and fishing income.** Enter your **gross** farming and fishing income reported on Form 4835, line 7; Schedule K-1 (Form 1065), box 14, code B; Schedule K-1 (Form 1120-S), box 17, code AD; and Schedule K-1 (Form 1041), box 14, code F. See instructions	42	657,024
43	**Reconciliation for real estate professionals.** If you were a real estate professional (see instructions), enter the net income or (loss) you reported anywhere on Form 1040, Form 1040-SR, or Form 1040-NR from all rental real estate activities in which you materially participated under the passive activity loss rules	43	502,759

Schedule E (Form 1040) 2021 Attachment Sequence No. **13** Page **2**

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

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

Part II Income or Loss From Partnerships and S Corporations

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

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

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

	Passive Income and Loss		Nonpassive Income and Loss		
	(g) Passive loss allowed (attach Form 8582 if required)	(h) Passive income from Schedule K-1	(i) Nonpassive loss allowed (see Schedule K-1)	(j) Section 179 expense deduction from Form 4562	(k) Nonpassive income from Schedule K-1
A	PARTNERSHIPS	PARTNERSHIPS	PARTNERSHIPS	PARTNERSHIPS	PARTNERSHIPS
B	55,625,106	92,031,222	180,653,156	5,463,046	451,374,352
C	S-CORPS	S-CORPS	S-CORPS	S-CORPS	S-CORPS
D	6,414,019	50,765,772	105,820,013	25,728,516	761,188,912
29a Totals		142,796,994			1,212,563,264
b Totals	62,039,126		286,473,170	31,191,562	

30	Add columns (h) and (k) of line 29a.	30	1,355,360,258
31	Add columns (g), (i), and (j) of line 29b.	31	(379,703,857)
32	**Total partnership and S corporation income or (loss).** Combine lines 30 and 31	32	975,656,400

Part III Income or Loss From Estates and Trusts

33	(a) Name	(b) Employer identification number
A		
B		

	Passive Income and Loss		Nonpassive Income and Loss	
	(c) Passive deduction or loss allowed (attach Form 8582 if required)	(d) Passive income from Schedule K-1	(e) Deduction or loss from Schedule K-1	(f) Other income from Schedule K-1
A				
B				
34a Totals		19,214,640		33,193,205
b Totals	2,226,839		6,692,483	

35	Add columns (d) and (f) of line 34a	35	52,407,844
36	Add columns (c) and (e) of line 34b	36	(8,919,322)
37	**Total estate and trust income or (loss).** Combine lines 35 and 36	37	43,488,523

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

38	(a) Name	(b) Employer identification number	(c) Excess inclusion from Schedules Q, line 2c (see instructions)	(d) Taxable income (net loss) from Schedules Q, line 1b	(e) Income from Schedules Q, line 3b
			106	6,430	

39	Combine columns (d) and (e) only. Enter the result here and include in the total on line 41 below	39	7,639

Part V Summary

40	Net farm rental income or (loss) from **Form 4835.** Also, complete line 42 below	40	5,555,955
41	**Total income or (loss).** Combine lines 26, 32, 37, 39, and 40. Enter the result here and on Schedule 1 (Form 1040), line 5 ▶	41	1,087,547,173
42	**Reconciliation of farming and fishing income.** Enter your **gross** farming and fishing income reported on Form 4835, line 7; Schedule K-1 (Form 1065), box 14, code B; Schedule K-1 (Form 1120-S), box 17, code AD; and Schedule K-1 (Form 1041), box 14, code F. See instructions . .	42	149,124,014
43	**Reconciliation for real estate professionals.** If you were a real estate professional (see instructions), enter the net income or (loss) you reported anywhere on Form 1040, Form 1040-SR, or Form 1040-NR from all rental real estate activities in which you materially participated under the passive activity loss rules	43	83,686,205

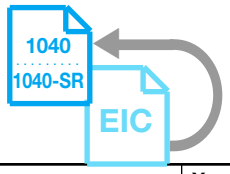
2021 Line Item Estimates—All figures are estimates based on samples.
Number of returns filed for selected lines

SCHEDULE EIC (Form 1040)

Department of the Treasury
Internal Revenue Service (99)

Earned Income Credit

Qualifying Child Information



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

OMB No. 1545-0074

2021

Attachment Sequence No. **43**

Name(s) shown on return

Total schedules filed = 17,107,667

Your social security number

If you are separated from your spouse, filing a separate return and meet the requirements to claim the EIC (see instructions), check here ☐

Before you begin:

- See the instructions for Form 1040, lines 27a, 27b, and 27c, to make sure that **(a)** you can take the EIC, and **(b)** you have a qualifying child.
- Be sure the child's name on line 1 and social security number (SSN) on line 2 agree with the child's social security card. Otherwise, at the time we process your return, we may reduce your EIC. If the name or SSN on the child's social security card is not correct, call the Social Security Administration at 800-772-1213.
- If you have a child who meets the conditions to be your qualifying child for purposes of claiming the EIC, but that child doesn't have an SSN as defined in the instructions for Form 1040, lines 27a, 27b, and 27c, see the instructions.

CAUTION

- *You can't claim the EIC for a child who didn't live with you for more than half of the year.*
- *If your child doesn't have an SSN as defined in the instructions for Form 1040, lines 27a, 27b, and 27c, see the instructions.*
- *If you take the EIC even though you are not eligible, you may not be allowed to take the credit for up to 10 years. See the instructions for details.*
- *It will take us longer to process your return and issue your refund if you do not fill in all lines that apply for each qualifying child.*

Qualifying Child Information

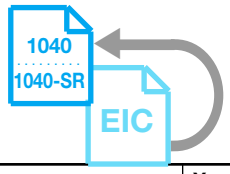
	Child 1	Child 2	Child 3
1 Child's name If you have more than three qualifying children, you have to list only three to get the maximum credit.	First name Last name	First name Last name	First name Last name
2 Child's SSN The child must have an SSN as defined in the instructions for Form 1040, lines 27a, 27b, and 27c, unless the child was born and died in 2021 or you are claiming the self-only EIC (see instructions). If your child was born and died in 2021 and did not have an SSN, enter "Died" on this line and attach a copy of the child's birth certificate, death certificate, or hospital medical records showing a live birth.	**17,106,660**	**8,607,185**	**3,064,236**
3 Child's year of birth	Year **17,107,667** ___ ___ *If born after 2002 **and** the child is younger than you (or your spouse, if filing jointly), skip lines 4a and 4b; go to line 5.*	Year **8,607,185** ___ ___ *If born after 2002 **and** the child is younger than you (or your spouse, if filing jointly), skip lines 4a and 4b; go to line 5.*	Year **3,064,236** ___ ___ *If born after 2002 **and** the child is younger than you (or your spouse, if filing jointly), skip lines 4a and 4b; go to line 5.*
4 a Was the child under age 24 at the end of 2021, a student, and younger than you (or your spouse, if filing jointly)?	**958,408** ☐ **Yes.** *Go to line 5.* ☐ **No.** *Go to line 4b.*	**260,342** ☐ **Yes.** *Go to line 5.* ☐ **No.** *Go to line 4b.*	**63,273** ☐ **Yes.** *Go to line 5.* ☐ **No.** *Go to line 4b.*
b Was the child permanently and totally disabled during any part of 2021?	**410,458** ☐ **Yes.** *Go to line 5.* ☐ **No.** The child is not a qualifying child.	**87,632** ☐ **Yes.** *Go to line 5.* ☐ **No.** The child is not a qualifying child.	**28,058** ☐ **Yes.** *Go to line 5.* ☐ **No.** The child is not a qualifying child.
5 Child's relationship to you (for example, son, daughter, grandchild, niece, nephew, eligible foster child, etc.)	**17,107,667**	**8,607,185**	**3,064,236**
6 Number of months child lived with you in the United States during 2021 • If the child lived with you for more than half of 2021 but less than 7 months, enter "7." • If the child was born or died in 2021 and your home was the child's home for more than half the time he or she was alive during 2021, enter "12."	**17,107,667** ____ months *Do not enter more than 12 months.*	**8,607,185** ____ months *Do not enter more than 12 months.*	**3,064,236** ____ months *Do not enter more than 12 months.*

SCHEDULE EIC (Form 1040)

Department of the Treasury
Internal Revenue Service (99)

Earned Income Credit

Qualifying Child Information



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

OMB No. 1545-0074

2021

Attachment Sequence No. **43**

Name(s) shown on return

Total schedules filed = 17,107,667

Your social security number

If you are separated from your spouse, filing a separate return and meet the requirements to claim the EIC (see instructions), check here ☐

Before you begin:

- See the instructions for Form 1040, lines 27a, 27b, and 27c, to make sure that **(a)** you can take the EIC, and **(b)** you have a qualifying child.
- Be sure the child's name on line 1 and social security number (SSN) on line 2 agree with the child's social security card. Otherwise, at the time we process your return, we may reduce your EIC. If the name or SSN on the child's social security card is not correct, call the Social Security Administration at 800-772-1213.
- If you have a child who meets the conditions to be your qualifying child for purposes of claiming the EIC, but that child doesn't have an SSN as defined in the instructions for Form 1040, lines 27a, 27b, and 27c, see the instructions.

CAUTION

- *You can't claim the EIC for a child who didn't live with you for more than half of the year.*
- *If your child doesn't have an SSN as defined in the instructions for Form 1040, lines 27a, 27b, and 27c, see the instructions.*
- *If you take the EIC even though you are not eligible, you may not be allowed to take the credit for up to 10 years. See the instructions for details.*
- *It will take us longer to process your return and issue your refund if you do not fill in all lines that apply for each qualifying child.*

Qualifying Child Information

	Child 1	Child 2	Child 3
1 Child's name If you have more than three qualifying children, you have to list only three to get the maximum credit.	First name Last name	First name Last name	First name Last name
2 Child's SSN The child must have an SSN as defined in the instructions for Form 1040, lines 27a, 27b, and 27c, unless the child was born and died in 2021 or you are claiming the self-only EIC (see instructions). If your child was born and died in 2021 and did not have an SSN, enter "Died" on this line and attach a copy of the child's birth certificate, death certificate, or hospital medical records showing a live birth.			
3 Child's year of birth	Year ____ ____ ____ ____ *If born after 2002 **and** the child is younger than you (or your spouse, if filing jointly), skip lines 4a and 4b; go to line 5.*	Year ____ ____ ____ ____ *If born after 2002 **and** the child is younger than you (or your spouse, if filing jointly), skip lines 4a and 4b; go to line 5.*	Year ____ ____ ____ ____ *If born after 2002 **and** the child is younger than you (or your spouse, if filing jointly), skip lines 4a and 4b; go to line 5.*
4 a Was the child under age 24 at the end of 2021, a student, and younger than you (or your spouse, if filing jointly)?	☐ **Yes.** *Go to line 5.* ☐ **No.** *Go to line 4b.*	☐ **Yes.** *Go to line 5.* ☐ **No.** *Go to line 4b.*	☐ **Yes.** *Go to line 5.* ☐ **No.** *Go to line 4b.*
b Was the child permanently and totally disabled during any part of 2021?	☐ **Yes.** *Go to line 5.* ☐ **No.** The child is not a qualifying child.	☐ **Yes.** *Go to line 5.* ☐ **No.** The child is not a qualifying child.	☐ **Yes.** *Go to line 5.* ☐ **No.** The child is not a qualifying child.
5 Child's relationship to you (for example, son, daughter, grandchild, niece, nephew, eligible foster child, etc.)			
6 Number of months child lived with you in the United States during 2021 • If the child lived with you for more than half of 2021 but less than 7 months, enter "7." • If the child was born or died in 2021 and your home was the child's home for more than half the time he or she was alive during 2021, enter "12."	_____ months *Do not enter more than 12 months.*	_____ months *Do not enter more than 12 months.*	_____ months *Do not enter more than 12 months.*

2021 Line Item Estimates—All figures are estimates based on samples.
Number of returns filed for selected lines

SCHEDULE F (Form 1040)
Department of the Treasury
Internal Revenue Service (99)

Profit or Loss From Farming

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

OMB No. 1545-0074
2021
Attachment Sequence No. **14**

Name of proprietor **Total schedules filed = 1,801,274** | **Social security number (SSN)**

A Principal crop or activity | **B** Enter code from Part IV ▶ | **C** Accounting method: ☐ Cash ☐ Accrual | **D** Employer ID number (EIN) (see instr.)

E Did you "materially participate" in the operation of this business during 2021? If "No," see instructions for limit on passive losses ☐ Yes ☐ No
F Did you make any payments in 2021 that would require you to file Form(s) 1099? See instructions ☐ Yes ☐ No
G If "Yes," did you or will you file required Form(s) 1099? ☐ Yes ☐ No

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

1a	Sales of purchased livestock and other resale items (see instructions)	1a	360,811					
b	Cost or other basis of purchased livestock or other items reported on line 1a	1b	203,861					
c	Subtract line 1b from line 1a					1c	383,702	
2	Sales of livestock, produce, grains, and other products you raised					2	962,534	
3a	Cooperative distributions (Form(s) 1099-PATR)	3a	** 455,384	3b	Taxable amount	3b	** 451,581	
4a	Agricultural program payments (see instructions)	4a	** 603,844	4b	Taxable amount	4b	** 599,922	
5a	Commodity Credit Corporation (CCC) loans reported under election					5a	** 2,589	
b	CCC loans forfeited	5b	** 257	5c	Taxable amount	5c	** 257	
6	Crop insurance proceeds and federal crop disaster payments (see instructions):							
a	Amount received in 2021	6a	136,003	6b	Taxable amount	6b	** 127,629	
c	If election to defer to 2022 is attached, check here ▶ ☐			6d	Amount deferred from 2020	6d	6,715	
7	Custom hire (machine work) income					7	** 160,386	
8	Other income, including federal and state gasoline or fuel tax credit or refund (see instructions)					8	** 535,067	
9	**Gross income.** Add amounts in the right column (lines 1c, 2, 3b, 4b, 5a, 5c, 6b, 6d, 7, and 8). If you use the accrual method, enter the amount from Part III, line 50. See instructions ▶					9	1,502,237	

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

10	Car and truck expenses (see instructions). Also attach **Form 4562**	10	480,599	23	Pension and profit-sharing plans	23	1,574	
11	Chemicals	11	476,504	24	Rent or lease (see instructions):			
12	Conservation expenses (see instructions)	12	27,595	a	Vehicles, machinery, equipment	24a		
13	Custom hire (machine work)	13	394,179	b	Other (land, animals, etc.)	24b		
14	Depreciation and section 179 expense (see instructions)	14	1,314,169	25	Repairs and maintenance	25	1,167,790	
15	Employee benefit programs other than on line 23	15	19,639	26	Seeds and plants	26	549,417	
16	Feed	16	945,659	27	Storage and warehousing	27		
17	Fertilizers and lime	17	639,882	28	Supplies	28	1,083,523	
18	Freight and trucking	18		29	Taxes	29	971,430	
19	Gasoline, fuel, and oil	19	1,048,443	30	Utilities	30		
20	Insurance (other than health)	20	873,938	31	Veterinary, breeding, and medicine	31		
21	Interest (see instructions):			32	Other expenses (specify):			
a	Mortgage (paid to banks, etc.)	21a	341,587	a		32a		
b	Other	21b	410,828	b		32b		
22	Labor hired (less employment credits)	22	248,798	c		32c		
				d		32d		
				e		32e		
				f		32f		

33	**Total expenses.** Add lines 10 through 32f. If line 32f is negative, see instructions ▶	33	1,715,716
34	**Net farm profit or (loss).** Subtract line 33 from line 9 **Total of all unmarked expenses** 1,505,354	34	1,723,829
	If a profit, stop here and see instructions for where to report. If a loss, complete line 36. **Nondeductible Loss (+) / Suspended Carryover (-)** 20,013		
35	Reserved for future use.		

36 Check the box that describes your investment in this activity and see instructions for where to report your loss:
a ☐ All investment is at risk. **b** ☐ Some investment is not at risk.

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

SCHEDULE F (Form 1040)

Department of the Treasury
Internal Revenue Service (99)

Profit or Loss From Farming

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

OMB No. 1545-0074

2021

Attachment Sequence No. **14**

Name of proprietor **Total schedules filed = 1,801,274**

Social security number (SSN)

A Principal crop or activity

B Enter code from Part IV ▶

C Accounting method: ☐ Cash ☐ Accrual

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

E Did you "materially participate" in the operation of this business during 2021? If "No," see instructions for limit on passive losses ☐ Yes ☐ No

F Did you make any payments in 2021 that would require you to file Form(s) 1099? See instructions ☐ Yes ☐ No

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

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

1a	Sales of purchased livestock and other resale items (see instructions)					1a	39,890,713	
b	Cost or other basis of purchased livestock or other items reported on line 1a					1b	22,346,345	
c	Subtract line 1b from line 1a							1c 17,544,368
2	Sales of livestock, produce, grains, and other products you raised							2 107,814,665
3a	Cooperative distributions (Form(s) 1099-PATR)	3a	** 30,349,610	3b	Taxable amount			3b ** 24,627,739
4a	Agricultural program payments (see instructions)	4a	** 9,273,713	4b	Taxable amount			4b ** 9,214,965
5a	Commodity Credit Corporation (CCC) loans reported under election							5a ** 331,097
b	CCC loans forfeited	5b	** 36,783	5c	Taxable amount			5c ** 36,783
6	Crop insurance proceeds and federal crop disaster payments (see instructions):							
a	Amount received in 2021	6a	5,518,745	6b	Taxable amount			6b ** 4,882,350
c	If election to defer to 2022 is attached, check here ▶ ☐			6d	Amount deferred from 2020			6d 735,833
7	Custom hire (machine work) income							7 ** 5,540,675
8	Other income, including federal and state gasoline or fuel tax credit or refund (see instructions)							8 **12,743,909
9	**Gross income.** Add amounts in the right column (lines 1c, 2, 3b, 4b, 5a, 5c, 6b, 6d, 7, and 8). If you use the accrual method, enter the amount from Part III, line 50. See instructions ▶							9 180,023,534

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

10	Car and truck expenses (see instructions). Also attach **Form 4562**	10	1,978,164	23	Pension and profit-sharing plans	23	17,970
11	Chemicals	11	9,802,052	24	Rent or lease (see instructions):		
12	Conservation expenses (see instructions)	12	86,014	a	Vehicles, machinery, equipment	24a	
13	Custom hire (machine work)	13	5,818,858	b	Other (land, animals, etc.)	24b	
14	Depreciation and section 179 expense (see instructions)	14	44,220,225	25	Repairs and maintenance	25	12,953,764
				26	Seeds and plants	26	11,466,593
15	Employee benefit programs other than on line 23	15	296,754	27	Storage and warehousing	27	
				28	Supplies	28	6,577,895
16	Feed	16	21,070,822	29	Taxes	29	4,145,929
17	Fertilizers and lime	17	17,829,208	30	Utilities	30	
18	Freight and trucking	18		31	Veterinary, breeding, and medicine	31	
19	Gasoline, fuel, and oil	19	6,786,562	32	Other expenses (specify):		
20	Insurance (other than health)	20	7,169,523	a		32a	
21	Interest (see instructions):			b		32b	
a	Mortgage (paid to banks, etc.)	21a	4,703,732	c		32c	
b	Other	21b	3,742,423	d		32d	
22	Labor hired (less employment credits)	22	7,442,424	e		32e	
				f		32f	

33	**Total expenses.** Add lines 10 through 32f. If line 32f is negative, see instructions ▶	33	208,571,443
34	**Net farm profit or (loss).** Subtract line 33 from line 9 **Total of all unmarked expenses** 42,462,532	34	-26,153,746
	If a profit, stop here and see instructions for where to report. If a loss, complete line 36. **Nondeductible Loss (+) / Suspended Carryover (-)** 223,644		
35	Reserved for future use.		

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

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

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

2021 Line Item Estimates—All figures are estimates based on samples.
Number of returns filed for selected lines

Part III Farm Income—Accrual Method (see instructions)

37	Sales of livestock, produce, grains, and other products (see instructions)					37	962,534
38a	Cooperative distributions (Form(s) 1099-PATR)	38a	** 455,384	38b	Taxable amount	38b	** 451,581
39a	Agricultural program payments	39a	** 603,844	39b	Taxable amount	39b	** 599,922
40	Commodity Credit Corporation (CCC) loans:						
a	CCC loans reported under election					40a	** 2,589
b	CCC loans forfeited	40b	** 257	40c	Taxable amount	40c	** 257
41	Crop insurance proceeds					41	** 127,629
42	Custom hire (machine work) income					42	** 160,386
43	Other income (see instructions)					43	** 535,067
44	Add amounts in the right column for lines 37 through 43 (lines 37, 38b, 39b, 40a, 40c, 41, 42, and 43)					44	10,568
45	Inventory of livestock, produce, grains, and other products at beginning of the year. Do not include sales reported on Form 4797	45					
46	Cost of livestock, produce, grains, and other products purchased during the year	46					
47	Add lines 45 and 46	47					
48	Inventory of livestock, produce, grains, and other products at end of year	48					
49	Cost of livestock, produce, grains, and other products sold. Subtract line 48 from line 47*					49	
50	**Gross income.** Subtract line 49 from line 44. Enter the result here and on Part I, line 9 ▶					50	10,894

*If you use the unit-livestock-price method or the farm-price method of valuing inventory and the amount on line 48 is larger than the amount on line 47, subtract line 47 from line 48. Enter the result on line 49. Add lines 44 and 49. Enter the total on line 50 and on Part I, line 9.

Part IV Principal Agricultural Activity Codes

CAUTION

Do not file Schedule F (Form 1040) to report the following.

- *Income from providing agricultural services such as soil preparation, veterinary, farm labor, horticultural services if your principal source of income is from providing such services. Instead, file Schedule C (Form 1040).*
- *Income from breeding, raising, or caring for dogs, cats, or other pet animals. Instead, file Schedule C (Form 1040).*
- *Income from managing a farm for a fee or on a contract basis. Instead, file Schedule C (Form 1040).*
- *Sales of livestock held for draft, breeding, sport, or dairy purposes. Instead, file Form 4797.*

These codes for the Principal Agricultural Activity classify farms by their primary activity to facilitate the administration of the Internal Revenue Code. These six-digit codes are based on the North American Industry Classification System (NAICS).

Select the code that best identifies your primary farming activity and enter the six-digit number on line B.

Crop Production

111100 Oilseed and grain farming
111210 Vegetable and melon farming
111300 Fruit and tree nut farming
111400 Greenhouse, nursery, and floriculture production
111900 Other crop farming

Animal Production

112111 Beef cattle ranching and farming
112112 Cattle feedlots
112120 Dairy cattle and milk production
112210 Hog and pig farming
112300 Poultry and egg production
112400 Sheep and goat farming
112510 Aquaculture
112900 Other animal production

Forestry and Logging

113000 Forestry and logging (including forest nurseries and timber tracts)
113110 Timber tract operations
113210 Forest nurseries and gathering of forest products
113310 Logging

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

Part III Farm Income—Accrual Method (see instructions)

37	Sales of livestock, produce, grains, and other products (see instructions)					37	107,814,665
38a	Cooperative distributions (Form(s) 1099-PATR)	38a	** 30,349,610	38b	Taxable amount	38b	** 24,627,739
39a	Agricultural program payments	39a	** 9,273,713	39b	Taxable amount	39b	** 9,214,965
40	Commodity Credit Corporation (CCC) loans:						
a	CCC loans reported under election					40a	** 331,097
b	CCC loans forfeited	40b	** 36,783	40c	Taxable amount	40c	** 36,783
41	Crop insurance proceeds					41	** 4,882,350
42	Custom hire (machine work) income					42	** 5,540,675
43	Other income (see instructions)					43	** 12,743,909
44	Add amounts in the right column for lines 37 through 43 (lines 37, 38b, 39b, 40a, 40c, 41, 42, and 43)					44	3,471,678
45	Inventory of livestock, produce, grains, and other products at beginning of the year. Do not include sales reported on Form 4797	45					
46	Cost of livestock, produce, grains, and other products purchased during the year	46					
47	Add lines 45 and 46	47					
48	Inventory of livestock, produce, grains, and other products at end of year	48					
49	Cost of livestock, produce, grains, and other products sold. Subtract line 48 from line 47*					49	
50	**Gross income.** Subtract line 49 from line 44. Enter the result here and on Part I, line 9 ▶					50	2,170,519

*If you use the unit-livestock-price method or the farm-price method of valuing inventory and the amount on line 48 is larger than the amount on line 47, subtract line 47 from line 48. Enter the result on line 49. Add lines 44 and 49. Enter the total on line 50 and on Part I, line 9.

Part IV Principal Agricultural Activity Codes

CAUTION

Do not file Schedule F (Form 1040) to report the following.

- *Income from providing agricultural services such as soil preparation, veterinary, farm labor, horticultural services if your principal source of income is from providing such services. Instead, file Schedule C (Form 1040).*
- *Income from breeding, raising, or caring for dogs, cats, or other pet animals. Instead, file Schedule C (Form 1040).*
- *Income from managing a farm for a fee or on a contract basis. Instead, file Schedule C (Form 1040).*
- *Sales of livestock held for draft, breeding, sport, or dairy purposes. Instead, file Form 4797.*

These codes for the Principal Agricultural Activity classify farms by their primary activity to facilitate the administration of the Internal Revenue Code. These six-digit codes are based on the North American Industry Classification System (NAICS).

Select the code that best identifies your primary farming activity and enter the six-digit number on line B.

Crop Production

111100 Oilseed and grain farming
111210 Vegetable and melon farming
111300 Fruit and tree nut farming
111400 Greenhouse, nursery, and floriculture production
111900 Other crop farming

Animal Production

112111 Beef cattle ranching and farming
112112 Cattle feedlots
112120 Dairy cattle and milk production
112210 Hog and pig farming
112300 Poultry and egg production
112400 Sheep and goat farming
112510 Aquaculture
112900 Other animal production

Forestry and Logging

113000 Forestry and logging (including forest nurseries and timber tracts)
113110 Timber tract operations
113210 Forest nurseries and gathering of forest products
113310 Logging

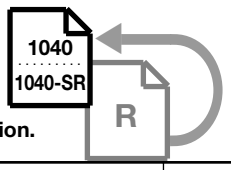
2021 Line Item Estimates—All figures are estimates based on samples.
Number of returns filed for selected lines

Schedule R
(Form 1040)

Department of the Treasury
Internal Revenue Service (99)

Credit for the Elderly or the Disabled

► **Attach to Form 1040 or 1040-SR.**
► **Go to *www.irs.gov/ScheduleR* for instructions and the latest information.**



OMB No. 1545-0074

2021

Attachment
Sequence No. **16**

Name(s) shown on return

Total schedules filed = 43,350

Your social security number

You may be able to take this credit and reduce your tax if by the end of 2021:

- You were age 65 or older **or**
- You were under age 65, you retired on **permanent and total** disability, and you received taxable disability income.

But you must also meet other tests. See instructions.

TIP *In most cases, the IRS can figure the credit for you. See instructions.*

Part I Check the Box for Your Filing Status and Age

If your filing status is:	And by the end of 2021:	Check only one box:
Single, Head of household, or Qualifying widow(er)	**1** You were 65 or older	**1** ☐
	2 You were under 65 and you retired on permanent and total disability	**2** ☐
Married filing jointly	**3** Both spouses were 65 or older	**3** ☐
	4 Both spouses were under 65, but only one spouse retired on permanent and total disability	**4** ☐
	5 Both spouses were under 65, and both retired on permanent and total disability	**5** ☐
	6 One spouse was 65 or older, and the other spouse was under 65 and retired on permanent and total disability	**6** ☐
	7 One spouse was 65 or older, and the other spouse was under 65 and **not** retired on permanent and total disability	**7** ☐
Married filing separately	**8** You were 65 or older and you lived apart from your spouse for all of 2021	**8** ☐
	9 You were under 65, you retired on permanent and total disability, and you lived apart from your spouse for all of 2021	**9** ☐

Did you check box 1, 3, 7, or 8?

- **Yes** → Skip Part II and complete Part III on the back.
- **No** → Complete Parts II and III.

Part II Statement of Permanent and Total Disability (Complete **only** if you checked box 2, 4, 5, 6, or 9 above.)

If: **1** You filed a physician's statement for this disability for 1983 or an earlier year, or you filed or got a statement for tax years after 1983 and your physician signed line B on the statement, **and**

2 Due to your continued disabled condition, you were unable to engage in any substantial gainful activity in 2021, check this box ► ☐

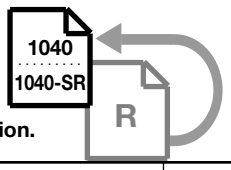
- If you checked this box, you don't have to get another statement for 2021.
- If you **didn't** check this box, have your physician complete the statement in the instructions. You **must** keep the statement for your records.

Schedule R
(Form 1040)

Department of the Treasury
Internal Revenue Service (99)

Credit for the Elderly or the Disabled

▶ **Attach to Form 1040 or 1040-SR.**
▶ **Go to *www.irs.gov/ScheduleR* for instructions and the latest information.**



OMB No. 1545-0074

2021

Attachment
Sequence No. **16**

Name(s) shown on return

Total schedules filed = 43,350

Your social security number

You may be able to take this credit and reduce your tax if by the end of 2021:

- You were age 65 or older **or**
- You were under age 65, you retired on **permanent and total** disability, and you received taxable disability income.

But you must also meet other tests. See instructions.

TIP *In most cases, the IRS can figure the credit for you. See instructions.*

Part I Check the Box for Your Filing Status and Age

If your filing status is:	And by the end of 2021:		Check only one box:
Single, Head of household, or Qualifying widow(er)	**1** You were 65 or older	**1**	☐
	2 You were under 65 and you retired on permanent and total disability	**2**	☐
Married filing jointly	**3** Both spouses were 65 or older	**3**	☐
	4 Both spouses were under 65, but only one spouse retired on permanent and total disability	**4**	☐
	5 Both spouses were under 65, and both retired on permanent and total disability	**5**	☐
	6 One spouse was 65 or older, and the other spouse was under 65 and retired on permanent and total disability	**6**	☐
	7 One spouse was 65 or older, and the other spouse was under 65 and **not** retired on permanent and total disability	**7**	☐
Married filing separately	**8** You were 65 or older and you lived apart from your spouse for all of 2021	**8**	☐
	9 You were under 65, you retired on permanent and total disability, and you lived apart from your spouse for all of 2021	**9**	☐

Did you check box 1, 3, 7, or 8?

- **Yes** → Skip Part II and complete Part III on the back.
- **No** → Complete Parts II and III.

Part II Statement of Permanent and Total Disability (Complete **only** if you checked box 2, 4, 5, 6, or 9 above.)

If: **1** You filed a physician's statement for this disability for 1983 or an earlier year, or you filed or got a statement for tax years after 1983 and your physician signed line B on the statement, **and**

2 Due to your continued disabled condition, you were unable to engage in any substantial gainful activity in 2021, check this box ▶ ☐

- If you checked this box, you don't have to get another statement for 2021.
- If you **didn't** check this box, have your physician complete the statement in the instructions. You **must** keep the statement for your records.

2021 Line Item Estimates—All figures are estimates based on samples.
Number of returns filed for selected lines

Part III Figure Your Credit

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

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

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

→ **11** *

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

12 If you completed line 11, enter the **smaller** of line 10 or line 11. **All others,** enter the amount from line 10 . . . . . **12** 43,350

13 Enter the following pensions, annuities, or disability income that you (and your spouse if filing jointly) received in 2021.

a Nontaxable part of social security benefits and nontaxable part of railroad retirement benefits treated as social security (see instructions) **13a** 3,236

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

c Add lines 13a and 13b. (Even though these income items aren't taxable, they **must** be included here to figure your credit.) If you didn't receive any of the types of nontaxable income listed on line 13a or 13b, enter -0- on line 13c **13c** 3,243

14 Enter the amount from Form 1040 or 1040-SR, line 11 . . . . . **14**

15 **If you checked (in Part I):** **Enter:**
Box 1 or 2 . . . . . $7,500
Box 3, 4, 5, 6, or 7 . . . . . $10,000
Box 8 or 9 . . . . . $5,000
→ **15**

16 Subtract line 15 from line 14. If zero or less, enter -0- **16** 37,572

17 Enter one-half of line 16 . . . . . **17** 37,572

18 Add lines 13c and 17 . . . . . **18** 38,803

19 Subtract line 18 from line 12. If zero or less, **stop;** you **can't** take the credit. Otherwise, go to line 20. . . . . **19** 41,276

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

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

22 **Credit for the elderly or the disabled.** Enter the **smaller** of line 20 or line 21. Also enter this amount on Schedule 3 (Form 1040), line 6d **22** 40,263

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

Part III Figure Your Credit

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

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

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

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

12	If you completed line 11, enter the **smaller** of line 10 or line 11. **All others,** enter the amount from line 10			**12**	224,422
13	Enter the following pensions, annuities, or disability income that you (and your spouse if filing jointly) received in 2021.				
a	Nontaxable part of social security benefits and nontaxable part of railroad retirement benefits treated as social security (see instructions)		**13a**	25,687	
b	Nontaxable veterans' pensions and any other pension, annuity, or disability benefit that is excluded from income under any other provision of law (see instructions)		**13b**	*	
c	Add lines 13a and 13b. (Even though these income items aren't taxable, they **must** be included here to figure your credit.) If you didn't receive any of the types of nontaxable income listed on line 13a or 13b, enter -0- on line 13c		**13c**	25,690	
14	Enter the amount from Form 1040 or 1040-SR, line 11	**14**			
15	**If you checked (in Part I):** **Enter:** Box 1 or 2 $7,500; Box 3, 4, 5, 6, or 7 $10,000; Box 8 or 9 $5,000	**15**			
16	Subtract line 15 from line 14. If zero or less, enter -0-	**16**	496,096		
17	Enter one-half of line 16		**17**	248,057	
18	Add lines 13c and 17			**18**	273,746
19	Subtract line 18 from line 12. If zero or less, **stop;** you **can't** take the credit. Otherwise, go to line 20.			**19**	62,773
20	Multiply line 19 by 15% (0.15)			**20**	
21	Tax liability limit. Enter the amount from the Credit Limit Worksheet in the instructions			**21**	
22	**Credit for the elderly or the disabled.** Enter the **smaller** of line 20 or line 21. Also enter this amount on Schedule 3 (Form 1040), line 6d			**22**	3,734

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

2021 Line Item Estimates—All figures are estimates based on samples.
Number of returns filed for selected lines

SCHEDULE SE (Form 1040)

Department of the Treasury
Internal Revenue Service (99)

Self-Employment Tax

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

OMB No. 1545-0074

2021

Attachment Sequence No. **17**

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

Total schedules filed = 22,972,718

Social security number of person with **self-employment** income ▶

Part I Self-Employment Tax

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

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

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

1a	Net farm profit or (loss) from Schedule F, line 34, and farm partnerships, Schedule K-1 (Form 1065), box 14, code A	**1a**	539,256
b	If you received social security retirement or disability benefits, enter the amount of Conservation Reserve Program payments included on Schedule F, line 4b, or listed on Schedule K-1 (Form 1065), box 20, code AH	**1b**	(12,260)

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

2	Net profit or (loss) from Schedule C, line 31; and Schedule K-1 (Form 1065), box 14, code A (other than farming). See instructions for other income to report or if you are a minister or member of a religious order	**2**	21,306,781
3	Combine lines 1a, 1b, and 2	**3**	
4a	If line 3 is more than zero, multiply line 3 by 92.35% (0.9235). Otherwise, enter amount from line 3	**4a**	21,626,090
	Note: If line 4a is less than $400 due to Conservation Reserve Program payments on line 1b, see instructions.		
b	If you elect one or both of the optional methods, enter the total of lines 15 and 17 here	**4b**	
c	Combine lines 4a and 4b. If less than $400, **stop;** you don't owe self-employment tax. **Exception:** If less than $400 and you had **church employee income,** enter -0- and continue ▶	**4c**	21,608,587
5a	Enter your **church employee income** from Form W-2. See instructions for definition of church employee income — **5a** 27,795		
b	Multiply line 5a by 92.35% (0.9235). If less than $100, enter -0-	**5b**	
6	Add lines 4c and 5b	**6**	21,622,374
7	Maximum amount of combined wages and self-employment earnings subject to social security tax or the 6.2% portion of the 7.65% railroad retirement (tier 1) tax for 2021	**7**	142,800
8a	Total social security wages and tips (total of boxes 3 and 7 on Form(s) W-2) and railroad retirement (tier 1) compensation. If $142,800 or more, skip lines 8b through 10, and go to line 11 — **8a** 9,172,473		
b	Unreported tips subject to social security tax from Form 4137, line 10 — **8b** 1,739		
c	Wages subject to social security tax from Form 8919, line 10 — **8c** 5,610		
d	Add lines 8a, 8b, and 8c	**8d**	9,177,013
9	Subtract line 8d from line 7. If zero or less, enter -0- here and on line 10 and go to line 11 ▶	**9**	
10	Multiply the **smaller** of line 6 or line 9 by 12.4% (0.124)	**10**	20,887,508
11	Multiply line 6 by 2.9% (0.029)	**11**	21,622,374
12	**Self-employment tax.** Add lines 10 and 11. Enter here and on **Schedule 2 (Form 1040), line 4**	**12**	21,622,374
13	**Deduction for one-half of self-employment tax.** Multiply line 12 by 50% (0.50). Enter here and on **Schedule 1 (Form 1040), line 15** — **13**		

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

Farm Optional Method. You may use this method **only** if **(a)** your gross farm income[1] wasn't more than $8,820, **or (b)** your net farm profits[2] were less than $6,367.

14	Maximum income for optional methods	**14**	5,880
15	Enter the **smaller** of: two-thirds (2/3) of gross farm income[1] (not less than zero) **or** $5,880. Also, include this amount on line 4b above	**15**	18,360

Nonfarm Optional Method. You may use this method **only** if **(a)** your net nonfarm profits[3] were less than $6,367 and also less than 72.189% of your gross nonfarm income,[4] **and (b)** you had net earnings from self-employment of at least $400 in 2 of the prior 3 years. **Caution:** You may use this method no more than five times.

16	Subtract line 15 from line 14	**16**	
17	Enter the **smaller** of: two-thirds (2/3) of gross nonfarm income[4] (not less than zero) **or** the amount on line 16. Also, include this amount on line 4b above	**17**	18,474

[1] From Sch. F, line 9; and Sch. K-1 (Form 1065), box 14, code B.
[2] From Sch. F, line 34; and Sch. K-1 (Form 1065), box 14, code A—minus the amount you would have entered on line 1b had you not used the optional method.
[3] From Sch. C, line 31; and Sch. K-1 (Form 1065), box 14, code A.
[4] From Sch. C, line 7; and Sch. K-1 (Form 1065), box 14, code C.

SCHEDULE SE (Form 1040)

Department of the Treasury
Internal Revenue Service (99)

Self-Employment Tax

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

OMB No. 1545-0074

2021

Attachment Sequence No. **17**

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

Total schedules filed = 22,972,718

Social security number of person with **self-employment** income ▶

Part I Self-Employment Tax

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

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

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

1a	Net farm profit or (loss) from Schedule F, line 34, and farm partnerships, Schedule K-1 (Form 1065), box 14, code A	**1a**	12,201,706
b	If you received social security retirement or disability benefits, enter the amount of Conservation Reserve Program payments included on Schedule F, line 4b, or listed on Schedule K-1 (Form 1065), box 20, code AH	**1b**	(121,307)

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

2	Net profit or (loss) from Schedule C, line 31; and Schedule K-1 (Form 1065), box 14, code A (other than farming). See instructions for other income to report or if you are a minister or member of a religious order	**2**	811,682,537
3	Combine lines 1a, 1b, and 2	**3**	
4a	If line 3 is more than zero, multiply line 3 by 92.35% (0.9235). Otherwise, enter amount from line 3	**4a**	760,498,898
	Note: If line 4a is less than $400 due to Conservation Reserve Program payments on line 1b, see instructions.		
b	If you elect one or both of the optional methods, enter the total of lines 15 and 17 here	**4b**	
c	Combine lines 4a and 4b. If less than $400, **stop;** you don't owe self-employment tax. **Exception:** If less than $400 and you had **church employee income,** enter -0- and continue ▶	**4c**	763,890,704
5a	Enter your **church employee income** from Form W-2. See instructions for definition of church employee income — **5a** 703,258		
b	Multiply line 5a by 92.35% (0.9235). If less than $100, enter -0-	**5b**	
6	Add lines 4c and 5b	**6**	764,540,165
7	Maximum amount of combined wages and self-employment earnings subject to social security tax or the 6.2% portion of the 7.65% railroad retirement (tier 1) tax for 2021	**7**	142,800
8a	Total social security wages and tips (total of boxes 3 and 7 on Form(s) W-2) and railroad retirement (tier 1) compensation. If $142,800 or more, skip lines 8b through 10, and go to line 11 — **8a** 436,089,079		
b	Unreported tips subject to social security tax from Form 4137, line 10 — **8b** 22,007		
c	Wages subject to social security tax from Form 8919, line 10 — **8c** 54,297		
d	Add lines 8a, 8b, and 8c	**8d**	436,165,383
9	Subtract line 8d from line 7. If zero or less, enter -0- here and on line 10 and go to line 11 ▶	**9**	
10	Multiply the **smaller** of line 6 or line 9 by 12.4% (0.124)	**10**	55,008,521
11	Multiply line 6 by 2.9% (0.029)	**11**	22,171,724
12	**Self-employment tax.** Add lines 10 and 11. Enter here and on **Schedule 2 (Form 1040), line 4**	**12**	77,180,298
13	**Deduction for one-half of self-employment tax.** Multiply line 12 by 50% (0.50). Enter here and on **Schedule 1 (Form 1040), line 15** — **13**		

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

Farm Optional Method. You may use this method **only** if **(a)** your gross farm income[1] wasn't more than $8,820, **or (b)** your net farm profits[2] were less than $6,367.

14	Maximum income for optional methods	**14**	5,880
15	Enter the **smaller** of: two-thirds (2/3) of gross farm income[1] (not less than zero) **or** $5,880. Also, include this amount on line 4b above	**15**	107,303

Nonfarm Optional Method. You may use this method **only** if **(a)** your net nonfarm profits[3] were less than $6,367 and also less than 72.189% of your gross nonfarm income,[4] **and (b)** you had net earnings from self-employment of at least $400 in 2 of the prior 3 years. **Caution:** You may use this method no more than five times.

16	Subtract line 15 from line 14	**16**	
17	Enter the **smaller** of: two-thirds (2/3) of gross nonfarm income[4] (not less than zero) **or** the amount on line 16. Also, include this amount on line 4b above	**17**	77,248

[1] From Sch. F, line 9; and Sch. K-1 (Form 1065), box 14, code B.
[2] From Sch. F, line 34; and Sch. K-1 (Form 1065), box 14, code A—minus the amount you would have entered on line 1b had you not used the optional method.
[3] From Sch. C, line 31; and Sch. K-1 (Form 1065), box 14, code A.
[4] From Sch. C, line 7; and Sch. K-1 (Form 1065), box 14, code C.

2021 Line Item Estimates—All figures are estimates based on samples.
Number of returns filed for selected lines

Part III Maximum Deferral of Self-Employment Tax Payments

If line 4c is zero, skip lines 18 through 20, and enter -0- on line 21.			
18	Enter the portion of line 3 that can be attributed to March 27, 2020, through December 31, 2020	**18**	102,963
19	If line 18 is more than zero, multiply line 18 by 92.35% (0.9235); otherwise, enter the amount from line 18	**19**	102,963
20	Enter the portion of lines 15 and 17 that can be attributed to March 27, 2020, through December 31, 2020	**20**	1,457
21	Combine lines 19 and 20	**21**	104,420
If line 5b is zero, skip line 22 and enter -0- on line 23.			
22	Enter the portion of line 5a that can be attributed to March 27, 2020, through December 31, 2020	**22**	0
23	Multiply line 22 by 92.35% (0.9235)	**23**	0
24	Add lines 21 and 23	**24**	104,420
25	Enter the smaller of line 9 or line 24	**25**	101,602
26	Multiply line 25 by 6.2% (0.062). Enter here and see the instructions for line 12e of Schedule 3 (Form 1040)	**26**	101,602

Schedule SE (Form 1040) 2020 Attachment Sequence No. **17** Page **2**

Part III Maximum Deferral of Self-Employment Tax Payments

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

18	Enter the portion of line 3 that can be attributed to March 27, 2020, through December 31, 2020	**18**	5,041,397
19	If line 18 is more than zero, multiply line 18 by 92.35% (0.9235); otherwise, enter the amount from line 18	**19**	4,655,731
20	Enter the portion of lines 15 and 17 that can be attributed to March 27, 2020, through December 31, 2020	**20**	6,331
21	Combine lines 19 and 20	**21**	4,662,061

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

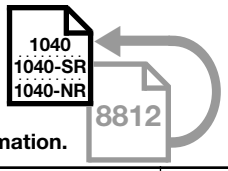
22	Enter the portion of line 5a that can be attributed to March 27, 2020, through December 31, 2020	**22**	0
23	Multiply line 22 by 92.35% (0.9235)	**23**	0
24	Add lines 21 and 23	**24**	4,662,061
25	Enter the smaller of line 9 or line 24	**25**	2,925,827
26	Multiply line 25 by 6.2% (0.062). Enter here and see the instructions for line 12e of Schedule 3 (Form 1040)	**26**	181,400

2021 Line Item Estimates—All figures are estimates based on samples.
Number of returns filed for selected lines

SCHEDULE 8812 (Form 1040)

Department of the Treasury
Internal Revenue Service (99)

Credits for Qualifying Children and Other Dependents



▶ **Attach to Form 1040, 1040-SR, or 1040-NR.**
▶ **Go to *www.irs.gov/Schedule8812* for instructions and the latest information.**

OMB No. 1545-0074

2021

Attachment Sequence No. **47**

Name(s) shown on return

Total schedules filed = 47,575,711

Your social security number

Part I-A Child Tax Credit and Credit for Other Dependents

1	Enter the amount from line 11 of your Form 1040, 1040-SR, or 1040-NR			1	46,601,912
2a	Enter income from Puerto Rico that you excluded	2a	4,090		
b	Enter the amounts from lines 45 and 50 of your Form 2555	2b	75,785		
c	Enter the amount from line 15 of your Form 4563	2c			
d	Add lines 2a through 2c			2d	79,874
3	Add lines 1 and 2d			3	46,607,565
4a	Number of qualifying children under age 18 with the required social security number	4a	39,005,501		
b	Number of children included on line 4a who were under age 6 at the end of 2021	4b	16,379,889		
c	Subtract line 4b from line 4a	4c	29,602,339		
5	If line 4a is more than zero, enter the amount from the **Line 5 Worksheet**; otherwise, enter -0-			5	39,005,501
6	Number of other dependents, including any qualifying children who are not under age 18 or who do not have the required social security number	6	12,324,175		
	Caution: Do not include yourself, your spouse, or anyone who is not a U.S. citizen, U.S. national, or U.S. resident alien. Also, do not include anyone you included on line 4a.				
7	Multiply line 6 by $500			7	12,324,175
8	Add lines 5 and 7			8	46,321,166
9	Enter the amount shown below for your filing status. • Married filing jointly—$400,000 • All other filing statuses—$200,000			9	47,155,609
10	Subtract line 9 from line 3. • If zero or less, enter -0-. • If more than zero and not a multiple of $1,000, enter the next multiple of $1,000. For example, if the result is $425, enter $1,000; if the result is $1,025, enter $2,000, etc.			10	1,443,551
11	Multiply line 10 by 5% (0.05)			11	1,443,551
12	Subtract line 11 from line 8. If zero or less, enter -0-			12	45,752,089
13	Check all the boxes that apply to you (or your spouse if married filing jointly).				
	A Check here if you (or your spouse if married filing jointly) had a principal place of abode in the United States for more than half of 2021 ☐				46,046,909
	B Check here if you (or your spouse if married filing jointly) were a bona fide resident of Puerto Rico for 2021 ☐				229,632

Part I-B Filers Who Check a Box on Line 13

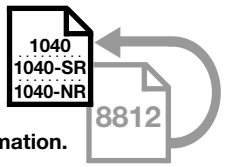
Caution: If you did not check a box on line 13, do not complete Part I-B; instead, skip to Part I-C.

14a	Enter the smaller of line 7 or line 12	14a	11,487,422
b	Subtract line 14a from line 12	14b	37,652,855
c	If line 14a is zero, enter -0-; otherwise, enter the amount from the **Credit Limit Worksheet A**	14c	10,302,712
d	Enter the smaller of line 14a or line 14c	14d	10,300,696
e	Add lines 14b and 14d	14e	43,885,798
f	Enter the aggregate amount of advance child tax credit payments you (and your spouse if filing jointly) received for 2021. See your Letter(s) 6419 for the amounts to include on this line. If you are missing Letter 6419, see the instructions before entering an amount on this line. If you didn't receive any advance child tax credit payments for 2021, enter -0-	14f	34,677,884
	Caution: If the amount on this line doesn't match the aggregate amounts reported to you (and your spouse if filing jointly) on your Letter(s) 6419, the processing of your return will be delayed.		
g	Subtract line 14f from line 14e. If zero or less, enter -0- on lines 14g through 14i and go to Part III	14g	43,402,171
h	Enter the smaller of line 14d or line 14g. **This is your credit for other dependents. Enter this amount on line 19 of your Form 1040, 1040-SR, or 1040-NR**	14h	10,154,942
i	Subtract line 14h from line 14g. **This is your refundable child tax credit. Enter this amount on line 28 of your Form 1040, 1040-SR, or 1040-NR**	14i	37,249,985

SCHEDULE 8812 (Form 1040)

Department of the Treasury
Internal Revenue Service (99)

Credits for Qualifying Children and Other Dependents



▶ Attach to Form 1040, 1040-SR, or 1040-NR.
▶ Go to *www.irs.gov/Schedule8812* for instructions and the latest information.

OMB No. 1545-0074

2021

Attachment Sequence No. **47**

Name(s) shown on return — Total schedules filed = **47,575,711**

Your social security number

Part I-A Child Tax Credit and Credit for Other Dependents

1	Enter the amount from line 11 of your Form 1040, 1040-SR, or 1040-NR			1	5,139,529,731
2a	Enter income from Puerto Rico that you excluded	2a	125,028		
b	Enter the amounts from lines 45 and 50 of your Form 2555	2b	6,854,491		
c	Enter the amount from line 15 of your Form 4563	2c			
d	Add lines 2a through 2c			2d	6,979,993
3	Add lines 1 and 2d			3	5,146,509,724
4a	Number of qualifying children under age 18 with the required social security number	4a	67,685		
b	Number of children included on line 4a who were under age 6 at the end of 2021	4b	21,248		
c	Subtract line 4b from line 4a	4c	46,437		
5	If line 4a is more than zero, enter the amount from the **Line 5 Worksheet**; otherwise, enter -0-			5	204,663,948
6	Number of other dependents, including any qualifying children who are not under age 18 or who do not have the required social security number	6	14,814		
	Caution: Do not include yourself, your spouse, or anyone who is not a U.S. citizen, U.S. national, or U.S. resident alien. Also, do not include anyone you included on line 4a.				
7	Multiply line 6 by $500			7	7,406,931
8	Add lines 5 and 7			8	212,070,879
9	Enter the amount shown below for your filing status. • Married filing jointly—$400,000 • All other filing statuses—$200,000			9	14,194,490,696
10	Subtract line 9 from line 3. • If zero or less, enter -0-. • If more than zero and not a multiple of $1,000, enter the next multiple of $1,000. For example, if the result is $425, enter $1,000; if the result is $1,025, enter $2,000, etc.			10	1,059,084,306
11	Multiply line 10 by 5% (0.05)			11	52,954,215
12	Subtract line 11 from line 8. If zero or less, enter -0-			12	209,880,774
13	Check all the boxes that apply to you (or your spouse if married filing jointly).				
	A Check here if you (or your spouse if married filing jointly) had a principal place of abode in the United States for more than half of 2021 ☐				46,047
	B Check here if you (or your spouse if married filing jointly) were a bona fide resident of Puerto Rico for 2021 ☐				230

Part I-B Filers Who Check a Box on Line 13

Caution: If you did not check a box on line 13, do not complete Part I-B; instead, skip to Part I-C.

14a	Enter the smaller of line 7 or line 12	14a	6,859,019
b	Subtract line 14a from line 12	14b	198,323,173
c	If line 14a is zero, enter -0-; otherwise, enter the amount from the **Credit Limit Worksheet A**	14c	118,471,713
d	Enter the smaller of line 14a or line 14c	14d	5,937,439
e	Add lines 14b and 14d	14e	204,260,612
f	Enter the aggregate amount of advance child tax credit payments you (and your spouse if filing jointly) received for 2021. See your Letter(s) 6419 for the amounts to include on this line. If you are missing Letter 6419, see the instructions before entering an amount on this line. If you didn't receive any advance child tax credit payments for 2021, enter -0-	14f	85,376,491
	Caution: If the amount on this line doesn't match the aggregate amounts reported to you (and your spouse if filing jointly) on your Letter(s) 6419, the processing of your return will be delayed.		
g	Subtract line 14f from line 14e. If zero or less, enter -0- on lines 14g through 14i and go to Part III	14g	120,874,632
h	Enter the smaller of line 14d or line 14g. **This is your credit for other dependents. Enter this amount on line 19 of your Form 1040, 1040-SR, or 1040-NR**	14h	5,810,099
i	Subtract line 14h from line 14g. **This is your refundable child tax credit. Enter this amount on line 28 of your Form 1040, 1040-SR, or 1040-NR**	14i	114,994,658

2021 Line Item Estimates—All figures are estimates based on samples.
Number of returns filed for selected lines

Part I-C Filers Who Do Not Check a Box on Line 13

Caution: If you checked a box on line 13, do not complete Part I-C.

15a	Enter the amount from the **Credit Limit Worksheet A**	15a	796,853
b	Enter the smaller of line 12 or line 15a	15b	946,891
	Additional child tax credit. Complete Parts II-A through II-C if you meet each of the following items. **1.** You are not filing Form 2555. **2.** Line 4a is more than zero. **3.** Line 12 is more than line 15a.		
c	If you completed Parts II-A through II-C, enter the amount from line 27; otherwise, enter -0-	15c	281,046
d	Add lines 15b and 15c	15d	818,443
e	Enter the aggregate amount of advance child tax credit payments you (and your spouse if filing jointly) received for 2021. See your Letter(s) 6419 for the amounts to include on this line. If you are missing Letter 6419, see the instructions before entering an amount on this line. If you didn't receive any advance child tax credit payments for 2021, enter -0- **Caution:** If the amount on this line doesn't match the aggregate amounts reported to you (and your spouse if filing jointly) on your Letter(s) 6419, the processing of your return will be delayed.	15e	451,145
f	Subtract line 15e from line 15d. If zero or less, enter -0- on lines 15f through 15h and go to Part III	15f	741,839
g	Enter the smaller of line 15b or line 15f. **This is your nonrefundable child tax credit and credit for other dependents. Enter this amount on line 19 of your Form 1040, 1040-SR, or 1040-NR**	15g	705,254
h	Subtract line 15g from line 15f. **This is your additional child tax credit. Enter this amount on line 28 of your Form 1040, 1040-SR, or 1040-NR**	15h	118,457

Part II-A Additional Child Tax Credit (use only if completing Part I-C)

Caution: If you file Form 2555, do not complete Parts II-A through II-C; you cannot claim the additional child tax credit.

Caution: If you checked a box on line 13, do not complete Parts II-A through II-C; you cannot claim the additional child tax credit.

16a	Subtract line 15b from line 12. If zero, skip Parts II-A and II-B and enter -0- on line 27			16a	884,193
b	Number of qualifying children under 18 with the required social security number: _____ x $1,400. Enter the result. If zero, skip Parts II-A and II-B and enter -0- on line 27 **TIP:** The number of children you use for this line is the same as the number of children you used for line 4a.			16b	913,163
17	Enter the **smaller** of line 16a or line 16b			17	719,025
18a	Earned income (see instructions)	18a	809,860		
b	Nontaxable combat pay (see instructions)	18b	6,066		
19	Is the amount on line 18a more than $2,500? ☐ **No.** Leave line 19 blank and enter -0- on line 20. ☐ **Yes.** Subtract $2,500 from the amount on line 18a. Enter the result	19	793,416		
20	Multiply the amount on line 19 by 15% (0.15) and enter the result			20	792,408
	Next. On line 16b, is the amount $4,200 or more? ☐ **No.** If line 20 is zero, enter -0- on line 15c. Otherwise, skip Part II-B and enter the **smaller** of line 17 or line 20 on line 27. ☐ **Yes.** If line 20 is equal to or more than line 17, skip Part II-B and enter the amount from line 17 on line 27. Otherwise, go to line 21.				

Part II-B Certain Filers Who Have Three or More Qualifying Children

21	Withheld social security, Medicare, and Additional Medicare taxes from Form(s) W-2, boxes 4 and 6. If married filing jointly, include your spouse's amounts with yours. If your employer withheld or you paid Additional Medicare Tax or tier 1 RRTA taxes, see instructions	21	34,151		
22	Enter the total of the amounts from Schedule 1 (Form 1040), line 15; Schedule 2 (Form 1040), line 5; Schedule 2 (Form 1040), line 6; and Schedule 2 (Form 1040), line 13	22	34,458		
23	Add lines 21 and 22	23	57,731		
24	**1040 and** **1040-SR filers:** Enter the total of the amounts from Form 1040 or 1040-SR, line 27a, and Schedule 3 (Form 1040), line 11. **1040-NR filers:** Enter the amount from Schedule 3 (Form 1040), line 11.	24	38,615		
25	Subtract line 24 from line 23. If zero or less, enter -0-			25	22,157
26	Enter the **larger** of line 20 or line 25			26	61,081
	Next, enter the **smaller** of line 17 or line 26 on line 27.				

Part II-C Additional Child Tax Credit

27	Enter this amount on line 15c	27	689,913

Part I-C Filers Who Do Not Check a Box on Line 13

Caution: If you checked a box on line 13, do not complete Part I-C.

15a	Enter the amount from the **Credit Limit Worksheet A**	15a	16,763,987
b	Enter the smaller of line 12 or line 15a	15b	1,919,552
	Additional child tax credit. Complete Parts II-A through II-C if you meet each of the following items. **1.** You are not filing Form 2555. **2.** Line 4a is more than zero. **3.** Line 12 is more than line 15a.		
c	If you completed Parts II-A through II-C, enter the amount from line 27; otherwise, enter -0-	15c	587,902
d	Add lines 15b and 15c	15d	2,210,876
e	Enter the aggregate amount of advance child tax credit payments you (and your spouse if filing jointly) received for 2021. See your Letter(s) 6419 for the amounts to include on this line. If you are missing Letter 6419, see the instructions before entering an amount on this line. If you didn't receive any advance child tax credit payments for 2021, enter -0- **Caution:** If the amount on this line doesn't match the aggregate amounts reported to you (and your spouse if filing jointly) on your Letter(s) 6419, the processing of your return will be delayed.	15e	973,099
f	Subtract line 15e from line 15d. If zero or less, enter -0- on lines 15f through 15h and go to Part III	15f	1,416,802
g	Enter the smaller of line 15b or line 15f. **This is your nonrefundable child tax credit and credit for other dependents. Enter this amount on line 19 of your Form 1040, 1040-SR, or 1040-NR**	15g	1,195,510
h	Subtract line 15g from line 15f. **This is your additional child tax credit. Enter this amount on line 28 of your Form 1040, 1040-SR, or 1040-NR**	15h	221,292

Part II-A Additional Child Tax Credit (use only if completing Part I-C)

Caution: If you file Form 2555, do not complete Parts II-A through II-C; you cannot claim the additional child tax credit.

Caution: If you checked a box on line 13, do not complete Parts II-A through II-C; you cannot claim the additional child tax credit.

16a	Subtract line 15b from line 12. If zero, skip Parts II-A and II-B and enter -0- on line 27			16a	2,670,545
b	Number of qualifying children under 18 with the required social security number: _____ x $1,400. Enter the result. If zero, skip Parts II-A and II-B and enter -0- on line 27 **TIP:** The number of children you use for this line is the same as the number of children you used for line 4a.			16b	2,224,703
17	Enter the **smaller** of line 16a or line 16b			17	1,621,879
18a	Earned income (see instructions)	18a	26,445,319		
b	Nontaxable combat pay (see instructions)	18b	101,709		
19	Is the amount on line 18a more than $2,500? ☐ **No.** Leave line 19 blank and enter -0- on line 20. ☐ **Yes.** Subtract $2,500 from the amount on line 18a. Enter the result	19	24,429,201		
20	Multiply the amount on line 19 by 15% (0.15) and enter the result			20	3,664,460
	Next. On line 16b, is the amount $4,200 or more? ☐ **No.** If line 20 is zero, enter -0- on line 15c. Otherwise, skip Part II-B and enter the **smaller** of line 17 or line 20 on line 27. ☐ **Yes.** If line 20 is equal to or more than line 17, skip Part II-B and enter the amount from line 17 on line 27. Otherwise, go to line 21.				

Part II-B Certain Filers Who Have Three or More Qualifying Children

21	Withheld social security, Medicare, and Additional Medicare taxes from Form(s) W-2, boxes 4 and 6. If married filing jointly, include your spouse's amounts with yours. If your employer withheld or you paid Additional Medicare Tax or tier 1 RRTA taxes, see instructions	21	45,915		
22	Enter the total of the amounts from Schedule 1 (Form 1040), line 15; Schedule 2 (Form 1040), line 5; Schedule 2 (Form 1040), line 6; and Schedule 2 (Form 1040), line 13	22	42,990		
23	Add lines 21 and 22	23	88,905		
24	**1040 and** **1040-SR filers:** Enter the total of the amounts from Form 1040 or 1040-SR, line 27a, and Schedule 3 (Form 1040), line 11. **1040-NR filers:** Enter the amount from Schedule 3 (Form 1040), line 11.	24	214,533		
25	Subtract line 24 from line 23. If zero or less, enter -0-			25	36,461
26	Enter the **larger** of line 20 or line 25			26	166,925
	Next, enter the **smaller** of line 17 or line 26 on line 27.				

Part II-C Additional Child Tax Credit

27	Enter this amount on line 15c	27	1,271,198

2021 Line Item Estimates—All figures are estimates based on samples.
Number of returns filed for selected lines

Part III Additional Tax (use only if line 14g or line 15f, whichever applies, is zero)

28a	Enter the amount from line 14f or line 15e, whichever applies	**28a**	1,784,167
b	Enter the amount from line 14e or line 15d, whichever applies	**28b**	554,185
29	Excess advance child tax credit payments. Subtract line 28b from line 28a. If zero, stop; you do not owe the additional tax	**29**	1,613,632
30	Enter the number of qualifying children taken into account in determining the annual advance amount you received for 2021. See your Letter 6419 for this number. If you are missing your Letter 6419, you are filing a joint return, or you received more than one Letter 6419, see the instructions before entering a number on this line	**30**	1,239,376
	Caution: If the amount on this line doesn't match the number of qualifying children reported to you (and your spouse if filing jointly) on your Letter(s) 6419, the processing of your return will be delayed.		
31	Enter the smaller of line 4a or line 30	**31**	529,082
32	Subtract line 31 from line 30. If zero, skip to line 40 and enter the amount from line 29; otherwise, continue to line 33	**32**	827,152
33	Enter the amount shown below for your filing status. • Married filing jointly or Qualifying widow(er)—$60,000 • Head of household—$50,000 • All other filing statuses—$40,000	**33**	823,121
34	Subtract line 33 from line 3. If zero or less, enter -0-	**34**	436,241
35	Enter the amount from line 33	**35**	823,121
36	Divide line 34 by line 35. Enter the result as a decimal (rounded to at least three places). If the result is 1.000 or more, enter 1.000	**36**	434,226
37	Multiply line 32 by $2,000	**37**	827,152
38	Multiply line 37 by line 36	**38**	433,215
39	Subtract line 38 from line 37	**39**	624,836
40	Subtract line 39 from line 29. If zero or less, enter -0-. **This is your additional tax. If more than zero, enter this amount on Schedule 2 (Form 1040), line 19**	**40**	1,106,411

Part III Additional Tax (use only if line 14g or line 15f, whichever applies, is zero)

28a	Enter the amount from line 14f or line 15e, whichever applies	**28a**	3,303,861
b	Enter the amount from line 14e or line 15d, whichever applies	**28b**	1,134,327
29	Excess advance child tax credit payments. Subtract line 28b from line 28a. If zero, stop; you do not owe the additional tax	**29**	2,169,534
30	Enter the number of qualifying children taken into account in determining the annual advance amount you received for 2021. See your Letter 6419 for this number. If you are missing your Letter 6419, you are filing a joint return, or you received more than one Letter 6419, see the instructions before entering a number on this line	**30**	2,008
	Caution: If the amount on this line doesn't match the number of qualifying children reported to you (and your spouse if filing jointly) on your Letter(s) 6419, the processing of your return will be delayed.		
31	Enter the smaller of line 4a or line 30	**31**	893
32	Subtract line 31 from line 30. If zero, skip to line 40 and enter the amount from line 29; otherwise, continue to line 33	**32**	1,115
33	Enter the amount shown below for your filing status. • Married filing jointly or Qualifying widow(er)—$60,000 • Head of household—$50,000 • All other filing statuses—$40,000	**33**	38,556,136
34	Subtract line 33 from line 3. If zero or less, enter -0-	**34**	58,644,940
35	Enter the amount from line 33	**35**	38,556,136
36	Divide line 34 by line 35. Enter the result as a decimal (rounded to at least three places). If the result is 1.000 or more, enter 1.000	**36**	296,329
37	Multiply line 32 by $2,000	**37**	2,229,260
38	Multiply line 37 by line 36	**38**	775,085
39	Subtract line 38 from line 37	**39**	1,454,174
40	Subtract line 39 from line 29. If zero or less, enter -0-. **This is your additional tax. If more than zero, enter this amount on Schedule 2 (Form 1040), line 19**	**40**	1,249,767

2021 Line Item Estimates—All figures are estimates based on samples.
Number of returns filed for selected lines

Form **461**

Department of the Treasury
Internal Revenue Service

Limitation on Business Losses

► **Attach to your tax return.**

► **Go to *www.irs.gov/Form461* for instructions and the latest information.**

OMB No. 1545-2283

2021

Attachment Sequence No. **64**

Name(s) shown on return

Total Forms Filed = 43,824

Identifying number

Part I Total Income/Loss Items

See instructions if you are filing a tax return other than Form 1040 or 1040-SR.

1	Reserved for future use	**1**	
2	Enter amount from Schedule 1 (Form 1040), line 3	**2**	
3	Enter amount from Form 1040 or 1040-SR, line 7	**3**	
4	Enter amount from Schedule 1 (Form 1040), line 4	**4**	
5	Enter amount from Schedule 1 (Form 1040), line 5	**5**	
6	Enter amount from Schedule 1 (Form 1040), line 6	**6**	
7	Reserved for future use	**7**	
8	Enter other income, gain, or losses from a trade or business not reported on lines 1 through 7	**8**	1,828
9	Combine lines 1 through 8	**9**	43,818

Part II Adjustment for Amounts Not Attributable to Trade or Business

See instructions if you are filing a tax return other than Form 1040 or 1040-SR.

10	Enter any income or gain reported on lines 1 through 8 that is not attributable to a trade or business	**10**	26,368
11	Enter any losses or deductions reported on lines 1 through 8 that are not attributable to a trade or business. See instructions	**11**	13,144
12	Subtract line 11 from line 10	**12**	33,410

Part III Limitation on Losses

13	If line 12 is a negative number, enter it here as a positive number. If line 12 is a positive number, enter it here as a negative number	**13**	**33,410**
14	Add lines 9 and 13	**14**	**43,816**
15	Enter $262,000 (or $524,000 if married filing jointly)	**15**	**43,824**
16	Add lines 14 and 15. If less than zero, enter the amount from line 16 as a positive number on Schedule 1 (Form 1040), line 8o. See instructions if you are filing a tax return other than a Form 1040 or 1040-SR. If zero or greater, do not attach this form to your tax return	**16**	43,016

Form **461**

Department of the Treasury
Internal Revenue Service

Limitation on Business Losses

▶ **Attach to your tax return.**

▶ **Go to *www.irs.gov/Form461* for instructions and the latest information.**

OMB No. 1545-2283

2021

Attachment Sequence No. **64**

Name(s) shown on return

Total Forms Filed = 43,824

Identifying number

Part I Total Income/Loss Items

See instructions if you are filing a tax return other than Form 1040 or 1040-SR.

1	Reserved for future use	1	
2	Enter amount from Schedule 1 (Form 1040), line 3	2	
3	Enter amount from Form 1040 or 1040-SR, line 7	3	
4	Enter amount from Schedule 1 (Form 1040), line 4	4	
5	Enter amount from Schedule 1 (Form 1040), line 5	5	
6	Enter amount from Schedule 1 (Form 1040), line 6	6	
7	Reserved for future use	7	
8	Enter other income, gain, or losses from a trade or business not reported on lines 1 through 7	8	1,210,792
9	Combine lines 1 through 8	9	10,520,424

Part II Adjustment for Amounts Not Attributable to Trade or Business

See instructions if you are filing a tax return other than Form 1040 or 1040-SR.

10	Enter any income or gain reported on lines 1 through 8 that is not attributable to a trade or business	10	76,048,243
11	Enter any losses or deductions reported on lines 1 through 8 that are not attributable to a trade or business. See instructions	11	1,192,624
12	Subtract line 11 from line 10	12	74,855,619

Part III Limitation on Losses

13	If line 12 is a negative number, enter it here as a positive number. If line 12 is a positive number, enter it here as a negative number	13	**-74,855,619**
14	Add lines 9 and 13	14	**-64,335,195**
15	Enter $262,000 (or $524,000 if married filing jointly)	15	**18,054,962**
16	Add lines 14 and 15. If less than zero, enter the amount from line 16 as a positive number on Schedule 1 (Form 1040), line 8o. See instructions if you are filing a tax return other than a Form 1040 or 1040-SR. If zero or greater, do not attach this form to your tax return	16	-50,208,294

2021 Line Item Estimates—All figures are estimates based on samples.
Number of returns filed for selected lines

Form **965-A**
(Rev. January 2021)
Department of the Treasury
Internal Revenue Service

Individual Report of Net 965 Tax Liability

► Go to *www.irs.gov/Form965A* for instructions and the latest information.

OMB No. 1545-0074

Attachment Sequence No. **76A**

Check this box if this is an amended report . . . . . ► ☐

Name of taxpayer with a net 965 tax liability

Total Forms Filed = 25,429

Identifying number

Taxable year of reporting

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

	(a) Year of Section 965(a) Inclusion, Liability Assumed, or Liability Triggering Event (see instructions)	(b) Taxpayer's Net Tax Liability with all 965 amounts (see instructions)	(c) Taxpayer's Net Tax Liability without 965 amounts (see instructions)	(d) Net 965 Tax Liability (subtract column (c) from column (b))	(e) S Corporation Shareholder Total Deferred Net 965 Tax Liability (line total from Part III, column (g), see instructions)	
1	2017					1
2	2018					2
3	2019					3
4	2020					4
5						5
6						6
7						7
8						8

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

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

	(a) Year of Section 965(a) Inclusion, Liability Assumed, or Triggering Event	(b) Paid for Year 1	(c) Paid for Year 2	(d) Paid for Year 3	(e) Paid for Year 4	(f) Paid for Year 5	
1	2017						1
2	2018						2
3	2019						3
4	2020						4
5							5
6							6
7							7
8							8

Form **965-A**
(Rev. January 2021)
Department of the Treasury
Internal Revenue Service

Individual Report of Net 965 Tax Liability

► Go to *www.irs.gov/Form965A* for instructions and the latest information.

OMB No. 1545-0074

Attachment Sequence No. **76A**

Check this box if this is an amended report . . . . . ► ☐

Name of taxpayer with a net 965 tax liability

Total Forms Filed = 25,429

Identifying number

Taxable year of reporting

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

	(a) Year of Section 965(a) Inclusion, Liability Assumed, or Liability Triggering Event (see instructions)	(b) Taxpayer's Net Tax Liability with all 965 amounts (see instructions)	(c) Taxpayer's Net Tax Liability without 965 amounts (see instructions)	(d) Net 965 Tax Liability (subtract column (c) from column (b))	(e) S Corporation Shareholder Total Deferred Net 965 Tax Liability (line total from Part III, column (g), see instructions)	
1	2017					1
2	2018					2
3	2019					3
4	2020					4
5						5
6						6
7						7
8						8

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

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

	(a) Year of Section 965(a) Inclusion, Liability Assumed, or Triggering Event	(b) Paid for Year 1	(c) Paid for Year 2	(d) Paid for Year 3	(e) Paid for Year 4	(f) Paid for Year 5	
1	2017						1
2	2018						2
3	2019						3
4	2020						4
5							5
6							6
7							7
8							8

2021 Line Item Estimates—All figures are estimates based on samples.
Number of returns filed for selected lines

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

	(g) Paid for Year 6	(h) Paid for Year 7	(i) Paid for Year 8	(j) Net 965 Tax Liability Remaining Unpaid (see instructions)	(k) Net 965 Tax Liability Paid for the Reporting Year	
1						1
2						2
3						3
4						4
5						5
6						6
7						7
8						8
Totals ▶				7,640	5,025	

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

	Year of 965(a) Inclusion	(a) S Corporation Name	(b) S Corporation Tax Identification Number	(c) Taxpayer's Net Tax Liability with only 965 amounts from this S Corporation (see instructions)	(d) Taxpayer's Net Tax Liability without 965 amounts (see instructions)	(e) Net 965 Tax Liability related to 965 amounts from this S Corporation (subtract column (d) from column (c))	(f) Deferral Election Made Yes	(f) Deferral Election Made No	(g) Deferred Net 965 Tax Liability (if column (f) is "Yes," enter amount from column (e))
1	2017								
Total ▶									3,040
2	2018								
Total ▶									63
3	2019								
Total ▶									*
4	2020								
Total ▶									*

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

Form 965-A (Rev. 1-2021) Page **2**

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

	(g) Paid for Year 6	(h) Paid for Year 7	(i) Paid for Year 8	(j) Net 965 Tax Liability Remaining Unpaid (see instructions)	(k) Net 965 Tax Liability Paid for the Reporting Year	
1						1
2						2
3						3
4						4
5						5
6						6
7						7
8						8
Totals ▶				1,296,721	248,826	

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

	Year of 965(a) Inclusion	(a) S Corporation Name	(b) S Corporation Tax Identification Number	(c) Taxpayer's Net Tax Liability with only 965 amounts from this S Corporation (see instructions)	(d) Taxpayer's Net Tax Liability without 965 amounts (see instructions)	(e) Net 965 Tax Liability related to 965 amounts from this S Corporation (subtract column (d) from column (c))	(f) Deferral Election Made Yes	(f) Deferral Election Made No	(g) Deferred Net 965 Tax Liability (if column (f) is "Yes," enter amount from column (e))
1	2017								
Total ▶									2,338,699
2	2018								
Total ▶									59,826
3	2019								
Total ▶									*
4	2020								
Total ▶									*

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

2021 Line Item Estimates—All figures are estimates based on samples.
Number of returns filed for selected lines

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

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

	(e) Reserved for Future Use	(f) Net 965 Tax Liability Triggered (see instructions)	(g) Deferred 965 Net Tax Liability Transferred (Out) or Transferred In by Agreement, if any (see instructions)	(h) Tax Identification Number of Transferee or Transferor	(i) Deferred Net Tax Liability at the end of this Reporting Year (add columns (d), (f), and (g)) (see instructions)	
1		( )				1
2		( )				2
3		( )				3
4		( )				4
5		( )				5
6		( )				6
7		( )				7
8		( )				8
9		( )				9
10		( )				10
Total ▶					3,047	

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

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

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

	(e) Reserved for Future Use	(f) Net 965 Tax Liability Triggered (see instructions)	(g) Deferred 965 Net Tax Liability Transferred (Out) or Transferred In by Agreement, if any (see instructions)	(h) Tax Identification Number of Transferee or Transferor	(i) Deferred Net Tax Liability at the end of this Reporting Year (add columns (d), (f), and (g)) (see instructions)	
1		( )				1
2		( )				2
3		( )				3
4		( )				4
5		( )				5
6		( )				6
7		( )				7
8		( )				8
9		( )				9
10		( )				10
Total . . . . . ▶					2,573,586	

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

2021 Line Item Estimates—All figures are estimates based on samples.
Number of returns filed for selected lines

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

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

► **Attach this form to your income tax return.**
► **Go to *www.irs.gov/Form982* for instructions and the latest information.**

OMB No. 1545-0046

Attachment Sequence No. **94**

Name shown on return

Total Forms Filed = **99,543**

Identifying number

Part I General Information (see instructions)

1	Amount excluded is due to (check applicable box(es)):		
a	Discharge of indebtedness in a title 11 case		☐
b	Discharge of indebtedness to the extent insolvent (not in a title 11 case)		☐
c	Discharge of qualified farm indebtedness		☐
d	Discharge of qualified real property business indebtedness		☐
e	Discharge of qualified principal residence indebtedness (**Caution:** See instructions before checking this box if debt was discharged after 2017.)		☐
2	Total amount of discharged indebtedness excluded from gross income	**2**	**99,543**
3	Do you elect to treat all real property described in section 1221(a)(1), relating to property held for sale to customers in the ordinary course of a trade or business, as if it were depreciable property?		☐ Yes ☐ No

Part II Reduction of Tax Attributes.

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

Enter amount excluded from gross income:			
4	For a discharge of qualified real property business indebtedness applied to reduce the basis of depreciable real property	**4**	**2,055**
5	That you elect under section 108(b)(5) to apply first to reduce the basis (under section 1017) of depreciable property	**5**	*
6	Applied to reduce any net operating loss that occurred in the tax year of the discharge or carried over to the tax year of the discharge	**6**	**1,118**
7	Applied to reduce any general business credit carryover to or from the tax year of the discharge	**7**	*
8	Applied to reduce any minimum tax credit as of the beginning of the tax year immediately after the tax year of the discharge	**8**	**0**
9	Applied to reduce any net capital loss for the tax year of the discharge, including any capital loss carryovers to the tax year of the discharge	**9**	*
10a	Applied to reduce the basis of nondepreciable and depreciable property if not reduced on line 5. *DO NOT use in the case of discharge of qualified farm indebtedness*	**10a**	**17,403**
b	Applied to reduce the basis of your principal residence. *Enter amount here ONLY if line 1e is checked*	**10b**	**2,319**
11	For a discharge of qualified farm indebtedness applied to reduce the basis of:		
a	Depreciable property used or held for use in a trade or business or for the production of income if not reduced on line 5	**11a**	*
b	Land used or held for use in a trade or business of farming	**11b**	*
c	Other property used or held for use in a trade or business or for the production of income	**11c**	*
12	Applied to reduce any passive activity loss and credit carryovers from the tax year of the discharge	**12**	*
13	Applied to reduce any foreign tax credit carryover to or from the tax year of the discharge	**13**	*

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

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

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

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

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

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

► Attach this form to your income tax return.
► Go to *www.irs.gov/Form982* for instructions and the latest information.

OMB No. 1545-0046

Attachment Sequence No. **94**

Name shown on return

Total Forms Filed = **99,543**

Identifying number

Part I General Information (see instructions)

1	Amount excluded is due to (check applicable box(es)):		
a	Discharge of indebtedness in a title 11 case		☐
b	Discharge of indebtedness to the extent insolvent (not in a title 11 case)		☐
c	Discharge of qualified farm indebtedness		☐
d	Discharge of qualified real property business indebtedness		☐
e	Discharge of qualified principal residence indebtedness (**Caution:** See instructions before checking this box if debt was discharged after 2017.)		☐
2	Total amount of discharged indebtedness excluded from gross income	**2**	**2,814,803**
3	Do you elect to treat all real property described in section 1221(a)(1), relating to property held for sale to customers in the ordinary course of a trade or business, as if it were depreciable property?		☐ Yes ☐ No

Part II Reduction of Tax Attributes.

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

Enter amount excluded from gross income:			
4	For a discharge of qualified real property business indebtedness applied to reduce the basis of depreciable real property	**4**	**161,309**
5	That you elect under section 108(b)(5) to apply first to reduce the basis (under section 1017) of depreciable property	**5**	*
6	Applied to reduce any net operating loss that occurred in the tax year of the discharge or carried over to the tax year of the discharge	**6**	**439,312**
7	Applied to reduce any general business credit carryover to or from the tax year of the discharge	**7**	*
8	Applied to reduce any minimum tax credit as of the beginning of the tax year immediately after the tax year of the discharge	**8**	**0**
9	Applied to reduce any net capital loss for the tax year of the discharge, including any capital loss carryovers to the tax year of the discharge	**9**	*
10a	Applied to reduce the basis of nondepreciable and depreciable property if not reduced on line 5. *DO NOT use in the case of discharge of qualified farm indebtedness*	**10a**	**301,479**
b	Applied to reduce the basis of your principal residence. *Enter amount here ONLY if line 1e is checked*	**10b**	**151,187**
11	For a discharge of qualified farm indebtedness applied to reduce the basis of:		
a	Depreciable property used or held for use in a trade or business or for the production of income if not reduced on line 5	**11a**	*
b	Land used or held for use in a trade or business of farming	**11b**	*
c	Other property used or held for use in a trade or business or for the production of income	**11c**	*
12	Applied to reduce any passive activity loss and credit carryovers from the tax year of the discharge	**12**	*
13	Applied to reduce any foreign tax credit carryover to or from the tax year of the discharge	**13**	*

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

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

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

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

2021 Line Item Estimates—All figures are estimates based on samples.
Number of returns filed for selected lines

Form **1116**

Department of the Treasury
Internal Revenue Service (99)

Foreign Tax Credit

(Individual, Estate, or Trust)

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

▶ **Go to *www.irs.gov/Form1116* for instructions and the latest information.**

OMB No. 1545-0121

2021

Attachment Sequence No. **19**

Name

Total Forms Filed = 5,464,312

Identifying number as shown on page 1 of your tax return

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

a ☐ Section 951A category income
b ☐ Foreign branch category income
c ☐ Passive category income
d ☐ General category income
e ☐ Section 901(j) income
f ☐ Certain income re-sourced by treaty
g ☐ Lump-sum distributions

h Resident of (name of country) ▶

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

Part I Taxable Income or Loss From Sources Outside the United States (for category checked above)

		Foreign Country or U.S. Possession A	B	C	Total (Add cols. A, B, and C.)
i	**Enter the name of the foreign country or U.S. possession** ▶				
1a	Gross income from sources within country shown above and of the type checked above (see instructions):				**1a** 5,016,313
b	Check if line 1a is compensation for personal services as an employee, your total compensation from all sources is $250,000 or more, and you used an alternative basis to determine its source. See instructions ▶ ☐				
Deductions and losses (**Caution:** See instructions.):					
2	Expenses **definitely related** to the income on line 1a (attach statement)				
3	Pro rata share of other deductions **not definitely related:**				
a	Certain itemized deductions or standard deduction (see instructions)				
b	Other deductions (attach statement)				
c	Add lines 3a and 3b				
d	Gross foreign source income (see instructions)				
e	Gross income from all sources (see instructions)				
f	Divide line 3d by line 3e (see instructions)				
g	Multiply line 3c by line 3f				
4	Pro rata share of interest expense (see instructions):				
a	Home mortgage interest (use the Worksheet for Home Mortgage Interest in the instructions)				
b	Other interest expense				
5	Losses from foreign sources				
6	Add lines 2, 3g, 4a, 4b, and 5				**6** 4,888,062
7	Subtract line 6 from line 1a. Enter the result here and on line 15, page 2 ▶				**7** 5,035,635

Part II Foreign Taxes Paid or Accrued (see instructions)

Country	Credit is claimed for taxes (you must check one) (j) ☐ Paid (k) ☐ Accrued	Foreign taxes paid or accrued								
		In foreign currency				In U.S. dollars				
		Taxes withheld at source on:			(p) Other foreign taxes paid or accrued	Taxes withheld at source on:			(t) Other foreign taxes paid or accrued	(u) Total foreign taxes paid or accrued (add cols. (q) through (t))
	(l) Date paid or accrued	(m) Dividends	(n) Rents and royalties	(o) Interest		(q) Dividends	(r) Rents and royalties	(s) Interest		
A										
B										
C										
8	**Add lines A through C, column (u). Enter the total here and on line 9, page 2** ▶								**8**	4,800,316

Form **1116**

Department of the Treasury
Internal Revenue Service (99)

Foreign Tax Credit

(Individual, Estate, or Trust)

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

▶ **Go to *www.irs.gov/Form1116* for instructions and the latest information.**

OMB No. 1545-0121

2021

Attachment Sequence No. **19**

Name

Total Forms Filed = 5,464,312

Identifying number as shown on page 1 of your tax return

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

a ☐ Section 951A category income
b ☐ Foreign branch category income
c ☐ Passive category income
d ☐ General category income
e ☐ Section 901(j) income
f ☐ Certain income re-sourced by treaty
g ☐ Lump-sum distributions

h Resident of (name of country) ▶

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

Part I Taxable Income or Loss From Sources Outside the United States (for category checked above)

		Foreign Country or U.S. Possession A	B	C		Total (Add cols. A, B, and C.)
i	**Enter the name of the foreign country or U.S. possession** ▶					
1a	Gross income from sources within country shown above and of the type checked above (see instructions):				**1a**	365,515,649
b	Check if line 1a is compensation for personal services as an employee, your total compensation from all sources is $250,000 or more, and you used an alternative basis to determine its source. See instructions ▶ ☐					
Deductions and losses (**Caution:** See instructions.):						
2	Expenses **definitely related** to the income on line 1a (attach statement)					
3	Pro rata share of other deductions **not definitely related:**					
a	Certain itemized deductions or standard deduction (see instructions)					
b	Other deductions (attach statement)					
c	Add lines 3a and 3b					
d	Gross foreign source income (see instructions)					
e	Gross income from all sources (see instructions)					
f	Divide line 3d by line 3e (see instructions)					
g	Multiply line 3c by line 3f					
4	Pro rata share of interest expense (see instructions):					
a	Home mortgage interest (use the Worksheet for Home Mortgage Interest in the instructions)					
b	Other interest expense					
5	Losses from foreign sources					
6	Add lines 2, 3g, 4a, 4b, and 5				**6**	176,137,966
7	Subtract line 6 from line 1a. Enter the result here and on line 15, page 2 ▶				**7**	189,377,694

Part II Foreign Taxes Paid or Accrued (see instructions)

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

8	**Add lines A through C, column (u). Enter the total here and on line 9, page 2** ▶	**8**	37,574,580

2021 Line Item Estimates—All figures are estimates based on samples.
Number of returns filed for selected lines

Part III Figuring the Credit

9	Enter the amount from line 8. These are your total foreign taxes paid or accrued for the category of income checked above Part I	9	4,800,316		
10	Enter the sum of any carryover of foreign taxes (from Schedule B, line 3, column (xiv)) plus any carrybacks to the current tax year	10			
	(If your income was section 951A category income (box a above Part I), leave line 10 blank.)				
11	Add lines 9 and 10	11			
12	Reduction in foreign taxes (see instructions)	12	(96,851)		
13	Taxes reclassified under high tax kickout (see instructions)	13			
14	Combine lines 11, 12, and 13. This is the total amount of foreign taxes available for credit			14	
15	Enter the amount from line 7. This is your taxable income or (loss) from sources outside the United States (before adjustments) for the category of income checked above Part I. See instructions	15	5,035,635		
16	Adjustments to line 15 (see instructions)	16	205,700		
17	Combine the amounts on lines 15 and 16. This is your net foreign source taxable income. (If the result is zero or less, you have no foreign tax credit for the category of income you checked above Part I. Skip lines 18 through 24. However, if you are filing more than one Form 1116, you must complete line 20.)	17	4,973,889		
18	**Individuals:** Enter the amount from line 15 of your Form 1040, 1040-SR, or 1040-NR. **Estates and trusts:** Enter your taxable income without the deduction for your exemption	18			
	Caution: If you figured your tax using the lower rates on qualified dividends or capital gains, see instructions.				
19	Divide line 17 by line 18. If line 17 is more than line 18, enter "1"			19	
20	**Individuals:** Enter the total of Form 1040, 1040-SR, or 1040-NR, line 16, and Schedule 2 (Form 1040), line 2. **Estates and trusts:** Enter the amount from Form 1041, Schedule G, line 1a; or the total of Form 990-T, Part II, lines 2, 3, 4, and 6. Foreign estates and trusts should enter the amount from Form 1040-NR, line 16			20	
	Caution: If you are completing line 20 for separate category **g** (lump-sum distributions), or, if you file Form 8978, Partner's Additional Reporting Year Tax, see instructions.				
21	Multiply line 20 by line 19 (maximum amount of credit)			21	4,505,574
22	Increase in limitation (section 960(c))			22	232
23	Add lines 21 and 22			23	4,483,338
24	Enter the **smaller** of line 14 or line 23. If this is the only Form 1116 you are filing, skip lines 25 through 32 and enter this amount on line 33. Otherwise, complete the appropriate line in Part IV. See instructions ▶			24	4,334,275

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

25	Credit for taxes on section 951A category income	25			
26	Credit for taxes on foreign branch category income	26			
27	Credit for taxes on passive category income	27			
28	Credit for taxes on general category income	28			
29	Credit for taxes on section 901(j) income	29			
30	Credit for taxes on certain income re-sourced by treaty	30			
31	Credit for taxes on lump-sum distributions	31			
32	Add lines 25 through 31			32	4,334,126
33	Enter the **smaller** of line 20 or line 32			33	4,334,126
34	Reduction of credit for international boycott operations. See instructions for line 12			34	2,818
35	Subtract line 34 from line 33. This is your **foreign tax credit.** Enter here and on Schedule 3 (Form 1040), line 1; Form 1041, Schedule G, line 2a; or Form 990-T, Part III, line 1a ▶			35	4,334,613

Part III Figuring the Credit

9	Enter the amount from line 8. These are your total foreign taxes paid or accrued for the category of income checked above Part I	9	37,574,580		
10	Enter the sum of any carryover of foreign taxes (from Schedule B, line 3, column (xiv)) plus any carrybacks to the current tax year	10			
	(If your income was section 951A category income (box a above Part I), leave line 10 blank.)				
11	Add lines 9 and 10	11			
12	Reduction in foreign taxes (see instructions)	12	(2,188,355)		
13	Taxes reclassified under high tax kickout (see instructions)	13			
14	Combine lines 11, 12, and 13. This is the total amount of foreign taxes available for credit			14	
15	Enter the amount from line 7. This is your taxable income or (loss) from sources outside the United States (before adjustments) for the category of income checked above Part I. See instructions	15	189,377,684		
16	Adjustments to line 15 (see instructions)	16	1,291,236		
17	Combine the amounts on lines 15 and 16. This is your net foreign source taxable income. (If the result is zero or less, you have no foreign tax credit for the category of income you checked above Part I. Skip lines 18 through 24. However, if you are filing more than one Form 1116, you must complete line 20.)	17	190,665,213		
18	**Individuals:** Enter the amount from line 15 of your Form 1040, 1040-SR, or 1040-NR. **Estates and trusts:** Enter your taxable income without the deduction for your exemption	18			
	Caution: If you figured your tax using the lower rates on qualified dividends or capital gains, see instructions.				
19	Divide line 17 by line 18. If line 17 is more than line 18, enter "1"			19	
20	**Individuals:** Enter the total of Form 1040, 1040-SR, or 1040-NR, line 16, and Schedule 2 (Form 1040), line 2. **Estates and trusts:** Enter the amount from Form 1041, Schedule G, line 1a; or the total of Form 990-T, Part II, lines 2, 3, 4, and 6. Foreign estates and trusts should enter the amount from Form 1040-NR, line 16			20	
	Caution: If you are completing line 20 for separate category **g** (lump-sum distributions), or, if you file Form 8978, Partner's Additional Reporting Year Tax, see instructions.				
21	Multiply line 20 by line 19 (maximum amount of credit)			21	55,702,804
22	Increase in limitation (section 960(c))			22	4,431
23	Add lines 21 and 22			23	54,753,500
24	Enter the **smaller** of line 14 or line 23. If this is the only Form 1116 you are filing, skip lines 25 through 32 and enter this amount on line 33. Otherwise, complete the appropriate line in Part IV. See instructions ▶			24	29,070,510

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

25	Credit for taxes on section 951A category income	25			
26	Credit for taxes on foreign branch category income	26			
27	Credit for taxes on passive category income	27			
28	Credit for taxes on general category income	28			
29	Credit for taxes on section 901(j) income	29			
30	Credit for taxes on certain income re-sourced by treaty	30			
31	Credit for taxes on lump-sum distributions	31			
32	Add lines 25 through 31			32	29,019,120
33	Enter the **smaller** of line 20 or line 32			33	29,019,120
34	Reduction of credit for international boycott operations. See instructions for line 12			34	887
35	Subtract line 34 from line 33. This is your **foreign tax credit.** Enter here and on Schedule 3 (Form 1040), line 1; Form 1041, Schedule G, line 2a; or Form 990-T, Part III, line 1a ▶			35	29,029,481

2021 Line Item Estimates—All figures are estimates based on samples.
Number of returns filed for selected lines

Form **2106**

Department of the Treasury
Internal Revenue Service (99)

Employee Business Expenses

(for use only by Armed Forces reservists, qualified performing artists, fee-basis state or local government officials, and employees with impairment-related work expenses)

► **Attach to Form 1040, 1040-SR, or 1040-NR.**
► **Go to *www.irs.gov/Form2106* for instructions and the latest information.**

OMB No. 1545-0074

2021

Attachment Sequence No. **129**

Your name	Occupation in which you incurred expenses	**Social security number**
Total Forms Filed = 351,740		

Part I Employee Business Expenses and Reimbursements

Step 1 Enter Your Expenses

			Column A Other Than Meals	**Column B** Meals
1	Vehicle expense from line 22 or line 29. (Rural mail carriers: See instructions.)	**1**	175,428	
2	Parking fees, tolls, and transportation, including train, bus, etc., that **didn't** involve overnight travel or commuting to and from work	**2**	100,751	
3	Travel expense while away from home overnight, including lodging, airplane, car rental, etc. **Don't** include meals	**3**	96,753	
4	Business expenses not included on lines 1 through 3. **Don't** include meals	**4**	223,725	
5	Meals expenses (see instructions)	**5**		127,255
6	**Total expenses.** In Column A, add lines 1 through 4 and enter the result. In Column B, enter the amount from line 5	**6**	339,924	

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

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

7	Enter reimbursements received from your employer that **weren't** reported to you in box 1 of Form W-2. Include any reimbursements reported under code "L" in box 12 of your Form W-2 (see instructions)	**7**	12,552	6,329

Step 3 Figure Expenses To Deduct

8	Subtract line 7 from line 6. If zero or less, enter -0-. However, if line 7 is greater than line 6 in Column A, report the excess as income on Form 1040 or 1040-SR, line 1 (or on Form 1040-NR, line 1a)	**8**	339,116	126,237
	Note: If **both columns** of line 8 are zero, you can't deduct employee business expenses. Stop here and attach Form 2106 to your return.			
9	In Column A, enter the amount from line 8. In Column B, see the instructions for the amount to enter	**9**		126,237
10	Add the amounts on line 9 of both columns and enter the total here. Also, enter the total on Schedule 1 (Form 1040), line 12. Employees with impairment-related work expenses, see the instructions for rules on where to enter the total on your return ►	**10**		341,448

Form **2106**

Department of the Treasury
Internal Revenue Service (99)

Employee Business Expenses

(for use only by Armed Forces reservists, qualified performing artists, fee-basis state or local government officials, and employees with impairment-related work expenses)

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

► **Go to *www.irs.gov/Form2106* for instructions and the latest information.**

OMB No. 1545-0074

2021

Attachment Sequence No. **129**

Your name	Occupation in which you incurred expenses	**Social security number**
Total Forms Filed = 351,740		

Part I Employee Business Expenses and Reimbursements

Step 1 Enter Your Expenses

			Column A Other Than Meals	**Column B** Meals
1	Vehicle expense from line 22 or line 29. (Rural mail carriers: See instructions.)	**1**	1,227,853	
2	Parking fees, tolls, and transportation, including train, bus, etc., that **didn't** involve overnight travel or commuting to and from work	**2**	187,812	
3	Travel expense while away from home overnight, including lodging, airplane, car rental, etc. **Don't** include meals	**3**	190,601	
4	Business expenses not included on lines 1 through 3. **Don't** include meals	**4**	1,175,125	
5	Meals expenses (see instructions)	**5**		283,512
6	**Total expenses.** In Column A, add lines 1 through 4 and enter the result. In Column B, enter the amount from line 5	**6**	2,781,391	

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

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

7	Enter reimbursements received from your employer that **weren't** reported to you in box 1 of Form W-2. Include any reimbursements reported under code "L" in box 12 of your Form W-2 (see instructions)	**7**	25,802	15,533

Step 3 Figure Expenses To Deduct

8	Subtract line 7 from line 6. If zero or less, enter -0-. However, if line 7 is greater than line 6 in Column A, report the excess as income on Form 1040 or 1040-SR, line 1 (or on Form 1040-NR, line 1a)	**8**	2,756,398	270,301
	Note: If **both columns** of line 8 are zero, you can't deduct employee business expenses. Stop here and attach Form 2106 to your return.			
9	In Column A, enter the amount from line 8. In Column B, see the instructions for the amount to enter	**9**		157,932
10	Add the amounts on line 9 of both columns and enter the total here. Also, enter the total on Schedule 1 (Form 1040), line 12. Employees with impairment-related work expenses, see the instructions for rules on where to enter the total on your return ►	**10**		2,914,330

2021 Line Item Estimates—All figures are estimates based on samples.
Number of returns filed for selected lines

Part II Vehicle Expenses

Section A—General Information (You must complete this section if you are claiming vehicle expenses.)			**(a)** Vehicle 1	**(b)** Vehicle 2
11	Enter the date the vehicle was placed in service	**11**	/ /	/ /
12	Total miles the vehicle was driven during 2021	**12**	miles	miles
13	Business miles included on line 12	**13**	miles	miles
14	Percent of business use. Divide line 13 by line 12	**14**	%	%
15	Average daily roundtrip commuting distance	**15**	miles	miles
16	Commuting miles included on line 12	**16**	miles	miles
17	Other miles. Add lines 13 and 16 and subtract the total from line 12	**17**	miles	miles
18	Was your vehicle available for personal use during off-duty hours?		☐ **Yes**	☐ **No**
19	Do you (or your spouse) have another vehicle available for personal use?		☐ **Yes**	☐ **No**
20	Do you have evidence to support your deduction?		☐ **Yes**	☐ **No**
21	If "Yes," is the evidence written?		☐ **Yes**	☐ **No**

Section B—Standard Mileage Rate (See the instructions for Part II to find out whether to complete this section or Section C.)			
22	Multiply line 13 by 56¢ (0.56). Enter the result here and on line 1	**22**	159,880

Section C—Actual Expenses

			(a) Vehicle 1		**(b)** Vehicle 2	
23	Gasoline, oil, repairs, vehicle insurance, etc.	**23**				
24a	Vehicle rentals	**24a**				
b	Inclusion amount (see instructions)	**24b**				
c	Subtract line 24b from line 24a	**24c**				
25	Value of employer-provided vehicle (applies only if 100% of annual lease value was included on Form W-2—see instructions).	**25**				
26	Add lines 23, 24c, and 25	**26**				
27	Multiply line 26 by the percentage on line 14	**27**				
28	Depreciation (see instructions)	**28**				
29	Add lines 27 and 28. Enter total here and on line 1	**29**		13,478		

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

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

Part II Vehicle Expenses

Section A—General Information (You must complete this section if you are claiming vehicle expenses.)			(a) Vehicle 1	(b) Vehicle 2
11	Enter the date the vehicle was placed in service	11	/ /	/ /
12	Total miles the vehicle was driven during 2021	12	miles	miles
13	Business miles included on line 12	13	miles	miles
14	Percent of business use. Divide line 13 by line 12	14	%	%
15	Average daily roundtrip commuting distance	15	miles	miles
16	Commuting miles included on line 12	16	miles	miles
17	Other miles. Add lines 13 and 16 and subtract the total from line 12	17	miles	miles
18	Was your vehicle available for personal use during off-duty hours?		☐ Yes ☐ No	
19	Do you (or your spouse) have another vehicle available for personal use?		☐ Yes ☐ No	
20	Do you have evidence to support your deduction?		☐ Yes ☐ No	
21	If "Yes," is the evidence written?		☐ Yes ☐ No	

Section B—Standard Mileage Rate (See the instructions for Part II to find out whether to complete this section or Section C.)			
22	Multiply line 13 by 56¢ (0.56). Enter the result here and on line 1	22	1,080,249

Section C—Actual Expenses

			(a) Vehicle 1		(b) Vehicle 2	
23	Gasoline, oil, repairs, vehicle insurance, etc.	23				
24a	Vehicle rentals	24a				
b	Inclusion amount (see instructions)	24b				
c	Subtract line 24b from line 24a	24c				
25	Value of employer-provided vehicle (applies only if 100% of annual lease value was included on Form W-2—see instructions).	25				
26	Add lines 23, 24c, and 25	26				
27	Multiply line 26 by the percentage on line 14	27				
28	Depreciation (see instructions)	28				
29	Add lines 27 and 28. Enter total here and on line 1	29		119,571		

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

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

2021 Line Item Estimates—All figures are estimates based on samples.
Number of returns filed for selected lines

☐ VOID ☐ CORRECTED

Name, address, and ZIP code of RIC or REIT	OMB No. 1545-0123	**Notice to Shareholder of Undistributed Long-Term Capital Gains**
Total Forms Filed = 4,575	Form **2439** (Rev. November 2021)	For calendar year 20 _____, or other tax year of the regulated investment company (RIC) or the real estate investment trust (REIT) beginning _____, 20 _____, and ending _____, 20 _____

Identification number of RIC or REIT	**1a** Total undistributed long-term capital gains: 4,519	**Copy A** Attach to Form 1120-RIC or Form 1120-REIT.
Shareholder's identifying number	**1b** Unrecaptured section 1250 gain: *	
Shareholder's name, address, and ZIP code	**1c** Section 1202 gain: 0 / **1d** Collectibles (28%) gain: 0	**For Instructions and Paperwork Reduction Act Notice, see back of Copies A and D.**
	2 Tax paid by the RIC or REIT on the box 1a gains: 3,372	

Form **2439** (Rev. 11-2021) Cat. No. 11858E www.irs.gov/Form2439 Department of the Treasury - Internal Revenue Service

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

2021 Line Item Estimates—All figures are estimates based on samples.
Amounts of selected lines filed (in thousands of dollars)

☐ VOID ☐ CORRECTED

Name, address, and ZIP code of RIC or REIT	OMB No. 1545-0123	**Notice to Shareholder of Undistributed Long-Term Capital Gains**
Total Forms Filed = 4,575	Form **2439** (Rev. November 2021)	For calendar year 20 _____, or other tax year of the regulated investment company (RIC) or the real estate investment trust (REIT) beginning _____, 20 _____, and ending _____, 20 _____

Identification number of RIC or REIT	**1a** Total undistributed long-term capital gains: 11,585	**Copy A** Attach to Form 1120-RIC or Form 1120-REIT.
Shareholder's identifying number	**1b** Unrecaptured section 1250 gain: *	
Shareholder's name, address, and ZIP code	**1c** Section 1202 gain: 0 / **1d** Collectibles (28%) gain: 0	**For Instructions and Paperwork Reduction Act Notice, see back of Copies A and D.**
	2 Tax paid by the RIC or REIT on the box 1a gains: 2,383	

Form **2439** (Rev. 11-2021) Cat. No. 11858E www.irs.gov/Form2439 Department of the Treasury - Internal Revenue Service

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

2021 Line Item Estimates—All figures are estimates based on samples.
Number of returns filed for selected lines

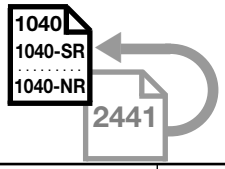
Form **2441**

Department of the Treasury
Internal Revenue Service (99)

Child and Dependent Care Expenses

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

▶ **Go to *www.irs.gov/Form2441* for instructions and the latest information.**



OMB No. 1545-0074

2021

Attachment Sequence No. **21**

Name(s) shown on return

Total Forms Filed = 6,813,340

Your social security number

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

B For 2021, your credit for child and dependent care expenses is refundable if you, or your spouse if married filing jointly, had a principal place of abode in the United States for more than half of 2021. If you meet these requirements, check this box . . . ☐

Part I Persons or Organizations Who Provided the Care—You **must** complete this part.

If you have more than three care providers, see the instructions and check this box . . . . . ☐

1 (a) Care provider's name	(b) Address (number, street, apt. no., city, state, and ZIP code)	(c) Identifying number (SSN or EIN)	(d) Check here if the care provider is your household employee. (see instructions)	(e) Amount paid (see instructions)
			☐	6,668,325
			☐	
			☐	

Did you receive dependent care benefits? — **No** → Complete only Part II below. — **Yes** → Complete Part III on page 2 next.

Caution: If the care was provided in your home, you may owe employment taxes. For details, see the instructions for Schedule H (Form 1040). If you incurred care expenses in 2021 but didn't pay them until 2022, or if you prepaid in 2021 for care to be provided in 2022, don't include these expenses in column (c) of line 2 for 2021. See the instructions.

Part II Credit for Child and Dependent Care Expenses

2 Information about your **qualifying person(s).** If you have more than three qualifying persons, see the instructions and check this box . . . . . ☐

6,813,340 (a) Qualifying person's name First	Last	(b) Qualifying person's social security number	(c) **Qualified expenses** you incurred and paid in 2021 for the person listed in column (a)
			6,421,110
			2,124,835

3	Add the amounts in column (c) of line 2. **Don't** enter more than $8,000 if you had one qualifying person or $16,000 if you had two or more persons. If you completed Part III, enter the amount from line 31	**3**	6,371,702
4	Enter your **earned income.** See instructions	**4**	6,772,744
5	If married filing jointly, enter your spouse's earned income (if you or your spouse was a student or was disabled, see the instructions); **all others,** enter the amount from line 4	**5**	3,687,510
6	Enter the **smallest** of line 3, 4, or 5	**6**	6,341,770
7	Enter the amount from Form 1040, 1040-SR, or 1040-NR, line 11 . **7**		
8	Enter on line 8 the decimal amount shown below that applies to the amount on line 7. • If line 7 is $125,000 or less, enter .50 on line 8. • If line 7 is over $125,000 and no more than $438,000, see the instructions for line 8 for the amount to enter. • If line 7 is over $438,000, don't complete line 8. Enter zero on line 9a. You may be able to claim a credit on line 9b.	**8**	6,662,597 X .
9a	Multiply line 6 by the decimal amount on line 8	**9a**	6,237,871
b	If you paid 2020 expenses in 2021, complete Worksheet A in the instructions. Enter the amount from line 13 of the worksheet here. Otherwise, go to line 10	**9b**	9,632
10	Add lines 9a and 9b and enter the result. If you checked the box on line B above, this is your **refundable credit for child and dependent care expenses;** enter the amount from this line on Schedule 3 (Form 1040), line 13g, and don't complete line 11. If you didn't check the box on line B above, go to line 11	**10**	6,159,686
11	**Nonrefundable credit for child and dependent care expenses.** If you didn't check the box on line B above, your credit is nonrefundable and limited by the amount of your tax; see the instructions to figure the portion of line 10 that you can claim and enter that amount here and on Schedule 3 (Form 1040), line 2	**11**	601,920

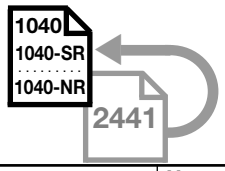
Form **2441**

Department of the Treasury
Internal Revenue Service (99)

Child and Dependent Care Expenses

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

▶ **Go to *www.irs.gov/Form2441* for instructions and the latest information.**



OMB No. 1545-0074

2021

Attachment Sequence No. **21**

Name(s) shown on return

Total Forms Filed = 6,813,340

Your social security number

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

B For 2021, your credit for child and dependent care expenses is refundable if you, or your spouse if married filing jointly, had a principal place of abode in the United States for more than half of 2021. If you meet these requirements, check this box . . . ☐

Part I Persons or Organizations Who Provided the Care—You **must** complete this part.

If you have more than three care providers, see the instructions and check this box . . . . . ☐

1 (a) Care provider's name	(b) Address (number, street, apt. no., city, state, and ZIP code)	(c) Identifying number (SSN or EIN)	(d) Check here if the care provider is your household employee. (see instructions)	(e) Amount paid (see instructions)
			☐	43,568,301
			☐	
			☐	

Did you receive dependent care benefits?
- **No** → Complete only Part II below.
- **Yes** → Complete Part III on page 2 next.

Caution: If the care was provided in your home, you may owe employment taxes. For details, see the instructions for Schedule H (Form 1040). If you incurred care expenses in 2021 but didn't pay them until 2022, or if you prepaid in 2021 for care to be provided in 2022, don't include these expenses in column (c) of line 2 for 2021. See the instructions.

Part II Credit for Child and Dependent Care Expenses

2 Information about your **qualifying person(s).** If you have more than three qualifying persons, see the instructions and check this box . . . . . ☐

(a) Qualifying person's name First: 6,813,340 / Last	(b) Qualifying person's social security number	(c) **Qualified expenses** you incurred and paid in 2021 for the person listed in column (a)
		30,078,446
		9,251,840

3	Add the amounts in column (c) of line 2. **Don't** enter more than $8,000 if you had one qualifying person or $16,000 if you had two or more persons. If you completed Part III, enter the amount from line 31	**3**	33,102,972
4	Enter your **earned income.** See instructions	**4**	522,963,691
5	If married filing jointly, enter your spouse's earned income (if you or your spouse was a student or was disabled, see the instructions); **all others,** enter the amount from line 4	**5**	262,879,895
6	Enter the **smallest** of line 3, 4, or 5	**6**	32,249,195
7	Enter the amount from Form 1040, 1040-SR, or 1040-NR, line 11 . **7**		
8	Enter on line 8 the decimal amount shown below that applies to the amount on line 7. • If line 7 is $125,000 or less, enter .50 on line 8. • If line 7 is over $125,000 and no more than $438,000, see the instructions for line 8 for the amount to enter. • If line 7 is over $438,000, don't complete line 8. Enter zero on line 9a. You may be able to claim a credit on line 9b.	**8**	X .
9a	Multiply line 6 by the decimal amount on line 8	**9a**	13,128,670
b	If you paid 2020 expenses in 2021, complete Worksheet A in the instructions. Enter the amount from line 13 of the worksheet here. Otherwise, go to line 10	**9b**	11,876
10	Add lines 9a and 9b and enter the result. If you checked the box on line B above, this is your **refundable credit for child and dependent care expenses;** enter the amount from this line on Schedule 3 (Form 1040), line 13g, and don't complete line 11. If you didn't check the box on line B above, go to line 11	**10**	13,087,823
11	**Nonrefundable credit for child and dependent care expenses.** If you didn't check the box on line B above, your credit is nonrefundable and limited by the amount of your tax; see the instructions to figure the portion of line 10 that you can claim and enter that amount here and on Schedule 3 (Form 1040), line 2	**11**	1,077,709

2021 Line Item Estimates—All figures are estimates based on samples.
Number of returns filed for selected lines

Part III Dependent Care Benefits

12	Enter the total amount of **dependent care benefits** you received in 2021. Amounts you received as an employee should be shown in box 10 of your Form(s) W-2. **Don't** include amounts reported as wages in box 1 of Form(s) W-2. If you were self-employed or a partner, include amounts you received under a dependent care assistance program from your sole proprietorship or partnership			12	1,329,743
13	Enter the amount, if any, you carried over from 2020 and used in 2021. See instructions			13	28,882
14	If you forfeited or carried over to 2022 any of the amounts reported on line 12 or 13, enter the amount. See instructions			14	(102,354)
15	Combine lines 12 through 14. See instructions			15	
16	Enter the total amount of **qualified expenses** incurred in 2021 for the care of the **qualifying person(s)**	16	1,124,790		
17	Enter the **smaller** of line 15 or 16	17			
18	Enter your **earned income.** See instructions	18	6,772,744		
19	Enter the amount shown below that applies to you. • If married filing jointly, enter your spouse's earned income (if you or your spouse was a student or was disabled, see the instructions for line 5). • If married filing separately, see instructions. • All others, enter the amount from line 18.	19	3,687,510		
20	Enter the **smallest** of line 17, 18, or 19	20			
21	Enter $10,500 ($5,250 if married filing separately **and** you were required to enter your spouse's earned income on line 19). If you entered an amount on line 13, add it to the $10,500 or $5,250 amount you enter on line 21. However, don't enter more than the maximum amount allowed under your dependent care plan. See instructions	21	6,813,340		
22	Is any amount on line 12 or 13 from your sole proprietorship or partnership? ☐ **No.** Enter -0-. ☐ **Yes.** Enter the amount here			22	1,958
23	Subtract line 22 from line 15	23			
24	**Deductible benefits.** Enter the **smallest** of line 20, 21, or 22. Also, include this amount on the appropriate line(s) of your return. See instructions			24	1,809
25	**Excluded benefits.** If you checked "No" on line 22, enter the smaller of line 20 or 21. Otherwise, subtract line 24 from the smaller of line 20 or line 21. If zero or less, enter -0-			25	1,034,447
26	**Taxable benefits.** Subtract line 25 from line 23. If zero or less, enter -0-. Also, include this amount on Form 1040 or 1040-SR, line 1; or Form 1040-NR, line 1a. On the dotted line next to Form 1040 or 1040-SR, line 1; or Form 1040-NR, line 1a, enter "DCB"			26	335,512

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

27	Enter $8,000 ($16,000 if two or more qualifying persons)	27	
28	Add lines 24 and 25	28	1,036,115
29	Subtract line 28 from line 27. If zero or less, **stop.** You can't take the credit. **Exception.** If you paid 2020 expenses in 2021, see the instructions for line 9b	29	
30	Complete line 2 on page 1 of this form. **Don't** include in column (c) any benefits shown on line 28 above. Then, add the amounts in column (c) and enter the total here	30	
31	Enter the **smaller** of line 29 or 30. Also, enter this amount on line 3 on page 1 of this form and complete lines 4 through 11	31	6,371,702

Part III Dependent Care Benefits

12	Enter the total amount of **dependent care benefits** you received in 2021. Amounts you received as an employee should be shown in box 10 of your Form(s) W-2. **Don't** include amounts reported as wages in box 1 of Form(s) W-2. If you were self-employed or a partner, include amounts you received under a dependent care assistance program from your sole proprietorship or partnership			12	4,935,448
13	Enter the amount, if any, you carried over from 2020 and used in 2021. See instructions			13	40,863
14	If you forfeited or carried over to 2022 any of the amounts reported on line 12 or 13, enter the amount. See instructions			14	(137,892)
15	Combine lines 12 through 14. See instructions			15	
16	Enter the total amount of **qualified expenses** incurred in 2021 for the care of the **qualifying person(s)**	16	12,270,924		
17	Enter the **smaller** of line 15 or 16	17			
18	Enter your **earned income.** See instructions	18	522,963,691		
19	Enter the amount shown below that applies to you. • If married filing jointly, enter your spouse's earned income (if you or your spouse was a student or was disabled, see the instructions for line 5). • If married filing separately, see instructions. • All others, enter the amount from line 18.	19	262,879,895		
20	Enter the **smallest** of line 17, 18, or 19	20			
21	Enter $10,500 ($5,250 if married filing separately **and** you were required to enter your spouse's earned income on line 19). If you entered an amount on line 13, add it to the $10,500 or $5,250 amount you enter on line 21. However, don't enter more than the maximum amount allowed under your dependent care plan. See instructions	21	70,887,150		
22	Is any amount on line 12 or 13 from your sole proprietorship or partnership? ☐ **No.** Enter -0-. ☐ **Yes.** Enter the amount here			22	13,857
23	Subtract line 22 from line 15	23			
24	**Deductible benefits.** Enter the **smallest** of line 20, 21, or 22. Also, include this amount on the appropriate line(s) of your return. See instructions			24	13,726
25	**Excluded benefits.** If you checked "No" on line 22, enter the smaller of line 20 or 21. Otherwise, subtract line 24 from the smaller of line 20 or line 21. If zero or less, enter -0-			25	4,165,968
26	**Taxable benefits.** Subtract line 25 from line 23. If zero or less, enter -0-. Also, include this amount on Form 1040 or 1040-SR, line 1; or Form 1040-NR, line 1a. On the dotted line next to Form 1040 or 1040-SR, line 1; or Form 1040-NR, line 1a, enter "DCB"			26	658,593

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

27	Enter $8,000 ($16,000 if two or more qualifying persons)	27	
28	Add lines 24 and 25	28	4,179,694
29	Subtract line 28 from line 27. If zero or less, **stop.** You can't take the credit. **Exception.** If you paid 2020 expenses in 2021, see the instructions for line 9b	29	
30	Complete line 2 on page 1 of this form. **Don't** include in column (c) any benefits shown on line 28 above. Then, add the amounts in column (c) and enter the total here	30	
31	Enter the **smaller** of line 29 or 30. Also, enter this amount on line 3 on page 1 of this form and complete lines 4 through 11	31	33,102,972

2021 Line Item Estimates—All figures are estimates based on samples.
Number of returns filed for selected lines

Form **2555**

Department of the Treasury
Internal Revenue Service

Foreign Earned Income

▶ **Attach to Form 1040 or 1040-SR.**
▶ **Go to *www.irs.gov/Form2555* for instructions and the latest information.**

OMB No. 1545-0074

2021

Attachment Sequence No. **34**

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

Name shown on Form 1040 or 1040-SR — **Total Forms Filed =** 476,323 | **Your social security number**

Part I General Information

1 Your foreign address (including country) | **2** Your occupation

3 Employer's name ▶

4a Employer's U.S. address ▶

b Employer's foreign address ▶

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

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

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

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

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

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

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

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

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

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

Part II Taxpayers Qualifying Under Bona Fide Residence Test

Note: Only U.S. citizens and resident aliens who are citizens or nationals of U.S. treaty countries can use this test. See instructions.

10 Date bona fide residence began ▶ , and ended ▶

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

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

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

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

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

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

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

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

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

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

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

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

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

Form **2555**

Department of the Treasury
Internal Revenue Service

Foreign Earned Income

▶ **Attach to Form 1040 or 1040-SR.**
▶ **Go to *www.irs.gov/Form2555* for instructions and the latest information.**

OMB No. 1545-0074

2021

Attachment Sequence No. **34**

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

Name shown on Form 1040 or 1040-SR **Total Forms Filed =** 476,323

Your social security number

Part I General Information

1 Your foreign address (including country)

2 Your occupation

3 Employer's name ▶

4a Employer's U.S. address ▶

b Employer's foreign address ▶

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

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

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

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

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

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

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

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

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

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

Part II Taxpayers Qualifying Under Bona Fide Residence Test

Note: Only U.S. citizens and resident aliens who are citizens or nationals of U.S. treaty countries can use this test. See instructions.

10 Date bona fide residence began ▶ , and ended ▶

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

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

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

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

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

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

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

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

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

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

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

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

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

2021 Line Item Estimates—All figures are estimates based on samples.
Number of returns filed for selected lines

Part III Taxpayers Qualifying Under Physical Presence Test

Note: U.S. citizens and all resident aliens can use this test. See instructions.

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

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

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

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

Part IV All Taxpayers

Note: Enter on lines 19 through 23 all income, including noncash income, you earned and actually or constructively received during your 2021 tax year for services you performed in a foreign country. If any of the foreign earned income received this tax year was earned in a prior tax year, or will be earned in a later tax year (such as a bonus), see the instructions. **Don't** include income from line 14, column **(d)**, or line 18, column **(f)**. Report amounts in U.S. dollars, using the exchange rates in effect when you actually or constructively received the income.

If you are a cash basis taxpayer, report on Form 1040 or 1040-SR all income you received in 2021, no matter when you performed the service.

	2021 Foreign Earned Income			**Amount (in U.S. dollars)**
19	Total wages, salaries, bonuses, commissions, etc.		**19**	402,706
20	Allowable share of income for personal services performed (see instructions):			
a	In a business (including farming) or profession		**20a**	42,448
b	In a partnership. List partnership's name and address and type of income. ▶ _____		**20b**	1,860
21	Noncash income (market value of property or facilities furnished by employer—attach statement showing how it was determined):			
a	Home (lodging)		**21a**	7,366
b	Meals		**21b**	1,356
c	Car		**21c**	1,752
d	Other property or facilities. List type and amount. ▶ _____		**21d**	1,196
22	Allowances, reimbursements, or expenses paid on your behalf for services you performed:			
a	Cost of living and overseas differential	**22a** 3,767		
b	Family	**22b** 670		
c	Education	**22c** 2,320		
d	Home leave	**22d** 2,866		
e	Quarters	**22e** 6,093		
f	For any other purpose. List type and amount. ▶ _____	**22f** 23,250		
g	Add lines 22a through 22f		**22g**	28,615
23	Other foreign earned income. List type and amount. ▶ _____		**23**	13,035
24	Add lines 19 through 21d, line 22g, and line 23		**24**	435,008
25	Total amount of meals and lodging included on line 24 that is excludable (see instructions)		**25**	4,061
26	Subtract line 25 from line 24. Enter the result here and on line 27 on page 3. This is your **2021 foreign earned income** ▶		**26**	435,008

Part III Taxpayers Qualifying Under Physical Presence Test

Note: U.S. citizens and all resident aliens can use this test. See instructions.

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

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

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

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

Part IV All Taxpayers

Note: Enter on lines 19 through 23 all income, including noncash income, you earned and actually or constructively received during your 2021 tax year for services you performed in a foreign country. If any of the foreign earned income received this tax year was earned in a prior tax year, or will be earned in a later tax year (such as a bonus), see the instructions. **Don't** include income from line 14, column **(d)**, or line 18, column **(f)**. Report amounts in U.S. dollars, using the exchange rates in effect when you actually or constructively received the income.

If you are a cash basis taxpayer, report on Form 1040 or 1040-SR all income you received in 2021, no matter when you performed the service.

2021 Foreign Earned Income			Amount (in U.S. dollars)
19 Total wages, salaries, bonuses, commissions, etc.		**19**	40,089,780
20 Allowable share of income for personal services performed (see instructions):			
a In a business (including farming) or profession		**20a**	2,783,973
b In a partnership. List partnership's name and address and type of income. ▶ _____		**20b**	822,461
21 Noncash income (market value of property or facilities furnished by employer—attach statement showing how it was determined):			
a Home (lodging)		**21a**	98,774
b Meals		**21b**	4,145
c Car		**21c**	11,027
d Other property or facilities. List type and amount. ▶ _____		**21d**	12,177
22 Allowances, reimbursements, or expenses paid on your behalf for services you performed:			
a Cost of living and overseas differential	**22a** 87,808		
b Family	**22b** 5,119		
c Education	**22c** 60,962		
d Home leave	**22d** 23,265		
e Quarters	**22e** 213,709		
f For any other purpose. List type and amount. ▶ _____	**22f** 3,369,449		
g Add lines 22a through 22f		**22g**	3,760,313
23 Other foreign earned income. List type and amount. ▶ _____		**23**	596,285
24 Add lines 19 through 21d, line 22g, and line 23		**24**	48,178,935
25 Total amount of meals and lodging included on line 24 that is excludable (see instructions)		**25**	47,464
26 Subtract line 25 from line 24. Enter the result here and on line 27 on page 3. This is your **2021 foreign earned income** ▶		**26**	48,131,471

2021 Line Item Estimates—All figures are estimates based on samples.
Number of returns filed for selected lines

Part V All Taxpayers

27	Enter the amount from line 26	27	

Are you claiming the housing exclusion or housing deduction?

☐ **Yes.** Complete Part VI.

☐ **No.** Go to Part VII.

Part VI Taxpayers Claiming the Housing Exclusion and/or Deduction

28	Qualified housing expenses for the tax year (see instructions)	28	88,385
29a	Enter location where housing expenses incurred. See instructions. ▶		
b	Enter limit on housing expenses. See instructions	29b	95,079
30	Enter the **smaller** of line 28 or line 29b	30	87,032
31	Number of days in your qualifying period that fall within your 2021 tax year (see instructions) — 31 ____ days		
32	Multiply $47.65 by the number of days on line 31. If 365 is entered on line 31, enter $17,392 here	32	110,420
33	Subtract line 32 from line 30. If the result is zero or less, don't complete the rest of this part or any of Part IX	33	110,658
34	Enter employer-provided amounts. See instructions — 34 51,160		
35	Divide line 34 by line 27. Enter the result as a decimal (rounded to at least three places), but don't enter more than "1.000"	35	.
36	**Housing exclusion.** Multiply line 33 by line 35. Enter the result but don't enter more than the amount on line 34. Also, complete Part VIII ▶	36	51,160

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

Part VII Taxpayers Claiming the Foreign Earned Income Exclusion

37	Maximum foreign earned income exclusion. Enter $108,700	37	
38	• If you completed Part VI, enter the number from line 31. • All others, enter the number of days in your qualifying period that fall within your 2021 tax year. See the instructions for line 31. — 38 ____ days		
39	• If line 38 and the number of days in your 2021 tax year (usually 365) are the same, enter "1.000." • Otherwise, divide line 38 by the number of days in your 2021 tax year and enter the result as a decimal (rounded to at least three places).	39	.
40	Multiply line 37 by line 39	40	433,066
41	Subtract line 36 from line 27	41	434.789
42	**Foreign earned income exclusion.** Enter the **smaller** of line 40 or line 41. Also, complete Part VIII ▶	42	430.661

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

43	Add lines 36 and 42	43	430,958
44	Deductions allowed in figuring your adjusted gross income (Form 1040 or 1040-SR, line 11) that are allocable to the excluded income. See instructions and attach computation	44	36,684
45	Subtract line 44 from line 43. Enter the result here and in parentheses on Schedule 1 (Form 1040), line 8d. Complete the Foreign Earned Income Tax Worksheet in the Instructions for Forms 1040 and 1040-SR if you enter an amount on this line	45	430,502

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

46	Subtract line 36 from line 33	46	2,578
47	Subtract line 43 from line 27	47	2,578
48	Enter the **smaller** of line 46 or line 47	48	2,578
	Note: If line 47 is **more than** line 48 and you couldn't deduct all of your 2020 housing deduction because of the 2020 limit, use the Housing Deduction Carryover Worksheet in the instructions to figure the amount to enter on line 49. Otherwise, go to line 50.		
49	Housing deduction carryover from 2020 (from the Housing Deduction Carryover Worksheet in the instructions)	49	*
50	**Housing deduction.** Add lines 48 and 49. Enter the total here and on Schedule 1 (Form 1040), line 24j. Complete the Foreign Earned Income Tax Worksheet in the Instructions for Forms 1040 and 1040-SR if you enter an amount on this line ▶	50	2,578

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

Part V All Taxpayers

27	Enter the amount from line 26	27	

Are you claiming the housing exclusion or housing deduction?

☐ **Yes.** Complete Part VI.

☐ **No.** Go to Part VII.

Part VI Taxpayers Claiming the Housing Exclusion and/or Deduction

28	Qualified housing expenses for the tax year (see instructions)	28	2,528,602
29a	Enter location where housing expenses incurred. See instructions. ▶		
b	Enter limit on housing expenses. See instructions	29b	4,715,712
30	Enter the **smaller** of line 28 or line 29b	30	2,203,899
31	Number of days in your qualifying period that fall within your 2021 tax year (see instructions) — 31 ____ days		
32	Multiply $47.65 by the number of days on line 31. If 365 is entered on line 31, enter $17,392 here	32	1,886,831
33	Subtract line 32 from line 30. If the result is zero or less, don't complete the rest of this part or any of Part IX	33	317,068
34	Enter employer-provided amounts. See instructions — 34 12,015,916		
35	Divide line 34 by line 27. Enter the result as a decimal (rounded to at least three places), but don't enter more than "1.000"	35	.
36	**Housing exclusion.** Multiply line 33 by line 35. Enter the result but don't enter more than the amount on line 34. Also, complete Part VIII ▶	36	979,444

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

Part VII Taxpayers Claiming the Foreign Earned Income Exclusion

37	Maximum foreign earned income exclusion. Enter $108,700	37	
38	• If you completed Part VI, enter the number from line 31. • All others, enter the number of days in your qualifying period that fall within your 2021 tax year. See the instructions for line 31. — 38 ____ days		
39	• If line 38 and the number of days in your 2021 tax year (usually 365) are the same, enter "1.000." • Otherwise, divide line 38 by the number of days in your 2021 tax year and enter the result as a decimal (rounded to at least three places).	39	.
40	Multiply line 37 by line 39	40	48,861,085
41	Subtract line 36 from line 27	41	47,152,027
42	**Foreign earned income exclusion.** Enter the **smaller** of line 40 or line 41. Also, complete Part VIII ▶	42	28,501,346

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

43	Add lines 36 and 42	43	29,480,790
44	Deductions allowed in figuring your adjusted gross income (Form 1040 or 1040-SR, line 11) that are allocable to the excluded income. See instructions and attach computation	44	403,014
45	Subtract line 44 from line 43. Enter the result here and in parentheses on Schedule 1 (Form 1040), line 8d. Complete the Foreign Earned Income Tax Worksheet in the Instructions for Forms 1040 and 1040-SR if you enter an amount on this line	45	29,098,815

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

46	Subtract line 36 from line 33	46	50,976
47	Subtract line 43 from line 27	47	745,714
48	Enter the **smaller** of line 46 or line 47	48	47,618
	Note: If line 47 is **more than** line 48 and you couldn't deduct all of your 2020 housing deduction because of the 2020 limit, use the Housing Deduction Carryover Worksheet in the instructions to figure the amount to enter on line 49. Otherwise, go to line 50.		
49	Housing deduction carryover from 2020 (from the Housing Deduction Carryover Worksheet in the instructions)	49	*
50	**Housing deduction.** Add lines 48 and 49. Enter the total here and on Schedule 1 (Form 1040), line 24j. Complete the Foreign Earned Income Tax Worksheet in the Instructions for Forms 1040 and 1040-SR if you enter an amount on this line ▶	50	47,698

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

2021 Line Item Estimates—All figures are estimates based on samples.
Number of returns filed for selected lines

Form **3468**

Department of the Treasury
Internal Revenue Service (99)

Investment Credit

► **Attach to your tax return.**
► **Go to *www.irs.gov/Form3468* for instructions and the latest information.**

OMB No. 1545-0155

2021

Attachment Sequence No. **174**

Name(s) shown on return

Total Forms Filed = 27,664

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	222
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	163
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	369
8	Reserved for future use			8	
9	Enter the applicable unused investment credit from cooperatives (see instructions)			9	2,477
10	Add lines 5d, 6c, 7, and 9. Report this amount on Form 3800, Part III, line 1a			10	3,195

Form **3468**

Department of the Treasury
Internal Revenue Service (99)

Investment Credit

▶ **Attach to your tax return.**
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OMB No. 1545-0155

2021

Attachment Sequence No. **174**

Name(s) shown on return

Total Forms Filed = 27,664

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	14,115
6	Qualifying gasification project credit (see instructions):				
a	Qualified investment in qualified gasification property placed in service during the tax year for which credits were allocated or reallocated after October 3, 2008, and that includes equipment that separates and sequesters at least 75% of the project's carbon dioxide emissions $ _____ × 30% (0.30)	6a			
b	Qualified investment in property other than in **a** above placed in service during the tax year . . . . . $ _____ × 20% (0.20)	6b			
c	Total. Add lines 6a and 6b			6c	1,892
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	2,458
8	Reserved for future use			8	
9	Enter the applicable unused investment credit from cooperatives (see instructions)			9	1,325
10	Add lines 5d, 6c, 7, and 9. Report this amount on Form 3800, Part III, line 1a			10	19,790

2021 Line Item Estimates—All figures are estimates based on samples.
Number of returns filed for selected lines

Part III Rehabilitation Credit and Energy Credit

11	Rehabilitation credit (see instructions for requirements that must be met):		
a	Check this box if you are electing under section 47(d)(5) to take your qualified rehabilitation expenditures into account for the tax year in which paid (or, for self-rehabilitated property, when capitalized). See instructions. **Note:** This election applies to the current tax year and to all later tax years. You may not revoke this election without IRS consent . . . . . ▶ ☐		
b	Enter the dates on which the 24- or 60-month measuring period begins _____ and ends _____		
c	Enter the adjusted basis of the building as of the beginning date above (or the first day of your holding period, if later) . . . . . $ _____		
d	Enter the amount of the qualified rehabilitation expenditures incurred, or treated as incurred, during the period on line 11b above . . . . . $ _____		
	Enter the amount of qualified rehabilitation expenditures and multiply by the percentage shown:		
e	Pre-1936 buildings under the transition rule (see instructions) . . $ _____ × 10% (0.10)	**11e**	676
f	Certified historic structures under the transition rule (see instructions) $ _____ × 20% (0.20)	**11f**	4,921
g	Certified historic structures with expenditures paid or incurred after 2017 and not under the transition rule (see instructions) . . . $ _____ × 4% (0.04)	**11g**	1,134
	Note: This credit is allowed for a 5-year period beginning in the tax year that the qualified rehabilitated building is placed in service.		
	For properties identified on line 11f or 11g, complete lines 11h and 11i.		
h	Enter the assigned NPS project number or the pass-through entity's employer identification number (see instructions) . . . . . _____		
i	Enter the date that the NPS approved the Request for Certification of Completed Work (see instructions) . . . . . _____		
12	Energy credit:		
a	Basis of property using geothermal energy placed in service during the tax year (see instructions) . . . . . $ _____ × 10% (0.10)	**12a**	414
b	Basis of property using solar illumination or solar energy placed in service during the tax year that is attributable to periods after December 31, 2005, and the construction of which began before 2020 (see instructions) . . . . . $ _____ × 30% (0.30)	**12b**	4,913
c	Basis of property using solar illumination or solar energy placed in service during the tax year and the construction of which began after 2019 and before 2023 (see instructions) $ _____ × 26% (0.26)	**12c**	12,141
d	Reserved for future use	**12d**	
	Qualified fuel cell property (see instructions):		
e	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)	**12e**	
f	Applicable kilowatt capacity of property on line 12e (see instructions) . ▶ _____ × $1,000	**12f**	
g	Enter the smaller of line 12e or line 12f	**12g**	0
h	Basis of property placed in service during the tax year that is attributable to periods after October 3, 2008, and the construction of which began before 2020 $ _____ × 30% (0.30)	**12h**	
i	Applicable kilowatt capacity of property on line 12h (see instructions) . ▶ _____ × $3,000	**12i**	
j	Enter the smaller of line 12h or line 12i	**12j**	*
k	Basis of property placed in service during the tax year and the construction of which began after 2019 and before 2023 . . . . . $ _____ × 26% (0.26)	**12k**	
l	Applicable kilowatt capacity of property on line 12k (see instructions) . ▶ _____ × $3,000	**12l**	
m	Enter the smaller of line 12k or line 12l	**12m**	173
n	Reserved for future use	**12n**	
o	Reserved for future use	**12o**	
p	Reserved for future use	**12p**	
	Qualified microturbine property (see instructions):		
q	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)	**12q**	
r	Kilowatt capacity of property on line 12q . . . . . ▶ _____ × $200	**12r**	
s	Enter the smaller of line 12q or line 12r	**12s**	*

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 under the transition rule (see instructions) . . $ _____ × 10% (0.10)	**11e**	5,187
f	Certified historic structures under the transition rule (see instructions) $ _____ × 20% (0.20)	**11f**	354,960
g	Certified historic structures with expenditures paid or incurred after 2017 and not under the transition rule (see instructions) . . . $ _____ × 4% (0.04)	**11g**	38,360
	Note: This credit is allowed for a 5-year period beginning in the tax year that the qualified rehabilitated building is placed in service.		
	For properties identified on line 11f or 11g, complete lines 11h and 11i.		
h	Enter the assigned NPS project number or the pass-through entity's employer identification number (see instructions) . . . . . _____		
i	Enter the date that the NPS approved the Request for Certification of Completed Work (see instructions) . . . . . _____		
12	Energy credit:		
a	Basis of property using geothermal energy placed in service during the tax year (see instructions) . . . . . $ _____ × 10% (0.10)	**12a**	1,384
b	Basis of property using solar illumination or solar energy placed in service during the tax year that is attributable to periods after December 31, 2005, and the construction of which began before 2020 (see instructions) . . . . . $ _____ × 30% (0.30)	**12b**	304,984
c	Basis of property using solar illumination or solar energy placed in service during the tax year and the construction of which began after 2019 and before 2023 (see instructions) $ _____ × 26% (0.26)	**12c**	588,404
d	Reserved for future use	**12d**	
	Qualified fuel cell property (see instructions):		
e	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)	**12e**	
f	Applicable kilowatt capacity of property on line 12e (see instructions) . ▶ _____ × $1,000	**12f**	
g	Enter the smaller of line 12e or line 12f	**12g**	0
h	Basis of property placed in service during the tax year that is attributable to periods after October 3, 2008, and the construction of which began before 2020 $ _____ × 30% (0.30)	**12h**	
i	Applicable kilowatt capacity of property on line 12h (see instructions) . ▶ _____ × $3,000	**12i**	
j	Enter the smaller of line 12h or line 12i	**12j**	*
k	Basis of property placed in service during the tax year and the construction of which began after 2019 and before 2023 . . . . . $ _____ × 26% (0.26)	**12k**	
l	Applicable kilowatt capacity of property on line 12k (see instructions) . ▶ _____ × $3,000	**12l**	
m	Enter the smaller of line 12k or line 12l	**12m**	5,919
n	Reserved for future use	**12n**	
o	Reserved for future use	**12o**	
p	Reserved for future use	**12p**	
	Qualified microturbine property (see instructions):		
q	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)	**12q**	
r	Kilowatt capacity of property on line 12q . . . . . ▶ _____ × $200	**12r**	
s	Enter the smaller of line 12q or line 12r	**12s**	*

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

2021 Line Item Estimates—All figures are estimates based on samples.
Number of returns filed for selected lines

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

	Combined heat and power system property (see instructions): **Caution:** You can't claim this credit if the electrical capacity of the property is more than 50 megawatts or has a mechanical energy capacity of more than 67,000 horsepower or an equivalent combination of electrical and mechanical energy capabilities.		
t	Basis of property placed in service during the tax year that was acquired after October 3, 2008, and the basis attributable to construction, reconstruction, or erection by the taxpayer after October 3, 2008 . . . . . $ _____ × 10% (0.10)	**12t**	
u	If the electrical capacity of the property is measured in: • Megawatts, divide 15 by the megawatt capacity. Enter 1.0 if the capacity is 15 megawatts or less. • Horsepower, divide 20,000 by the horsepower. Enter 1.0 if the capacity is 20,000 horsepower or less	**12u**	.
v	Multiply line 12t by line 12u	**12v**	750
	Qualified small wind energy property (see instructions):		
w	Basis of property placed in service during the tax year that was acquired after October 3, 2008, and before January 1, 2009, and the basis attributable to the construction, reconstruction, or erection by the taxpayer after October 3, 2008, and before January 1, 2009 . $ _____ × 30% (0.30)	**12w**	
x	Enter the smaller of line 12w or $4,000	**12x**	0
y	Basis of property placed in service during the tax year that is attributable to periods after December 31, 2008, and the construction of which began before 2020 . . . . . $ _____ × 30% (0.30)	**12y**	*
z	Basis of property placed in service during the tax year and the construction of which began after 2019 and before 2023 . . . . . $ _____ × 26% (0.26)	**12z**	*
aa	Reserved for future use	**12aa**	
	Waste energy recovery property (see instructions):		
bb	Basis of property placed in service during the tax year and the construction of which began after 2020 and before 2023 . . . . . $ _____ × 26% (0.26)	**12bb**	*
	Geothermal heat pump systems (see instructions):		
cc	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)	**12cc**	*
	Qualified investment credit facility property (see instructions):		
dd	Basis of property the construction of which began before 2022 (other than wind facility property the construction of which began after 2016) placed in service during the tax year . . . . . $ _____ × 30% (0.30)	**12dd**	401
ee	Basis of wind facility property placed in service during the tax year and the construction of which began during 2017 . . . . . $ _____ × 24% (0.24)	**12ee**	*
ff	Basis of wind facility property placed in service during the tax year and the construction of which began during 2018 . . . . . $ _____ × 18% (0.18)	**12ff**	*
gg	Basis of wind facility property placed in service during the tax year and the construction of which began during 2019 . . . . . $ _____ × 12% (0.12)	**12gg**	0
hh	Basis of wind facility property placed in service during the tax year and the construction of which began during 2020 or 2021 . . . . . $ _____ × 18% (0.18)	**12hh**	*
13	Enter the applicable unused investment credit from cooperatives (see instructions)	**13**	1,041
14	Add lines 11e, 11f, 11g, 12a, 12b, 12c, 12g, 12j, 12m, 12s, 12v, 12x, 12y, 12z, 12aa, 12bb, 12cc, 12dd, 12ee, 12ff, 12gg, 12hh, and 13. Report this amount on Form 3800, Part III, line 4a	**14**	25,556

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

	Combined heat and power system property (see instructions): **Caution:** You can't claim this credit if the electrical capacity of the property is more than 50 megawatts or has a mechanical energy capacity of more than 67,000 horsepower or an equivalent combination of electrical and mechanical energy capabilities.		
t	Basis of property placed in service during the tax year that was acquired after October 3, 2008, and the basis attributable to construction, reconstruction, or erection by the taxpayer after October 3, 2008 . . . . . $ _____ × 10% (0.10)	**12t**	
u	If the electrical capacity of the property is measured in: • Megawatts, divide 15 by the megawatt capacity. Enter 1.0 if the capacity is 15 megawatts or less. • Horsepower, divide 20,000 by the horsepower. Enter 1.0 if the capacity is 20,000 horsepower or less	**12u**	.
v	Multiply line 12t by line 12u	**12v**	2,435
	Qualified small wind energy property (see instructions):		
w	Basis of property placed in service during the tax year that was acquired after October 3, 2008, and before January 1, 2009, and the basis attributable to the construction, reconstruction, or erection by the taxpayer after October 3, 2008, and before January 1, 2009 . $ _____ × 30% (0.30)	**12w**	
x	Enter the smaller of line 12w or $4,000	**12x**	0
y	Basis of property placed in service during the tax year that is attributable to periods after December 31, 2008, and the construction of which began before 2020 . . . . . $ _____ × 30% (0.30)	**12y**	*
z	Basis of property placed in service during the tax year and the construction of which began after 2019 and before 2023 . . . . . $ _____ × 26% (0.26)	**12z**	*
aa	Reserved for future use	**12aa**	
	Waste energy recovery property (see instructions):		
bb	Basis of property placed in service during the tax year and the construction of which began after 2020 and before 2023 . . . . . $ _____ × 26% (0.26)	**12bb**	*
	Geothermal heat pump systems (see instructions):		
cc	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)	**12cc**	*
	Qualified investment credit facility property (see instructions):		
dd	Basis of property the construction of which began before 2022 (other than wind facility property the construction of which began after 2016) placed in service during the tax year . . . . . $ _____ × 30% (0.30)	**12dd**	13,652
ee	Basis of wind facility property placed in service during the tax year and the construction of which began during 2017 . . . . . $ _____ × 24% (0.24)	**12ee**	*
ff	Basis of wind facility property placed in service during the tax year and the construction of which began during 2018 . . . . . $ _____ × 18% (0.18)	**12ff**	*
gg	Basis of wind facility property placed in service during the tax year and the construction of which began during 2019 . . . . . $ _____ × 12% (0.12)	**12gg**	0
hh	Basis of wind facility property placed in service during the tax year and the construction of which began during 2020 or 2021 . . . . . $ _____ × 18% (0.18)	**12hh**	*
13	Enter the applicable unused investment credit from cooperatives (see instructions)	**13**	511
14	Add lines 11e, 11f, 11g, 12a, 12b, 12c, 12g, 12j, 12m, 12s, 12v, 12x, 12y, 12z, 12aa, 12bb, 12cc, 12dd, 12ee, 12ff, 12gg, 12hh, and 13. Report this amount on Form 3800, Part III, line 4a	**14**	1,340,268

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

2021 Line Item Estimates—All figures are estimates based on samples.
Number of returns filed for selected lines

Form **3800**

Department of the Treasury
Internal Revenue Service (99)

General Business Credit

▶ **Go to *www.irs.gov/Form3800* for instructions and the latest information.**
▶ **You must attach all pages of Form 3800, pages 1, 2, and 3, to your tax return.**

OMB No. 1545-0895

2021

Attachment Sequence No. **22**

Name(s) shown on return

Total Forms Filed = 736,515

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	108,618
2	Passive activity credits from line 2 of all Parts III with box B checked	2 76,240		
3	Enter the applicable passive activity credits allowed for 2021. See instructions		3	59,848
4	Carryforward of general business credit to 2021. Enter the amount from line 2 of Part III with box C checked. See instructions for statement to attach		4	58,050
	Check this box if the carryforward was changed or revised from the original reported amount ▶ ☐			
5	Carryback of general business credit from 2022. Enter the amount from line 2 of Part III with box D checked. See instructions		5	
6	Add lines 1, 3, 4, and 5		6	211,355

Part II Allowable Credit

7	Regular tax before credits: • Individuals. Enter the sum of the amounts from Form 1040, 1040-SR, or 1040-NR, line 16, and Schedule 2 (Form 1040), line 2 • Corporations. Enter the amount from Form 1120, Schedule J, Part I, line 2; or the applicable line of your return • Estates and trusts. Enter the sum of the amounts from Form 1041, Schedule G, lines 1a and 1b, plus any Form 8978 amount included on line 1d; or the amount from the applicable line of your return		7	680,946
8	Alternative minimum tax: • Individuals. Enter the amount from Form 6251, line 11 • Corporations. Enter -0- • Estates and trusts. Enter the amount from Schedule I (Form 1041), line 54		8	35,458
9	Add lines 7 and 8		9	681,872
10a	Foreign tax credit	10a		
b	Certain allowable credits (see instructions)	10b 109,838		
c	Add lines 10a and 10b		10c	385,091
11	**Net income tax.** Subtract line 10c from line 9. If zero, skip lines 12 through 15 and enter -0- on line 16		11	669,380
12	**Net regular tax.** Subtract line 10c from line 7. If zero or less, enter -0-	12 668,413		
13	Enter 25% (0.25) of the excess, if any, of line 12 over $25,000. See instructions	13 420,923		
14	Tentative minimum tax: • Individuals. Enter the amount from Form 6251, line 9 • Corporations. Enter -0- • Estates and trusts. Enter the amount from Schedule I (Form 1041), line 52	14 504,176		
15	Enter the greater of line 13 or line 14		15	505,505
16	Subtract line 15 from line 11. If zero or less, enter -0-		16	630,265
17	Enter the **smaller** of line 6 or line 16		17	178,612
	C corporations: See the line 17 instructions if there has been an ownership change, acquisition, or reorganization.			

Form **3800**

Department of the Treasury
Internal Revenue Service (99)

General Business Credit

▶ Go to *www.irs.gov/Form3800* for instructions and the latest information.
▶ You must attach all pages of Form 3800, pages 1, 2, and 3, to your tax return.

OMB No. 1545-0895

2021

Attachment Sequence No. **22**

Name(s) shown on return

Total Forms Filed = 736,515

Identifying number

Part I Current Year Credit for Credits Not Allowed Against Tentative Minimum Tax (TMT)

(See instructions and complete Part(s) III before Parts I and II.)

1	General business credit from line 2 of all Parts III with box A checked		1	1,308,641
2	Passive activity credits from line 2 of all Parts III with box B checked	2 240,820		
3	Enter the applicable passive activity credits allowed for 2021. See instructions		3	249,443
4	Carryforward of general business credit to 2021. Enter the amount from line 2 of Part III with box C checked. See instructions for statement to attach		4	2,727,581
	Check this box if the carryforward was changed or revised from the original reported amount ▶ ☐			
5	Carryback of general business credit from 2022. Enter the amount from line 2 of Part III with box D checked. See instructions		5	
6	Add lines 1, 3, 4, and 5		6	4,285,665

Part II Allowable Credit

7	Regular tax before credits: • Individuals. Enter the sum of the amounts from Form 1040, 1040-SR, or 1040-NR, line 16, and Schedule 2 (Form 1040), line 2 • Corporations. Enter the amount from Form 1120, Schedule J, Part I, line 2; or the applicable line of your return • Estates and trusts. Enter the sum of the amounts from Form 1041, Schedule G, lines 1a and 1b, plus any Form 8978 amount included on line 1d; or the amount from the applicable line of your return		7	318,653,161
8	Alternative minimum tax: • Individuals. Enter the amount from Form 6251, line 11 • Corporations. Enter -0- • Estates and trusts. Enter the amount from Schedule I (Form 1041), line 54		8	1,037,671
9	Add lines 7 and 8		9	319,690,832
10a	Foreign tax credit	10a		
b	Certain allowable credits (see instructions)	10b 245,986		
c	Add lines 10a and 10b		10c	8,068,156
11	**Net income tax.** Subtract line 10c from line 9. If zero, skip lines 12 through 15 and enter -0- on line 16		11	311,619,052
12	**Net regular tax.** Subtract line 10c from line 7. If zero or less, enter -0-	12 310,586,445		
13	Enter 25% (0.25) of the excess, if any, of line 12 over $25,000. See instructions	13 74,512,442		
14	Tentative minimum tax: • Individuals. Enter the amount from Form 6251, line 9 • Corporations. Enter -0- • Estates and trusts. Enter the amount from Schedule I (Form 1041), line 52	14 268,888,261		
15	Enter the greater of line 13 or line 14		15	269,146,599
16	Subtract line 15 from line 11. If zero or less, enter -0-		16	42,583,946
17	Enter the **smaller** of line 6 or line 16		17	1,496,741
	C corporations: See the line 17 instructions if there has been an ownership change, acquisition, or reorganization.			

2021 Line Item Estimates—All figures are estimates based on samples.
Number of returns filed for selected lines

Part II Allowable Credit *(continued)*

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

18	Multiply line 14 by 75% (0.75). See instructions		**18**	27,473
19	Enter the greater of line 13 or line 18		**19**	28,423
20	Subtract line 19 from line 11. If zero or less, enter -0-		**20**	68,176
21	Subtract line 17 from line 20. If zero or less, enter -0-		**21**	68,131
22	Combine the amounts from line 3 of all Parts III with box A, C, or D checked		**22**	10,613
23	Passive activity credit from line 3 of all Parts III with box B checked	**23** 5,923		
24	Enter the applicable passive activity credit allowed for 2021. See instructions		**24**	5,386
25	Add lines 22 and 24		**25**	15,868
26	Empowerment zone and renewal community employment credit allowed. Enter the smaller of line 21 or line 25		**26**	15,478
27	Subtract line 13 from line 11. If zero or less, enter -0-		**27**	669,380
28	Add lines 17 and 26		**28**	187,585
29	Subtract line 28 from line 27. If zero or less, enter -0-		**29**	654,956
30	Enter the general business credit from line 5 of all Parts III with box A checked		**30**	276,402
31	Reserved		**31**	
32	Passive activity credits from line 5 of all Parts III with box B checked	**32** 176,066		
33	Enter the applicable passive activity credits allowed for 2021. See instructions		**33**	112,814
34	Carryforward of business credit to 2021. 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**	93,525
	Check this box if the carryforward was changed or revised from the original reported amount ▶ ☐			
35	Carryback of business credit from 2022. 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**	418,039
37	Enter the **smaller** of line 29 or line 36		**37**	377,780
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. Schedule 3 (Form 1040), line 6 • Corporations. Form 1120, Schedule J, Part I, line 5c • Estates and trusts. Form 1041, Schedule G, line 2b		**38**	522,507

Part II Allowable Credit *(continued)*

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

18	Multiply line 14 by 75% (0.75). See instructions		**18**	17,902,932
19	Enter the greater of line 13 or line 18		**19**	17,927,550
20	Subtract line 19 from line 11. If zero or less, enter -0-		**20**	9,648,478
21	Subtract line 17 from line 20. If zero or less, enter -0-		**21**	9,585,568
22	Combine the amounts from line 3 of all Parts III with box A, C, or D checked		**22**	95,200
23	Passive activity credit from line 3 of all Parts III with box B checked	**23** 5,161		
24	Enter the applicable passive activity credit allowed for 2021. See instructions		**24**	15,193
25	Add lines 22 and 24		**25**	110,394
26	Empowerment zone and renewal community employment credit allowed. Enter the smaller of line 21 or line 25		**26**	59,444
27	Subtract line 13 from line 11. If zero or less, enter -0-		**27**	237,106,610
28	Add lines 17 and 26		**28**	1,556,184
29	Subtract line 28 from line 27. If zero or less, enter -0-		**29**	235,550,426
30	Enter the general business credit from line 5 of all Parts III with box A checked		**30**	4,940,072
31	Reserved		**31**	
32	Passive activity credits from line 5 of all Parts III with box B checked	**32** 696,640		
33	Enter the applicable passive activity credits allowed for 2021. See instructions		**33**	649,262
34	Carryforward of business credit to 2021. Enter the amount from line 5 of Part III with box C checked and line 6 of Part III with box G checked. See instructions for statement to attach Check this box if the carryforward was changed or revised from the original reported amount ▶ ☐		**34**	4,453,199
35	Carryback of business credit from 2022. 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**	10,042,534
37	Enter the **smaller** of line 29 or line 36		**37**	5,510,981
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. Schedule 3 (Form 1040), line 6 • Corporations. Form 1120, Schedule J, Part I, line 5c • Estates and trusts. Form 1041, Schedule G, line 2b		**38**	7,067,166

2021 Line Item Estimates—All figures are estimates based on samples.
Number of returns filed for selected lines

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

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

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

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

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) Enter EIN if claiming the credit from a pass-through entity.	(c) Enter the appropriate amount.
1a	Investment (Form 3468, Part II only) (attach Form 3468)	1a		3,287
b	Reserved	1b		
c	Increasing research activities (Form 6765)	1c		92,092
d	Low-income housing (carryforward only) (see instructions)	1d		314
e	Disabled access (Form 8826)*	1e		5,850
f	Renewable electricity, refined coal, and Indian coal production (Form 8835)	1f		2,018
g	Indian employment (Form 8845)	1g		6,546
h	Orphan drug (Form 8820)	1h		1,067
i	New markets (Form 8874)	1i		1,508
j	Small employer pension plan startup costs and auto-enrollment (Form 8881)	1j		7,815
k	Employer-provided child care facilities and services (Form 8882)*	1k		19,944
l	Biodiesel and renewable diesel fuels (attach Form 8864)	1l		5,134
m	Low sulfur diesel fuel production (Form 8896)	1m		80
n	Distilled spirits (Form 8906)	1n		225
o	Nonconventional source fuel (carryforward only)	1o		*
p	Energy efficient home (Form 8908)	1p		14,770
q	Energy efficient appliance (carryforward only)	1q		*
r	Alternative motor vehicle (Form 8910)	1r		6,731
s	Alternative fuel vehicle refueling property (Form 8911)	1s		8,244
t	Enhanced oil recovery credit	1t		2,691
u	Mine rescue team training (Form 8923)	1u		177
v	Agricultural chemicals security (carryforward only)	1v		0
w	Employer differential wage payments (Form 8932)	1w		4,745
x	Carbon oxide sequestration (Form 8933)	1x		*
y	Qualified plug-in electric drive motor vehicle (Form 8936)	1y		7,853
z	Qualified plug-in electric vehicle (carryforward only)	1z		0
aa	Employee retention (Form 5884-A)	1aa		2,441
bb	General credits from an electing large partnership (carryforward only)	1bb		*
zz	Other. Oil and gas production from marginal wells (Form 8904) and certain other credits (see instructions)	1zz		3,107
2	Add lines 1a through 1zz and enter here and on the applicable line of Part I	2		181,730
3	Enter the amount from Form 8844 here and on the applicable line of Part II	3		14,817
4a	Investment (Form 3468, Part III) (attach Form 3468)	4a		25,601
b	Work opportunity (Form 5884)	4b		95,959
c	Biofuel producer (Form 6478)	4c		3,501
d	Low-income housing (Form 8586)	4d		10,138
e	Renewable electricity, refined coal, and Indian coal production (Form 8835)	4e		1,562
f	Employer social security and Medicare taxes paid on certain employee tips (Form 8846)	4f		209,081
g	Qualified railroad track maintenance (Form 8900)	4g		640
h	Small employer health insurance premiums (Form 8941)	4h		977
i	Increasing research activities (Form 6765)	4i		133,294
j	Employer credit for paid family and medical leave (Form 8994)	4j		22,374
z	Other	4z		1,499
5	Add lines 4a through 4z and enter here and on the applicable line of Part II	5		
6	Add lines 2, 3, and 5 and enter here and on the applicable line of Part II	6		

* See instructions for limitation on this credit.

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

Form 3800 (2021) Page **3**

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

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

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

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)** Enter EIN if claiming the credit from a pass-through entity.	**(c)** Enter the appropriate amount.
1a	Investment (Form 3468, Part II only) (attach Form 3468)	**1a**		32,273
b	Reserved	**1b**		
c	Increasing research activities (Form 6765)	**1c**		764,036
d	Low-income housing (carryforward only) (see instructions)	**1d**		1,043
e	Disabled access (Form 8826)*	**1e**		19,111
f	Renewable electricity, refined coal, and Indian coal production (Form 8835)	**1f**		50,812
g	Indian employment (Form 8845)	**1g**		37,956
h	Orphan drug (Form 8820)	**1h**		923
i	New markets (Form 8874)	**1i**		974
j	Small employer pension plan startup costs and auto-enrollment (Form 8881)	**1j**		5,422
k	Employer-provided child care facilities and services (Form 8882)*	**1k**		7,323
l	Biodiesel and renewable diesel fuels (attach Form 8864)	**1l**		7,851
m	Low sulfur diesel fuel production (Form 8896)	**1m**		4
n	Distilled spirits (Form 8906)	**1n**		8,379
o	Nonconventional source fuel (carryforward only)	**1o**		*
p	Energy efficient home (Form 8908)	**1p**		400,905
q	Energy efficient appliance (carryforward only)	**1q**		*
r	Alternative motor vehicle (Form 8910)	**1r**		25,422
s	Alternative fuel vehicle refueling property (Form 8911)	**1s**		22,537
t	Enhanced oil recovery credit	**1t**		18,551
u	Mine rescue team training (Form 8923)	**1u**		28
v	Agricultural chemicals security (carryforward only)	**1v**		0
w	Employer differential wage payments (Form 8932)	**1w**		621
x	Carbon oxide sequestration (Form 8933)	**1x**		*
y	Qualified plug-in electric drive motor vehicle (Form 8936)	**1y**		32,749
z	Qualified plug-in electric vehicle (carryforward only)	**1z**		0
aa	Employee retention (Form 5884-A)	**1aa**		30,059
bb	General credits from an electing large partnership (carryforward only)	**1bb**		*
zz	Other. Oil and gas production from marginal wells (Form 8904) and certain other credits (see instructions)	**1zz**		75,975
2	Add lines 1a through 1zz and enter here and on the applicable line of Part I	**2**		1,549,557
3	Enter the amount from Form 8844 here and on the applicable line of Part II	**3**		55,905
4a	Investment (Form 3468, Part III) (attach Form 3468)	**4a**		1,352,724
b	Work opportunity (Form 5884)	**4b**		688,800
c	Biofuel producer (Form 6478)	**4c**		6,736
d	Low-income housing (Form 8586)	**4d**		119,086
e	Renewable electricity, refined coal, and Indian coal production (Form 8835)	**4e**		79,029
f	Employer social security and Medicare taxes paid on certain employee tips (Form 8846)	**4f**		1,613,211
g	Qualified railroad track maintenance (Form 8900)	**4g**		28,026
h	Small employer health insurance premiums (Form 8941)	**4h**		2,739
i	Increasing research activities (Form 6765)	**4i**		1,643,816
j	Employer credit for paid family and medical leave (Form 8994)	**4j**		102,241
z	Other	**4z**		9,924
5	Add lines 4a through 4z and enter here and on the applicable line of Part II	**5**		
6	Add lines 2, 3, and 5 and enter here and on the applicable line of Part II	**6**		

* See instructions for limitation on this credit.

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

2021 Line Item Estimates—All figures are estimates based on samples.
Number of returns filed for selected lines

Form **3903**

Department of the Treasury
Internal Revenue Service (99)

Moving Expenses

► **Go to *www.irs.gov/Form3903* for instructions and the latest information.**
► **Attach to Form 1040, 1040-SR, or 1040-NR.**

OMB No. 1545-0074

2021

Attachment Sequence No. **170**

Name(s) shown on return

Total Forms Filed = 98,047

Your social security number

military order, you, your spouse, or your dependents move because of a permanent change of station. Check here to certify that you meet these requirements. See the instructions . . . . . ► ☐

1	Transportation and storage of household goods and personal effects (see instructions)	**1**	63,455
2	Travel (including lodging) from your old home to your new home (see instructions). **Do not** include the cost of meals	**2**	81,975
3	Add lines 1 and 2	**3**	92,893
4	Enter the total amount the government paid you for the expenses listed on lines 1 and 2 that is **not** included in box 1 of your Form W-2 (wages). This amount should be shown in box 12 of your Form W-2 with code **P**	**4**	35,334
5	Is line 3 **more than** line 4?		
	☐ **No.** You **cannot** deduct your moving expenses. If line 3 is less than line 4, subtract line 3 from line 4 and include the result on Form 1040 or 1040-SR, line 1; or Form 1040-NR, line 1a.		
	☐ **Yes.** Subtract line 4 from line 3. Enter the result here and on Schedule 1 (Form 1040), line 14. This is your **moving expense deduction**	**5**	90,899

Form **3903**

Department of the Treasury
Internal Revenue Service (99)

Moving Expenses

► Go to *www.irs.gov/Form3903* for instructions and the latest information.
► Attach to Form 1040, 1040-SR, or 1040-NR.

OMB No. 1545-0074

2021

Attachment Sequence No. **170**

Name(s) shown on return

Total Forms Filed = 98,047

Your social security number

military order, you, your spouse, or your dependents move because of a permanent change of station. Check here to certify that you meet these requirements. See the instructions . . . . . ► ☐

1	Transportation and storage of household goods and personal effects (see instructions)	**1**	203,010
2	Travel (including lodging) from your old home to your new home (see instructions). **Do not** include the cost of meals	**2**	129,844
3	Add lines 1 and 2	**3**	332,854
4	Enter the total amount the government paid you for the expenses listed on lines 1 and 2 that is **not** included in box 1 of your Form W-2 (wages). This amount should be shown in box 12 of your Form W-2 with code **P**	**4**	73,520
5	Is line 3 **more than** line 4?		
	☐ **No.** You **cannot** deduct your moving expenses. If line 3 is less than line 4, subtract line 3 from line 4 and include the result on Form 1040 or 1040-SR, line 1; or Form 1040-NR, line 1a.		
	☐ **Yes.** Subtract line 4 from line 3. Enter the result here and on Schedule 1 (Form 1040), line 14. This is your **moving expense deduction**	**5**	263,785

2021 Line Item Estimates—All figures are estimates based on samples.
Number of returns filed for selected lines

Form **4136**

Department of the Treasury
Internal Revenue Service (99)

Credit for Federal Tax Paid on Fuels

▶ **Go to *www.irs.gov/Form4136* for instructions and the latest information.**

OMB No. 1545-0162

2021

Attachment Sequence No. **23**

Name (as shown on your income tax return)

Total Forms Filed = 241,533

Taxpayer identification number

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

1 Nontaxable Use of Gasoline

Note: CRN is credit reference number.

		(a) Type of use	(b) Rate	(c) Gallons	(d) Amount of credit	(e) CRN
a	Off-highway business use		$ .183			
b	Use on a farm for farming purposes		.183			362
c	Other nontaxable use (see **Caution** above line 1)		.183		$ 214,644	
d	Exported		.184		*	411

2 Nontaxable Use of Aviation Gasoline

		(a) Type of use	(b) Rate	(c) Gallons	(d) Amount of credit	(e) CRN
a	Use in commercial aviation (other than foreign trade)		$ .15		$ 557	354
b	Other nontaxable use (see **Caution** above line 1)		.193		1,567	324
c	Exported		.194		*	412
d	LUST tax on aviation fuels used in foreign trade		.001		0	433

3 Nontaxable Use of Undyed Diesel Fuel

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

		(a) Type of use	(b) Rate	(c) Gallons	(d) Amount of credit	(e) CRN
a	Nontaxable use		$ .243			
b	Use on a farm for farming purposes		.243		$ 39,347	360
c	Use in trains		.243		0	353
d	Use in certain intercity and local buses (see **Caution** above line 1)		.17		*	350
e	Exported		.244		*	413

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

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

		(a) Type of use	(b) Rate	(c) Gallons	(d) Amount of credit	(e) CRN
a	Nontaxable use taxed at $.244		$ .243			
b	Use on a farm for farming purposes		.243		$ 6,264	346
c	Use in certain intercity and local buses (see **Caution** above line 1)		.17		0	347
d	Exported		.244		0	414
e	Nontaxable use taxed at $.044		.043		0	377
f	Nontaxable use taxed at $.219		.218		0	369

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

Form **4136**

Department of the Treasury
Internal Revenue Service (99)

Credit for Federal Tax Paid on Fuels

► Go to *www.irs.gov/Form4136* for instructions and the latest information.

OMB No. 1545-0162

2021

Attachment Sequence No. **23**

Name (as shown on your income tax return)

Total Forms Filed = 241,533

Taxpayer identification number

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

1 Nontaxable Use of Gasoline

Note: CRN is credit reference number.

		(a) Type of use	(b) Rate	(c) Gallons	(d) Amount of credit	(e) CRN
a	Off-highway business use		$ .183			
b	Use on a farm for farming purposes		.183			362
c	Other nontaxable use (see **Caution** above line 1)		.183		$ 181,328	
d	Exported		.184		*	411

2 Nontaxable Use of Aviation Gasoline

		(a) Type of use	(b) Rate	(c) Gallons	(d) Amount of credit	(e) CRN
a	Use in commercial aviation (other than foreign trade)		$ .15		$ 7,211	354
b	Other nontaxable use (see **Caution** above line 1)		.193		9,307	324
c	Exported		.194		*	412
d	LUST tax on aviation fuels used in foreign trade		.001		0	433

3 Nontaxable Use of Undyed Diesel Fuel

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

		(a) Type of use	(b) Rate	(c) Gallons	(d) Amount of credit	(e) CRN
a	Nontaxable use		$ .243			
b	Use on a farm for farming purposes		.243		$ 22,809	360
c	Use in trains		.243		0	353
d	Use in certain intercity and local buses (see **Caution** above line 1)		.17		*	350
e	Exported		.244		*	413

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

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

		(a) Type of use	(b) Rate	(c) Gallons	(d) Amount of credit	(e) CRN
a	Nontaxable use taxed at $.244		$ .243			
b	Use on a farm for farming purposes		.243		$ 9,777	346
c	Use in certain intercity and local buses (see **Caution** above line 1)		.17		0	347
d	Exported		.244		0	414
e	Nontaxable use taxed at $.044		.043		0	377
f	Nontaxable use taxed at $.219		.218		0	369

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

2021 Line Item Estimates—All figures are estimates based on samples.
Number of returns filed for selected lines

5 Kerosene Used in Aviation

		(a) Type of use	(b) Rate	(c) Gallons	(d) Amount of credit	(e) CRN
a	Kerosene used in commercial aviation (other than foreign trade) taxed at $.244		$ .200		$ 30	417
b	Kerosene used in commercial aviation (other than foreign trade) taxed at $.219		.175		21	355
c	Nontaxable use (other than use by state or local government) taxed at $.244		.243		6,264	346
d	Nontaxable use (other than use by state or local government) taxed at $.219		.218		0	369
e	LUST tax on aviation fuels used in foreign trade		.001		0	433

6 Sales by Registered Ultimate Vendors of Undyed Diesel Fuel

Registration No. ▶

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

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

		(b) Rate	(c) Gallons	(d) Amount of credit	(e) CRN
a	Use by a state or local government	$ .243		$ 39,347	360
b	Use in certain intercity and local buses	.17		*	350

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

Registration No. ▶

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

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

		(b) Rate	(c) Gallons	(d) Amount of credit	(e) CRN
a	Use by a state or local government	$ .243			
b	Sales from a blocked pump	.243		$ 6,264	346
c	Use in certain intercity and local buses	.17		0	347

8 Sales by Registered Ultimate Vendors of Kerosene For Use in Aviation.

Registration No. ▶

Claimant sold the kerosene for use in aviation at a tax-excluded price and has not collected the amount of tax from the buyer, repaid the amount of tax to the buyer, or has obtained the written consent of the buyer to make the claim. See the instructions for additional information to be submitted.

		(a) Type of use	(b) Rate	(c) Gallons	(d) Amount of credit	(e) CRN
a	Use in commercial aviation (other than foreign trade) taxed at $.219		$ .175		$ 21	355
b	Use in commercial aviation (other than foreign trade) taxed at $.244		.200		30	417
c	Nonexempt use in noncommercial aviation		.025		0	418
d	Other nontaxable uses taxed at $.244		.243		6,264	346
e	Other nontaxable uses taxed at $.219		.218		0	369
f	LUST tax on aviation fuels used in foreign trade		.001		0	433

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

5 Kerosene Used in Aviation

		(a) Type of use	(b) Rate	(c) Gallons	(d) Amount of credit		(e) CRN
a	Kerosene used in commercial aviation (other than foreign trade) taxed at $.244		$ .200		$ 238		417
b	Kerosene used in commercial aviation (other than foreign trade) taxed at $.219		.175		99		355
c	Nontaxable use (other than use by state or local government) taxed at $.244		.243		9,777		346
d	Nontaxable use (other than use by state or local government) taxed at $.219		.218		0		369
e	LUST tax on aviation fuels used in foreign trade		.001		0		433

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

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

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

		(b) Rate	(c) Gallons	(d) Amount of credit		(e) CRN
a	Use by a state or local government	$ .243		$ 22,809		360
b	Use in certain intercity and local buses	.17		*		350

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

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

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

		(b) Rate	(c) Gallons	(d) Amount of credit		(e) CRN
a	Use by a state or local government	$ .243				
b	Sales from a blocked pump	.243		$ 9,777		346
c	Use in certain intercity and local buses	.17		0		347

8 Sales by Registered Ultimate Vendors of Kerosene For Use in Aviation. Registration No. ▶

Claimant sold the kerosene for use in aviation at a tax-excluded price and has not collected the amount of tax from the buyer, repaid the amount of tax to the buyer, or has obtained the written consent of the buyer to make the claim. See the instructions for additional information to be submitted.

		(a) Type of use	(b) Rate	(c) Gallons	(d) Amount of credit		(e) CRN
a	Use in commercial aviation (other than foreign trade) taxed at $.219		$ .175		$ 99		355
b	Use in commercial aviation (other than foreign trade) taxed at $.244		.200		238		417
c	Nonexempt use in noncommercial aviation		.025		0		418
d	Other nontaxable uses taxed at $.244		.243		9,777		346
e	Other nontaxable uses taxed at $.219		.218		0		369
f	LUST tax on aviation fuels used in foreign trade		.001		0		433

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

2021 Line Item Estimates—All figures are estimates based on samples.
Number of returns filed for selected lines

9 Reserved for future use **Registration No. ▶**

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

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

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

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

11 Nontaxable Use of Alternative Fuel

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

		(a) Type of use	(b) Rate	(c) Gallons, or gasoline or diesel gallon equivalents	(d) Amount of credit		(e) CRN
a	Liquefied petroleum gas (LPG) (see instructions)		$ .183		$ 1,034		419
b	"P Series" fuels		.183		*		420
c	Compressed natural gas (CNG) (see instructions)		.183		*		421
d	Liquefied hydrogen		.183		0		422
e	Fischer-Tropsch process liquid fuel from coal (including peat)		.243		0		423
f	Liquid fuel derived from biomass		.243		*		424
g	Liquefied natural gas (LNG) (see instructions)		.243		*		425
h	Liquefied gas derived from biomass		.183		*		435

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

		(b) Rate	(c) Gallons, or gasoline or diesel gallon equivalents	(d) Amount of credit		(e) CRN
a	Liquefied petroleum gas (LPG) (see instructions)	$ .50		$ 1,012		426
b	"P Series" fuels	.50		15		427
c	Compressed natural gas (CNG) (see instructions)	.50		*		428
d	Liquefied hydrogen	.50		*		429
e	Fischer-Tropsch process liquid fuel from coal (including peat)	.50		0		430
f	Liquid fuel derived from biomass	.50		0		431
g	Liquefied natural gas (LNG) (see instructions)	.50		12		432
h	Liquefied gas derived from biomass	.50		0		436
i	Compressed gas derived from biomass	.50		*		437

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

9 Reserved for future use **Registration No. ▶**

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

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

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

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

11 Nontaxable Use of Alternative Fuel

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

		(a) Type of use	(b) Rate	(c) Gallons, or gasoline or diesel gallon equivalents	(d) Amount of credit	(e) CRN
a	Liquefied petroleum gas (LPG) (see instructions)		$ .183		$ 510	419
b	"P Series" fuels		.183		*	420
c	Compressed natural gas (CNG) (see instructions)		.183		*	421
d	Liquefied hydrogen		.183		0	422
e	Fischer-Tropsch process liquid fuel from coal (including peat)		.243		0	423
f	Liquid fuel derived from biomass		.243		*	424
g	Liquefied natural gas (LNG) (see instructions)		.243		*	425
h	Liquefied gas derived from biomass		.183		*	435

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

		(b) Rate	(c) Gallons, or gasoline or diesel gallon equivalents	(d) Amount of credit	(e) CRN
a	Liquefied petroleum gas (LPG) (see instructions)	$ .50		$ 1,383	426
b	"P Series" fuels	.50		14	427
c	Compressed natural gas (CNG) (see instructions)	.50		*	428
d	Liquefied hydrogen	.50		*	429
e	Fischer-Tropsch process liquid fuel from coal (including peat)	.50		0	430
f	Liquid fuel derived from biomass	.50		0	431
g	Liquefied natural gas (LNG) (see instructions)	.50		1,396	432
h	Liquefied gas derived from biomass	.50		0	436
i	Compressed gas derived from biomass	.50		*	437

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

2021 Line Item Estimates—All figures are estimates based on samples.
Number of returns filed for selected lines

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

		(b) Rate	(c) Gallons	(d) Amount of credit	(e) CRN
a	Diesel fuel sold for the exclusive use of a state or local government	$ .243		$ 39,347	360
b	Kerosene sold for the exclusive use of a state or local government	.243		6,264	346
c	Kerosene for use in aviation sold for the exclusive use of a state or local government taxed at $.219	.218		0	369

14 Nontaxable Use of a Diesel-Water Fuel Emulsion

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

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

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

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

16 Exported Dyed Fuels and Exported Gasoline Blendstocks

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

17 Total income tax credit claimed. Add lines 1 through 16, column (d). Enter here and on Schedule 3 (Form 1040), line 12; Form 1120, Schedule J, line 20b; Form 1120-S, line 23c; Form 1041, Schedule G, line 16b; or the proper line of other returns . . . . . ▶ **17** $ 241,533

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

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

		(b) Rate	(c) Gallons	(d) Amount of credit	(e) CRN
a	Diesel fuel sold for the exclusive use of a state or local government	$ .243		$ 22,809	360
b	Kerosene sold for the exclusive use of a state or local government	.243		9,777	346
c	Kerosene for use in aviation sold for the exclusive use of a state or local government taxed at $.219	.218		0	369

14 Nontaxable Use of a Diesel-Water Fuel Emulsion

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

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

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

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

16 Exported Dyed Fuels and Exported Gasoline Blendstocks

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

17 Total income tax credit claimed. Add lines 1 through 16, column (d). Enter here and on Schedule 3 (Form 1040), line 12; Form 1120, Schedule J, line 20b; Form 1120-S, line 23c; Form 1041, Schedule G, line 16b; or the proper line of other returns . . . . . ▶ **17** $ 236,397

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

2021 Line Item Estimates—All figures are estimates based on samples.
Number of returns filed for selected lines

Form **4562**

Department of the Treasury
Internal Revenue Service (99)

Depreciation and Amortization

(Including Information on Listed Property)

▶ **Attach to your tax return.**

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

OMB No. 1545-0172

2021

Attachment Sequence No. **179**

Name(s) shown on return	Business or activity to which this form relates	**Identifying number**
Total Forms Filed =	10,351,077	

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	1,570,742
3	Threshold cost of section 179 property before reduction in limitation (see instructions)	3	
4	Reduction in limitation. Subtract line 3 from line 2. If zero or less, enter -0-	4	
5	Dollar limitation for tax year. Subtract line 4 from line 1. If zero or less, enter -0-. If married filing separately, see instructions	5	2,644,019

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

7	Listed property. Enter the amount from line 29	7	131,542	
8	Total elected cost of section 179 property. Add amounts in column (c), lines 6 and 7			8 2,295,133
9	Tentative deduction. Enter the **smaller** of line 5 or line 8			9 2,295,084
10	Carryover of disallowed deduction from line 13 of your 2020 Form 4562			10 204,810
11	Business income limitation. Enter the smaller of business income (not less than zero) or line 5. See instructions			11 2,412,707
12	Section 179 expense deduction. Add lines 9 and 10, but don't enter more than line 11			12 2,263,103
13	Carryover of disallowed deduction to 2022. Add lines 9 and 10, less line 12 ▶	13		

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

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

14	Special depreciation allowance for qualified property (other than listed property) placed in service during the tax year. See instructions	14	1,836,805
15	Property subject to section 168(f)(1) election	15	2,090
16	Other depreciation (including ACRS)	16	932,225

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 2021	17	5,257,114
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 2021 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		66,272				66,016
b 5-year property		733,331				730,045
c 7-year property		610,842				606,624
d 10-year property		60,495				60,447
e 15-year property		181,290				179,460
f 20-year property		30,104				30,087
g 25-year property		5,756	25 yrs.		S/L	5,756
h Residential rental property	undetermined type	1,065,407	27.5 yrs.	MM	S/L	1,063,627
		371	27.5 yrs.	MM	S/L	372
i Nonresidential real property	Total GDS cost	473,514	39 yrs.	MM	S/L	471,481
		2,713,720		MM	S/L	2,704,115

Section C—Assets Placed in Service During 2021 Tax Year Using the Alternative Depreciation System

20a Class life		12,232			S/L	12,232
b 12-year		2,422	12 yrs.		S/L	2,419
c 30-year		3,881	30 yrs.	MM	S/L	3,880
d 40-year	19,577	1,498	40 yrs.	MM	19,572 S/L	1,498

Part IV Summary (See instructions.)

21	Listed property. Enter amount from line 28	21	1,950,150
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	10,026,025
23	For assets shown above and placed in service during the current year, enter the portion of the basis attributable to section 263A costs	23	*

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

Form **4562**

Department of the Treasury
Internal Revenue Service (99)

Depreciation and Amortization

(Including Information on Listed Property)

▶ **Attach to your tax return.**

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

OMB No. 1545-0172

2021

Attachment Sequence No. **179**

Name(s) shown on return

Total Forms Filed = 10,351,077

Business or activity to which this form relates

Identifying number

Part I Election To Expense Certain Property Under Section 179

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

1	Maximum amount (see instructions)	1	
2	Total cost of section 179 property placed in service (see instructions)	2	53,210,212
3	Threshold cost of section 179 property before reduction in limitation (see instructions)	3	
4	Reduction in limitation. Subtract line 3 from line 2. If zero or less, enter -0-	4	
5	Dollar limitation for tax year. Subtract line 4 from line 1. If zero or less, enter -0-. If married filing separately, see instructions	5	2,747,915,954

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

7	Listed property. Enter the amount from line 29	7	2,226,950	
8	Total elected cost of section 179 property. Add amounts in column (c), lines 6 and 7			8 56,650,952
9	Tentative deduction. Enter the **smaller** of line 5 or line 8			9 56,542,134
10	Carryover of disallowed deduction from line 13 of your 2020 Form 4562			10 3,596,119
11	Business income limitation. Enter the smaller of business income (not less than zero) or line 5. See instructions			11 551,040,505
12	Section 179 expense deduction. Add lines 9 and 10, but don't enter more than line 11			12 55,676,365
13	Carryover of disallowed deduction to 2022. 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	51,789,861
15	Property subject to section 168(f)(1) election	15	15,237
16	Other depreciation (including ACRS)	16	7,102,284

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 2021	17	53,782,844
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 2021 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		2,422,032				667,144
b 5-year property		20,713,444				3,372,729
c 7-year property		17,693,506				2,057,276
d 10-year property		2,606,550				167,145
e 15-year property		6,149,400				249,452
f 20-year property		2,481,674				84,148
g 25-year property		444,325	25 yrs.		S/L	16,906
h Residential rental property		240,282,437	27.5 yrs.	MM	S/L	4,878,719
undetermined type		7,240	27.5 yrs.	MM	S/L	6,950
i Nonresidential real property		75,518,446	39 yrs.	MM	S/L	1,074,852
Total GDS cost		368,319,052		MM	S/L	12,575,322

Section C—Assets Placed in Service During 2021 Tax Year Using the Alternative Depreciation System

20a Class life		926,784			S/L	41,786
b 12-year		53,506	12 yrs.		S/L	26,119
c 30-year		2,224,237	30 yrs.	MM	S/L	41,535
d 40-year	4,608,138	1,403,610	40 yrs.	MM	129,567 S/L	20,127

Part IV Summary (See instructions.)

21	Listed property. Enter amount from line 28	21	14,954,268
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	196,025,746
23	For assets shown above and placed in service during the current year, enter the portion of the basis attributable to section 263A costs	23	*

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

2021 Line Item Estimates—All figures are estimates based on samples.
Number of returns filed for selected lines

Part V **Listed Property** (Include automobiles, certain other vehicles, certain aircraft, 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**	372,533	
26 Property used more than 50% in a qualified business use:								
		%		1,668,902			1,343,764	
		%						
		%						
27 Property used 50% or less in a qualified business use:								
		%		429,175		S/L –	361,147	
		%		total 26e + 27e		S/L –		
		%		2,018,805		S/L –		
28 Add amounts in column (h), lines 25 through 27. Enter here and on line 21, page 1 .						**28**	1,950,150	
29 Add amounts in column (i), line 26. Enter here and on line 7, page 1							**29**	131,542

Section B—Information on Use of Vehicles

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

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

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

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

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

Part VI **Amortization**

(a) Description of costs	(b) Date amortization begins	(c) Amortizable amount	(d) Code section	(e) Amortization period or percentage	(f) Amortization for this year
42 Amortization of costs that begins during your 2021 tax year (see instructions):					
		376,832			
43 Amortization of costs that began before your 2021 tax year				**43**	574,967
44 **Total.** Add amounts in column (f). See the instructions for where to report				**44**	848,963

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

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

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

24a Do you have evidence to support the business/investment use claimed? ☐ **Yes** ☐ **No** **24b** If "Yes," is the evidence written? ☐ **Yes** ☐ **No**

(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**	8,127,506	
26 Property used more than 50% in a qualified business use:								
		%		53,351,444			6,445,185	
		%						
		%						
27 Property used 50% or less in a qualified business use:								
		%		5,905,756		S/L –	555,480	
		%		total 26e + 27e		S/L –		
		%		59,257,201		S/L –		
28 Add amounts in column (h), lines 25 through 27. Enter here and on line 21, page 1 .						**28**	14,954,268	
29 Add amounts in column (i), line 26. Enter here and on line 7, page 1							**29**	2,226,950

Section B—Information on Use of Vehicles

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

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

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

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

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

Part VI Amortization

(a) Description of costs	(b) Date amortization begins	(c) Amortizable amount	(d) Code section	(e) Amortization period or percentage	(f) Amortization for this year
42 Amortization of costs that begins during your 2021 tax year (see instructions):					
		10,157,814			
43 Amortization of costs that began before your 2021 tax year				**43**	2,105,886
44 Total. Add amounts in column (f). See the instructions for where to report				**44**	14,868,441

2021 Line Item Estimates—All figures are estimates based on samples.
Number of returns filed for selected lines

Form **4684**

Department of the Treasury
Internal Revenue Service

Casualties and Thefts

► Go to *www.irs.gov/Form4684* for instructions and the latest information.
► Attach to your tax return.
► Use a separate Form 4684 for each casualty or theft.

OMB No. 1545-0177

2021

Attachment Sequence No. **26**

Name(s) shown on tax return

Total Forms Filed = 166,275

Identifying number

SECTION A—Personal Use Property (Use this section to report casualties and thefts of property **not** used in a trade or business or for income-producing purposes. For tax years 2018 through 2025, if you are an individual, casualty or theft losses of personal-use property are deductible only if the loss is attributable to a federally declared disaster. You must use a separate Form 4684 (through line 12) for each casualty or theft event involving personal-use property. **If reporting a qualified disaster loss, see the instructions for special rules that apply before completing this section.**)

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

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

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

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

10	Casualty or theft loss. Add the amounts on line 9 in columns A through D	**10**	
11	Enter $100 ($500 if qualified disaster loss rules apply; see instructions)	**11**	
12	Subtract line 11 from line 10. If zero or less, enter -0-	**12**	
	Caution: Use only one Form 4684 for lines 13 through 18.		
13	Add the amounts on line 4 of all Forms 4684	**13**	2,056
14	Add the amounts on line 12 of all Forms 4684. If you have losses not attributable to a federally declared disaster, see the instructions	**14**	127,240
	Caution: See instructions before completing line 15.		
15	• If line 13 is **more** than line 14, enter the difference here and on Schedule D. **Do not** complete the rest of this section. • If line 13 is **equal** to line 14, enter -0- here. **Do not** complete the rest of this section. • If line 13 is **less** than line 14, and you have no qualified disaster losses subject to the $500 reduction on line 11 on any Form(s) 4684, enter -0- here and go to line 16. If you have qualified disaster losses subject to the $500 reduction, subtract line 13 from line 14 and enter the smaller of this difference or the amount on line 12 of the Form(s) 4684 reporting those losses. Enter that result here and on Schedule A (Form 1040), line 16; or Schedule A (Form 1040-NR), line 7. If you claim the standard deduction, also include on Schedule A (Form 1040), line 16, the amount of your standard deduction (see the Instructions for Form 1040). Do not complete the rest of this section if all of your casualty or theft losses are subject to the $500 reduction.	**15**	110,836
16	Add lines 13 and 15. Subtract the result from line 14	**16**	18,459
17	Enter 10% of your adjusted gross income from Form 1040, 1040-SR, or 1040-NR, line 11. Estates and trusts, see instructions	**17**	18,444
18	Subtract line 17 from line 16. If zero or less, enter -0-. Also, enter the result on Schedule A (Form 1040), line 15; or Schedule A (Form 1040-NR), line 6. Estates and trusts, enter the result on the "Other deductions" line of your tax return	**18**	11,132

Form **4684**

Department of the Treasury
Internal Revenue Service

Casualties and Thefts

► Go to *www.irs.gov/Form4684* for instructions and the latest information.
► Attach to your tax return.
► Use a separate Form 4684 for each casualty or theft.

OMB No. 1545-0177

2021

Attachment Sequence No. **26**

Name(s) shown on tax return

Total Forms Filed = 166,275

Identifying number

SECTION A—Personal Use Property (Use this section to report casualties and thefts of property **not** used in a trade or business or for income-producing purposes. For tax years 2018 through 2025, if you are an individual, casualty or theft losses of personal-use property are deductible only if the loss is attributable to a federally declared disaster. You must use a separate Form 4684 (through line 12) for each casualty or theft event involving personal-use property. **If reporting a qualified disaster loss, see the instructions for special rules that apply before completing this section.**)

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

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

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

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

10 Casualty or theft loss. Add the amounts on line 9 in columns A through D	**10**	
11 Enter $100 ($500 if qualified disaster loss rules apply; see instructions)	**11**	
12 Subtract line 11 from line 10. If zero or less, enter -0-	**12**	
Caution: Use only one Form 4684 for lines 13 through 18.		
13 Add the amounts on line 4 of all Forms 4684	**13**	-138,773
14 Add the amounts on line 12 of all Forms 4684. If you have losses not attributable to a federally declared disaster, see the instructions	**14**	2,683,803
Caution: See instructions before completing line 15.		
15 • If line 13 is **more** than line 14, enter the difference here and on Schedule D. **Do not** complete the rest of this section. • If line 13 is **equal** to line 14, enter -0- here. **Do not** complete the rest of this section. • If line 13 is **less** than line 14, and you have no qualified disaster losses subject to the $500 reduction on line 11 on any Form(s) 4684, enter -0- here and go to line 16. If you have qualified disaster losses subject to the $500 reduction, subtract line 13 from line 14 and enter the smaller of this difference or the amount on line 12 of the Form(s) 4684 reporting those losses. Enter that result here and on Schedule A (Form 1040), line 16; or Schedule A (Form 1040-NR), line 7. If you claim the standard deduction, also include on Schedule A (Form 1040), line 16, the amount of your standard deduction (see the Instructions for Form 1040). Do not complete the rest of this section if all of your casualty or theft losses are subject to the $500 reduction.	**15**	1,924,847
16 Add lines 13 and 15. Subtract the result from line 14	**16**	938,529
17 Enter 10% of your adjusted gross income from Form 1040, 1040-SR, or 1040-NR, line 11. Estates and trusts, see instructions	**17**	290,940
18 Subtract line 17 from line 16. If zero or less, enter -0-. Also, enter the result on Schedule A (Form 1040), line 15; or Schedule A (Form 1040-NR), line 6. Estates and trusts, enter the result on the "Other deductions" line of your tax return	**18**	749,815

2021 Line Item Estimates—All figures are estimates based on samples.
Number of returns filed for selected lines

Name(s) shown on tax return. Do not enter name and identifying number if shown on other side. | **Identifying number**

SECTION B—Business and Income-Producing Property

Part I Casualty or Theft Gain or Loss (Use a separate Part I for each casualty or theft.)

19 Description of properties (show type, location, and date acquired for each property). Use a separate line for each property lost or damaged from the same casualty or theft. **See instructions if claiming a loss due to a Ponzi-type investment scheme and Section C is not completed.**

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

		Properties			
		A	**B**	**C**	**D**
20 Cost or adjusted basis of each property	**20**				
21 Insurance or other reimbursement (whether or not you filed a claim). See the instructions for line 3	**21**				
Note: If line 20 is **more** than line 21, skip line 22.					
22 Gain from casualty or theft. If line 21 is **more** than line 20, enter the difference here and on line 29 or line 34, column (c), except as provided in the instructions for line 33. Also, skip lines 23 through 27 for that column. See the instructions for line 4 if line 21 includes insurance or other reimbursement you did not claim, or you received payment for your loss in a later tax year	**22**				
23 Fair market value **before** casualty or theft	**23**				
24 Fair market value **after** casualty or theft	**24**				
25 Subtract line 24 from line 23	**25**				
26 Enter the **smaller** of line 20 or line 25	**26**				
Note: If the property was totally destroyed by casualty or lost from theft, enter on line 26 the amount from line 20.					
27 Subtract line 21 from line 26. If zero or less, enter -0-	**27**				

28 Casualty or theft loss. Add the amounts on line 27. Enter the total here and on line 29 **or** line 34. See instructions **28**

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

(a) Identify casualty or theft	**(b)** Losses from casualties or thefts **(i)** Trade, business, rental, or royalty property	**(b)** Losses from casualties or thefts **(ii)** Income-producing property	**(c)** Gains from casualties or thefts includible in income
Casualty or Theft of Property Held One Year or Less			
29	( )	( )	
	( )	( )	
30 Totals. Add the amounts on line 29 **30**	( )	( )	
31 Combine line 30, columns (b)(i) and (c). Enter the net gain or (loss) here and on Form 4797, line 14. If Form 4797 is not otherwise required, see instructions **31**			6,340
32 Enter the amount from line 30, column (b)(ii), here. Individuals, enter the amount from income-producing property on Schedule A (Form 1040), line 16; or Schedule A (Form 1040-NR), line 7. (Do not include any loss on property used as an employee.) Estates and trusts, partnerships, and S corporations, see instructions **32**			5,008
Casualty or Theft of Property Held More Than One Year			
33 Casualty or theft gains from Form 4797, line 32 **33**			2,034
34	( )	( )	
	( )	( )	
35 Total losses. Add amounts on line 34, columns (b)(i) and (b)(ii) **35**	(16,396)	(6,313)	
36 Total gains. Add lines 33 and 34, column (c) **36**			6,411
37 Add amounts on line 35, columns (b)(i) and (b)(ii) **37**			22,693
38 If the loss on line 37 is **more** than the gain on line 36:			
a Combine line 35, column (b)(i), and line 36, and enter the net gain or (loss) here. Partnerships and S corporations, see the *Note* below. All others, enter this amount on Form 4797, line 14. If Form 4797 is not otherwise required, see instructions **38a**			16,322
b Enter the amount from line 35, column (b)(ii), here. Individuals, enter the amount from income-producing property on Schedule A (Form 1040), line 16; or Schedule A (Form 1040-NR), line 7. (Do not include any loss on property used as an employee.) Estates and trusts, enter on the "Other deductions" line of your tax return. Partnerships and S corporations, see the *Note* below **38b**			6,293
39 If the loss on line 37 is **less** than or **equal** to the gain on line 36, combine lines 36 and 37 and enter here. Partnerships, see the *Note* below. All others, enter this amount on Form 4797, line 3 **39**			6,228
Note: Partnerships, enter the amount from line 38a, 38b, or 39 on Form 1065, Schedule K, line 11. S corporations, enter the amount from line 38a or 38b on Form 1120-S, Schedule K, line 10.			

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SECTION B—Business and Income-Producing Property

Part I Casualty or Theft Gain or Loss (Use a separate Part I for each casualty or theft.)

19 Description of properties (show type, location, and date acquired for each property). Use a separate line for each property lost or damaged from the same casualty or theft. **See instructions if claiming a loss due to a Ponzi-type investment scheme and Section C is not completed.**

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

		Properties			
		A	**B**	**C**	**D**
20 Cost or adjusted basis of each property	**20**				
21 Insurance or other reimbursement (whether or not you filed a claim). See the instructions for line 3	**21**				
Note: If line 20 is **more** than line 21, skip line 22.					
22 Gain from casualty or theft. If line 21 is **more** than line 20, enter the difference here and on line 29 or line 34, column (c), except as provided in the instructions for line 33. Also, skip lines 23 through 27 for that column. See the instructions for line 4 if line 21 includes insurance or other reimbursement you did not claim, or you received payment for your loss in a later tax year	**22**				
23 Fair market value **before** casualty or theft	**23**				
24 Fair market value **after** casualty or theft	**24**				
25 Subtract line 24 from line 23	**25**				
26 Enter the **smaller** of line 20 or line 25	**26**				
Note: If the property was totally destroyed by casualty or lost from theft, enter on line 26 the amount from line 20.					
27 Subtract line 21 from line 26. If zero or less, enter -0-	**27**				

28 Casualty or theft loss. Add the amounts on line 27. Enter the total here and on line 29 **or** line 34. See instructions **28**

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

		(b) Losses from casualties or thefts		
	(a) Identify casualty or theft	**(i)** Trade, business, rental, or royalty property	**(ii)** Income-producing property	**(c)** Gains from casualties or thefts includible in income
Casualty or Theft of Property Held One Year or Less				
29		( )	( )	
		( )	( )	
30 Totals. Add the amounts on line 29	**30**	( )	( )	
31 Combine line 30, columns (b)(i) and (c). Enter the net gain or (loss) here and on Form 4797, line 14. If Form 4797 is not otherwise required, see instructions			**31**	-231,656
32 Enter the amount from line 30, column (b)(ii), here. Individuals, enter the amount from income-producing property on Schedule A (Form 1040), line 16; or Schedule A (Form 1040-NR), line 7. (Do not include any loss on property used as an employee.) Estates and trusts, partnerships, and S corporations, see instructions			**32**	444,446
Casualty or Theft of Property Held More Than One Year				
33 Casualty or theft gains from Form 4797, line 32			**33**	210,798
34		( )	( )	
		( )	( )	
35 Total losses. Add amounts on line 34, columns (b)(i) and (b)(ii)	**35**	(598,681)	(413,820)	
36 Total gains. Add lines 33 and 34, column (c)			**36**	297,670
37 Add amounts on line 35, columns (b)(i) and (b)(ii)			**37**	1,012,501
38 If the loss on line 37 is **more** than the gain on line 36:				
a Combine line 35, column (b)(i), and line 36, and enter the net gain or (loss) here. Partnerships and S corporations, see the *Note* below. All others, enter this amount on Form 4797, line 14. If Form 4797 is not otherwise required, see instructions			**38a**	-580,551
b Enter the amount from line 35, column (b)(ii), here. Individuals, enter the amount from income-producing property on Schedule A (Form 1040), line 16; or Schedule A (Form 1040-NR), line 7. (Do not include any loss on property used as an employee.) Estates and trusts, enter on the "Other deductions" line of your tax return. Partnerships and S corporations, see the *Note* below			**38b**	413,637
39 If the loss on line 37 is **less** than or **equal** to the gain on line 36, combine lines 36 and 37 and enter here. Partnerships, see the *Note* below. All others, enter this amount on Form 4797, line 3			**39**	279,403

Note: Partnerships, enter the amount from line 38a, 38b, or 39 on Form 1065, Schedule K, line 11.
S corporations, enter the amount from line 38a or 38b on Form 1120-S, Schedule K, line 10.

2021 Line Item Estimates—All figures are estimates based on samples.
Number of returns filed for selected lines

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SECTION C—Theft Loss Deduction for Ponzi-Type Investment Scheme Using the Procedures in Revenue Procedure 2009-20 (Complete this section in lieu of Appendix A in Revenue Procedure 2009-20. See instructions.)

Part I Computation of Deduction

40	Initial investment	**40**		
41	Subsequent investments (see instructions)	**41**		
42	Income reported on your tax returns for tax years prior to the discovery year (see instructions)	**42**		
43	Add lines 40, 41, and 42	**43**		
44	Withdrawals for all years (see instructions)	**44**		
45	Subtract line 44 from line 43. This is your total qualified investment	**45**		
46	Enter 0.95 (95%) if you have no potential third-party recovery. Enter 0.75 (75%) if you have potential third-party recovery	**46**	.	
47	Multiply line 46 by line 45	**47**		
48	Actual recovery	**48**		
49	Potential insurance/Securities Investor Protection Corporation (SIPC) recovery	**49**		
50	Add lines 48 and 49. This is your total recovery	**50**		
51	Subtract line 50 from line 47. This is your deductible theft loss. Include this amount on line 28 of Section B, Part I. Do not complete lines 19–27 for this loss. Then complete Section B, Part II	**51**		3,171

Part II Required Statements and Declarations (See instructions.)

- I am claiming a theft loss deduction pursuant to Revenue Procedure 2009-20 from a specified fraudulent arrangement conducted by the following individual or entity.

  Name of individual or entity _____

  Taxpayer identification number (if known) _____

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

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

SECTION C—Theft Loss Deduction for Ponzi-Type Investment Scheme Using the Procedures in Revenue Procedure 2009-20 (Complete this section in lieu of Appendix A in Revenue Procedure 2009-20. See instructions.)

Part I Computation of Deduction

40	Initial investment	**40**		
41	Subsequent investments (see instructions)	**41**		
42	Income reported on your tax returns for tax years prior to the discovery year (see instructions)	**42**		
43	Add lines 40, 41, and 42	**43**		
44	Withdrawals for all years (see instructions)	**44**		
45	Subtract line 44 from line 43. This is your total qualified investment	**45**		
46	Enter 0.95 (95%) if you have no potential third-party recovery. Enter 0.75 (75%) if you have potential third-party recovery	**46**		
47	Multiply line 46 by line 45	**47**		
48	Actual recovery	**48**		
49	Potential insurance/Securities Investor Protection Corporation (SIPC) recovery	**49**		
50	Add lines 48 and 49. This is your total recovery	**50**		
51	Subtract line 50 from line 47. This is your deductible theft loss. Include this amount on line 28 of Section B, Part I. Do not complete lines 19–27 for this loss. Then complete Section B, Part II	**51**		651,321

Part II Required Statements and Declarations (See instructions.)

- I am claiming a theft loss deduction pursuant to Revenue Procedure 2009-20 from a specified fraudulent arrangement conducted by the following individual or entity.

  Name of individual or entity _____

  Taxpayer identification number (if known) _____

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

2021 Line Item Estimates—All figures are estimates based on samples.
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Name(s) shown on tax return | **Identifying number**

SECTION D—Election To Deduct Federally Declared Disaster Loss in Preceding Tax Year (See instructions.)

Part I Election Statement

By providing all of the information below, the taxpayer elects, under section 165(i) of the Internal Revenue Code, to deduct a loss attributable to a federally declared disaster and that occurred in a federally declared disaster area in the tax year immediately preceding the tax year the loss was sustained.

Attach this Section D to your return or amended return for the tax year immediately preceding the tax year the loss was sustained to claim the disaster loss deduction.

52 Provide the name or a description of the federally declared disaster. _____

53 Provide the date or dates (mm/dd/yyyy) of the loss or losses attributable to the federally declared disaster. _____

54 Specify the address, including the city or town, county or parish, state, and ZIP code where the damaged or destroyed property was located at the time of the disaster. _____

Part II Revocation of Prior Election

By providing all of the information below, the taxpayer revokes the prior election under section 165(i) of the Internal Revenue Code to deduct a loss attributable to a federally declared disaster and that occurred in a federally declared disaster area in the tax year immediately preceding the tax year the loss was sustained.

Attach this Section D to your amended return for the tax year immediately preceding the tax year the loss was sustained to remove the previous disaster loss deduction.

55 Provide the name or a description of the federally declared disaster and the address of the property that was damaged or destroyed and for which the election was claimed. _____

56 Specify the date (mm/dd/yyyy) you filed the prior election, which you are now revoking. (See instructions and note that new rules went into effect on October 13, 2016.) _____

57 Enclose your payment or otherwise provide evidence for, or explanation of, your arrangements for the repayment of the amount of any credit or refund which you received and which resulted from the prior election (which you are now revoking). _____

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

SECTION D—Election To Deduct Federally Declared Disaster Loss in Preceding Tax Year (See instructions.)

Part I Election Statement

By providing all of the information below, the taxpayer elects, under section 165(i) of the Internal Revenue Code, to deduct a loss attributable to a federally declared disaster and that occurred in a federally declared disaster area in the tax year immediately preceding the tax year the loss was sustained.

Attach this Section D to your return or amended return for the tax year immediately preceding the tax year the loss was sustained to claim the disaster loss deduction.

52 Provide the name or a description of the federally declared disaster. _____

53 Provide the date or dates (mm/dd/yyyy) of the loss or losses attributable to the federally declared disaster. _____

54 Specify the address, including the city or town, county or parish, state, and ZIP code where the damaged or destroyed property was located at the time of the disaster. _____

Part II Revocation of Prior Election

By providing all of the information below, the taxpayer revokes the prior election under section 165(i) of the Internal Revenue Code to deduct a loss attributable to a federally declared disaster and that occurred in a federally declared disaster area in the tax year immediately preceding the tax year the loss was sustained.

Attach this Section D to your amended return for the tax year immediately preceding the tax year the loss was sustained to remove the previous disaster loss deduction.

55 Provide the name or a description of the federally declared disaster and the address of the property that was damaged or destroyed and for which the election was claimed. _____

56 Specify the date (mm/dd/yyyy) you filed the prior election, which you are now revoking. (See instructions and note that new rules went into effect on October 13, 2016.) _____

57 Enclose your payment or otherwise provide evidence for, or explanation of, your arrangements for the repayment of the amount of any credit or refund which you received and which resulted from the prior election (which you are now revoking). _____

2021 Line Item Estimates—All figures are estimates based on samples.
Number of returns filed for selected lines

Form **4797**

Department of the Treasury
Internal Revenue Service

Sales of Business Property

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

► **Attach to your tax return.**
► **Go to *www.irs.gov/Form4797* for instructions and the latest information.**

OMB No. 1545-0184

2021

Attachment Sequence No. **27**

Name(s) shown on return — **Total Forms Filed =** 3,544,694 | **Identifying number**

1a	Enter the gross proceeds from sales or exchanges reported to you for 2021 on Form(s) 1099-B or 1099-S (or substitute statement) that you are including on line 2, 10, or 20. See instructions	**1a**	351,993
b	Enter the total amount of gain that you are including on lines 2, 10, and 24 due to the partial dispositions of MACRS assets	**1b**	6,394
c	Enter the total amount of loss that you are including on lines 2 and 10 due to the partial dispositions of MACRS assets	**1c**	1,197

Part I Sales or Exchanges of Property Used in a Trade or Business and Involuntary Conversions From Other Than Casualty or Theft—Most Property Held More Than 1 Year (see instructions)

2 (a) Description of property	(b) Date acquired (mo., day, yr.)	(c) Date sold (mo., day, yr.)	(d) Gross sales price	(e) Depreciation allowed or allowable since acquisition	(f) Cost or other basis, plus improvements and expense of sale	(g) Gain or (loss) Subtract (f) from the sum of (d) and (e)
						2,281,328

3	Gain, if any, from Form 4684, line 39	**3**	6,224
4	Section 1231 gain from installment sales from Form 6252, line 26 or 37	**4**	195,603
5	Section 1231 gain or (loss) from like-kind exchanges from Form 8824	**5**	17,288
6	Gain, if any, from line 32, from other than casualty or theft	**6**	860,863
7	Combine lines 2 through 6. Enter the gain or (loss) here and on the appropriate line as follows	**7**	3,049,408
	Partnerships and S corporations. Report the gain or (loss) following the instructions for Form 1065, Schedule K, line 10, or Form 1120-S, Schedule K, line 9. Skip lines 8, 9, 11, and 12 below. **Individuals, partners, S corporation shareholders, and all others.** If line 7 is zero or a loss, enter the amount from line 7 on line 11 below and skip lines 8 and 9. If line 7 is a gain and you didn't have any prior year section 1231 losses, or they were recaptured in an earlier year, enter the gain from line 7 as a long-term capital gain on the Schedule D filed with your return and skip lines 8, 9, 11, and 12 below.		
8	Nonrecaptured net section 1231 losses from prior years. See instructions	**8**	296,218
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**	207,526

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):

						426,849

11	Loss, if any, from line 7	**11**	(830,331)
12	Gain, if any, from line 7 or amount from line 8, if applicable	**12**	296,218
13	Gain, if any, from line 31	**13**	649,567
14	Net gain or (loss) from Form 4684, lines 31 and 38a	**14**	9,022
15	Ordinary gain from installment sales from Form 6252, line 25 or 36	**15**	1,161
16	Ordinary gain or (loss) from like-kind exchanges from Form 8824	**16**	3,904
17	Combine lines 10 through 16.	**17**	1,979,299
18	For all except individual returns, enter the amount from line 17 on the appropriate line of your return and skip lines a and b below. For individual returns, complete lines a and b below.		
a	If the loss on line 11 includes a loss from Form 4684, line 35, column (b)(ii), enter that part of the loss here. Enter the loss from income-producing property on Schedule A (Form 1040), line 16. (Do not include any loss on property used as an employee.) Identify as from "Form 4797, line 18a." See instructions	**18a**	*
b	Redetermine the gain or (loss) on line 17 excluding the loss, if any, on line 18a. Enter here and on Schedule 1 (Form 1040), Part I, line 4	**18b**	1,979,296

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

Form **4797**

Department of the Treasury
Internal Revenue Service

Sales of Business Property

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

► **Attach to your tax return.**

► **Go to *www.irs.gov/Form4797* for instructions and the latest information.**

OMB No. 1545-0184

2021

Attachment Sequence No. **27**

Name(s) shown on return

Total Forms Filed = 3,544,694

Identifying number

1a	Enter the gross proceeds from sales or exchanges reported to you for 2021 on Form(s) 1099-B or 1099-S (or substitute statement) that you are including on line 2, 10, or 20. See instructions	**1a**	202,660,817
b	Enter the total amount of gain that you are including on lines 2, 10, and 24 due to the partial dispositions of MACRS assets	**1b**	2,796,575
c	Enter the total amount of loss that you are including on lines 2 and 10 due to the partial dispositions of MACRS assets	**1c**	44,000

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)
						311,135,372

3	Gain, if any, from Form 4684, line 39	**3**	279,403
4	Section 1231 gain from installment sales from Form 6252, line 26 or 37	**4**	13,489,336
5	Section 1231 gain or (loss) from like-kind exchanges from Form 8824	**5**	3,728,334
6	Gain, if any, from line 32, from other than casualty or theft	**6**	116,950,797
7	Combine lines 2 through 6. Enter the gain or (loss) here and on the appropriate line as follows	**7**	445,583,242
	Partnerships and S corporations. Report the gain or (loss) following the instructions for Form 1065, Schedule K, line 10, or Form 1120-S, Schedule K, line 9. Skip lines 8, 9, 11, and 12 below. **Individuals, partners, S corporation shareholders, and all others.** If line 7 is zero or a loss, enter the amount from line 7 on line 11 below and skip lines 8 and 9. If line 7 is a gain and you didn't have any prior year section 1231 losses, or they were recaptured in an earlier year, enter the gain from line 7 as a long-term capital gain on the Schedule D filed with your return and skip lines 8, 9, 11, and 12 below.		
8	Nonrecaptured net section 1231 losses from prior years. See instructions	**8**	12,242,512
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**	91,314,573

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):

						39,755,957

11	Loss, if any, from line 7	**11**	(13,996,878)
12	Gain, if any, from line 7 or amount from line 8, if applicable	**12**	5,129,858
13	Gain, if any, from line 31	**13**	20,223,991
14	Net gain or (loss) from Form 4684, lines 31 and 38a	**14**	-263,101
15	Ordinary gain from installment sales from Form 6252, line 25 or 36	**15**	197,634
16	Ordinary gain or (loss) from like-kind exchanges from Form 8824	**16**	147,402
17	Combine lines 10 through 16.	**17**	51,194,863
18	For all except individual returns, enter the amount from line 17 on the appropriate line of your return and skip lines a and b below. For individual returns, complete lines a and b below.		
a	If the loss on line 11 includes a loss from Form 4684, line 35, column (b)(ii), enter that part of the loss here. Enter the loss from income-producing property on Schedule A (Form 1040), line 16. (Do not include any loss on property used as an employee.) Identify as from "Form 4797, line 18a." See instructions	**18a**	*
b	Redetermine the gain or (loss) on line 17 excluding the loss, if any, on line 18a. Enter here and on Schedule 1 (Form 1040), Part I, line 4	**18b**	51,195,020

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

2021 Line Item Estimates—All figures are estimates based on samples.
Number of returns filed for selected lines

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

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

These columns relate to the properties on lines 19A through 19D. ▶		Property A	Property B	Property C	Property D
20 Gross sales price (**Note:** *See line 1a before completing.*)	20				
21 Cost or other basis plus expense of sale	21				
22 Depreciation (or depletion) allowed or allowable	22				
23 Adjusted basis. Subtract line 22 from line 21	23				
24 Total gain. Subtract line 23 from line 20	24				
25 **If section 1245 property:**					
a Depreciation allowed or allowable from line 22	25a				
b Enter the **smaller** of line 24 or 25a	25b	630,499			
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	26,932			
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.					
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	854			
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	1,252,807
31 Add property columns A through D, lines 25b, 26g, 27c, 28b, and 29b. Enter here and on line 13	31	649,567
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	862,438

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

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

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

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

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

These columns relate to the properties on lines 19A through 19D. ▶		Property A	Property B	Property C	Property D
20 Gross sales price (**Note:** *See line 1a before completing.*)	20				
21 Cost or other basis plus expense of sale	21				
22 Depreciation (or depletion) allowed or allowable	22				
23 Adjusted basis. Subtract line 22 from line 21	23				
24 Total gain. Subtract line 23 from line 20	24				
25 **If section 1245 property:**					
a Depreciation allowed or allowable from line 22	25a				
b Enter the **smaller** of line 24 or 25a	25b	19,666,573			
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	597,043			
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.					
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	152,931			
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	137,374,561
31	Add property columns A through D, lines 25b, 26g, 27c, 28b, and 29b. Enter here and on line 13	31	20,223,991
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	117,150,570

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

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

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

2021 Line Item Estimates—All figures are estimates based on samples.
Number of returns filed for selected lines

Form **4835**

Department of the Treasury
Internal Revenue Service (99)

Farm Rental Income and Expenses

(Crop and Livestock Shares (Not Cash) Received by Landowner (or Sub-Lessor))
(Income Not Subject to Self-Employment Tax)
▶ **Attach to Form 1040, 1040-SR, or 1040-NR.**
▶ **Go to *www.irs.gov/Form4835* for the latest information.**

OMB No. 1545-0074

2021

Attachment Sequence No. **37**

Name(s) shown on tax return

Total Forms Filed = 454,633

Your social security number

Employer ID number (EIN), if any

A Did you actively participate in the operation of this farm during 2021? See instructions . . . . . ☐ **Yes** ☐ **No**

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

1	Income from production of livestock, produce, grains, and other crops					1	195,897
2a	Cooperative distributions (Form(s) 1099-PATR)	2a	80,439	2b	Taxable amount	2b	
3a	Agricultural program payments (see instructions)	3a	169,261	3b	Taxable amount	3b	166,877
4	Commodity Credit Corporation (CCC) loans (see instructions):						
a	CCC loans reported under election					4a	*
b	CCC loans forfeited	4b	0	4c	Taxable amount	4c	
5	Crop insurance proceeds and federal crop disaster payments (see instructions):						
a	Amount received in 2021	5a	19,091	5b	Taxable amount	5b	17,586
c	If election to defer to 2022 is attached, check here ▶ ☐			5d	Amount deferred from 2020	5d	
6	Other income, including federal and state gasoline or fuel tax credit or refund (see instructions)					6	226,314
7	**Gross farm rental income.** Add amounts in the right column for lines 1 through 6. Enter the total here and on Schedule E (Form 1040), line 42 ▶					7	437,967

Part II **Expenses—Farm Rental Property.** Do not include personal or living expenses.

8	Car and truck expenses (see Schedule F (Form 1040) instructions). Also attach **Form 4562**	8	44,179	21	Pension and profit-sharing plans	21	*
9	Chemicals	9	55,113	22	Rent or lease:		
10	Conservation expenses (see instructions)	10	3,363	a	Vehicles, machinery, and equipment (see instructions)	22a	
11	Custom hire (machine work)	11	35,399	b	Other (land, animals, etc.)	22b	
12	Depreciation and section 179 expense deduction not claimed elsewhere	12	129,518	23	Repairs and maintenance	23	110,166
13	Employee benefit programs other than on line 21 (see Schedule F (Form 1040) instructions)	13	*	24	Seeds and plants	24	44,334
				25	Storage and warehousing	25	
				26	Supplies	26	62,640
				27	Taxes	27	323,235
14	Feed	14	9,029	28	Utilities	28	
15	Fertilizers and lime	15	80,695	29	Veterinary, breeding, and medicine	29	
16	Freight and trucking	16					
17	Gasoline, fuel, and oil	17	71,823	30	Other expenses (specify):		
18	Insurance (other than health)	18	191,095	a		30a	
19	Interest (see instructions):			b		30b	
a	Mortgage (paid to banks, etc.)	19a	43,792	c		30c	
b	Other	19b	14,761	d		30d	
20	Labor hired (less employment credits) (see Schedule F (Form 1040) instructions)	20	12,130	e		30e	
				f		30f	
				g		30g	
31	**Total expenses.** Add lines 8 through 30g. See instructions ▶					31	388,910
32	**Net farm rental income or (loss).** Subtract line 31 from line 7. If the result is income, enter it here and on Schedule E (Form 1040), line 40. If the result is a loss, you **must** go to line 34. See instructions.					32	445,300
33	Reserved for future use					33	
34	If line 32 is a loss, check the box that describes your investment in this activity. See instructions					34a	☐ All investment is at risk.
						34b	☐ Some investment is not at risk.

Nondeductible loss (+) / suspended loss carryover (-) = 35,166

c	You may have to complete **Form 8582** to determine your deductible loss, regardless of which box you checked. If you checked box 34b, you **must** complete **Form 6198** before going to Form 8582. In either case, enter the **deductible loss** here and on Schedule E (Form 1040), line 40. See instructions.	34c	75,487

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

Form **4835**

Department of the Treasury
Internal Revenue Service (99)

Farm Rental Income and Expenses

(Crop and Livestock Shares (Not Cash) Received by Landowner (or Sub-Lessor))
(Income Not Subject to Self-Employment Tax)
▶ **Attach to Form 1040, 1040-SR, or 1040-NR.**
▶ **Go to *www.irs.gov/Form4835* for the latest information.**

OMB No. 1545-0074

2021

Attachment Sequence No. **37**

Name(s) shown on tax return

Total Forms Filed = 454,633

Your social security number

Employer ID number (EIN), if any

A Did you actively participate in the operation of this farm during 2021? See instructions . . . . . ☐ **Yes** ☐ **No**

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

1	Income from production of livestock, produce, grains, and other crops					1	6,380,262
2a	Cooperative distributions (Form(s) 1099-PATR)	2a	2,187,083	2b	Taxable amount	2b	
3a	Agricultural program payments (see instructions)	3a	1,110,583	3b	Taxable amount	3b	1,097,115
4	Commodity Credit Corporation (CCC) loans (see instructions):						
a	CCC loans reported under election					4a	*
b	CCC loans forfeited	4b	0	4c	Taxable amount	4c	
5	Crop insurance proceeds and federal crop disaster payments (see instructions):						
a	Amount received in 2021	5a	128.014	5b	Taxable amount	5b	119,494
c	If election to defer to 2022 is attached, check here ▶ ☐			5d	Amount deferred from 2020	5d	
6	Other income, including federal and state gasoline or fuel tax credit or refund (see instructions)					6	3,526,568
7	**Gross farm rental income.** Add amounts in the right column for lines 1 through 6. Enter the total here and on Schedule E (Form 1040), line 42 ▶					7	12,577,304

Part II Expenses—Farm Rental Property. Do not include personal or living expenses.

8	Car and truck expenses (see Schedule F (Form 1040) instructions). Also attach **Form 4562**	8	47,910	21	Pension and profit-sharing plans	21	*
9	Chemicals	9	430,488	22	Rent or lease:		
10	Conservation expenses (see instructions)	10	26,184	a	Vehicles, machinery, and equipment (see instructions)	22a	
11	Custom hire (machine work)	11	205,063	b	Other (land, animals, etc.)	22b	
12	Depreciation and section 179 expense deduction not claimed elsewhere	12	1,335,950	23	Repairs and maintenance	23	377,756
13	Employee benefit programs other than on line 21 (see Schedule F (Form 1040) instructions)	13	*	24	Seeds and plants	24	396,282
				25	Storage and warehousing	25	
				26	Supplies	26	111,912
				27	Taxes	27	1,132,034
14	Feed	14	14,578	28	Utilities	28	
15	Fertilizers and lime	15	850,633	29	Veterinary, breeding, and medicine	29	
16	Freight and trucking	16					
17	Gasoline, fuel, and oil	17	110,270	30	Other expenses (specify):		
18	Insurance (other than health)	18	405,114	a		30a	
19	Interest (see instructions):			b		30b	
a	Mortgage (paid to banks, etc.)	19a	388,154	c		30c	
b	Other	19b	94,870	d		30d	
20	Labor hired (less employment credits) (see Schedule F (Form 1040) instructions)	20	89,082	e		30e	
				f		30f	
				g		30g	
31	**Total expenses.** Add lines 8 through 30g. See instructions ▶					31	7,418,585
32	**Net farm rental income or (loss).** Subtract line 31 from line 7. If the result is income, enter it here and on Schedule E (Form 1040), line 40. If the result is a loss, you **must** go to line 34. See instructions.					32	5,158,719
33	Reserved for future use					33	
34	If line 32 is a loss, check the box that describes your investment in this activity. See instructions					34a	☐ All investment is at risk.
	Nondeductible loss (+) / suspended carryover (-) = 397,236					34b	☐ Some investment is not at risk.
c	You may have to complete **Form 8582** to determine your deductible loss, regardless of which box you checked. If you checked box 34b, you **must** complete **Form 6198** before going to Form 8582. In either case, enter the **deductible loss** here and on Schedule E (Form 1040), line 40. See instructions.					34c	675,529

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

2021 Line Item Estimates—All figures are estimates based on samples.
Number of returns filed for selected lines

Form **4952**

Department of the Treasury
Internal Revenue Service (99)

Investment Interest Expense Deduction

► Go to *www.irs.gov/Form4952* for the latest information.
► Attach to your tax return.

OMB No. 1545-0191

2021

Attachment Sequence No. **51**

Name(s) shown on return

Total Forms Filed = 1,327,589

Identifying number

Part I Total Investment Interest Expense

1	Investment interest expense paid or accrued in 2021 (see instructions)	1	952,033
2	Disallowed investment interest expense from 2020 Form 4952, line 7	2	584,516
3	**Total investment interest expense.** Add lines 1 and 2	3	1,323,563

Part II Net Investment Income

4a	Gross income from property held for investment (excluding any net gain from the disposition of property held for investment)	4a	1,203,319		
b	Qualified dividends included on line 4a	4b	1,002,410		
c	Subtract line 4b from line 4a			4c	1,142,740
d	Net gain from the disposition of property held for investment	4d	706,034		
e	Enter the **smaller** of line 4d or your net capital gain from the disposition of property held for investment. See instructions	4e	651,152		
f	Subtract line 4e from line 4d			4f	380,934
g	Enter the amount from lines 4b and 4e that you elect to include in investment income. See instructions			4g	113,364
h	Investment income. Add lines 4c, 4f, and 4g			4h	1,172,440
5	Investment expenses (see instructions)			5	335,860
6	**Net investment income.** Subtract line 5 from line 4h. If zero or less, enter -0-			6	1,132,973

Part III Investment Interest Expense Deduction

7	Disallowed investment interest expense to be carried forward to 2022. Subtract line 6 from line 3. If zero or less, enter -0-	7	634,518
8	**Investment interest expense deduction.** Enter the **smaller** of line 3 or line 6. See instructions	8	1,128,977

Form **4952**

Department of the Treasury
Internal Revenue Service (99)

Investment Interest Expense Deduction

► Go to *www.irs.gov/Form4952* for the latest information.
► Attach to your tax return.

OMB No. 1545-0191

2021

Attachment Sequence No. **51**

Name(s) shown on return

Total Forms Filed = 1,327,589

Identifying number

Part I Total Investment Interest Expense

1	Investment interest expense paid or accrued in 2021 (see instructions)	1	25,425,286
2	Disallowed investment interest expense from 2020 Form 4952, line 7	2	36,163,418
3	**Total investment interest expense.** Add lines 1 and 2	3	61,588,703

Part II Net Investment Income

4a	Gross income from property held for investment (excluding any net gain from the disposition of property held for investment)	4a	190,147,338		
b	Qualified dividends included on line 4a	4b	104,019,150		
c	Subtract line 4b from line 4a			4c	86,128,188
d	Net gain from the disposition of property held for investment	4d	700,236,638		
e	Enter the **smaller** of line 4d or your net capital gain from the disposition of property held for investment. See instructions	4e	607,906,275		
f	Subtract line 4e from line 4d			4f	92,330,363
g	Enter the amount from lines 4b and 4e that you elect to include in investment income. See instructions			4g	5,404,137
h	Investment income. Add lines 4c, 4f, and 4g			4h	183,862,688
5	Investment expenses (see instructions)			5	8,598,891
6	**Net investment income.** Subtract line 5 from line 4h. If zero or less, enter -0-			6	176,431,756

Part III Investment Interest Expense Deduction

7	Disallowed investment interest expense to be carried forward to 2022. Subtract line 6 from line 3. If zero or less, enter -0-	7	37,164,796
8	**Investment interest expense deduction.** Enter the **smaller** of line 3 or line 6. See instructions	8	24,423,907

2021 Line Item Estimates—All figures are estimates based on samples.
Number of returns filed for selected lines

Form **5329**

Department of the Treasury
Internal Revenue Service (99)

Additional Taxes on Qualified Plans (Including IRAs) and Other Tax-Favored Accounts

▶ **Attach to Form 1040, 1040-SR, or 1040-NR.**
▶ **Go to *www.irs.gov/Form5329* for instructions and the latest information.**

OMB No. 1545-0074

2021

Attachment Sequence No. **29**

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

Total Forms Filed = 2,551,270

Your social security number

Fill in Your Address Only if You Are Filing This Form by Itself and Not With Your Tax Return

Home address (number and street), or P.O. box if mail is not delivered to your home | Apt. no.

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

If this is an amended return, check here ▶ ☐

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

If you **only** owe the additional 10% tax on the full amount of the early distributions, you may be able to report this tax directly on Schedule 2 (Form 1040), line 8, without filing Form 5329. See instructions.

Part I Additional Tax on Early Distributions.

Complete this part if you took a taxable distribution (other than a qualified disaster distribution) before you reached age 59½ from a qualified retirement plan (including an IRA) or modified endowment contract (unless you are reporting this tax directly on Schedule 2 (Form 1040)—see above). You may also have to complete this part to indicate that you qualify for an exception to the additional tax on early distributions or for certain Roth IRA distributions. See instructions.

1	Early distributions includible in income (see instructions). For Roth IRA distributions, see instructions	1	1,556,847
2	Early distributions included on line 1 that are not subject to the additional tax (see instructions). Enter the appropriate exception number from the instructions: _____	2	607,967
3	Amount subject to additional tax. Subtract line 2 from line 1	3	1,151,337
4	**Additional tax.** Enter 10% (0.10) of line 3. Include this amount on Schedule 2 (Form 1040), line 8	4	1,142,430
	Caution: If any part of the amount on line 3 was a distribution from a SIMPLE IRA, you may have to include 25% of that amount on line 4 instead of 10%. See instructions.		

Part II Additional Tax on Certain Distributions From Education Accounts and ABLE Accounts.

Complete this part if you included an amount in income, on Schedule 1 (Form 1040), line 8z, from a Coverdell education savings account (ESA) or a qualified tuition program (QTP), or on Schedule 1 (Form 1040), line 8p, from an ABLE account.

5	Distributions included in income from a Coverdell ESA, a QTP, or an ABLE account	5	259,875
6	Distributions included on line 5 that are not subject to the additional tax (see instructions)	6	
7	Amount subject to additional tax. Subtract line 6 from line 5	7	173,811
8	**Additional tax.** Enter 10% (0.10) of line 7. Include this amount on Schedule 2 (Form 1040), line 8	8	170,335

Part III Additional Tax on Excess Contributions to Traditional IRAs.

Complete this part if you contributed more to your traditional IRAs for 2021 than is allowable or you had an amount on line 17 of your 2020 Form 5329.

9	Enter your excess contributions from line 16 of your 2020 Form 5329. See instructions. If zero, go to line 15			9	
10	If your traditional IRA contributions for 2021 are less than your maximum allowable contribution, see instructions. Otherwise, enter -0-	10			
11	2021 traditional IRA distributions included in income (see instructions)	11			
12	2021 distributions of prior year excess contributions (see instructions)	12			
13	Add lines 10, 11, and 12			13	
14	Prior year excess contributions. Subtract line 13 from line 9. If zero or less, enter -0-			14	
15	Excess contributions for 2021 (see instructions)			15	
16	Total excess contributions. Add lines 14 and 15			16	32,872
17	**Additional tax.** Enter 6% (0.06) of the **smaller** of line 16 **or** the value of your traditional IRAs on December 31, 2021 (including 2021 contributions made in 2022). Include this amount on Schedule 2 (Form 1040), line 8			17	27,131

Part IV Additional Tax on Excess Contributions to Roth IRAs.

Complete this part if you contributed more to your Roth IRAs for 2021 than is allowable or you had an amount on line 25 of your 2020 Form 5329.

18	Enter your excess contributions from line 24 of your 2020 Form 5329. See instructions. If zero, go to line 23			18	61,646
19	If your Roth IRA contributions for 2021 are less than your maximum allowable contribution, see instructions. Otherwise, enter -0-	19			
20	2021 distributions from your Roth IRAs (see instructions)	20	5,506		
21	Add lines 19 and 20			21	
22	Prior year excess contributions. Subtract line 21 from line 18. If zero or less, enter -0-			22	
23	Excess contributions for 2021 (see instructions)			23	66,175
24	Total excess contributions. Add lines 22 and 23			24	105,712
25	**Additional tax.** Enter 6% (0.06) of the **smaller** of line 24 **or** the value of your Roth IRAs on December 31, 2021 (including 2021 contributions made in 2022). Include this amount on Schedule 2 (Form 1040), line 8			25	92,883

Form **5329**

Department of the Treasury
Internal Revenue Service (99)

Additional Taxes on Qualified Plans (Including IRAs) and Other Tax-Favored Accounts

▶ **Attach to Form 1040, 1040-SR, or 1040-NR.**
▶ **Go to *www.irs.gov/Form5329* for instructions and the latest information.**

OMB No. 1545-0074

2021

Attachment Sequence No. **29**

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

Total Forms Filed = 2,551,270

Your social security number

Fill in Your Address Only if You Are Filing This Form by Itself and Not With Your Tax Return

Home address (number and street), or P.O. box if mail is not delivered to your home | Apt. no.

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

If this is an amended return, check here ▶ ☐

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

If you **only** owe the additional 10% tax on the full amount of the early distributions, you may be able to report this tax directly on Schedule 2 (Form 1040), line 8, without filing Form 5329. See instructions.

Part I Additional Tax on Early Distributions.

Complete this part if you took a taxable distribution (other than a qualified disaster distribution) before you reached age 59½ from a qualified retirement plan (including an IRA) or modified endowment contract (unless you are reporting this tax directly on Schedule 2 (Form 1040)—see above). You may also have to complete this part to indicate that you qualify for an exception to the additional tax on early distributions or for certain Roth IRA distributions. See instructions.

1	Early distributions includible in income (see instructions). For Roth IRA distributions, see instructions	1	25,676,915
2	Early distributions included on line 1 that are not subject to the additional tax (see instructions). Enter the appropriate exception number from the instructions: _____	2	9,124,823
3	Amount subject to additional tax. Subtract line 2 from line 1	3	16,540,898
4	**Additional tax.** Enter 10% (0.10) of line 3. Include this amount on Schedule 2 (Form 1040), line 8	4	1,664,968
	Caution: If any part of the amount on line 3 was a distribution from a SIMPLE IRA, you may have to include 25% of that amount on line 4 instead of 10%. See instructions.		

Part II Additional Tax on Certain Distributions From Education Accounts and ABLE Accounts.

Complete this part if you included an amount in income, on Schedule 1 (Form 1040), line 8z, from a Coverdell education savings account (ESA) or a qualified tuition program (QTP), or on Schedule 1 (Form 1040), line 8p, from an ABLE account.

5	Distributions included in income from a Coverdell ESA, a QTP, or an ABLE account	5	943,489
6	Distributions included on line 5 that are not subject to the additional tax (see instructions)	6	
7	Amount subject to additional tax. Subtract line 6 from line 5	7	610,703
8	**Additional tax.** Enter 10% (0.10) of line 7. Include this amount on Schedule 2 (Form 1040), line 8	8	61,078

Part III Additional Tax on Excess Contributions to Traditional IRAs.

Complete this part if you contributed more to your traditional IRAs for 2021 than is allowable or you had an amount on line 17 of your 2020 Form 5329.

9	Enter your excess contributions from line 16 of your 2020 Form 5329. See instructions. If zero, go to line 15			9	
10	If your traditional IRA contributions for 2021 are less than your maximum allowable contribution, see instructions. Otherwise, enter -0-	10			
11	2021 traditional IRA distributions included in income (see instructions)	11			
12	2021 distributions of prior year excess contributions (see instructions)	12			
13	Add lines 10, 11, and 12			13	
14	Prior year excess contributions. Subtract line 13 from line 9. If zero or less, enter -0-			14	
15	Excess contributions for 2021 (see instructions)			15	
16	Total excess contributions. Add lines 14 and 15			16	710,441
17	**Additional tax.** Enter 6% (0.06) of the **smaller** of line 16 **or** the value of your traditional IRAs on December 31, 2021 (including 2021 contributions made in 2022). Include this amount on Schedule 2 (Form 1040), line 8			17	40,339

Part IV Additional Tax on Excess Contributions to Roth IRAs.

Complete this part if you contributed more to your Roth IRAs for 2021 than is allowable or you had an amount on line 25 of your 2020 Form 5329.

18	Enter your excess contributions from line 24 of your 2020 Form 5329. See instructions. If zero, go to line 23			18	267,367
19	If your Roth IRA contributions for 2021 are less than your maximum allowable contribution, see instructions. Otherwise, enter -0-	19			
20	2021 distributions from your Roth IRAs (see instructions)	20	43,745		
21	Add lines 19 and 20			21	
22	Prior year excess contributions. Subtract line 21 from line 18. If zero or less, enter -0-			22	
23	Excess contributions for 2021 (see instructions)			23	306,339
24	Total excess contributions. Add lines 22 and 23			24	522,285
25	**Additional tax.** Enter 6% (0.06) of the **smaller** of line 24 **or** the value of your Roth IRAs on December 31, 2021 (including 2021 contributions made in 2022). Include this amount on Schedule 2 (Form 1040), line 8			25	27,377

2021 Line Item Estimates—All figures are estimates based on samples.
Number of returns filed for selected lines

Part V **Additional Tax on Excess Contributions to Coverdell ESAs.** Complete this part if the contributions to your Coverdell ESAs for 2021 were more than is allowable or you had an amount on line 33 of your 2020 Form 5329.

26	Enter the excess contributions from line 32 of your 2020 Form 5329. See instructions. If zero, go to line 31		26	
27	If the contributions to your Coverdell ESAs for 2021 were less than the maximum allowable contribution, see instructions. Otherwise, enter -0-	27		
28	2021 distributions from your Coverdell ESAs (see instructions)	28		
29	Add lines 27 and 28		29	
30	Prior year excess contributions. Subtract line 29 from line 26. If zero or less, enter -0-		30	
31	Excess contributions for 2021 (see instructions)		31	
32	Total excess contributions. Add lines 30 and 31		32	*
33	**Additional tax.** Enter 6% (0.06) of the **smaller** of line 32 **or** the value of your Coverdell ESAs on December 31, 2021 (including 2021 contributions made in 2022). Include this amount on Schedule 2 (Form 1040), line 8		33	*

Part VI **Additional Tax on Excess Contributions to Archer MSAs.** Complete this part if you or your employer contributed more to your Archer MSAs for 2021 than is allowable or you had an amount on line 41 of your 2020 Form 5329.

34	Enter the excess contributions from line 40 of your 2020 Form 5329. See instructions. If zero, go to line 39		34	
35	If the contributions to your Archer MSAs for 2021 are less than the maximum allowable contribution, see instructions. Otherwise, enter -0-	35		
36	2021 distributions from your Archer MSAs from Form 8853, line 8	36		
37	Add lines 35 and 36		37	
38	Prior year excess contributions. Subtract line 37 from line 34. If zero or less, enter -0-		38	
39	Excess contributions for 2021 (see instructions)		39	
40	Total excess contributions. Add lines 38 and 39		40	8,457
41	**Additional tax.** Enter 6% (0.06) of the **smaller** of line 40 **or** the value of your Archer MSAs on December 31, 2021 (including 2021 contributions made in 2022). Include this amount on Schedule 2 (Form 1040), line 8		41	6,638

Part VII **Additional Tax on Excess Contributions to Health Savings Accounts (HSAs).** Complete this part if you, someone on your behalf, or your employer contributed more to your HSAs for 2021 than is allowable or you had an amount on line 49 of your 2020 Form 5329.

42	Enter the excess contributions from line 48 of your 2020 Form 5329. If zero, go to line 47		42	
43	If the contributions to your HSAs for 2021 are less than the maximum allowable contribution, see instructions. Otherwise, enter -0-	43		
44	2021 distributions from your HSAs from Form 8889, line 16	44		
45	Add lines 43 and 44		45	
46	Prior year excess contributions. Subtract line 45 from line 42. If zero or less, enter -0-		46	
47	Excess contributions for 2021 (see instructions)		47	
48	Total excess contributions. Add lines 46 and 47		48	519,510
49	**Additional tax.** Enter 6% (0.06) of the **smaller** of line 48 **or** the value of your HSAs on December 31, 2021 (including 2021 contributions made in 2022). Include this amount on Schedule 2 (Form 1040), line 8		49	392,643

Part VIII **Additional Tax on Excess Contributions to an ABLE Account.** Complete this part if contributions to your ABLE account for 2021 were more than is allowable.

50	Excess contributions for 2021 (see instructions)		50	*
51	**Additional tax.** Enter 6% (0.06) of the **smaller** of line 50 **or** the value of your ABLE account on December 31, 2021. Include this amount on Schedule 2 (Form 1040), line 8		51	*

Part IX **Additional Tax on Excess Accumulation in Qualified Retirement Plans (Including IRAs).** Complete this part if you did not receive the minimum required distribution from your qualified retirement plan.

52	Minimum required distribution for 2021 (see instructions)		52	
53	Amount actually distributed to you in 2021		53	
54	Subtract line 53 from line 52. If zero or less, enter -0-		54	8,350
55	**Additional tax.** Enter 50% (0.50) of line 54. Include this amount on Schedule 2 (Form 1040), line 8		55	8,350

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

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

▶ Your signature ▶ Date

Paid Preparer Use Only

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

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

Part V **Additional Tax on Excess Contributions to Coverdell ESAs.** Complete this part if the contributions to your Coverdell ESAs for 2021 were more than is allowable or you had an amount on line 33 of your 2020 Form 5329.

26	Enter the excess contributions from line 32 of your 2020 Form 5329. See instructions. If zero, go to line 31		26	
27	If the contributions to your Coverdell ESAs for 2021 were less than the maximum allowable contribution, see instructions. Otherwise, enter -0-	27		
28	2021 distributions from your Coverdell ESAs (see instructions)	28		
29	Add lines 27 and 28		29	
30	Prior year excess contributions. Subtract line 29 from line 26. If zero or less, enter -0-		30	
31	Excess contributions for 2021 (see instructions)		31	
32	Total excess contributions. Add lines 30 and 31		32	*
33	**Additional tax.** Enter 6% (0.06) of the **smaller** of line 32 **or** the value of your Coverdell ESAs on December 31, 2021 (including 2021 contributions made in 2022). Include this amount on Schedule 2 (Form 1040), line 8		33	*

Part VI **Additional Tax on Excess Contributions to Archer MSAs.** Complete this part if you or your employer contributed more to your Archer MSAs for 2021 than is allowable or you had an amount on line 41 of your 2020 Form 5329.

34	Enter the excess contributions from line 40 of your 2020 Form 5329. See instructions. If zero, go to line 39		34	
35	If the contributions to your Archer MSAs for 2021 are less than the maximum allowable contribution, see instructions. Otherwise, enter -0-	35		
36	2021 distributions from your Archer MSAs from Form 8853, line 8	36		
37	Add lines 35 and 36		37	
38	Prior year excess contributions. Subtract line 37 from line 34. If zero or less, enter -0-		38	
39	Excess contributions for 2021 (see instructions)		39	
40	Total excess contributions. Add lines 38 and 39		40	43,172
41	**Additional tax.** Enter 6% (0.06) of the **smaller** of line 40 **or** the value of your Archer MSAs on December 31, 2021 (including 2021 contributions made in 2022). Include this amount on Schedule 2 (Form 1040), line 8		41	563

Part VII **Additional Tax on Excess Contributions to Health Savings Accounts (HSAs).** Complete this part if you, someone on your behalf, or your employer contributed more to your HSAs for 2021 than is allowable or you had an amount on line 49 of your 2020 Form 5329.

42	Enter the excess contributions from line 48 of your 2020 Form 5329. If zero, go to line 47		42	
43	If the contributions to your HSAs for 2021 are less than the maximum allowable contribution, see instructions. Otherwise, enter -0-	43		
44	2021 distributions from your HSAs from Form 8889, line 16	44		
45	Add lines 43 and 44		45	
46	Prior year excess contributions. Subtract line 45 from line 42. If zero or less, enter -0-		46	
47	Excess contributions for 2021 (see instructions)		47	
48	Total excess contributions. Add lines 46 and 47		48	1,084,190
49	**Additional tax.** Enter 6% (0.06) of the **smaller** of line 48 **or** the value of your HSAs on December 31, 2021 (including 2021 contributions made in 2022). Include this amount on Schedule 2 (Form 1040), line 8		49	40,652

Part VIII **Additional Tax on Excess Contributions to an ABLE Account.** Complete this part if contributions to your ABLE account for 2021 were more than is allowable.

50	Excess contributions for 2021 (see instructions)		50	*
51	**Additional tax.** Enter 6% (0.06) of the **smaller** of line 50 **or** the value of your ABLE account on December 31, 2021. Include this amount on Schedule 2 (Form 1040), line 8		51	*

Part IX **Additional Tax on Excess Accumulation in Qualified Retirement Plans (Including IRAs).** Complete this part if you did not receive the minimum required distribution from your qualified retirement plan.

52	Minimum required distribution for 2021 (see instructions)		52	
53	Amount actually distributed to you in 2021		53	
54	Subtract line 53 from line 52. If zero or less, enter -0-		54	11,381
55	**Additional tax.** Enter 50% (0.50) of line 54. Include this amount on Schedule 2 (Form 1040), line 8		55	5,692

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

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

▶ Your signature ▶ Date

Paid Preparer Use Only

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

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

2021 Line Item Estimates—All figures are estimates based on samples.
Number of returns filed for selected lines

Form **5405**
(Rev. November 2021)
Department of the Treasury
Internal Revenue Service

Repayment of the First-Time Homebuyer Credit

▶ **Attach to Form 1040, 1040-SR, 1040-NR, or 1040-X.**
▶ **Go to *www.irs.gov/Form5405* for instructions and the latest information.**

OMB No. 1545-0074

Attachment Sequence No. **58**

Name shown on return

Total Forms Filed = 75,184

Your social security number

Part I Disposition or Change in Use of Main Home for Which the Credit Was Claimed

1 Enter the date you disposed of, or ceased using as your main home, the home for which you claimed the credit (MM/DD/YYYY). See instructions . . . . . ▶

2 If you meet the following conditions, check here . . . . . ▶ ☐

I (or my spouse if married) am, or was, a member of the uniformed services or Foreign Service, or an employee of the intelligence community. I sold the home, or it ceased to be my main home, in connection with U.S. Government orders for qualified official extended duty service. No repayment of the credit is required. See instructions. Stop here.

3 Check the box below that applies to you. See the instructions for the definition of "related person."

a ☐ I sold (including through foreclosure) the home to a person who isn't related to me and had a gain on the sale (as figured in Part III below). Go to Part II below.

b ☐ I sold (including through foreclosure) the home to a person who isn't related to me and didn't have a gain on the sale (as figured in Part III below). No repayment of the credit is required. Stop here.

c ☐ I sold the home to a related person OR I gave the home to someone other than my spouse (or ex-spouse as part of my divorce settlement). Go to Part II below.

d ☐ I converted the entire home to a rental or business use OR I still own the home but no longer use it as my main home. Go to Part II below.

e ☐ I transferred the home to my spouse (or ex-spouse as part of my divorce settlement). The full name of my ex-spouse is ▶

The responsibility for repayment of the credit is transferred to your spouse or ex-spouse. Stop here.

f ☐ My home was destroyed, condemned, or sold under threat of condemnation and I had a gain. See instructions.

g ☐ My home was destroyed, condemned, or sold under threat of condemnation and I didn't have a gain. See instructions.

h ☐ The taxpayer who claimed the credit died in 2021. No repayment of the credit is required of the deceased taxpayer. If you are filing a joint return for 2021 with the deceased taxpayer, see instructions. Otherwise, stop here.

Part II Repayment of the Credit

4	Enter the amount of the credit you claimed on Form 5405 for 2008. See instructions if you filed a joint return for 2008 or you checked the box on line 3f or 3g	4	46,398
5	Enter the amount of the credit you repaid with your tax returns for the years 2010 through 2020	5	43,102
6	Subtract line 5 from line 4. If you checked the box on line 3f or 3g, see instructions. If you checked the box on line 3a, go to line 7. Otherwise, skip line 7 and go to line 8	6	45,353
7	Enter the gain on the disposition of your main home (from line 15 below)	7	7,765
8	**Amount of the credit to be repaid.** See instructions	8	59,752
	Next: Enter the amount from line 8 on your 2021 Schedule 2 (Form 1040), line 10.		

Part III Form 5405 Gain or (Loss) Worksheet

Note: Complete this part only if your home was destroyed or you sold your home to someone who isn't related to you (including a sale through condemnation or under threat of condemnation). See Pub. 523, Selling Your Home, for information on what to enter on lines 9, 10, and 12. But if you sold your home through condemnation, see chapter 1 in Pub. 544, Sales and Other Dispositions of Assets, for information on what to enter on lines 9 and 10.

9	Selling price of home, insurance proceeds, or gross condemnation award	9	10,491
10	Selling expenses (including commissions, advertising and legal fees, and seller-paid loan charges) or expenses in getting the condemnation award	10	9,488
11	Subtract line 10 from line 9. This is the amount realized on the sale of the home	11	10,491
12	Adjusted basis of home sold (see instructions)	12	9,593
13	Enter the first-time homebuyer credit claimed on Form 5405 **minus** the amount of the credit you repaid with your tax returns for the years 2010 through 2020	13	8,638
14	Subtract line 13 from line 12. This is the adjusted basis for purposes of repaying the credit	14	9,530
15	Subtract line 14 from line 11	15	9,495

• If line 15 is more than -0-, you have a gain. Check the box on line 3a and complete Part II. **However,** check the box on line 3f (instead of the box on line 3a) if your home was destroyed or you sold the home through condemnation or under threat of condemnation. Then complete Part II if the event occurred in 2019.

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

Form **5405**
(Rev. November 2021)
Department of the Treasury
Internal Revenue Service

Repayment of the First-Time Homebuyer Credit

▶ **Attach to Form 1040, 1040-SR, 1040-NR, or 1040-X.**
▶ **Go to *www.irs.gov/Form5405* for instructions and the latest information.**

OMB No. 1545-0074

Attachment Sequence No. **58**

Name shown on return

Total Forms Filed = 75,184

Your social security number

Part I Disposition or Change in Use of Main Home for Which the Credit Was Claimed

1 Enter the date you disposed of, or ceased using as your main home, the home for which you claimed the credit (MM/DD/YYYY). See instructions . . . . . ▶

2 If you meet the following conditions, check here . . . . . ▶ ☐

I (or my spouse if married) am, or was, a member of the uniformed services or Foreign Service, or an employee of the intelligence community. I sold the home, or it ceased to be my main home, in connection with U.S. Government orders for qualified official extended duty service. No repayment of the credit is required. See instructions. Stop here.

3 Check the box below that applies to you. See the instructions for the definition of "related person."

a ☐ I sold (including through foreclosure) the home to a person who isn't related to me and had a gain on the sale (as figured in Part III below). Go to Part II below.

b ☐ I sold (including through foreclosure) the home to a person who isn't related to me and didn't have a gain on the sale (as figured in Part III below). No repayment of the credit is required. Stop here.

c ☐ I sold the home to a related person OR I gave the home to someone other than my spouse (or ex-spouse as part of my divorce settlement). Go to Part II below.

d ☐ I converted the entire home to a rental or business use OR I still own the home but no longer use it as my main home. Go to Part II below.

e ☐ I transferred the home to my spouse (or ex-spouse as part of my divorce settlement). The full name of my ex-spouse is ▶

The responsibility for repayment of the credit is transferred to your spouse or ex-spouse. Stop here.

f ☐ My home was destroyed, condemned, or sold under threat of condemnation and I had a gain. See instructions.

g ☐ My home was destroyed, condemned, or sold under threat of condemnation and I didn't have a gain. See instructions.

h ☐ The taxpayer who claimed the credit died in 2021. No repayment of the credit is required of the deceased taxpayer. If you are filing a joint return for 2021 with the deceased taxpayer, see instructions. Otherwise, stop here.

Part II Repayment of the Credit

4	Enter the amount of the credit you claimed on Form 5405 for 2008. See instructions if you filed a joint return for 2008 or you checked the box on line 3f or 3g	4	296,000
5	Enter the amount of the credit you repaid with your tax returns for the years 2010 through 2020	5	173,957
6	Subtract line 5 from line 4. If you checked the box on line 3f or 3g, see instructions. If you checked the box on line 3a, go to line 7. Otherwise, skip line 7 and go to line 8	6	122,042
7	Enter the gain on the disposition of your main home (from line 15 below)	7	738,088
8	**Amount of the credit to be repaid.** See instructions	8	38,678
	Next: Enter the amount from line 8 on your 2021 Schedule 2 (Form 1040), line 10.		

Part III Form 5405 Gain or (Loss) Worksheet

Note: Complete this part only if your home was destroyed or you sold your home to someone who isn't related to you (including a sale through condemnation or under threat of condemnation). See Pub. 523, Selling Your Home, for information on what to enter on lines 9, 10, and 12. But if you sold your home through condemnation, see chapter 1 in Pub. 544, Sales and Other Dispositions of Assets, for information on what to enter on lines 9 and 10.

9	Selling price of home, insurance proceeds, or gross condemnation award	9	2,624,970
10	Selling expenses (including commissions, advertising and legal fees, and seller-paid loan charges) or expenses in getting the condemnation award	10	191,652
11	Subtract line 10 from line 9. This is the amount realized on the sale of the home	11	2,433,318
12	Adjusted basis of home sold (see instructions)	12	1,734,254
13	Enter the first-time homebuyer credit claimed on Form 5405 **minus** the amount of the credit you repaid with your tax returns for the years 2010 through 2020	13	12,229
14	Subtract line 13 from line 12. This is the adjusted basis for purposes of repaying the credit	14	1,722,025
15	Subtract line 14 from line 11	15	711,292

• If line 15 is more than -0-, you have a gain. Check the box on line 3a and complete Part II. **However,** check the box on line 3f (instead of the box on line 3a) if your home was destroyed or you sold the home through condemnation or under threat of condemnation. Then complete Part II if the event occurred in 2019.

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

2021 Line Item Estimates—All figures are estimates based on samples.
Number of returns filed for selected lines

Form **5695**

Department of the Treasury
Internal Revenue Service

Residential Energy Credits

► **Go to *www.irs.gov/Form5695* for instructions and the latest information.**
► **Attach to Form 1040, 1040-SR, or 1040-NR.**

OMB No. 1545-0074

2021

Attachment Sequence No. **158**

Name(s) shown on return

Total Forms Filed = 2,736,596

Your social security number

Part I **Residential Energy Efficient Property Credit** (See instructions before completing this part.)

Note: Skip lines 1 through 11 if you only have a **credit carryforward from 2020.**

1	Qualified solar electric property costs	**1**	**730,422**
2	Qualified solar water heating property costs	**2**	**109,032**
3	Qualified small wind energy property costs	**3**	**32,297**
4	Qualified geothermal heat pump property costs	**4**	**53,396**
5	Qualified biomass fuel property costs	**5**	**42,265**
6a	Add lines 1 through 5	**6a**	**866,834**
b	Multiply line 6a by 26% (0.26)	**6b**	**866,834**
7a	Qualified fuel cell property. Was qualified fuel cell property installed on, or in connection with, your main home located in the United States? (See instructions.) ►	**7a**	☐ **Yes** ☐ **No**

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

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

Number and street — Unit No.

City, State, and ZIP code

8	Qualified fuel cell property costs	**8**	**16,091**		
9	Multiply line 8 by 26% (0.26)	**9**	**16,091**		
10	Kilowatt capacity of property on line 8 above ► . x $1,000	**10**	**19,681**		
11	Enter the smaller of line 9 or line 10			**11**	**15,062**
12	Credit carryforward from 2020. Enter the amount, if any, from your 2020 Form 5695, line 16			**12**	**391,722**
13	Add lines 6b, 11, and 12			**13**	**1,216,456**
14	Limitation based on tax liability. Enter the amount from the Residential Energy Efficient Property Credit Limit Worksheet (see instructions)			**14**	**1,229,981**
15	**Residential energy efficient property credit.** Enter the smaller of line 13 or line 14. Also include this amount on Schedule 3 (Form 1040), line 5			**15**	**1,095,570**
16	Credit carryforward to 2022. If line 15 is less than line 13, subtract line 15 from line 13	**16**	**475,765**		

Form **5695**

Department of the Treasury
Internal Revenue Service

Residential Energy Credits

► **Go to *www.irs.gov/Form5695* for instructions and the latest information.**
► **Attach to Form 1040, 1040-SR, or 1040-NR.**

OMB No. 1545-0074

2021

Attachment Sequence No. **158**

Name(s) shown on return

Total Forms Filed = 2,736,596

Your social security number

Part I **Residential Energy Efficient Property Credit** (See instructions before completing this part.)

Note: Skip lines 1 through 11 if you only have a **credit carryforward from 2020.**

1	Qualified solar electric property costs	**1**	**19,313,575**
2	Qualified solar water heating property costs	**2**	**671,099**
3	Qualified small wind energy property costs	**3**	**148,820**
4	Qualified geothermal heat pump property costs	**4**	**498,530**
5	Qualified biomass fuel property costs	**5**	**257,281**
6a	Add lines 1 through 5	**6a**	**20,889,305**
b	Multiply line 6a by 26% (0.26)	**6b**	**5,437,887**
7a	Qualified fuel cell property. Was qualified fuel cell property installed on, or in connection with, your main home located in the United States? (See instructions.) ►	**7a**	☐ **Yes** ☐ **No**

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

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

Number and street — Unit No.

City, State, and ZIP code

8	Qualified fuel cell property costs	**8**	**242,915**
9	Multiply line 8 by 26% (0.26)	**9**	**63,157**
10	Kilowatt capacity of property on line 8 above ► ____ x $1,000	**10**	**496,798**
11	Enter the smaller of line 9 or line 10	**11**	**60,020**
12	Credit carryforward from 2020. Enter the amount, if any, from your 2020 Form 5695, line 16	**12**	**1,782,061**
13	Add lines 6b, 11, and 12	**13**	**7,279,968**
14	Limitation based on tax liability. Enter the amount from the Residential Energy Efficient Property Credit Limit Worksheet (see instructions)	**14**	**29,672,105**
15	**Residential energy efficient property credit.** Enter the smaller of line 13 or line 14. Also include this amount on Schedule 3 (Form 1040), line 5	**15**	**4,885,747**
16	Credit carryforward to 2022. If line 15 is less than line 13, subtract line 15 from line 13	**16**	**2,394,220**

2021 Line Item Estimates—All figures are estimates based on samples.
Number of returns filed for selected lines

Part II Nonbusiness Energy Property Credit

17a	Were the qualified energy efficiency improvements or residential energy property costs for your main home located in the United States? (see instructions) ▶		**17a**	☐ Yes ☐ No
	Caution: If you checked the "No" box, you cannot claim the nonbusiness energy property credit. Do not complete Part II.			
b	Print the complete address of the main home where you made the qualifying improvements. **Caution:** You can only have one main home at a time. Number and street / Unit No. / City, State, and ZIP code			
c	Were any of these improvements related to the construction of this main home? ▶		**17c**	☐ Yes ☐ No
	Caution: If you checked the "Yes" box, you can only claim the nonbusiness energy property credit for qualifying improvements that were not related to the construction of the home. Do not include expenses related to the construction of your main home, even if the improvements were made after you moved into the home.			
18	Lifetime limitation. Enter the amount from the Lifetime Limitation Worksheet (see instructions)		**18**	**315,560**
19	Qualified energy efficiency improvements (original use must begin with you and the component must reasonably be expected to last for at least 5 years; do not include labor costs) (see instructions).			
a	Insulation material or system specifically and primarily designed to reduce heat loss or gain of your home that meets the prescriptive criteria established by the 2009 IECC		**19a**	**451,716**
b	Exterior doors that meet or exceed the version 6.0 Energy Star program requirements		**19b**	**353,178**
c	Metal or asphalt roof that meets or exceeds the Energy Star program requirements and has appropriate pigmented coatings or cooling granules which are specifically and primarily designed to reduce the heat gain of your home		**19c**	**205,311**
d	Exterior windows and skylights that meet or exceed the version 6.0 Energy Star program requirements	**19d** **509,013**		
e	Maximum amount of cost on which the credit can be figured	**19e** $2,000		
f	If you claimed window expenses on your Form 5695 prior to 2021, enter the amount from the Window Expense Worksheet (see instructions); otherwise enter -0-	**19f** **126,324**		
g	Subtract line 19f from line 19e. If zero or less, enter -0-	**19g** **2,012,723**		
h	Enter the smaller of line 19d or line 19g		**19h**	**491,576**
20	Add lines 19a, 19b, 19c, and 19h		**20**	**1,094,320**
21	Multiply line 20 by 10% (0.10)		**21**	**1,094,218**
22	Residential energy property costs (must be placed in service by you; include labor costs for onsite preparation, assembly, and original installation) (see instructions).			
a	Energy-efficient building property. Do not enter more than **$300**		**22a**	**379,484**
b	Qualified natural gas, propane, or oil furnace or hot water boiler. Do not enter more than **$150**		**22b**	**474,785**
c	Advanced main air circulating fan used in a natural gas, propane, or oil furnace. Do not enter more than **$50**		**22c**	**152,193**
23	Add lines 22a through 22c		**23**	**810,982**
24	Add lines 21 and 23		**24**	**1,650,046**
25	Maximum credit amount. (If you jointly occupied the home, see instructions)		**25**	$500
26	Enter the amount, if any, from line 18		**26**	
27	Subtract line 26 from line 25. If zero or less, **stop;** you cannot take the nonbusiness energy property credit		**27**	**1,821,981**
28	Enter the smaller of line 24 or line 27		**28**	**1,632,665**
29	Limitation based on tax liability. Enter the amount from the Nonbusiness Energy Property Credit Limit Worksheet (see instructions)		**29**	
30	**Nonbusiness energy property credit.** Enter the smaller of line 28 or line 29. Also include this amount on Schedule 3 (Form 1040), line 5		**30**	**1,619,206**

Part II Nonbusiness Energy Property Credit

17a	Were the qualified energy efficiency improvements or residential energy property costs for your main home located in the United States? (see instructions) ▶		17a	☐ Yes ☐ No
	Caution: If you checked the "No" box, you cannot claim the nonbusiness energy property credit. Do not complete Part II.			
b	Print the complete address of the main home where you made the qualifying improvements. **Caution:** You can only have one main home at a time. Number and street / Unit No. / City, State, and ZIP code			
c	Were any of these improvements related to the construction of this main home? ▶		17c	☐ Yes ☐ No
	Caution: If you checked the "Yes" box, you can only claim the nonbusiness energy property credit for qualifying improvements that were not related to the construction of the home. Do not include expenses related to the construction of your main home, even if the improvements were made after you moved into the home.			
18	Lifetime limitation. Enter the amount from the Lifetime Limitation Worksheet (see instructions)		18	132,060
19	Qualified energy efficiency improvements (original use must begin with you and the component must reasonably be expected to last for at least 5 years; do not include labor costs) (see instructions).			
a	Insulation material or system specifically and primarily designed to reduce heat loss or gain of your home that meets the prescriptive criteria established by the 2009 IECC		19a	1,533,754
b	Exterior doors that meet or exceed the version 6.0 Energy Star program requirements		19b	787,093
c	Metal or asphalt roof that meets or exceeds the Energy Star program requirements and has appropriate pigmented coatings or cooling granules which are specifically and primarily designed to reduce the heat gain of your home		19c	1,895,180
d	Exterior windows and skylights that meet or exceed the version 6.0 Energy Star program requirements	19d 3,598,458		
e	Maximum amount of cost on which the credit can be figured	19e $2,000		
f	If you claimed window expenses on your Form 5695 prior to 2021, enter the amount from the Window Expense Worksheet (see instructions); otherwise enter -0-	19f 548,090		
g	Subtract line 19f from line 19e. If zero or less, enter -0-	19g 3,995,541		
h	Enter the smaller of line 19d or line 19g		19h	814,923
20	Add lines 19a, 19b, 19c, and 19h		20	5,030,950
21	Multiply line 20 by 10% (0.10)		21	503,142
22	Residential energy property costs (must be placed in service by you; include labor costs for onsite preparation, assembly, and original installation) (see instructions).			
a	Energy-efficient building property. Do not enter more than **$300**		22a	112,306
b	Qualified natural gas, propane, or oil furnace or hot water boiler. Do not enter more than **$150**		22b	70,809
c	Advanced main air circulating fan used in a natural gas, propane, or oil furnace. Do not enter more than **$50**		22c	7,519
23	Add lines 22a through 22c		23	190,635
24	Add lines 21 and 23		24	693,777
25	Maximum credit amount. (If you jointly occupied the home, see instructions)		25	$500
26	Enter the amount, if any, from line 18		26	
27	Subtract line 26 from line 25. If zero or less, **stop;** you cannot take the nonbusiness energy property credit		27	847,981
28	Enter the smaller of line 24 or line 27		28	453,027
29	Limitation based on tax liability. Enter the amount from the Nonbusiness Energy Property Credit Limit Worksheet (see instructions)		29	
30	**Nonbusiness energy property credit.** Enter the smaller of line 28 or line 29. Also include this amount on Schedule 3 (Form 1040), line 5		30	446,049

2021 Line Item Estimates—All figures are estimates based on samples.
Number of returns filed for selected lines

Form **5884**
(Rev. March 2021)
Department of the Treasury
Internal Revenue Service

Work Opportunity Credit

► **Attach to your tax return.**
► **Go to *www.irs.gov/Form5884* for instructions and the latest information.**

OMB No. 1545-0219

Attachment Sequence No. **884**

Name(s) shown on return

Total Forms Filed = 14,811

Identifying number

1	Enter on the applicable line below the total qualified first- or second-year wages paid or incurred during the tax year, and multiply by the percentage shown, for services of employees who are certified as members of a targeted group.			
a	Qualified first-year wages of employees who worked for you at least 120 hours but fewer than 400 hours . . .	$ _____ × 25% (0.25)	**1a**	8,684
b	Qualified first-year wages of employees who worked for you at least 400 hours	$ _____ × 40% (0.40)	**1b**	6,713
c	Qualified second-year wages of employees certified as long-term family assistance recipients	$ _____ × 50% (0.50)	**1c**	2,088
2	Add lines 1a, 1b, and 1c. See instructions for the adjustment you must make to your deduction for salaries and wages		**2**	10,115
3	Work opportunity credit from partnerships, S corporations, cooperatives, estates, and trusts (see instructions)		**3**	4,877
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**	14,811
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**	

Form **5884**
(Rev. March 2021)
Department of the Treasury
Internal Revenue Service

Work Opportunity Credit

▶ **Attach to your tax return.**
▶ **Go to *www.irs.gov/Form5884* for instructions and the latest information.**

OMB No. 1545-0219

Attachment Sequence No. **884**

Name(s) shown on return

Total Forms Filed = 14,811

Identifying number

1	Enter on the applicable line below the total qualified first- or second-year wages paid or incurred during the tax year, and multiply by the percentage shown, for services of employees who are certified as members of a targeted group.			
a	Qualified first-year wages of employees who worked for you at least 120 hours but fewer than 400 hours . . .	$ _____ × 25% (0.25)	**1a**	20,190
b	Qualified first-year wages of employees who worked for you at least 400 hours	$ _____ × 40% (0.40)	**1b**	30,417
c	Qualified second-year wages of employees certified as long-term family assistance recipients	$ _____ × 50% (0.50)	**1c**	2,723
2	Add lines 1a, 1b, and 1c. See instructions for the adjustment you must make to your deduction for salaries and wages		**2**	53,330
3	Work opportunity credit from partnerships, S corporations, cooperatives, estates, and trusts (see instructions)		**3**	32,730
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**	86,060
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**	

2021 Line Item Estimates—All figures are estimates based on samples.
Number of returns filed for selected lines

Form **6251**

Department of the Treasury
Internal Revenue Service (99)

Alternative Minimum Tax—Individuals

► Go to *www.irs.gov/Form6251* for instructions and the latest information.
► Attach to Form 1040, 1040-SR, or 1040-NR.

OMB No. 1545-0074

2021

Attachment Sequence No. **32**

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

Total Forms Filed = 5,749,454

Your social security number

Part I Alternative Minimum Taxable Income (See instructions for how to complete each line.)

1	Enter the amount from Form 1040 or 1040-SR, line 15, if more than zero. If Form 1040 or 1040-SR, line 15, is zero, subtract line 14 of Form 1040 or 1040-SR from line 11 of Form 1040 or 1040-SR and enter the result here. (If less than zero, enter as a negative amount.)	1	5,747,581
2a	If filing Schedule A (Form 1040), enter the taxes from Schedule A, line 7; otherwise, enter the amount from Form 1040 or 1040-SR, line 12a	2a	5,726,940
b	Tax refund from Schedule 1 (Form 1040), line 1 or line 8z	2b	(180,348)
c	Investment interest expense (difference between regular tax and AMT)	2c	38,142
d	Depletion (difference between regular tax and AMT)	2d	22,078
e	Net operating loss deduction from Schedule 1 (Form 1040), line 8a. Enter as a positive amount	2e	185,314
f	Alternative tax net operating loss deduction	2f	(151,964)
g	Interest from specified private activity bonds exempt from the regular tax	2g	631,845
h	Qualified small business stock, see instructions	2h	12,564
i	Exercise of incentive stock options (excess of AMT income over regular tax income)	2i	32,318
j	Estates and trusts (amount from Schedule K-1 (Form 1041), box 12, code A)	2j	115,248
k	Disposition of property (difference between AMT and regular tax gain or loss)	2k	416,325
l	Depreciation on assets placed in service after 1986 (difference between regular tax and AMT)	2l	602,641
m	Passive activities (difference between AMT and regular tax income or loss)	2m	667,955
n	Loss limitations (difference between AMT and regular tax income or loss)	2n	380,417
o	Circulation costs (difference between regular tax and AMT)	2o	1,798
p	Long-term contracts (difference between AMT and regular tax income)	2p	4,148
q	Mining costs (difference between regular tax and AMT)	2q	13,011
r	Research and experimental costs (difference between regular tax and AMT)	2r	12,625
s	Income from certain installment sales before January 1, 1987	2s	(*)
t	Intangible drilling costs preference	2t	895
3	Other adjustments, including income-based related adjustments	3	126,961
4	**Alternative minimum taxable income.** Combine lines 1 through 3. (If married filing separately and line 4 is more than $752,800, see instructions.)	4	5,731,235

Part II Alternative Minimum Tax (AMT)

5 Exemption.

IF your filing status is . . .	AND line 4 is not over . . .	THEN enter on line 5 . . .
Single or head of household	$ 523,600	$ 73,600
Married filing jointly or qualifying widow(er)	1,047,200	114,600
Married filing separately	523,600	57,300

If line 4 is **over** the amount shown above for your filing status, see instructions.

5		5	5,450,902
6	Subtract line 5 from line 4. If more than zero, go to line 7. If zero or less, enter -0- here and on lines 7, 9, and 11, and go to line 10	6	3,202,532
7	• If you are filing Form 2555, see instructions for the amount to enter. • If you reported capital gain distributions directly on Form 1040 or 1040-SR, line 7; you reported qualified dividends on Form 1040 or 1040-SR, line 3a; **or** you had a gain on both lines 15 and 16 of Schedule D (Form 1040) (as refigured for the AMT, if necessary), complete Part III on the back and enter the amount from line 40 here. • **All others:** If line 6 is $199,900 or less ($99,950 or less if married filing separately), multiply line 6 by 26% (0.26). Otherwise, multiply line 6 by 28% (0.28) and subtract $3,998 ($1,999 if married filing separately) from the result.	7	3,143,266
8	Alternative minimum tax foreign tax credit (see instructions)	8	1,405,532
9	Tentative minimum tax. Subtract line 8 from line 7	9	3,074,870
10	Add Form 1040 or 1040-SR, line 16 (minus any tax from Form 4972), and Schedule 2 (Form 1040), line 2. Subtract from the result Schedule 3 (Form 1040), line 1 and any negative amount reported on Form 8978, line 14 (treated as a positive number). If zero or less, enter -0-. If you used Schedule J to figure your tax on Form 1040 or 1040-SR, line 16, refigure that tax without using Schedule J before completing this line. See instructions	10	4,959,998
11	**AMT.** Subtract line 10 from line 9. If zero or less, enter -0-. Enter here and on Schedule 2 (Form 1040), line 1	11	243,550

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

Form **6251**

Department of the Treasury
Internal Revenue Service (99)

Alternative Minimum Tax—Individuals

▶ Go to *www.irs.gov/Form6251* for instructions and the latest information.
▶ Attach to Form 1040, 1040-SR, or 1040-NR.

OMB No. 1545-0074

2021

Attachment Sequence No. **32**

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

Total Forms Filed = 5,749,454

Your social security number

Part I Alternative Minimum Taxable Income (See instructions for how to complete each line.)

1	Enter the amount from Form 1040 or 1040-SR, line 15, if more than zero. If Form 1040 or 1040-SR, line 15, is zero, subtract line 14 of Form 1040 or 1040-SR from line 11 of Form 1040 or 1040-SR and enter the result here. (If less than zero, enter as a negative amount.)	1	2,544,187,592
2a	If filing Schedule A (Form 1040), enter the taxes from Schedule A, line 7; otherwise, enter the amount from Form 1040 or 1040-SR, line 12a	2a	99,817,117
b	Tax refund from Schedule 1 (Form 1040), line 1 or line 8z	2b	(373,900)
c	Investment interest expense (difference between regular tax and AMT)	2c	637,606
d	Depletion (difference between regular tax and AMT)	2d	267,658
e	Net operating loss deduction from Schedule 1 (Form 1040), line 8a. Enter as a positive amount	2e	86,876,283
f	Alternative tax net operating loss deduction	2f	(33,760,211)
g	Interest from specified private activity bonds exempt from the regular tax	2g	969,640
h	Qualified small business stock, see instructions	2h	360,036
i	Exercise of incentive stock options (excess of AMT income over regular tax income)	2i	11,888,863
j	Estates and trusts (amount from Schedule K-1 (Form 1041), box 12, code A)	2j	167,061
k	Disposition of property (difference between AMT and regular tax gain or loss)	2k	-4,520,515
l	Depreciation on assets placed in service after 1986 (difference between regular tax and AMT)	2l	-1,065,149
m	Passive activities (difference between AMT and regular tax income or loss)	2m	1,131,782
n	Loss limitations (difference between AMT and regular tax income or loss)	2n	-78,869
o	Circulation costs (difference between regular tax and AMT)	2o	-10,176
p	Long-term contracts (difference between AMT and regular tax income)	2p	98,553
q	Mining costs (difference between regular tax and AMT)	2q	93,993
r	Research and experimental costs (difference between regular tax and AMT)	2r	-418,865
s	Income from certain installment sales before January 1, 1987	2s	(*)
t	Intangible drilling costs preference	2t	143,521
3	Other adjustments, including income-based related adjustments	3	-1,007,306
4	**Alternative minimum taxable income.** Combine lines 1 through 3. (If married filing separately and line 4 is more than $752,800, see instructions.)	4	2,706,045,727

Part II Alternative Minimum Tax (AMT)

5 Exemption.

IF your filing status is . . .	AND line 4 is not over . . .	THEN enter on line 5 . . .
Single or head of household	$ 523,600	$ 73,600
Married filing jointly or qualifying widow(er)	1,047,200	114,600
Married filing separately	523,600	57,300

If line 4 is **over** the amount shown above for your filing status, see instructions. — 5 — 517,255,478

6	Subtract line 5 from line 4. If more than zero, go to line 7. If zero or less, enter -0- here and on lines 7, 9, and 11, and go to line 10	6	2,328,552,939
7	• If you are filing Form 2555, see instructions for the amount to enter. • If you reported capital gain distributions directly on Form 1040 or 1040-SR, line 7; you reported qualified dividends on Form 1040 or 1040-SR, line 3a; **or** you had a gain on both lines 15 and 16 of Schedule D (Form 1040) (as refigured for the AMT, if necessary), complete Part III on the back and enter the amount from line 40 here. • **All others:** If line 6 is $199,900 or less ($99,950 or less if married filing separately), multiply line 6 by 26% (0.26). Otherwise, multiply line 6 by 28% (0.28) and subtract $3,998 ($1,999 if married filing separately) from the result.	7	543,960,095
8	Alternative minimum tax foreign tax credit (see instructions)	8	22,884,881
9	Tentative minimum tax. Subtract line 8 from line 7	9	521,159,728
10	Add Form 1040 or 1040-SR, line 16 (minus any tax from Form 4972), and Schedule 2 (Form 1040), line 2. Subtract from the result Schedule 3 (Form 1040), line 1 and any negative amount reported on Form 8978, line 14 (treated as a positive number). If zero or less, enter -0-. If you used Schedule J to figure your tax on Form 1040 or 1040-SR, line 16, refigure that tax without using Schedule J before completing this line. See instructions	10	605,533,433
11	**AMT.** Subtract line 10 from line 9. If zero or less, enter -0-. Enter here and on Schedule 2 (Form 1040), line 1	11	5,598,598

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

2021 Line Item Estimates—All figures are estimates based on samples.
Number of returns filed for selected lines

Part III Tax Computation Using Maximum Capital Gains Rates

Complete Part III only if you are required to do so by line 7 or by the Foreign Earned Income Tax Worksheet in the instructions.

12	Enter the amount from Form 6251, line 6. If you are filing Form 2555, enter the amount from line 3 of the worksheet in the instructions for line 7	12	
13	Enter the amount from line 4 of the Qualified Dividends and Capital Gain Tax Worksheet in the Instructions for Form 1040 or the amount from line 13 of the Schedule D Tax Worksheet in the Instructions for Schedule D (Form 1040), whichever applies (as refigured for the AMT, if necessary). See instructions. If you are filing Form 2555, see instructions for the amount to enter	13	2,680,894
14	Enter the amount from Schedule D (Form 1040), line 19 (as refigured for the AMT, if necessary). See instructions. If you are filing Form 2555, see instructions for the amount to enter	14	457,347
15	If you did not complete a Schedule D Tax Worksheet for the regular tax or the AMT, enter the amount from line 13. Otherwise, add lines 13 and 14, and enter the **smaller** of that result or the amount from line 10 of the Schedule D Tax Worksheet (as refigured for the AMT, if necessary). If you are filing Form 2555, see instructions for the amount to enter	15	2,657,898
16	Enter the **smaller** of line 12 or line 15	16	
17	Subtract line 16 from line 12	17	
18	If line 17 is $199,900 or less ($99,950 or less if married filing separately), multiply line 17 by 26% (0.26). Otherwise, multiply line 17 by 28% (0.28) and subtract $3,998 ($1,999 if married filing separately) from the result ▶	18	1,925,272
19	Enter: • $80,800 if married filing jointly or qualifying widow(er), • $40,400 if single or married filing separately, or • $54,100 if head of household.	19	
20	Enter the amount from line 5 of the Qualified Dividends and Capital Gain Tax Worksheet or the amount from line 14 of the Schedule D Tax Worksheet, whichever applies (as figured for the regular tax). If you did not complete either worksheet for the regular tax, enter the amount from Form 1040 or 1040-SR, line 15; if zero or less, enter -0-. If you are filing Form 2555, see instructions for the amount to enter	20	
21	Subtract line 20 from line 19. If zero or less, enter -0-	21	
22	Enter the **smaller** of line 12 or line 13	22	
23	Enter the **smaller** of line 21 or line 22. This amount is taxed at 0%	23	
24	Subtract line 23 from line 22	24	
25	Enter: • $445,850 if single, • $250,800 if married filing separately, • $501,600 if married filing jointly or qualifying widow(er), or • $473,750 if head of household.	25	
26	Enter the amount from line 21	26	
27	Enter the amount from line 5 of the Qualified Dividends and Capital Gain Tax Worksheet or the amount from line 21 of the Schedule D Tax Worksheet, whichever applies (as figured for the regular tax). If you did not complete either worksheet for the regular tax, enter the amount from Form 1040 or 1040-SR, line 15; if zero or less, enter -0-. If you are filing Form 2555, see instructions for the amount to enter	27	
28	Add line 26 and line 27	28	
29	Subtract line 28 from line 25. If zero or less, enter -0-	29	
30	Enter the smaller of line 24 or line 29	30	
31	Multiply line 30 by 15% (0.15) ▶	31	1,791,225
32	Add lines 23 and 30	32	
	If lines 32 and 12 are the same, skip lines 33 through 37 and go to line 38. Otherwise, go to line 33.		
33	Subtract line 32 from line 22	33	
34	Multiply line 33 by 20% (0.20) ▶	34	691,371
	If line 14 is zero or blank, skip lines 35 through 37 and go to line 38. Otherwise, go to line 35.		
35	Add lines 17, 32, and 33	35	
36	Subtract line 35 from line 12	36	
37	Multiply line 36 by 25% (0.25) ▶	37	317,438
38	Add lines 18, 31, 34, and 37	38	
39	If line 12 is $199,900 or less ($99,950 or less if married filing separately), multiply line 12 by 26% (0.26). Otherwise, multiply line 12 by 28% (0.28) and subtract $3,998 ($1,999 if married filing separately) from the result	39	2,290,936
40	Enter the **smaller** of line 38 or line 39 here and on line 7. If you are filing Form 2555, do not enter this amount on line 7. Instead, enter it on line 4 of the worksheet in the instructions for line 7	40	

Part III Tax Computation Using Maximum Capital Gains Rates

Complete Part III only if you are required to do so by line 7 or by the Foreign Earned Income Tax Worksheet in the instructions.

12	Enter the amount from Form 6251, line 6. If you are filing Form 2555, enter the amount from line 3 of the worksheet in the instructions for line 7	12	
13	Enter the amount from line 4 of the Qualified Dividends and Capital Gain Tax Worksheet in the Instructions for Form 1040 or the amount from line 13 of the Schedule D Tax Worksheet in the Instructions for Schedule D (Form 1040), whichever applies (as refigured for the AMT, if necessary). See instructions. If you are filing Form 2555, see instructions for the amount to enter	13	1,259,946,538
14	Enter the amount from Schedule D (Form 1040), line 19 (as refigured for the AMT, if necessary). See instructions. If you are filing Form 2555, see instructions for the amount to enter	14	31,333,078
15	If you did not complete a Schedule D Tax Worksheet for the regular tax or the AMT, enter the amount from line 13. Otherwise, add lines 13 and 14, and enter the **smaller** of that result or the amount from line 10 of the Schedule D Tax Worksheet (as refigured for the AMT, if necessary). If you are filing Form 2555, see instructions for the amount to enter	15	1,289,709,640
16	Enter the **smaller** of line 12 or line 15	16	
17	Subtract line 16 from line 12	17	
18	If line 17 is $199,900 or less ($99,950 or less if married filing separately), multiply line 17 by 26% (0.26). Otherwise, multiply line 17 by 28% (0.28) and subtract $3,998 ($1,999 if married filing separately) from the result ▶	18	276,931,448
19	Enter: • $80,800 if married filing jointly or qualifying widow(er), • $40,400 if single or married filing separately, or • $54,100 if head of household.	19	
20	Enter the amount from line 5 of the Qualified Dividends and Capital Gain Tax Worksheet or the amount from line 14 of the Schedule D Tax Worksheet, whichever applies (as figured for the regular tax). If you did not complete either worksheet for the regular tax, enter the amount from Form 1040 or 1040-SR, line 15; if zero or less, enter -0-. If you are filing Form 2555, see instructions for the amount to enter	20	
21	Subtract line 20 from line 19. If zero or less, enter -0-	21	
22	Enter the **smaller** of line 12 or line 13	22	
23	Enter the **smaller** of line 21 or line 22. This amount is taxed at 0%	23	
24	Subtract line 23 from line 22	24	
25	Enter: • $445,850 if single, • $250,800 if married filing separately, • $501,600 if married filing jointly or qualifying widow(er), or • $473,750 if head of household.	25	
26	Enter the amount from line 21	26	
27	Enter the amount from line 5 of the Qualified Dividends and Capital Gain Tax Worksheet or the amount from line 21 of the Schedule D Tax Worksheet, whichever applies (as figured for the regular tax). If you did not complete either worksheet for the regular tax, enter the amount from Form 1040 or 1040-SR, line 15; if zero or less, enter -0-. If you are filing Form 2555, see instructions for the amount to enter	27	
28	Add line 26 and line 27	28	
29	Subtract line 28 from line 25. If zero or less, enter -0-	29	
30	Enter the smaller of line 24 or line 29	30	
31	Multiply line 30 by 15% (0.15) ▶	31	18,814,951
32	Add lines 23 and 30	32	
	If lines 32 and 12 are the same, skip lines 33 through 37 and go to line 38. Otherwise, go to line 33.		
33	Subtract line 32 from line 22	33	
34	Multiply line 33 by 20% (0.20) ▶	34	206,118,436
	If line 14 is zero or blank, skip lines 35 through 37 and go to line 38. Otherwise, go to line 35.		
35	Add lines 17, 32, and 33	35	
36	Subtract line 35 from line 12	36	
37	Multiply line 36 by 25% (0.25) ▶	37	5,406,830
38	Add lines 18, 31, 34, and 37	38	
39	If line 12 is $199,900 or less ($99,950 or less if married filing separately), multiply line 12 by 26% (0.26). Otherwise, multiply line 12 by 28% (0.28) and subtract $3,998 ($1,999 if married filing separately) from the result	39	607,791,123
40	Enter the **smaller** of line 38 or line 39 here and on line 7. If you are filing Form 2555, do not enter this amount on line 7. Instead, enter it on line 4 of the worksheet in the instructions for line 7	40	

2021 Line Item Estimates—All figures are estimates based on samples.
Number of returns filed for selected lines

Form **6252**

Department of the Treasury
Internal Revenue Service

Installment Sale Income

▶ **Attach to your tax return.**
▶ **Use a separate form for each sale or other disposition of property on the installment method.**
▶ **Go to *www.irs.gov/Form6252* for the latest information.**

OMB No. 1545-0228

2021

Attachment Sequence No. **67**

Name(s) shown on return

Total Forms Filed = 461,165

Identifying number

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

Part I **Gross Profit and Contract Price.** Complete this part for all years of the installment agreement.

5	Selling price including mortgages and other debts. **Don't** include interest, whether stated or unstated			5	428,553
6	Mortgages, debts, and other liabilities the buyer assumed or took the property subject to (see instructions)	6			
7	Subtract line 6 from line 5	7			
8	Cost or other basis of property sold	8			
9	Depreciation allowed or allowable	9			
10	Adjusted basis. Subtract line 9 from line 8	10			
11	Commissions and other expenses of sale	11			
12	Income recapture from Form 4797, Part III (see instructions)	12			
13	Add lines 10, 11, and 12			13	370,942
14	Subtract line 13 from line 5. If zero or less, **don't** complete the rest of this form. See instructions			14	427,517
15	If the property described on line 1 above was your main home, enter the amount of your excluded gain. See instructions. Otherwise, enter -0-			15	4,513
16	**Gross profit.** Subtract line 15 from line 14			16	425,904
17	Subtract line 13 from line 6. If zero or less, enter -0-			17	6,785
18	**Contract price.** Add line 7 and line 17			18	426,572

Part II **Installment Sale Income.** Complete this part for all years of the installment agreement.

19	Gross profit percentage (expressed as a decimal amount). Divide line 16 by line 18. (For years after the year of sale, see instructions.)			19	
20	If this is the year of sale, enter the amount from line 17. Otherwise, enter -0-			20	1,317
21	Payments received during year (see instructions). **Don't** include interest, whether stated or unstated			21	414,216
22	Add lines 20 and 21			22	415,993
23	Payments received in prior years (see instructions). **Don't** include interest, whether stated or unstated	23	365,020		
24	**Installment sale income.** Multiply line 22 by line 19			24	413,142
25	Enter the part of line 24 that is ordinary income under the recapture rules. See instructions			25	1,444
26	Subtract line 25 from line 24. Enter here and on Schedule D or Form 4797. See instructions			26	413,118

Part III **Related Party Installment Sale Income. Don't** complete if you received the final payment this tax year.

27	Name, address, and taxpayer identifying number of related party ▶		
28	Did the related party resell or dispose of the property ("second disposition") during this tax year?		☐ **Yes** ☐ **No**
29	**If the answer to question 28 is "Yes," complete lines 30 through 37 below unless one of the following conditions is met. Check the box that applies.**		
a	☐ The second disposition was more than 2 years after the first disposition (other than dispositions of marketable securities). If this box is checked, enter the date of disposition (mm/dd/yyyy) ▶		
b	☐ The first disposition was a sale or exchange of stock to the issuing corporation.		
c	☐ The second disposition was an involuntary conversion and the threat of conversion occurred after the first disposition.		
d	☐ The second disposition occurred after the death of the original seller or buyer.		
e	☐ It can be established to the satisfaction of the IRS that tax avoidance wasn't a principal purpose for either of the dispositions. If this box is checked, attach an explanation. See instructions.		
30	Selling price of property sold by related party (see instructions)	30	*
31	Enter contract price from line 18 for year of first sale	31	*
32	Enter the **smaller** of line 30 or line 31	32	*
33	Total payments received by the end of your 2021 tax year (see instructions)	33	*
34	Subtract line 33 from line 32. If zero or less, enter -0-	34	*
35	Multiply line 34 by the gross profit percentage on line 19 for year of first sale	35	*
36	Enter the part of line 35 that is ordinary income under the recapture rules. See instructions	36	0
37	Subtract line 36 from line 35. Enter here and on Schedule D or Form 4797. See instructions	37	*

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

Form **6252**

Department of the Treasury
Internal Revenue Service

Installment Sale Income

▶ **Attach to your tax return.**

▶ **Use a separate form for each sale or other disposition of property on the installment method.**

▶ **Go to *www.irs.gov/Form6252* for the latest information.**

OMB No. 1545-0228

2021

Attachment Sequence No. **67**

Name(s) shown on return

Total Forms Filed = 461,165

Identifying number

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

Part I **Gross Profit and Contract Price.** Complete this part for all years of the installment agreement.

5	Selling price including mortgages and other debts. **Don't** include interest, whether stated or unstated			5	425,441,922
6	Mortgages, debts, and other liabilities the buyer assumed or took the property subject to (see instructions)	6			
7	Subtract line 6 from line 5	7			
8	Cost or other basis of property sold	8			
9	Depreciation allowed or allowable	9			
10	Adjusted basis. Subtract line 9 from line 8	10			
11	Commissions and other expenses of sale	11			
12	Income recapture from Form 4797, Part III (see instructions)	12			
13	Add lines 10, 11, and 12			13	106,706,745
14	Subtract line 13 from line 5. If zero or less, **don't** complete the rest of this form. See instructions			14	318,735,176
15	If the property described on line 1 above was your main home, enter the amount of your excluded gain. See instructions. Otherwise, enter -0-			15	680,477
16	**Gross profit.** Subtract line 15 from line 14			16	318,043,411
17	Subtract line 13 from line 6. If zero or less, enter -0-			17	685,385
18	**Contract price.** Add line 7 and line 17			18	422,521,657

Part II **Installment Sale Income.** Complete this part for all years of the installment agreement.

19	Gross profit percentage (expressed as a decimal amount). Divide line 16 by line 18. (For years after the year of sale, see instructions.)			19	
20	If this is the year of sale, enter the amount from line 17. Otherwise, enter -0-			20	158,590
21	Payments received during year (see instructions). **Don't** include interest, whether stated or unstated			21	89,643,300
22	Add lines 20 and 21			22	89,901,878
23	Payments received in prior years (see instructions). **Don't** include interest, whether stated or unstated	23	171,624,281		
24	**Installment sale income.** Multiply line 22 by line 19			24	70,573,776
25	Enter the part of line 24 that is ordinary income under the recapture rules. See instructions			25	283,571
26	Subtract line 25 from line 24. Enter here and on Schedule D or Form 4797. See instructions			26	70,290,205

Part III **Related Party Installment Sale Income. Don't** complete if you received the final payment this tax year.

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

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

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

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

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

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

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

e ☐ It can be established to the satisfaction of the IRS that tax avoidance wasn't a principal purpose for either of the dispositions. If this box is checked, attach an explanation. See instructions.

30	Selling price of property sold by related party (see instructions)	30	*
31	Enter contract price from line 18 for year of first sale	31	*
32	Enter the **smaller** of line 30 or line 31	32	*
33	Total payments received by the end of your 2021 tax year (see instructions)	33	*
34	Subtract line 33 from line 32. If zero or less, enter -0-	34	*
35	Multiply line 34 by the gross profit percentage on line 19 for year of first sale	35	*
36	Enter the part of line 35 that is ordinary income under the recapture rules. See instructions	36	0
37	Subtract line 36 from line 35. Enter here and on Schedule D or Form 4797. See instructions	37	*

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

2021 Line Item Estimates—All figures are estimates based on samples.
Number of returns filed for selected lines

Form **6765**
(Rev. December 2020)
Department of the Treasury
Internal Revenue Service

Credit for Increasing Research Activities

► **Attach to your tax return.**
► **Go to *www.irs.gov/Form6765* for instructions and the latest information.**

OMB No. 1545-0619

Attachment Sequence No. **676**

Name(s) shown on return

Total Forms Filed = 11,412

Identifying number

Section A—Regular Credit. Skip this section and go to Section B if you are electing or previously elected (and are not revoking) the alternative simplified credit.

1	Certain amounts paid or incurred to energy consortia (see instructions)			**1**	*
2	Basic research payments to qualified organizations (see instructions)	**2**			
3	Qualified organization base period amount	**3**			
4	Subtract line 3 from line 2. If zero or less, enter -0-			**4**	*
5	Wages for qualified services (do not include wages used in figuring the work opportunity credit)	**5**			
6	Cost of supplies	**6**			
7	Rental or lease costs of computers (see instructions)	**7**			
8	Enter the applicable percentage of contract research expenses. See instructions	**8**			
9	Total qualified research expenses. Add lines 5 through 8	**9**			
10	Enter fixed-base percentage, but not more than 16% (0.16) (see instructions)	**10**	%		
11	Enter average annual gross receipts. See instructions	**11**			
12	Multiply line 11 by the percentage on line 10	**12**			
13	Subtract line 12 from line 9. If zero or less, enter -0-	**13**			
14	Multiply line 9 by 50% (0.50)	**14**			
15	Enter the **smaller** of line 13 or line 14			**15**	2,511
16	Add lines 1, 4, and 15			**16**	2,528
17	Are you electing the reduced credit under section 280C? ► Yes ☐ No ☐ If "Yes," multiply line 16 by 15.8% (0.158). If "No," multiply line 16 by 20% (0.20) and see the instructions for the statement that must be attached. Members of controlled groups or businesses under common control, see instructions for the statement that must be attached			**17**	2,528

Section B—Alternative Simplified Credit. Skip this section if you are completing Section A.

18	Certain amounts paid or incurred to energy consortia (see the line 1 instructions)			**18**	0
19	Basic research payments to qualified organizations (see the line 2 instructions)	**19**			
20	Qualified organization base period amount (see the line 3 instructions)	**20**			
21	Subtract line 20 from line 19. If zero or less, enter -0-			**21**	*
22	Add lines 18 and 21			**22**	*
23	Multiply line 22 by 20% (0.20)			**23**	*
24	Wages for qualified services (do not include wages used in figuring the work opportunity credit)	**24**			
25	Cost of supplies	**25**			
26	Rental or lease costs of computers (see the line 7 instructions)	**26**			
27	Enter the applicable percentage of contract research expenses. See the line 8 instructions	**27**			
28	Total qualified research expenses. Add lines 24 through 27	**28**			
29	Enter your total qualified research expenses for the prior 3 tax years. If you had no qualified research expenses in any one of those years, skip lines 30 and 31	**29**			
30	Divide line 29 by 6.0	**30**			
31	Subtract line 30 from line 28. If zero or less, enter -0-	**31**			
32	Multiply line 31 by 14% (0.14). If you skipped lines 30 and 31, multiply line 28 by 6% (0.06)			**32**	470
33	Add lines 23 and 32			**33**	477
34	Are you electing the reduced credit under section 280C? ► Yes ☐ No ☐ If "Yes," multiply line 33 by 79% (0.79). If "No," enter the amount from line 33 and see the line 17 instructions for the statement that must be attached. Members of controlled groups or businesses under common control, see instructions for the statement that must be attached			**34**	477

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

Form **6765**
(Rev. December 2020)
Department of the Treasury
Internal Revenue Service

Credit for Increasing Research Activities

► **Attach to your tax return.**
► **Go to *www.irs.gov/Form6765* for instructions and the latest information.**

OMB No. 1545-0619

Attachment Sequence No. **676**

Name(s) shown on return

Total Forms Filed = 11,412

Identifying number

Section A—Regular Credit. Skip this section and go to Section B if you are electing or previously elected (and are not revoking) the alternative simplified credit.

1	Certain amounts paid or incurred to energy consortia (see instructions)			1	*
2	Basic research payments to qualified organizations (see instructions)	2			
3	Qualified organization base period amount	3			
4	Subtract line 3 from line 2. If zero or less, enter -0-			4	*
5	Wages for qualified services (do not include wages used in figuring the work opportunity credit)	5			
6	Cost of supplies	6			
7	Rental or lease costs of computers (see instructions)	7			
8	Enter the applicable percentage of contract research expenses. See instructions	8			
9	Total qualified research expenses. Add lines 5 through 8	9			
10	Enter fixed-base percentage, but not more than 16% (0.16) (see instructions)	10	%		
11	Enter average annual gross receipts. See instructions	11			
12	Multiply line 11 by the percentage on line 10	12			
13	Subtract line 12 from line 9. If zero or less, enter -0-	13			
14	Multiply line 9 by 50% (0.50)	14			
15	Enter the **smaller** of line 13 or line 14			15	147,911
16	Add lines 1, 4, and 15			16	148,040
17	Are you electing the reduced credit under section 280C? ► Yes ☐ No ☐ If "Yes," multiply line 16 by 15.8% (0.158). If "No," multiply line 16 by 20% (0.20) and see the instructions for the statement that must be attached. Members of controlled groups or businesses under common control, see instructions for the statement that must be attached			17	24,816

Section B—Alternative Simplified Credit. Skip this section if you are completing Section A.

18	Certain amounts paid or incurred to energy consortia (see the line 1 instructions)			18	0
19	Basic research payments to qualified organizations (see the line 2 instructions)	19			
20	Qualified organization base period amount (see the line 3 instructions)	20			
21	Subtract line 20 from line 19. If zero or less, enter -0-			21	*
22	Add lines 18 and 21			22	*
23	Multiply line 22 by 20% (0.20)			23	*
24	Wages for qualified services (do not include wages used in figuring the work opportunity credit)	24			
25	Cost of supplies	25			
26	Rental or lease costs of computers (see the line 7 instructions)	26			
27	Enter the applicable percentage of contract research expenses. See the line 8 instructions	27			
28	Total qualified research expenses. Add lines 24 through 27	28			
29	Enter your total qualified research expenses for the prior 3 tax years. If you had no qualified research expenses in any one of those years, skip lines 30 and 31	29			
30	Divide line 29 by 6.0	30			
31	Subtract line 30 from line 28. If zero or less, enter -0-	31			
32	Multiply line 31 by 14% (0.14). If you skipped lines 30 and 31, multiply line 28 by 6% (0.06)			32	32,328
33	Add lines 23 and 32			33	33,203
34	Are you electing the reduced credit under section 280C? ► Yes ☐ No ☐ If "Yes," multiply line 33 by 79% (0.79). If "No," enter the amount from line 33 and see the line 17 instructions for the statement that must be attached. Members of controlled groups or businesses under common control, see instructions for the statement that must be attached			34	28,362

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

2021 Line Item Estimates—All figures are estimates based on samples.
Number of returns filed for selected lines

Section C—Current Year Credit

35	Enter the portion of the credit from Form 8932, line 2, that is attributable to wages that were also used to figure the credit on line 17 or line 34 (whichever applies)	**35**	*
36	Subtract line 35 from line 17 or line 34 (whichever applies). If zero or less, enter -0-	**36**	2,995
37	Credit for increasing research activities from partnerships, S corporations, estates, and trusts	**37**	8,612
38	Add lines 36 and 37	**38**	11,407
	• Estates and trusts, go to line 39. • Partnerships and S corporations not electing the payroll tax credit, stop here and report this amount on Schedule K. • Partnerships and S corporations electing the payroll tax credit, complete Section D and report on Schedule K the amount on this line reduced by the amount on line 44. • Eligible small businesses, stop here and report the credit on Form 3800, Part III, line 4i. See instructions for the definition of eligible small business. • Filers other than eligible small businesses, stop here and report the credit on Form 3800, Part III, line 1c. **Note:** Qualified small business filers, other than partnerships and S corporations, electing the payroll tax credit must complete Form 3800 before completing Section D.		
39	Amount allocated to beneficiaries of the estate or trust (see instructions)	**39**	
40	Estates and trusts, subtract line 39 from line 38. For eligible small businesses, report the credit on Form 3800, Part III, line 4i. See instructions. For filers other than eligible small businesses, report the credit on Form 3800, Part III, line 1c	**40**	

Section D—Qualified Small Business Payroll Tax Election and Payroll Tax Credit. Skip this section if the payroll tax election does not apply. See instructions.

41	Check this box if you are a qualified small business electing the payroll tax credit. See instructions ☐		
42	Enter the portion of line 36 elected as a payroll tax credit (do not enter more than $250,000). See instructions	**42**	*
43	General business credit carryforward from the current year (see instructions). Partnerships and S corporations, skip this line and go to line 44	**43**	26
44	Partnerships and S corporations, enter the smaller of line 36 or line 42. All others, enter the smallest of line 36, line 42, or line 43. Enter here and on the applicable line of Form 8974, Part 1, column (e). Members of controlled groups or businesses under common control, see instructions for the statement that must be attached	**44**	*

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

Section C—Current Year Credit

35	Enter the portion of the credit from Form 8932, line 2, that is attributable to wages that were also used to figure the credit on line 17 or line 34 (whichever applies)	**35**	*
36	Subtract line 35 from line 17 or line 34 (whichever applies). If zero or less, enter -0-	**36**	53,061
37	Credit for increasing research activities from partnerships, S corporations, estates, and trusts	**37**	142,969
38	Add lines 36 and 37	**38**	196,030
	• Estates and trusts, go to line 39. • Partnerships and S corporations not electing the payroll tax credit, stop here and report this amount on Schedule K. • Partnerships and S corporations electing the payroll tax credit, complete Section D and report on Schedule K the amount on this line reduced by the amount on line 44. • Eligible small businesses, stop here and report the credit on Form 3800, Part III, line 4i. See instructions for the definition of eligible small business. • Filers other than eligible small businesses, stop here and report the credit on Form 3800, Part III, line 1c. **Note:** Qualified small business filers, other than partnerships and S corporations, electing the payroll tax credit must complete Form 3800 before completing Section D.		
39	Amount allocated to beneficiaries of the estate or trust (see instructions)	**39**	
40	Estates and trusts, subtract line 39 from line 38. For eligible small businesses, report the credit on Form 3800, Part III, line 4i. See instructions. For filers other than eligible small businesses, report the credit on Form 3800, Part III, line 1c	**40**	

Section D—Qualified Small Business Payroll Tax Election and Payroll Tax Credit. Skip this section if the payroll tax election does not apply. See instructions.

41	Check this box if you are a qualified small business electing the payroll tax credit. See instructions ☐		
42	Enter the portion of line 36 elected as a payroll tax credit (do not enter more than $250,000). See instructions	**42**	*
43	General business credit carryforward from the current year (see instructions). Partnerships and S corporations, skip this line and go to line 44	**43**	2,058
44	Partnerships and S corporations, enter the smaller of line 36 or line 42. All others, enter the smallest of line 36, line 42, or line 43. Enter here and on the applicable line of Form 8974, Part 1, column (e). Members of controlled groups or businesses under common control, see instructions for the statement that must be attached	**44**	*

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

2021 Line Item Estimates—All figures are estimates based on samples.
Number of returns filed for selected lines

Form **6781**

Department of the Treasury
Internal Revenue Service

Gains and Losses From Section 1256 Contracts and Straddles

▶ **Go to *www.irs.gov/Form6781* for the latest information.**
▶ **Attach to your tax return.**

OMB No. 1545-0644

2021

Attachment Sequence No. **82**

Name(s) shown on tax return

Total Forms Filed = 578,706

Identifying number

Check all applicable boxes. See instructions.

A ☐ Mixed straddle election
B ☐ Straddle-by-straddle identification election
C ☐ Mixed straddle account election
D ☐ Net section 1256 contracts loss election

Part I Section 1256 Contracts Marked to Market

	(a) Identification of account	(b) (Loss)	(c) Gain
1			
2	Add the amounts on line 1 in columns (b) and (c)	2 ( )	

3	Net gain or (loss). Combine line 2, columns (b) and (c)	3	573,098
4	Form 1099-B adjustments. See instructions and attach statement	4	8,190
5	Combine lines 3 and 4	5	573,819
	Note: If line 5 shows a net gain, skip line 6 and enter the gain on line 7. Partnerships and S corporations, see instructions.		
6	If you have a net section 1256 contracts loss and checked box D above, enter the amount of loss to be carried back. Enter the loss as a positive number. If you didn't check box D, enter -0-	6	806
7	Combine lines 5 and 6	7	573,484
8	**Short-term capital gain or (loss).** Multiply line 7 by 40% (0.40). Enter here and include on line 4 of Schedule D or on Form 8949. See instructions	8	561,724
9	**Long-term capital gain or (loss).** Multiply line 7 by 60% (0.60). Enter here and include on line 11 of Schedule D or on Form 8949. See instructions	9	573,484

Part II Gains and Losses From Straddles. Attach a separate statement listing each straddle and its components.

Section A—Losses From Straddles

	(a) Description of property	(b) Date entered into or acquired	(c) Date closed out or sold	(d) Gross sales price	(e) Cost or other basis plus expense of sale	(f) Loss. If column (e) is more than (d), enter difference. Otherwise, enter -0-.	(g) Unrecognized gain on offsetting positions	(h) Recognized loss. If column (f) is more than (g), enter difference. Otherwise, enter -0-.
10								

11a	Enter the short-term portion of losses from line 10, column (h), here and include on line 4 of Schedule D or on Form 8949. See instructions	11a	(1,992)
b	Enter the long-term portion of losses from line 10, column (h), here and include on line 11 of Schedule D or on Form 8949. See instructions	11b	(209)

Section B—Gains From Straddles

	(a) Description of property	(b) Date entered into or acquired	(c) Date closed out or sold	(d) Gross sales price	(e) Cost or other basis plus expense of sale	(f) Gain. If column (d) is more than (e), enter difference. Otherwise, enter -0-.
12						

13a	Enter the short-term portion of gains from line 12, column (f), here and include on line 4 of Schedule D or on Form 8949. See instructions	13a	1,343
b	Enter the long-term portion of gains from line 12, column (f), here and include on line 11 of Schedule D or on Form 8949. See instructions	13b	286

Part III Unrecognized Gains From Positions Held on Last Day of Tax Year. Memo entry only (see instructions)

	(a) Description of property	(b) Date acquired	(c) Fair market value on last business day of tax year	(d) Cost or other basis as adjusted	(e) Unrecognized gain. If column (c) is more than (d), enter difference. Otherwise, enter -0-.
14					

Form **6781**

Department of the Treasury
Internal Revenue Service

Gains and Losses From Section 1256 Contracts and Straddles

▶ Go to *www.irs.gov/Form6781* for the latest information.
▶ Attach to your tax return.

OMB No. 1545-0644

2021

Attachment Sequence No. **82**

Name(s) shown on tax return

Total Forms Filed = 578,706

Identifying number

Check all applicable boxes. See instructions.

A ☐ Mixed straddle election
B ☐ Straddle-by-straddle identification election
C ☐ Mixed straddle account election
D ☐ Net section 1256 contracts loss election

Part I Section 1256 Contracts Marked to Market

	(a) Identification of account	(b) (Loss)	(c) Gain		
1					
2	Add the amounts on line 1 in columns (b) and (c)	2	( )		
3	Net gain or (loss). Combine line 2, columns (b) and (c)			3	9,417,938
4	Form 1099-B adjustments. See instructions and attach statement			4	21,780
5	Combine lines 3 and 4			5	9,439,718
	Note: If line 5 shows a net gain, skip line 6 and enter the gain on line 7. Partnerships and S corporations, see instructions.				
6	If you have a net section 1256 contracts loss and checked box D above, enter the amount of loss to be carried back. Enter the loss as a positive number. If you didn't check box D, enter -0-			6	304,584
7	Combine lines 5 and 6			7	9,744,302
8	**Short-term capital gain or (loss).** Multiply line 7 by 40% (0.40). Enter here and include on line 4 of Schedule D or on Form 8949. See instructions			8	3,897,716
9	**Long-term capital gain or (loss).** Multiply line 7 by 60% (0.60). Enter here and include on line 11 of Schedule D or on Form 8949. See instructions			9	5,846,586

Part II Gains and Losses From Straddles. Attach a separate statement listing each straddle and its components.

Section A—Losses From Straddles

	(a) Description of property	(b) Date entered into or acquired	(c) Date closed out or sold	(d) Gross sales price	(e) Cost or other basis plus expense of sale	(f) Loss. If column (e) is more than (d), enter difference. Otherwise, enter -0-.	(g) Unrecognized gain on offsetting positions	(h) Recognized loss. If column (f) is more than (g), enter difference. Otherwise, enter -0-.
10								

11a	Enter the short-term portion of losses from line 10, column (h), here and include on line 4 of Schedule D or on Form 8949. See instructions	11a	(87,090)
b	Enter the long-term portion of losses from line 10, column (h), here and include on line 4 of Schedule D or on Form 8949. See instructions	11b	(35,326)

Section B—Gains From Straddles

	(a) Description of property	(b) Date entered into or acquired	(c) Date closed out or sold	(d) Gross sales price	(e) Cost or other basis plus expense of sale	(f) Gain. If column (d) is more than (e), enter difference. Otherwise, enter -0-.
12						

13a	Enter the short-term portion of gains from line 12, column (f), here and include on line 4 of Schedule D or on Form 8949. See instructions	13a	1,012,597
b	Enter the long-term portion of gains from line 12, column (f), here and include on line 4 of Schedule D or on Form 8949. See instructions	13b	587,999

Part III Unrecognized Gains From Positions Held on Last Day of Tax Year. Memo entry only (see instructions)

	(a) Description of property	(b) Date acquired	(c) Fair market value on last business day of tax year	(d) Cost or other basis as adjusted	(e) Unrecognized gain. If column (c) is more than (d), enter difference. Otherwise, enter -0-.
14					

2021 Line Item Estimates—All figures are estimates based on samples.
Number of returns filed for selected lines

Form **8283**
(Rev. December 2021)
Department of the Treasury
Internal Revenue Service

Noncash Charitable Contributions

► **Attach one or more Forms 8283 to your tax return if you claimed a total deduction of over $500 for all contributed property.**

► **Go to *www.irs.gov/Form8283* for instructions and the latest information.**

OMB No. 1545-0074

Attachment Sequence No. **155**

Name(s) shown on your income tax return

Total Forms Filed = 2,980,762

Identifying number

Note: Figure the amount of your contribution deduction before completing this form. See your tax return instructions.

Section A. Donated Property of $5,000 or Less and Publicly Traded Securities— List in this section **only** an item (or a group of similar items) for which you claimed a deduction of $5,000 or less. Also list publicly traded securities and certain other property even if the deduction is more than $5,000. See instructions.

Part I Information on Donated Property— If you need more space, attach a statement.

1	(a) Name and address of the donee organization	(b) If donated property is a vehicle (see instructions), check the box. Also enter the vehicle identification number (unless Form 1098-C is attached).	(c) Description and condition of donated property (For a vehicle, enter the year, make, model, and mileage. For securities and other property, see instructions.)
A		☐	
B		☐	
C		☐	
D		☐	
E		☐	

Note: If the amount you claimed as a deduction for an item is $500 or less, you do not have to complete columns (e), (f), and (g).

	(d) Date of the contribution	(e) Date acquired by donor (mo., yr.)	(f) How acquired by donor	(g) Donor's cost or adjusted basis	(h) Fair market value (see instructions)	(i) Method used to determine the fair market value
A				1,945,739	2,891,884	
B						
C						
D						
E						

Section B. Donated Property Over $5,000 (Except Publicly Traded Securities, Vehicles, Intellectual Property or Inventory Reportable in Section A)— Complete this section for one item (or a group of similar items) for which you claimed a deduction of more than $5,000 per item or group (except contributions reportable in Section A). Provide a separate form for each item donated unless it is part of a group of similar items. A qualified appraisal is generally required for items reportable in Section B. See instructions.

Part I Information on Donated Property

2 Check the box that describes the type of property donated.

- **a** ☐ Art* (contribution of $20,000 or more)
- **b** ☐ Qualified Conservation Contribution
- **c** ☐ Equipment
- **d** ☐ Art* (contribution of less than $20,000)
- **e** ☐ Other Real Estate
- **f** ☐ Securities
- **g** ☐ Collectibles**
- **h** ☐ Intellectual Property
- **i** ☐ Vehicles
- **j** ☐ Clothing and household items
- **k** ☐ Other

* Art includes paintings, sculptures, watercolors, prints, drawings, ceramics, antiques, decorative arts, textiles, carpets, silver, rare manuscripts, historical memorabilia, and other similar objects.

** Collectibles include coins, stamps, books, gems, jewelry, sports memorabilia, dolls, etc., but not art as defined above.

Note: In certain cases, you must attach a qualified appraisal of the property. See instructions.

3	(a) Description of donated property (if you need more space, attach a separate statement)	(b) If any tangible personal property or real property was donated, give a brief summary of the overall physical condition of the property at the time of the gift.	(c) Appraised fair market value
A			138,641
B			
C			

	(d) Date acquired by donor (mo., yr.)	(e) How acquired by donor	(f) Donor's cost or adjusted basis	(g) For bargain sales, enter amount received	(h) Amount claimed as a deduction (see instructions)	(i) Date of contribution (see instructions)
A			118,694	878	107,641	
B						
C						

Form **8283**
(Rev. December 2021)
Department of the Treasury
Internal Revenue Service

Noncash Charitable Contributions

► **Attach one or more Forms 8283 to your tax return if you claimed a total deduction of over $500 for all contributed property.**

► **Go to *www.irs.gov/Form8283* for instructions and the latest information.**

OMB No. 1545-0074

Attachment Sequence No. **155**

Name(s) shown on your income tax return

Total Forms Filed = 2,980,762

Identifying number

Note: Figure the amount of your contribution deduction before completing this form. See your tax return instructions.

Section A. Donated Property of $5,000 or Less and Publicly Traded Securities—List in this section **only** an item (or a group of similar items) for which you claimed a deduction of $5,000 or less. Also list publicly traded securities and certain other property even if the deduction is more than $5,000. See instructions.

Part I Information on Donated Property—If you need more space, attach a statement.

1	(a) Name and address of the donee organization	(b) If donated property is a vehicle (see instructions), check the box. Also enter the vehicle identification number (unless Form 1098-C is attached).	(c) Description and condition of donated property (For a vehicle, enter the year, make, model, and mileage. For securities and other property, see instructions.)
A		☐	
B		☐	
C		☐	
D		☐	
E		☐	

Note: If the amount you claimed as a deduction for an item is $500 or less, you do not have to complete columns (e), (f), and (g).

	(d) Date of the contribution	(e) Date acquired by donor (mo., yr.)	(f) How acquired by donor	(g) Donor's cost or adjusted basis	(h) Fair market value (see instructions)	(i) Method used to determine the fair market value
A				30,985,128	91,480,618	
B						
C						
D						
E						

Section B. Donated Property Over $5,000 (Except Publicly Traded Securities, Vehicles, Intellectual Property or Inventory Reportable in Section A)—Complete this section for one item (or a group of similar items) for which you claimed a deduction of more than $5,000 per item or group (except contributions reportable in Section A). Provide a separate form for each item donated unless it is part of a group of similar items. A qualified appraisal is generally required for items reportable in Section B. See instructions.

Part I Information on Donated Property

2 Check the box that describes the type of property donated.

- **a** ☐ Art* (contribution of $20,000 or more)
- **b** ☐ Qualified Conservation Contribution
- **c** ☐ Equipment
- **d** ☐ Art* (contribution of less than $20,000)
- **e** ☐ Other Real Estate
- **f** ☐ Securities
- **g** ☐ Collectibles**
- **h** ☐ Intellectual Property
- **i** ☐ Vehicles
- **j** ☐ Clothing and household items
- **k** ☐ Other

* Art includes paintings, sculptures, watercolors, prints, drawings, ceramics, antiques, decorative arts, textiles, carpets, silver, rare manuscripts, historical memorabilia, and other similar objects.

** Collectibles include coins, stamps, books, gems, jewelry, sports memorabilia, dolls, etc., but not art as defined above.

Note: In certain cases, you must attach a qualified appraisal of the property. See instructions.

3	(a) Description of donated property (if you need more space, attach a separate statement)	(b) If any tangible personal property or real property was donated, give a brief summary of the overall physical condition of the property at the time of the gift.	(c) Appraised fair market value
A			44,362,119
B			
C			

	(d) Date acquired by donor (mo., yr.)	(e) How acquired by donor	(f) Donor's cost or adjusted basis	(g) For bargain sales, enter amount received	(h) Amount claimed as a deduction (see instructions)	(i) Date of contribution (see instructions)
A			11,743,307	654,689	14,429,993	
B						
C						

2021 Line Item Estimates—All figures are estimates based on samples.
Number of returns filed for selected lines

Name(s) shown on your income tax return | **Identifying number**

Part II **Partial Interests and Restricted Use Property (Other Than Qualified Conservation Contributions)—** Complete lines 4a through 4e if you gave less than an entire interest in a property listed in Section B, Part I. Complete lines 5a through 5c if conditions were placed on a contribution listed in Section B, Part I; also attach the required statement. See instructions.

4a Enter the letter from Section B, Part I that identifies the property for which you gave less than an entire interest ▶ _____
If Section B, Part II applies to more than one property, attach a separate statement.

b Total amount claimed as a deduction for the property listed in Section B, Part I: **(1)** For this tax year . . ▶ _____
(2) For any prior tax years ▶ _____

c Name and address of each organization to which any such contribution was made in a prior year (complete only if different from the donee organization in Section B, Part V, below):
Name of charitable organization (donee)

Address (number, street, and room or suite no.) | City or town, state, and ZIP code

d For tangible property, enter the place where the property is located or kept ▶ _____

e Name of any person, other than the donee organization, having actual possession of the property ▶ _____

		Yes	No
5a	Is there a restriction, either temporary or permanent, on the donee's right to use or dispose of the donated property?		
b	Did you give to anyone (other than the donee organization or another organization participating with the donee organization in cooperative fundraising) the right to the income from the donated property or to the possession of the property, including the right to vote donated securities, to acquire the property by purchase or otherwise, or to designate the person having such income, possession, or right to acquire?		
c	Is there a restriction limiting the donated property for a particular use?		

Part III **Taxpayer (Donor) Statement—** List each item included in Section B, Part I above that the appraisal identifies as having a value of $500 or less. See instructions.

I declare that the following item(s) included in Section B, Part I above has to the best of my knowledge and belief an appraised value of not more than $500 (per item). Enter identifying letter from Section B, Part I and describe the specific item. See instructions.

▶ _____

Signature of taxpayer (donor) ▶ Date ▶

Part IV **Declaration of Appraiser**

I declare that I am not the donor, the donee, a party to the transaction in which the donor acquired the property, employed by, or related to any of the foregoing persons, or married to any person who is related to any of the foregoing persons. And, if regularly used by the donor, donee, or party to the transaction, I performed the majority of my appraisals during my tax year for other persons.

Also, I declare that I perform appraisals on a regular basis; and that because of my qualifications as described in the appraisal, I am qualified to make appraisals of the type of property being valued. I certify that the appraisal fees were not based on a percentage of the appraised property value. Furthermore, I understand that a false or fraudulent overstatement of the property value as described in the qualified appraisal or this Form 8283 may subject me to the penalty under section 6701(a) (aiding and abetting the understatement of tax liability). I understand that my appraisal will be used in connection with a return or claim for refund. I also understand that, if there is a substantial or gross valuation misstatement of the value of the property claimed on the return or claim for refund that is based on my appraisal, I may be subject to a penalty under section 6695A of the Internal Revenue Code, as well as other applicable penalties. I affirm that I have not been at any time in the three-year period ending on the date of the appraisal barred from presenting evidence or testimony before the Department of the Treasury or the Internal Revenue Service pursuant to 31 U.S.C. 330(c).

Sign Here

Appraiser signature ▶ Date ▶

Appraiser name ▶ Title ▶

Business address (including room or suite no.) | **Identifying number**

City or town, state, and ZIP code

Part V **Donee Acknowledgment**

This charitable organization acknowledges that it is a qualified organization under section 170(c) and that it received the donated property as described in Section B, Part I, above on the following date ▶ _____
Furthermore, this organization affirms that in the event it sells, exchanges, or otherwise disposes of the property described in Section B, Part I (or any portion thereof) within 3 years after the date of receipt, it will file **Form 8282**, Donee Information Return, with the IRS and give the donor a copy of that form. This acknowledgment does not represent agreement with the claimed fair market value.

Does the organization intend to use the property for an unrelated use? . . . . . ▶ ☐ **Yes** ☐ **No**

Name of charitable organization (donee) | **Employer identification number**

Address (number, street, and room or suite no.) | City or town, state, and ZIP code

Authorized signature | Title | Date

Name(s) shown on your income tax return | **Identifying number**

Part II **Partial Interests and Restricted Use Property (Other Than Qualified Conservation Contributions)—** Complete lines 4a through 4e if you gave less than an entire interest in a property listed in Section B, Part I. Complete lines 5a through 5c if conditions were placed on a contribution listed in Section B, Part I; also attach the required statement. See instructions.

4a Enter the letter from Section B, Part I that identifies the property for which you gave less than an entire interest ▶ _____
If Section B, Part II applies to more than one property, attach a separate statement.

b Total amount claimed as a deduction for the property listed in Section B, Part I: **(1)** For this tax year . . ▶ _____
(2) For any prior tax years ▶ _____

c Name and address of each organization to which any such contribution was made in a prior year (complete only if different from the donee organization in Section B, Part V, below):
Name of charitable organization (donee)

Address (number, street, and room or suite no.) | City or town, state, and ZIP code

d For tangible property, enter the place where the property is located or kept ▶ _____

e Name of any person, other than the donee organization, having actual possession of the property ▶ _____

		Yes	No
5a	Is there a restriction, either temporary or permanent, on the donee's right to use or dispose of the donated property?		
b	Did you give to anyone (other than the donee organization or another organization participating with the donee organization in cooperative fundraising) the right to the income from the donated property or to the possession of the property, including the right to vote donated securities, to acquire the property by purchase or otherwise, or to designate the person having such income, possession, or right to acquire?		
c	Is there a restriction limiting the donated property for a particular use?		

Part III **Taxpayer (Donor) Statement—** List each item included in Section B, Part I above that the appraisal identifies as having a value of $500 or less. See instructions.

I declare that the following item(s) included in Section B, Part I above has to the best of my knowledge and belief an appraised value of not more than $500 (per item). Enter identifying letter from Section B, Part I and describe the specific item. See instructions.

▶ _____

Signature of taxpayer (donor) ▶ Date ▶

Part IV **Declaration of Appraiser**

I declare that I am not the donor, the donee, a party to the transaction in which the donor acquired the property, employed by, or related to any of the foregoing persons, or married to any person who is related to any of the foregoing persons. And, if regularly used by the donor, donee, or party to the transaction, I performed the majority of my appraisals during my tax year for other persons.

Also, I declare that I perform appraisals on a regular basis; and that because of my qualifications as described in the appraisal, I am qualified to make appraisals of the type of property being valued. I certify that the appraisal fees were not based on a percentage of the appraised property value. Furthermore, I understand that a false or fraudulent overstatement of the property value as described in the qualified appraisal or this Form 8283 may subject me to the penalty under section 6701(a) (aiding and abetting the understatement of tax liability). I understand that my appraisal will be used in connection with a return or claim for refund. I also understand that, if there is a substantial or gross valuation misstatement of the value of the property claimed on the return or claim for refund that is based on my appraisal, I may be subject to a penalty under section 6695A of the Internal Revenue Code, as well as other applicable penalties. I affirm that I have not been at any time in the three-year period ending on the date of the appraisal barred from presenting evidence or testimony before the Department of the Treasury or the Internal Revenue Service pursuant to 31 U.S.C. 330(c).

Sign Here

Appraiser signature ▶ Date ▶

Appraiser name ▶ Title ▶

Business address (including room or suite no.) | **Identifying number**

City or town, state, and ZIP code

Part V **Donee Acknowledgment**

This charitable organization acknowledges that it is a qualified organization under section 170(c) and that it received the donated property as described in Section B, Part I, above on the following date ▶ _____
Furthermore, this organization affirms that in the event it sells, exchanges, or otherwise disposes of the property described in Section B, Part I (or any portion thereof) within 3 years after the date of receipt, it will file **Form 8282**, Donee Information Return, with the IRS and give the donor a copy of that form. This acknowledgment does not represent agreement with the claimed fair market value.

Does the organization intend to use the property for an unrelated use? . . . . . ▶ ☐ **Yes** ☐ **No**

Name of charitable organization (donee) | **Employer identification number**

Address (number, street, and room or suite no.) | City or town, state, and ZIP code

Authorized signature | Title | Date

2021 Line Item Estimates—All figures are estimates based on samples.
Number of returns filed for selected lines

Form **8396**

Department of the Treasury
Internal Revenue Service (99)

Mortgage Interest Credit

(For Holders of Qualified Mortgage Credit Certificates Issued by State or Local Governmental Units or Agencies)

▶ **Go to *www.irs.gov/Form8396* for the latest information.**

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

OMB No. 1545-0074

2021

Attachment Sequence No. **138**

Name(s) shown on your tax return

Total Forms Filed = 101,172

Your social security number

Enter the address of your main home to which the qualified mortgage certificate relates if it is different from the address shown on your tax return.

Name of Issuer of Mortgage Credit Certificate	Mortgage Credit Certificate Number	Issue date

Before you begin Part I, figure the amounts of any of the following credits you are claiming: credit for the elderly or the disabled, alternative motor vehicle credit, and qualified plug-in electric drive motor vehicle credit.

Part I Current Year Mortgage Interest Credit

1	Interest paid on the certified indebtedness amount. If someone else (other than your spouse if filing jointly) also held an interest in the home, enter only your share of the interest paid	1	
2	Enter the certificate credit rate shown on your **Mortgage Credit Certificate. Do not** enter the interest rate on your home mortgage	2	%
3	If line 2 is 20% or less, multiply line 1 by line 2. If line 2 is more than 20%, or you refinanced your mortgage and received a reissued certificate, see the instructions for the amount to enter	3	93,125
	You must reduce your deduction for home mortgage interest on Schedule A (Form 1040) by the amount on line 3.		
4	Enter any 2018 credit carryforward from line 16 of your 2020 Form 8396	4	4,319
5	Enter any 2019 credit carryforward from line 14 of your 2020 Form 8396	5	5,317
6	Enter any 2020 credit carryforward from line 17 of your 2020 Form 8396	6	8,362
7	Add lines 3 through 6	7	95,127
8	Limitation based on tax liability. Enter the amount from line 3 of the Credit Limit Worksheet in the instructions	8	96,833
9	**Current year mortgage interest credit.** Enter the **smaller** of line 7 or line 8. Also include this amount on Schedule 3 (Form 1040), line 6g	9	90,788

Part II Mortgage Interest Credit Carryforward to 2022 (Complete **only** if line 9 is less than line 7.)

10	Add lines 3 and 4	10	
11	Enter the amount from line 7	11	
12	Enter the **larger** of line 9 or line 10	12	
13	Subtract line 12 from line 11	13	
14	**2020 credit carryforward to 2022.** Enter the **smaller** of line 6 or line 13	14	
15	Subtract line 14 from line 13	15	
16	**2019 credit carryforward to 2022.** Enter the **smaller** of line 5 or line 15	16	
17	**2021 credit carryforward to 2022.** Subtract line 9 from line 3. If zero or less, enter -0-	17	

Form **8396**

Department of the Treasury
Internal Revenue Service (99)

Mortgage Interest Credit

(For Holders of Qualified Mortgage Credit Certificates Issued by State or Local Governmental Units or Agencies)

▶ **Go to *www.irs.gov/Form8396* for the latest information.**

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

OMB No. 1545-0074

2021

Attachment Sequence No. **138**

Name(s) shown on your tax return

Total Forms Filed = 101,172

Your social security number

Enter the address of your main home to which the qualified mortgage certificate relates if it is different from the address shown on your tax return.

Name of Issuer of Mortgage Credit Certificate	Mortgage Credit Certificate Number	Issue date

Before you begin Part I, figure the amounts of any of the following credits you are claiming: credit for the elderly or the disabled, alternative motor vehicle credit, and qualified plug-in electric drive motor vehicle credit.

Part I Current Year Mortgage Interest Credit

1	Interest paid on the certified indebtedness amount. If someone else (other than your spouse if filing jointly) also held an interest in the home, enter only your share of the interest paid	1	
2	Enter the certificate credit rate shown on your **Mortgage Credit Certificate. Do not** enter the interest rate on your home mortgage	2	%
3	If line 2 is 20% or less, multiply line 1 by line 2. If line 2 is more than 20%, or you refinanced your mortgage and received a reissued certificate, see the instructions for the amount to enter	3	144,303
	You must reduce your deduction for home mortgage interest on Schedule A (Form 1040) by the amount on line 3.		
4	Enter any 2018 credit carryforward from line 16 of your 2020 Form 8396	4	9,950
5	Enter any 2019 credit carryforward from line 14 of your 2020 Form 8396	5	8,845
6	Enter any 2020 credit carryforward from line 17 of your 2020 Form 8396	6	15,424
7	Add lines 3 through 6	7	178,521
8	Limitation based on tax liability. Enter the amount from line 3 of the Credit Limit Worksheet in the instructions	8	804,988
9	**Current year mortgage interest credit.** Enter the **smaller** of line 7 or line 8. Also include this amount on Schedule 3 (Form 1040), line 6g	9	136,590

Part II Mortgage Interest Credit Carryforward to 2022 (Complete **only** if line 9 is less than line 7.)

10	Add lines 3 and 4	10	
11	Enter the amount from line 7	11	
12	Enter the **larger** of line 9 or line 10	12	
13	Subtract line 12 from line 11	13	
14	**2020 credit carryforward to 2022.** Enter the **smaller** of line 6 or line 13	14	
15	Subtract line 14 from line 13	15	
16	**2019 credit carryforward to 2022.** Enter the **smaller** of line 5 or line 15	16	
17	**2021 credit carryforward to 2022.** Subtract line 9 from line 3. If zero or less, enter -0-	17	

2021 Line Item Estimates—All figures are estimates based on samples.
Number of returns filed for selected lines

Form **8582**

Department of the Treasury
Internal Revenue Service (99)

Passive Activity Loss Limitations

▶ **See separate instructions.**
▶ **Attach to Form 1040, 1040-SR, or 1041.**
▶ **Go to *www.irs.gov/Form8582* for instructions and the latest information.**

OMB No. 1545-1008

2021

Attachment Sequence No. **858**

Name(s) shown on return

Total Forms Filed = 8,012,324

Identifying number

Part I 2021 Passive Activity Loss

Caution: Complete Parts IV and V before completing Part I.

Rental Real Estate Activities With Active Participation (For the definition of active participation, see ***Special Allowance for Rental Real Estate Activities*** in the instructions.)

1a	Activities with net income (enter the amount from Part IV, column (a))	**1a**	**2,767,003**		
b	Activities with net loss (enter the amount from Part IV, column (b))	**1b**	**(3,338,804)**		
c	Prior years' unallowed losses (enter the amount from Part IV, column (c))	**1c**	**(1,749,776)**		
d	Combine lines 1a, 1b, and 1c			**1d**	**4,902,722**

All Other Passive Activities

2a	Activities with net income (enter the amount from Part V, column (a))	**2a**	**2,723,733**		
b	Activities with net loss (enter the amount from Part V, column (b))	**2b**	**(1,870,909)**		
c	Prior years' unallowed losses (enter the amount from Part V, column (c))	**2c**	**(1,477,953)**		
d	Combine lines 2a, 2b, and 2c			**2d**	**3,988,194**
3	Combine lines 1d and 2d. If this line is zero or more, stop here and include this form with your return; all losses are allowed, including any prior year unallowed losses entered on line 1c or 2c. Report the losses on the forms and schedules normally used			**3**	**7,996,297**

If line 3 is a loss and:
- Line 1d is a loss, go to Part II.
- Line 2d is a loss (and line 1d is zero or more), skip Part II and go to line 10.

Caution: If your filing status is married filing separately and you lived with your spouse at any time during the year, **do not** complete Part II. Instead, go to line 10.

Part II Special Allowance for Rental Real Estate Activities With Active Participation

Note: Enter all numbers in Part II as positive amounts. See instructions for an example.

4	Enter the **smaller** of the loss on line 1d or the loss on line 3			**4**	**2,751,319**
5	Enter $150,000. If married filing separately, see instructions	**5**	**2,730,379**		
6	Enter modified adjusted gross income, but not less than zero. See instructions	**6**	**2,951,959**		
	Note: If line 6 is greater than or equal to line 5, skip lines 7 and 8 and enter -0- on line 9. Otherwise, go to line 7.				
7	Subtract line 6 from line 5	**7**	**1,251,227**		
8	Multiply line 7 by 50% (0.50). **Do not** enter more than $25,000. If married filing separately, see instructions			**8**	**1,251,227**
9	Enter the **smaller** of line 4 or line 8			**9**	**1,251,186**

Part III Total Losses Allowed

10	Add the income, if any, on lines 1a and 2a and enter the total	**10**	**1,308,046**
11	**Total losses allowed from all passive activities for 2021.** Add lines 9 and 10. See instructions to find out how to report the losses on your tax return	**11**	**3,824,525**

Part IV Complete This Part Before Part I, Lines 1a, 1b, and 1c. See instructions.

Name of activity	Current year		Prior years	Overall gain or loss	
	(a) Net income (line 1a)	**(b)** Net loss (line 1b)	**(c)** Unallowed loss (line 1c)	**(d)** Gain	**(e)** Loss
Total. Enter on Part I, lines 1a, 1b, and 1c ▶					

Form **8582**

Department of the Treasury
Internal Revenue Service (99)

Passive Activity Loss Limitations

▶ See separate instructions.
▶ Attach to Form 1040, 1040-SR, or 1041.
▶ Go to *www.irs.gov/Form8582* for instructions and the latest information.

OMB No. 1545-1008

2021

Attachment Sequence No. 858

Name(s) shown on return

Total Forms Filed = 8,012,324

Identifying number

Part I 2021 Passive Activity Loss

Caution: Complete Parts IV and V before completing Part I.

Rental Real Estate Activities With Active Participation (For the definition of active participation, see ***Special Allowance for Rental Real Estate Activities*** in the instructions.)

1a	Activities with net income (enter the amount from Part IV, column (a))	**1a**	**138,190,065**		
b	Activities with net loss (enter the amount from Part IV, column (b))	**1b**	**(57,311,073)**		
c	Prior years' unallowed losses (enter the amount from Part IV, column (c))	**1c**	**(89,297,911)**		
d	Combine lines 1a, 1b, and 1c			**1d**	**-8,418,919**

All Other Passive Activities

2a	Activities with net income (enter the amount from Part V, column (a))	**2a**	**264,460,183**		
b	Activities with net loss (enter the amount from Part V, column (b))	**2b**	**(116,944,417)**		
c	Prior years' unallowed losses (enter the amount from Part V, column (c))	**2c**	**(134,908,155)**		
d	Combine lines 2a, 2b, and 2c			**2d**	**12,607,611**
3	Combine lines 1d and 2d. If this line is zero or more, stop here and include this form with your return; all losses are allowed, including any prior year unallowed losses entered on line 1c or 2c. Report the losses on the forms and schedules normally used			**3**	**4,188,690**

If line 3 is a loss and:
- Line 1d is a loss, go to Part II.
- Line 2d is a loss (and line 1d is zero or more), skip Part II and go to line 10.

Caution: If your filing status is married filing separately and you lived with your spouse at any time during the year, **do not** complete Part II. Instead, go to line 10.

Part II Special Allowance for Rental Real Estate Activities With Active Participation

Note: Enter all numbers in Part II as positive amounts. See instructions for an example.

4	Enter the **smaller** of the loss on line 1d or the loss on line 3			**4**	**114,719,571**
5	Enter $150,000. If married filing separately, see instructions	**5**	**408,917,356**		
6	Enter modified adjusted gross income, but not less than zero. See instructions	**6**	**1,093,411,389**		
	Note: If line 6 is greater than or equal to line 5, skip lines 7 and 8 and enter -0- on line 9. Otherwise, go to line 7.				
7	Subtract line 6 from line 5	**7**	**75,388,485**		
8	Multiply line 7 by 50% (0.50). **Do not** enter more than $25,000. If married filing separately, see instructions			**8**	**23,286,977**
9	Enter the **smaller** of line 4 or line 8			**9**	**12,898,877**

Part III Total Losses Allowed

10	Add the income, if any, on lines 1a and 2a and enter the total	**10**	**48,680,345**
11	**Total losses allowed from all passive activities for 2021.** Add lines 9 and 10. See instructions to find out how to report the losses on your tax return	**11**	**115,753,339**

Part IV Complete This Part Before Part I, Lines 1a, 1b, and 1c. See instructions.

Name of activity	Current year		Prior years	Overall gain or loss	
	(a) Net income (line 1a)	**(b)** Net loss (line 1b)	**(c)** Unallowed loss (line 1c)	**(d)** Gain	**(e)** Loss
Total. Enter on Part I, lines 1a, 1b, and 1c ▶					

2021 Line Item Estimates—All figures are estimates based on samples.
Number of returns filed for selected lines

Form **8586**
(Rev. December 2021)
Department of the Treasury
Internal Revenue Service

Low-Income Housing Credit

► **Attach to your tax return.**
► **Go to *www.irs.gov/Form8586* for the latest information.**

OMB No. 1545-0984

Attachment Sequence No. **36a**

Name(s) shown on return

Total Forms Filed = 1,750

Identifying number

1	Number of Forms 8609-A attached . . . . . ►		
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 (see instructions)	**3**	20
4	Low-income housing credit from partnerships, S corporations, estates, and trusts	**4**	1,682
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 4d, column (c)	**5**	1,699
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 4d, column (c)	**7**	

General Instructions

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

Future developments. For the latest information about developments related to Form 8586 and its instructions, such as legislation enacted after they were published, go to *www.irs.gov/Form8586*.

Purpose of Form

Use Form 8586 to claim the low-income housing credit. This general business credit is allowed for each new qualified low-income building placed in service after 1986. Generally, it is taken over a 10-year credit period.

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.

Qualified Low-Income Housing Project

The credit cannot exceed the amount allocated to the building. See section 42(h)(1) for details.

The low-income housing credit can only be claimed for residential rental buildings in low-income housing projects that meet one of the minimum set-aside tests. For details, see the instructions for Form 8609, Part II, line 10c.

Except for buildings financed with certain tax-exempt bonds, you may not take a low-income housing credit on a building if it has not received an allocation from the housing credit agency. No allocation is needed when 50% or more of the aggregate basis of the building and the land on which the building is located is financed with certain tax-exempt bonds. The owner must still get a Form 8609 from the appropriate housing credit agency (with the applicable items completed, including an assigned BIN). "Land on which the building is located" includes only land that is functionally related and subordinate to the qualified low-income building. (See Regulations sections 1.103-8(a)(3) and 1.103-8(b)(4)(iii).)

Recapture of Credit

There is a 15-year compliance period during which the residential rental building must continue to meet certain requirements. If, as of the close of any tax year in this period, there is a reduction in the qualified basis of the building from the previous year, you may have to recapture a part of the credit you have taken. Similarly, you may have to recapture part of the credits taken in previous years upon certain dispositions of the building or interests therein, unless you follow the procedures to prevent recapture. See *Recapture and building dispositions* in the Instructions for Form 8609-A, Annual Statement for Low-Income Housing Credit, for details. If you must recapture credits, use Form 8611, Recapture of Low-Income Housing Credit. See section 42(j) for details.

Recordkeeping

Keep a copy of this Form 8586 together with all Forms 8609, Forms 8609-A, and Forms 8611 for 3 years after the 15-year compliance period ends.

Specific Instructions

Line 2. A decrease in qualified basis will result in recapture if the qualified basis at the close of the tax year is less than the qualified basis at the close of the first year of the credit period.

If the reduction in qualified basis at the close of the tax year also results in a violation of the minimum set-aside requirement, then no credit is allowable for the year.

Line 3. The credit for the year is figured on Form 8609-A for each building. Attach a copy of each Form 8609-A you completed for the tax year to Form 8586. Enter on line 3 the total credit for attached Form(s) 8609-A.

Line 6. Estates or trusts. Allocate the low-income housing credit on line 5 between the estate or trust and the beneficiaries in the same proportion as income was allocated and enter the beneficiaries' share on line 6.

If the estate or trust is subject to the passive activity rules, include on line 4 any low-income housing credits from passive activities disallowed for prior years and carried forward to this year. Complete Form 8582-CR, Passive Activity Credit Limitations, to determine the allowed credit that must be allocated between the estate or trust and the beneficiaries. For details, see the Instructions for Form 8582-CR.

Paperwork Reduction Act Notice. We ask for the information on this form to carry out the Internal Revenue laws of the United States. You are required to give us the information. We need it to ensure that you are complying with these laws and to allow us to figure and collect the right amount of tax.

You are not required to provide the information requested on a form that is subject to the Paperwork Reduction Act unless the form displays a valid OMB control number. Books or records relating to a form or its instructions must be retained as long as their contents may become material in the administration of any Internal Revenue law. Generally, tax returns and return information are confidential, as required by section 6103.

The time needed to complete and file this form will vary depending on individual circumstances. The estimated burden for individual taxpayers filing this form is approved under OMB control number 1545-0074 and is included in the estimates shown in the instructions for their individual income tax return. The estimated burden for all other taxpayers who file this form is shown below.

Recordkeeping . . . . . 5 hr., 44 min.
Learning about the law or the form . . . . . 52 min.
Preparing and sending the form to the IRS . . . 2 hr., 11 min.

If you have comments concerning the accuracy of these time estimates or suggestions for making this form simpler, we would be happy to hear from you. See the instructions for the tax return with which this form is filed.

Form **8586**
(Rev. December 2021)
Department of the Treasury
Internal Revenue Service

Low-Income Housing Credit

► **Attach to your tax return.**
► **Go to *www.irs.gov/Form8586* for the latest information.**

OMB No. 1545-0984

Attachment Sequence No. **36a**

Name(s) shown on return

Total Forms Filed = 1,750

Identifying number

1	Number of Forms 8609-A attached . . . . . ►		
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 (see instructions)	**3**	2,623
4	Low-income housing credit from partnerships, S corporations, estates, and trusts	**4**	28,295
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 4d, column (c)	**5**	30,918
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 4d, column (c)	**7**	

General Instructions

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

Future developments. For the latest information about developments related to Form 8586 and its instructions, such as legislation enacted after they were published, go to *www.irs.gov/Form8586*.

Purpose of Form

Use Form 8586 to claim the low-income housing credit. This general business credit is allowed for each new qualified low-income building placed in service after 1986. Generally, it is taken over a 10-year credit period.

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.

Qualified Low-Income Housing Project

The credit cannot exceed the amount allocated to the building. See section 42(h)(1) for details.

The low-income housing credit can only be claimed for residential rental buildings in low-income housing projects that meet one of the minimum set-aside tests. For details, see the instructions for Form 8609, Part II, line 10c.

Except for buildings financed with certain tax-exempt bonds, you may not take a low-income housing credit on a building if it has not received an allocation from the housing credit agency. No allocation is needed when 50% or more of the aggregate basis of the building and the land on which the building is located is financed with certain tax-exempt bonds. The owner must still get a Form 8609 from the appropriate housing credit agency (with the applicable items completed, including an assigned BIN). "Land on which the building is located" includes only land that is functionally related and subordinate to the qualified low-income building. (See Regulations sections 1.103-8(a)(3) and 1.103-8(b)(4)(iii).)

Recapture of Credit

There is a 15-year compliance period during which the residential rental building must continue to meet certain requirements. If, as of the close of any tax year in this period, there is a reduction in the qualified basis of the building from the previous year, you may have to recapture a part of the credit you have taken. Similarly, you may have to recapture part of the credits taken in previous years upon certain dispositions of the building or interests therein, unless you follow the procedures to prevent recapture. See *Recapture and building dispositions* in the Instructions for Form 8609-A, Annual Statement for Low-Income Housing Credit, for details. If you must recapture credits, use Form 8611, Recapture of Low-Income Housing Credit. See section 42(j) for details.

Recordkeeping

Keep a copy of this Form 8586 together with all Forms 8609, Forms 8609-A, and Forms 8611 for 3 years after the 15-year compliance period ends.

Specific Instructions

Line 2. A decrease in qualified basis will result in recapture if the qualified basis at the close of the tax year is less than the qualified basis at the close of the first year of the credit period.

If the reduction in qualified basis at the close of the tax year also results in a violation of the minimum set-aside requirement, then no credit is allowable for the year.

Line 3. The credit for the year is figured on Form 8609-A for each building. Attach a copy of each Form 8609-A you completed for the tax year to Form 8586. Enter on line 3 the total credit for attached Form(s) 8609-A.

Line 6. Estates or trusts. Allocate the low-income housing credit on line 5 between the estate or trust and the beneficiaries in the same proportion as income was allocated and enter the beneficiaries' share on line 6.

If the estate or trust is subject to the passive activity rules, include on line 4 any low-income housing credits from passive activities disallowed for prior years and carried forward to this year. Complete Form 8582-CR, Passive Activity Credit Limitations, to determine the allowed credit that must be allocated between the estate or trust and the beneficiaries. For details, see the Instructions for Form 8582-CR.

Paperwork Reduction Act Notice. We ask for the information on this form to carry out the Internal Revenue laws of the United States. You are required to give us the information. We need it to ensure that you are complying with these laws and to allow us to figure and collect the right amount of tax.

You are not required to provide the information requested on a form that is subject to the Paperwork Reduction Act unless the form displays a valid OMB control number. Books or records relating to a form or its instructions must be retained as long as their contents may become material in the administration of any Internal Revenue law. Generally, tax returns and return information are confidential, as required by section 6103.

The time needed to complete and file this form will vary depending on individual circumstances. The estimated burden for individual taxpayers filing this form is approved under OMB control number 1545-0074 and is included in the estimates shown in the instructions for their individual income tax return. The estimated burden for all other taxpayers who file this form is shown below.

Recordkeeping . . . . . 5 hr., 44 min.
Learning about the law or the form . . . . . 52 min.
Preparing and sending the form to the IRS . . . 2 hr., 11 min.

If you have comments concerning the accuracy of these time estimates or suggestions for making this form simpler, we would be happy to hear from you. See the instructions for the tax return with which this form is filed.

2021 Line Item Estimates—All figures are estimates based on samples.
Number of returns filed for selected lines

Form **8606**

Department of the Treasury
Internal Revenue Service (99)

Nondeductible IRAs

▶ **Go to *www.irs.gov/Form8606* for instructions and the latest information.**
▶ **Attach to 2021 Form 1040, 1040-SR, or 1040-NR.**

OMB No. 1545-0074

2021

Attachment Sequence No. **48**

Name. If married, file a separate form for each spouse required to file 2021 Form 8606. See instructions.
Total Forms Filed = 3,076,146

Your social security number

Fill in Your Address Only if You Are Filing This Form by Itself and Not With Your Tax Return

Home address (number and street, or P.O. box if mail is not delivered to your home) | Apt. no.

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

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

Part I Nondeductible Contributions to Traditional IRAs and Distributions From Traditional, SEP, and SIMPLE IRAs

Complete this part only if one or more of the following apply.

- You made nondeductible contributions to a traditional IRA for 2021.
- You took distributions from a traditional, SEP, or SIMPLE IRA in 2021 **and** you made nondeductible contributions to a traditional IRA in 2021 or an earlier year. For this purpose, a distribution does not include a rollover (other than a repayment of a qualified disaster distribution (see 2021 Forms 8915-D and 8915-F)), qualified charitable distribution, one-time distribution to fund an HSA, conversion, recharacterization, or return of certain contributions.
- You converted part, but not all, of your traditional, SEP, and SIMPLE IRAs to Roth IRAs in 2021 **and** you made nondeductible contributions to a traditional IRA in 2021 or an earlier year.

1	Enter your nondeductible contributions to traditional IRAs for 2021, including those made for 2021 from January 1, 2022, through April 18, 2022. See instructions	1	1,102,407
2	Enter your total basis in traditional IRAs. See instructions	2	1,076,074
3	Add lines 1 and 2	3	1,809,348
	In 2021, did you take a distribution from traditional, SEP, or SIMPLE IRAs, or make a Roth IRA conversion? **No** ▶ Enter the amount from line 3 on line 14. Do not complete the rest of Part I. **Yes** ▶ Go to line 4.		
4	Enter those contributions included on line 1 that were made from January 1, 2022, through April 18, 2022	4	23,745
5	Subtract line 4 from line 3	5	1,801,440
6	Enter the value of **all** your traditional, SEP, and SIMPLE IRAs as of December 31, 2021, plus any outstanding rollovers. Subtract any repayments of qualified disaster distributions (see 2021 Forms 8915-D and 8915-F) — 6: 434,526		
7	Enter your distributions from traditional, SEP, and SIMPLE IRAs in 2021. **Do not** include rollovers (other than repayments of qualified disaster distributions (see 2021 Forms 8915-D and 8915-F)), qualified charitable distributions, a one-time distribution to fund an HSA, conversions to a Roth IRA, certain returned contributions, or recharacterizations of traditional IRA contributions (see instructions) — 7: 534,157		
8	Enter the net amount you converted from traditional, SEP, and SIMPLE IRAs to Roth IRAs in 2021. Also, enter this amount on line 16 — 8: 158,628		
9	Add lines 6, 7, and 8 — 9: 687,885		
10	Divide line 5 by line 9. Enter the result as a decimal rounded to at least 3 places. If the result is 1.000 or more, enter "1.000" — 10: × .		
11	Multiply line 8 by line 10. This is the nontaxable portion of the amount you converted to Roth IRAs. Also, enter this amount on line 17 — 11: 142,926		
12	Multiply line 7 by line 10. This is the nontaxable portion of your distributions that you did not convert to a Roth IRA — 12: 480,074		
13	Add lines 11 and 12. This is the nontaxable portion of all your distributions	13	827,202
14	Subtract line 13 from line 3. This is **your total basis in traditional IRAs for 2021 and earlier years**	14	1,515,676
15a	Subtract line 12 from line 7	15a	503,835
b	Enter the amount on line 15a attributable to qualified disaster distributions from 2021 Forms 8915-D and 8915-F (see instructions). Also, enter this amount on 2021 Form 8915-D, line 23; **or** 2021 Form 8915-F, line 18, as applicable	15b	1,830
c	**Taxable amount.** Subtract line 15b from line 15a. If more than zero, also include this amount on 2021 Form 1040, 1040-SR, **or** 1040-NR, line 4b	15c	503,597
	Note: You may be subject to an additional 10% tax on the amount on line 15c if you were under age 59½ at the time of the distribution. See instructions.		

Form **8606**

Department of the Treasury
Internal Revenue Service (99)

Nondeductible IRAs

▶ Go to *www.irs.gov/Form8606* for instructions and the latest information.
▶ Attach to 2021 Form 1040, 1040-SR, or 1040-NR.

OMB No. 1545-0074

2021

Attachment Sequence No. **48**

Name. If married, file a separate form for each spouse required to file 2021 Form 8606. See instructions.
Total Forms Filed = 3,076,146

Your social security number

Fill in Your Address Only if You Are Filing This Form by Itself and Not With Your Tax Return

Home address (number and street, or P.O. box if mail is not delivered to your home) | Apt. no.

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

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

Part I Nondeductible Contributions to Traditional IRAs and Distributions From Traditional, SEP, and SIMPLE IRAs

Complete this part only if one or more of the following apply.

- You made nondeductible contributions to a traditional IRA for 2021.
- You took distributions from a traditional, SEP, or SIMPLE IRA in 2021 **and** you made nondeductible contributions to a traditional IRA in 2021 or an earlier year. For this purpose, a distribution does not include a rollover (other than a repayment of a qualified disaster distribution (see 2021 Forms 8915-D and 8915-F)), qualified charitable distribution, one-time distribution to fund an HSA, conversion, recharacterization, or return of certain contributions.
- You converted part, but not all, of your traditional, SEP, and SIMPLE IRAs to Roth IRAs in 2021 **and** you made nondeductible contributions to a traditional IRA in 2021 or an earlier year.

1	Enter your nondeductible contributions to traditional IRAs for 2021, including those made for 2021 from January 1, 2022, through April 18, 2022. See instructions	1	7,693,101
2	Enter your total basis in traditional IRAs. See instructions	2	37,296,031
3	Add lines 1 and 2	3	44,989,131
	In 2021, did you take a distribution from traditional, SEP, or SIMPLE IRAs, or make a Roth IRA conversion? **No** ▶ Enter the amount from line 3 on line 14. Do not complete the rest of Part I. **Yes** ▶ Go to line 4.		
4	Enter those contributions included on line 1 that were made from January 1, 2022, through April 18, 2022	4	165,826
5	Subtract line 4 from line 3	5	44,823,306
6	Enter the value of **all** your traditional, SEP, and SIMPLE IRAs as of December 31, 2021, plus any outstanding rollovers. Subtract any repayments of qualified disaster distributions (see 2021 Forms 8915-D and 8915-F) — 6: 343,902,209		
7	Enter your distributions from traditional, SEP, and SIMPLE IRAs in 2021. **Do not** include rollovers (other than repayments of qualified disaster distributions (see 2021 Forms 8915-D and 8915-F)), qualified charitable distributions, a one-time distribution to fund an HSA, conversions to a Roth IRA, certain returned contributions, or recharacterizations of traditional IRA contributions (see instructions) — 7: 20,930,573		
8	Enter the net amount you converted from traditional, SEP, and SIMPLE IRAs to Roth IRAs in 2021. Also, enter this amount on line 16 — 8: 5,644,634		
9	Add lines 6, 7, and 8 — 9: 370,477,416		
10	Divide line 5 by line 9. Enter the result as a decimal rounded to at least 3 places. If the result is 1.000 or more, enter "1.000" — 10: × .		
11	Multiply line 8 by line 10. This is the nontaxable portion of the amount you converted to Roth IRAs. Also, enter this amount on line 17 — 11: 1,360,970		
12	Multiply line 7 by line 10. This is the nontaxable portion of your distributions that you did not convert to a Roth IRA — 12: 1,786,053		
13	Add lines 11 and 12. This is the nontaxable portion of all your distributions	13	5,322,693
14	Subtract line 13 from line 3. This is **your total basis in traditional IRAs for 2021 and earlier years**	14	39,666,438
15a	Subtract line 12 from line 7	15a	19,649,978
b	Enter the amount on line 15a attributable to qualified disaster distributions from 2021 Forms 8915-D and 8915-F (see instructions). Also, enter this amount on 2021 Form 8915-D, line 23; **or** 2021 Form 8915-F, line 18, as applicable	15b	5,219
c	**Taxable amount.** Subtract line 15b from line 15a. If more than zero, also include this amount on 2021 Form 1040, 1040-SR, **or** 1040-NR, line 4b	15c	19,644,759
	Note: You may be subject to an additional 10% tax on the amount on line 15c if you were under age 59½ at the time of the distribution. See instructions.		

2021 Line Item Estimates—All figures are estimates based on samples.
Number of returns filed for selected lines

Part II 2021 Conversions From Traditional, SEP, or SIMPLE IRAs to Roth IRAs

Complete this part if you converted part or all of your traditional, SEP, and SIMPLE IRAs to a Roth IRA in 2021.

16	If you completed Part I, enter the amount from line 8. Otherwise, enter the net amount you converted from traditional, SEP, and SIMPLE IRAs to Roth IRAs in 2021	**16**	626,598
17	If you completed Part I, enter the amount from line 11. Otherwise, enter your basis in the amount on line 16 (see instructions)	**17**	368,197
18	**Taxable amount.** Subtract line 17 from line 16. If more than zero, also include this amount on 2021 Form 1040, 1040-SR, or 1040-NR, line 4b	**18**	363,471

Part III Distributions From Roth IRAs

Complete this part only if you took a distribution from a Roth IRA in 2021. For this purpose, a distribution does not include a rollover (other than a repayment of a qualified disaster distribution (see 2021 Forms 8915-D and 8915-F)), qualified charitable distribution, one-time distribution to fund an HSA, recharacterization, or return of certain contributions (see instructions).

19	Enter your total nonqualified distributions from Roth IRAs in 2021, including any qualified first-time homebuyer distributions, and any qualified disaster distributions (see instructions). Also, see 2021 Forms 8915-D and 8915-F	**19**	374,192
20	Qualified first-time homebuyer expenses (see instructions). **Do not** enter more than $10,000 reduced by the total of all your prior qualified first-time homebuyer distributions	**20**	16,773
21	Subtract line 20 from line 19. If zero or less, enter -0-	**21**	362,830
22	Enter your basis in Roth IRA contributions (see instructions). If line 21 is zero, **stop here**	**22**	202,135
23	Subtract line 22 from line 21. If zero or less, enter -0- and skip lines 24 and 25. If more than zero, you may be subject to an additional tax (see instructions)	**23**	218,113
24	Enter your basis in conversions from traditional, SEP, and SIMPLE IRAs and rollovers from qualified retirement plans to a Roth IRA. See instructions	**24**	16,348
25a	Subtract line 24 from line 23. If zero or less, enter -0- and skip lines 25b and 25c	**25a**	205,224
b	Enter the amount on line 25a attributable to qualified disaster distributions from 2021 Forms 8915-D and 8915-F (see instructions). Also, enter this amount on 2021 Form 8915-D, line 24; **or** 2021 Form 8915-F, line 19, as applicable	**25b**	3,328
c	**Taxable amount.** Subtract line 25b from line 25a. If more than zero, also include this amount on 2021 Form 1040, 1040-SR, **or** 1040-NR, line 4b	**25c**	201,898

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

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

Your signature _____ Date _____

Paid Preparer Use Only

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

Part II 2021 Conversions From Traditional, SEP, or SIMPLE IRAs to Roth IRAs

Complete this part if you converted part or all of your traditional, SEP, and SIMPLE IRAs to a Roth IRA in 2021.

16	If you completed Part I, enter the amount from line 8. Otherwise, enter the net amount you converted from traditional, SEP, and SIMPLE IRAs to Roth IRAs in 2021	16	23,996,509
17	If you completed Part I, enter the amount from line 11. Otherwise, enter your basis in the amount on line 16 (see instructions)	17	3,926,180
18	**Taxable amount.** Subtract line 17 from line 16. If more than zero, also include this amount on 2021 Form 1040, 1040-SR, or 1040-NR, line 4b	18	20,070,329

Part III Distributions From Roth IRAs

Complete this part only if you took a distribution from a Roth IRA in 2021. For this purpose, a distribution does not include a rollover (other than a repayment of a qualified disaster distribution (see 2021 Forms 8915-D and 8915-F)), qualified charitable distribution, one-time distribution to fund an HSA, recharacterization, or return of certain contributions (see instructions).

19	Enter your total nonqualified distributions from Roth IRAs in 2021, including any qualified first-time homebuyer distributions, and any qualified disaster distributions (see instructions). Also, see 2021 Forms 8915-D and 8915-F	19	3,686,960
20	Qualified first-time homebuyer expenses (see instructions). **Do not** enter more than $10,000 reduced by the total of all your prior qualified first-time homebuyer distributions	20	136,043
21	Subtract line 20 from line 19. If zero or less, enter -0-	21	3,557,337
22	Enter your basis in Roth IRA contributions (see instructions). If line 21 is zero, **stop here**	22	4,566,218
23	Subtract line 22 from line 21. If zero or less, enter -0- and skip lines 24 and 25. If more than zero, you may be subject to an additional tax (see instructions)	23	1,736,674
24	Enter your basis in conversions from traditional, SEP, and SIMPLE IRAs and rollovers from qualified retirement plans to a Roth IRA. See instructions	24	1,541,944
25a	Subtract line 24 from line 23. If zero or less, enter -0- and skip lines 25b and 25c	25a	1,271,564
b	Enter the amount on line 25a attributable to qualified disaster distributions from 2021 Forms 8915-D and 8915-F (see instructions). Also, enter this amount on 2021 Form 8915-D, line 24; **or** 2021 Form 8915-F, line 19, as applicable	25b	7,043
c	**Taxable amount.** Subtract line 25b from line 25a. If more than zero, also include this amount on 2021 Form 1040, 1040-SR, **or** 1040-NR, line 4b	25c	1,264,521

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

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

Your signature _____ Date _____

Paid Preparer Use Only

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

2021 Line Item Estimates—All figures are estimates based on samples.
Number of returns filed for selected lines

Form **8615**

Department of the Treasury
Internal Revenue Service (99)

Tax for Certain Children Who Have Unearned Income

▶ **Attach only to the child's Form 1040 or Form 1040-NR.**
▶ **Go to *www.irs.gov/Form8615* for instructions and the latest information.**

OMB No. 1545-0074

2021

Attachment Sequence No. **33**

Child's name shown on return

Total Forms Filed = 406,867

Child's social security number

Before you begin: If the child, the parent, or any of the parent's other children for whom Form 8615 must be filed must use the Schedule D Tax Worksheet or has income from farming or fishing, see **Pub. 929,** Tax Rules for Children and Dependents. It explains how to figure the child's tax using the **Schedule D Tax Worksheet** or **Schedule J** (Form 1040).

A Parent's name (first, initial, and last). **Caution:** See instructions before completing.

B Parent's social security number

C Parent's filing status (check one):
☐ Single ☐ Married filing jointly ☐ Married filing separately ☐ Head of household ☐ Qualifying widow(er)

Part I Child's Net Unearned Income

1	Enter the child's unearned income. See instructions	1	406,867
2	If the child **did not** itemize deductions on **Schedule A** (Form 1040) or **Schedule A** (Form 1040-NR), enter $2,200. Otherwise, see instructions	2	406,867
3	Subtract line 2 from line 1. If zero or less, **stop;** do not complete the rest of this form but **do** attach it to the child's return	3	405,859
4	Enter the child's **taxable income** from Form 1040 or 1040-NR, line 15. If the child files Form 2555, see the instructions	4	383,609
5	Enter the **smaller** of line 3 or line 4. If zero, **stop;** do not complete the rest of this form but **do** attach it to the child's return	5	383,609

Part II Tentative Tax Based on the Tax Rate of the Parent

6	Enter the parent's **taxable income** from Form 1040 or 1040-NR, line 15. If zero or less, enter -0-. If the parent files Form 2555, see the instructions			6	321,308
7	Enter the total, if any, from Forms 8615, line 5, of **all other** children of the parent named above. **Do not** include the amount from line 5 above			7	123,139
8	Add lines 5, 6, and 7. See instructions			8	386,736
9	Enter the tax on the amount on line 8 based on the **parent's** filing status above. See instructions. If the Qualified Dividends and Capital Gain Tax Worksheet, Schedule D Tax Worksheet, or Schedule J (Form 1040) is used to figure the tax, check here ▶ ☐			9	376,648
10	Enter the parent's tax from Form 1040 or 1040-NR, line 16, minus any alternative minimum tax. **Do not** include any tax from **Form 4972, 8814,** or **8885** or any tax from recapture of an education credit. If the parent files Form 2555, see the instructions. If the Qualified Dividends and Capital Gain Tax Worksheet, Schedule D Tax Worksheet, or Schedule J (Form 1040) was used to figure the tax, check here ▶ ☐			10	319,286
11	Subtract line 10 from line 9 and enter the result. If line 7 is blank, also enter this amount on line 13 and go to **Part III**			11	359,344
12a	Add lines 5 and 7	12a	383,609		
b	Divide line 5 by line 12a. Enter the result as a decimal (rounded to at least three places)			12b	× .
13	Multiply line 11 by line 12b			13	359,344

Part III Child's Tax—If lines 4 and 5 above are the same, enter -0- on line 15 and go to line 16.

14	Subtract line 5 from line 4	14	341,719		
15	Enter the tax on the amount on line 14 based on the **child's** filing status. See instructions. If the Qualified Dividends and Capital Gain Tax Worksheet, Schedule D Tax Worksheet, or Schedule J (Form 1040) is used to figure the tax, check here ▶ ☐			15	171,364
16	Add lines 13 and 15			16	363,375
17	Enter the tax on the amount on line 4 based on the **child's** filing status. See instructions. If the Qualified Dividends and Capital Gain Tax Worksheet, Schedule D Tax Worksheet, or Schedule J (Form 1040) is used to figure the tax, check here ▶ ☐			17	259,648
18	Enter the **larger** of line 16 or line 17 here and on the **child's** Form 1040 or 1040-NR, line 16. If the child files Form 2555, see the instructions			18	364,366

Form **8615**

Department of the Treasury
Internal Revenue Service (99)

Tax for Certain Children Who Have Unearned Income

▶ **Attach only to the child's Form 1040 or Form 1040-NR.**
▶ **Go to *www.irs.gov/Form8615* for instructions and the latest information.**

OMB No. 1545-0074

2021

Attachment Sequence No. **33**

Child's name shown on return

Total Forms Filed = 406,867

Child's social security number

Before you begin: If the child, the parent, or any of the parent's other children for whom Form 8615 must be filed must use the Schedule D Tax Worksheet or has income from farming or fishing, see **Pub. 929,** Tax Rules for Children and Dependents. It explains how to figure the child's tax using the **Schedule D Tax Worksheet** or **Schedule J** (Form 1040).

A Parent's name (first, initial, and last). **Caution:** See instructions before completing.

B Parent's social security number

C Parent's filing status (check one):
☐ Single ☐ Married filing jointly ☐ Married filing separately ☐ Head of household ☐ Qualifying widow(er)

Part I Child's Net Unearned Income

1	Enter the child's unearned income. See instructions	1	7,438,007
2	If the child **did not** itemize deductions on **Schedule A** (Form 1040) or **Schedule A** (Form 1040-NR), enter $2,200. Otherwise, see instructions	2	899,599
3	Subtract line 2 from line 1. If zero or less, **stop;** do not complete the rest of this form but **do** attach it to the child's return	3	6,538,493
4	Enter the child's **taxable income** from Form 1040 or 1040-NR, line 15. If the child files Form 2555, see the instructions	4	6,800,786
5	Enter the **smaller** of line 3 or line 4. If zero, **stop;** do not complete the rest of this form but **do** attach it to the child's return	5	6,101,235

Part II Tentative Tax Based on the Tax Rate of the Parent

6	Enter the parent's **taxable income** from Form 1040 or 1040-NR, line 15. If zero or less, enter -0-. If the parent files Form 2555, see the instructions	6	856,336,570
7	Enter the total, if any, from Forms 8615, line 5, of **all other** children of the parent named above. **Do not** include the amount from line 5 above	7	4,857,316
8	Add lines 5, 6, and 7. See instructions	8	867,295,120
9	Enter the tax on the amount on line 8 based on the **parent's** filing status above. See instructions. If the Qualified Dividends and Capital Gain Tax Worksheet, Schedule D Tax Worksheet, or Schedule J (Form 1040) is used to figure the tax, check here ▶ ☐	9	240,671,457
10	Enter the parent's tax from Form 1040 or 1040-NR, line 16, minus any alternative minimum tax. **Do not** include any tax from **Form 4972, 8814,** or **8885** or any tax from recapture of an education credit. If the parent files Form 2555, see the instructions. If the Qualified Dividends and Capital Gain Tax Worksheet, Schedule D Tax Worksheet, or Schedule J (Form 1040) was used to figure the tax, check here ▶ ☐	10	238,317,296
11	Subtract line 10 from line 9 and enter the result. If line 7 is blank, also enter this amount on line 13 and go to **Part III**	11	2,354,162
12a	Add lines 5 and 7 — 12a: 10,958,551		
b	Divide line 5 by line 12a. Enter the result as a decimal (rounded to at least three places)	12b	× .
13	Multiply line 11 by line 12b	13	1,269,907

Part III Child's Tax—If lines 4 and 5 above are the same, enter -0- on line 15 and go to line 16.

14	Subtract line 5 from line 4	14	699,551		
15	Enter the tax on the amount on line 14 based on the **child's** filing status. See instructions. If the Qualified Dividends and Capital Gain Tax Worksheet, Schedule D Tax Worksheet, or Schedule J (Form 1040) is used to figure the tax, check here ▶ ☐			15	40,982
16	Add lines 13 and 15			16	1,310,890
17	Enter the tax on the amount on line 4 based on the **child's** filing status. See instructions. If the Qualified Dividends and Capital Gain Tax Worksheet, Schedule D Tax Worksheet, or Schedule J (Form 1040) is used to figure the tax, check here ▶ ☐			17	786,220
18	Enter the **larger** of line 16 or line 17 here and on the **child's** Form 1040 or 1040-NR, line 16. If the child files Form 2555, see the instructions			18	1,319,541

2021 Line Item Estimates—All figures are estimates based on samples.
Number of returns filed for selected lines

Form **8801**

Department of the Treasury
Internal Revenue Service (99)

Credit for Prior Year Minimum Tax—Individuals, Estates, and Trusts

▶ **Go to *www.irs.gov/Form8801* for instructions and the latest information.**
▶ **Attach to Form 1040, 1040-SR, 1040-NR, or 1041.**

OMB No. 1545-1073

2021

Attachment Sequence No. **801**

Name(s) shown on return

Total Forms Filed = 244,604

Identifying number

Part I Net Minimum Tax on Exclusion Items

1	Combine lines 1 and 2e of your 2020 Form 6251. Estates and trusts, see instructions	1	**199,553**
2	Enter adjustments and preferences treated as exclusion items (see instructions)	2	**196,521**
3	Minimum tax credit net operating loss deduction (see instructions)	3	**(4,552)**
4	Combine lines 1, 2, and 3. If zero or less, enter -0- here and on line 15 and go to Part II. If more than $745,200 and you were married filing separately for 2020, see instructions	4	**179,050**
5	Enter: $113,400 if married filing jointly or qualifying widow(er) for 2020; $72,900 if single or head of household for 2020; or $56,700 if married filing separately for 2020. Estates and trusts, enter $25,400	5	244,601
6	Enter: $1,036,800 if married filing jointly or qualifying widow(er) for 2020; $518,400 if single, head of household, or married filing separately for 2020. Estates and trusts, enter $84,800	6	244,601
7	Subtract line 6 from line 4. If zero or less, enter -0- here and on line 8 and go to line 9	7	**32,918**
8	Multiply line 7 by 25% (0.25)	8	32,918
9	Subtract line 8 from line 5. If zero or less, enter -0-	9	220,986
10	Subtract line 9 from line 4. If zero or less, enter -0- here and on line 15 and go to Part II. Form 1040-NR filers, see instructions	10	**126,350**
11	• If **for 2020** you filed Form 2555, see instructions for the amount to enter. • If **for 2020** you reported capital gain distributions directly on Form 1040, 1040-SR, or 1040-NR, line 7; you reported qualified dividends on Form 1040, 1040-SR, or 1040-NR, line 3a (Form 1041, line 2b(2)); **or** you had a gain on both lines 15 and 16 of Schedule D (Form 1040) (lines 18a and 19, column (2), of Schedule D (Form 1041)), complete Part III of Form 8801 and enter the amount from line 55 here. • **All others:** If line 10 is $197,900 or less ($98,950 or less if married filing separately for 2020), multiply line 10 by 26% (0.26). Otherwise, multiply line 10 by 28% (0.28) and subtract $3,958 ($1,979 if married filing separately for 2020) from the result.	11	**124,806**
12	Minimum tax foreign tax credit on exclusion items (see instructions)	12	**47,473**
13	Tentative minimum tax on exclusion items. Subtract line 12 from line 11	13	121,836
14	Enter the amount from your 2020 Form 6251, line 10, or 2020 Form 1041, Schedule I, line 53	14	**125,516**
15	**Net minimum tax on exclusion items.** Subtract line 14 from line 13. If zero or less, enter -0-	15	**30,740**

Form **8801**

Department of the Treasury
Internal Revenue Service (99)

Credit for Prior Year Minimum Tax—Individuals, Estates, and Trusts

▶ Go to *www.irs.gov/Form8801* for instructions and the latest information.
▶ Attach to Form 1040, 1040-SR, 1040-NR, or 1041.

OMB No. 1545-1073

2021

Attachment Sequence No. **801**

Name(s) shown on return

Total Forms Filed = 244,604

Identifying number

Part I Net Minimum Tax on Exclusion Items

1	Combine lines 1 and 2e of your 2020 Form 6251. Estates and trusts, see instructions	1	**161,460,402**
2	Enter adjustments and preferences treated as exclusion items (see instructions)	2	**3,847,197**
3	Minimum tax credit net operating loss deduction (see instructions)	3	**(1,914,101)**
4	Combine lines 1, 2, and 3. If zero or less, enter -0- here and on line 15 and go to Part II. If more than $745,200 and you were married filing separately for 2020, see instructions	4	**173,649,714**
5	Enter: $113,400 if married filing jointly or qualifying widow(er) for 2020; $72,900 if single or head of household for 2020; or $56,700 if married filing separately for 2020. Estates and trusts, enter $25,400	5	24,473,866
6	Enter: $1,036,800 if married filing jointly or qualifying widow(er) for 2020; $518,400 if single, head of household, or married filing separately for 2020. Estates and trusts, enter $84,800	6	213,160,029
7	Subtract line 6 from line 4. If zero or less, enter -0- here and on line 8 and go to line 9	7	**111,520,536**
8	Multiply line 7 by 25% (0.25)	8	27,880,139
9	Subtract line 8 from line 5. If zero or less, enter -0-	9	21,685,003
10	Subtract line 9 from line 4. If zero or less, enter -0- here and on line 15 and go to Part II. Form 1040-NR filers, see instructions	10	**160,981,529**
11	• If **for 2020** you filed Form 2555, see instructions for the amount to enter. • If **for 2020** you reported capital gain distributions directly on Form 1040, 1040-SR, or 1040-NR, line 7; you reported qualified dividends on Form 1040, 1040-SR, or 1040-NR, line 3a (Form 1041, line 2b(2)); **or** you had a gain on both lines 15 and 16 of Schedule D (Form 1040) (lines 18a and 19, column (2), of Schedule D (Form 1041)), complete Part III of Form 8801 and enter the amount from line 55 here. • **All others:** If line 10 is $197,900 or less ($98,950 or less if married filing separately for 2020), multiply line 10 by 26% (0.26). Otherwise, multiply line 10 by 28% (0.28) and subtract $3,958 ($1,979 if married filing separately for 2020) from the result.	11	**34,513,915**
12	Minimum tax foreign tax credit on exclusion items (see instructions)	12	**1,619,501**
13	Tentative minimum tax on exclusion items. Subtract line 12 from line 11	13	32,928,387
14	Enter the amount from your 2020 Form 6251, line 10, or 2020 Form 1041, Schedule I, line 53	14	**33,878,978**
15	**Net minimum tax on exclusion items.** Subtract line 14 from line 13. If zero or less, enter -0-	15	**927,495**

2021 Line Item Estimates—All figures are estimates based on samples.
Number of returns filed for selected lines

Part II Minimum Tax Credit and Carryforward to 2022

16	Enter the amount from your 2020 Form 6251, line 11, or 2020 Form 1041, Schedule I, line 54	**16**	**61,129**
17	Enter the amount from line 15	**17**	
18	Subtract line 17 from line 16. If less than zero, enter as a negative amount	**18**	**60,793**
19	**2020 credit carryforward.** Enter the amount from your 2020 Form 8801, line 26	**19**	**156,874**
20	Enter your 2020 unallowed qualified electric vehicle credit (see instructions)	**20**	*
21	Combine lines 18 through 20. If zero or less, stop here and see the instructions	**21**	194,161
22	Enter your 2021 regular income tax liability minus allowable credits (see instructions)	**22**	**165,140**
23	Enter the amount from your 2021 Form 6251, line 9, or 2021 Form 1041, Schedule I, line 52	**23**	**136,984**
24	Subtract line 23 from line 22. If zero or less, enter -0-	**24**	**130,611**
25	**Minimum tax credit.** Enter the **smaller** of line 21 or line 24. Also enter this amount on your 2021 Schedule 3 (Form 1040), line 6b; or Form 1041, Schedule G, line 2c	**25**	**123,940**
26	**Credit carryforward to 2022.** Subtract line 25 from line 21. Keep a record of this amount because you may use it in future years	**26**	**124,984**

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

Form 8801 (2021) Page **2**

Part II Minimum Tax Credit and Carryforward to 2022

16	Enter the amount from your 2020 Form 6251, line 11, or 2020 Form 1041, Schedule I, line 54	**16**	**2,045,531**
17	Enter the amount from line 15	**17**	
18	Subtract line 17 from line 16. If less than zero, enter as a negative amount	**18**	**1,118,036**
19	**2020 credit carryforward.** Enter the amount from your 2020 Form 8801, line 26	**19**	**7,402,150**
20	Enter your 2020 unallowed qualified electric vehicle credit (see instructions)	**20**	*
21	Combine lines 18 through 20. If zero or less, stop here and see the instructions	**21**	8,907,380
22	Enter your 2021 regular income tax liability minus allowable credits (see instructions)	**22**	**50,727,372**
23	Enter the amount from your 2021 Form 6251, line 9, or 2021 Form 1041, Schedule I, line 52	**23**	**48,917,895**
24	Subtract line 23 from line 22. If zero or less, enter -0-	**24**	**3,797,373**
25	**Minimum tax credit.** Enter the **smaller** of line 21 or line 24. Also enter this amount on your 2021 Schedule 3 (Form 1040), line 6b; or Form 1041, Schedule G, line 2c	**25**	**1,487,552**
26	**Credit carryforward to 2022.** Subtract line 25 from line 21. Keep a record of this amount because you may use it in future years	**26**	**7,419,828**

Form **8801** (2021)

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

2021 Line Item Estimates—All figures are estimates based on samples.
Number of returns filed for selected lines

Part III Tax Computation Using Maximum Capital Gains Rates

Complete Part III only if you are required to do so by line 11 or by the Foreign Earned Income Tax Worksheet in the instructions.

Caution: If you didn't complete the 2020 Qualified Dividends and Capital Gain Tax Worksheet, the 2020 Schedule D Tax Worksheet, or Part V of the 2020 Schedule D (Form 1041), see the instructions before completing this part.*

27	Enter the amount from Form 8801, line 10. If you filed Form 2555 for 2020, enter the amount from line 3 of the Foreign Earned Income Tax Worksheet in the instructions	27	
	Caution: If **for 2020** you filed Form 1041 or 2555, see the instructions before completing lines 28, 29, and 30.		
28	Enter the amount from line 4 of your 2020 Qualified Dividends and Capital Gain Tax Worksheet, the amount from line 13 of your 2020 Schedule D Tax Worksheet, or the amount from line 26 of the 2020 Schedule D (Form 1041), whichever applies (as refigured for the AMT, if necessary)*	28	
	If you figured your 2020 tax using the 2020 Qualified Dividends and Capital Gain Tax Worksheet, skip line 29 and enter the amount from line 28 on line 30. Otherwise, go to line 29.		
29	Enter the amount from line 19 of your 2020 Schedule D (Form 1040), or line 18b, column (2), of the 2020 Schedule D (Form 1041)	29	
30	Add lines 28 and 29, and enter the **smaller** of that result or the amount from line 10 of your 2020 Schedule D Tax Worksheet	30	
31	Enter the **smaller** of line 27 or line 30	31	
32	Subtract line 31 from line 27	32	
33	If line 32 is $197,900 or less ($98,950 or less if married filing separately for 2020), multiply line 32 by 26% (0.26). Otherwise, multiply line 32 by 28% (0.28) and subtract $3,958 ($1,979 if married filing separately for 2020) from the result ▶	33	
34	Enter: • $80,000 if married filing jointly or qualifying widow(er) for 2020, • $40,000 if single or married filing separately for 2020, • $53,600 if head of household for 2020, or • $2,650 for an estate or trust.	34	
35	Enter the amount from line 5 of your 2020 Qualified Dividends and Capital Gain Tax Worksheet, the amount from line 14 of your 2020 Schedule D Tax Worksheet, or the amount from line 27 of the 2020 Schedule D (Form 1041), whichever applies. If you didn't complete either worksheet or Part V of the 2020 Schedule D (Form 1041), enter the amount from your 2020 Form 1040, 1040-SR, or 1040-NR, line 15, or 2020 Form 1041, line 23, whichever applies; if zero or less, enter -0-	35	
36	Subtract line 35 from line 34. If zero or less, enter -0-	36	
37	Enter the **smaller** of line 27 or line 28	37	
38	Enter the **smaller** of line 36 or line 37	38	
39	Subtract line 38 from line 37	39	
40	Enter: • $441,450 if single for 2020, • $248,300 if married filing separately for 2020, • $496,600 if married filing jointly or qualifying widow(er) for 2020, • $469,050 if head of household for 2020, or • $13,150 for an estate or trust.	40	
41	Enter the amount from line 36	41	
42	Form 1040, 1040-SR, or 1040-NR filers, enter the amount from line 5 of your 2020 Qualified Dividends and Capital Gain Tax Worksheet or the amount from line 21 of your 2020 Schedule D Tax Worksheet, whichever applies. If you didn't complete either worksheet, see instructions. Form 1041 filers, enter the amount from line 27 of your 2020 Schedule D (Form 1041) or line 18 of your 2020 Schedule D Tax Worksheet, whichever applies. If you didn't complete either the worksheet or Part V of the 2020 Schedule D (Form 1041), enter the amount from your 2020 Form 1041, line 23; if zero or less, enter -0-.	42	

* The 2020 Qualified Dividends and Capital Gain Tax Worksheet is in the 2020 Instructions for Forms 1040 and 1040-SR. The 2020 Schedule D Tax Worksheet is in the 2020 Instructions for Schedule D (Form 1040) (or the 2020 Instructions for Schedule D (Form 1041)).

Part III Tax Computation Using Maximum Capital Gains Rates

Complete Part III only if you are required to do so by line 11 or by the Foreign Earned Income Tax Worksheet in the instructions.

Caution: If you didn't complete the 2020 Qualified Dividends and Capital Gain Tax Worksheet, the 2020 Schedule D Tax Worksheet, or Part V of the 2020 Schedule D (Form 1041), see the instructions before completing this part.*

27 Enter the amount from Form 8801, line 10. If you filed Form 2555 for 2020, enter the amount from line 3 of the Foreign Earned Income Tax Worksheet in the instructions 27

Caution: If **for 2020** you filed Form 1041 or 2555, see the instructions before completing lines 28, 29, and 30.

28 Enter the amount from line 4 of your 2020 Qualified Dividends and Capital Gain Tax Worksheet, the amount from line 13 of your 2020 Schedule D Tax Worksheet, or the amount from line 26 of the 2020 Schedule D (Form 1041), whichever applies (as refigured for the AMT, if necessary)* 28

If you figured your 2020 tax using the 2020 Qualified Dividends and Capital Gain Tax Worksheet, skip line 29 and enter the amount from line 28 on line 30. Otherwise, go to line 29.

29 Enter the amount from line 19 of your 2020 Schedule D (Form 1040), or line 18b, column (2), of the 2020 Schedule D (Form 1041) 29

30 Add lines 28 and 29, and enter the **smaller** of that result or the amount from line 10 of your 2020 Schedule D Tax Worksheet 30

31 Enter the **smaller** of line 27 or line 30 31

32 Subtract line 31 from line 27 32

33 If line 32 is $197,900 or less ($98,950 or less if married filing separately for 2020), multiply line 32 by 26% (0.26). Otherwise, multiply line 32 by 28% (0.28) and subtract $3,958 ($1,979 if married filing separately for 2020) from the result . . . . . ▶ 33

34 Enter:
- $80,000 if married filing jointly or qualifying widow(er) for 2020,
- $40,000 if single or married filing separately for 2020,
- $53,600 if head of household for 2020, or
- $2,650 for an estate or trust.

. 34

35 Enter the amount from line 5 of your 2020 Qualified Dividends and Capital Gain Tax Worksheet, the amount from line 14 of your 2020 Schedule D Tax Worksheet, or the amount from line 27 of the 2020 Schedule D (Form 1041), whichever applies. If you didn't complete either worksheet or Part V of the 2020 Schedule D (Form 1041), enter the amount from your 2020 Form 1040, 1040-SR, or 1040-NR, line 15, or 2020 Form 1041, line 23, whichever applies; if zero or less, enter -0- 35

36 Subtract line 35 from line 34. If zero or less, enter -0- 36

37 Enter the **smaller** of line 27 or line 28 37

38 Enter the **smaller** of line 36 or line 37 38

39 Subtract line 38 from line 37 39

40 Enter:
- $441,450 if single for 2020,
- $248,300 if married filing separately for 2020,
- $496,600 if married filing jointly or qualifying widow(er) for 2020,
- $469,050 if head of household for 2020, or
- $13,150 for an estate or trust.

. 40

41 Enter the amount from line 36 41

42 Form 1040, 1040-SR, or 1040-NR filers, enter the amount from line 5 of your 2020 Qualified Dividends and Capital Gain Tax Worksheet or the amount from line 21 of your 2020 Schedule D Tax Worksheet, whichever applies. If you didn't complete either worksheet, see instructions. Form 1041 filers, enter the amount from line 27 of your 2020 Schedule D (Form 1041) or line 18 of your 2020 Schedule D Tax Worksheet, whichever applies. If you didn't complete either the worksheet or Part V of the 2020 Schedule D (Form 1041), enter the amount from your 2020 Form 1041, line 23; if zero or less, enter -0-. 42

* The 2020 Qualified Dividends and Capital Gain Tax Worksheet is in the 2020 Instructions for Forms 1040 and 1040-SR. The 2020 Schedule D Tax Worksheet is in the 2020 Instructions for Schedule D (Form 1040) (or the 2020 Instructions for Schedule D (Form 1041)).

2021 Line Item Estimates—All figures are estimates based on samples.
Number of returns filed for selected lines

Part III **Tax Computation Using Maximum Capital Gains Rates** *(continued)*

43	Add lines 41 and 42	**43**	
44	Subtract line 43 from line 40. If zero or less, enter -0-	**44**	
45	Enter the **smaller** of line 39 or line 44	**45**	
46	Multiply line 45 by 15% (0.15) ▶	**46**	
47	Add lines 38 and 45	**47**	
	If lines 47 and 27 are the same, skip lines 48 through 52 and go to line 53. Otherwise, go to line 48.		
48	Subtract line 47 from line 37	**48**	
49	Multiply line 48 by 20% (0.20) ▶	**49**	
	If line 29 is zero or blank, skip lines 50 through 52 and go to line 53. Otherwise, go to line 50.		
50	Add lines 32, 47, and 48	**50**	
51	Subtract line 50 from line 27	**51**	
52	Multiply line 51 by 25% (0.25) ▶	**52**	
53	Add lines 33, 46, 49, and 52	**53**	
54	If line 27 is $197,900 or less ($98,950 or less if married filing separately for 2020), multiply line 27 by 26% (0.26). Otherwise, multiply line 27 by 28% (0.28) and subtract $3,958 ($1,979 if married filing separately for 2020) from the result	**54**	
55	Enter the **smaller** of line 53 or line 54 here and on line 11. If you filed Form 2555 for 2020, don't enter this amount on line 11. Instead, enter it on line 4 of the Foreign Earned Income Tax Worksheet in the instructions for line 11	**55**	

Part III Tax Computation Using Maximum Capital Gains Rates *(continued)*

43	Add lines 41 and 42	**43**	
44	Subtract line 43 from line 40. If zero or less, enter -0-	**44**	
45	Enter the **smaller** of line 39 or line 44	**45**	
46	Multiply line 45 by 15% (0.15) ▶	**46**	
47	Add lines 38 and 45	**47**	
	If lines 47 and 27 are the same, skip lines 48 through 52 and go to line 53. Otherwise, go to line 48.		
48	Subtract line 47 from line 37	**48**	
49	Multiply line 48 by 20% (0.20) ▶	**49**	
	If line 29 is zero or blank, skip lines 50 through 52 and go to line 53. Otherwise, go to line 50.		
50	Add lines 32, 47, and 48	**50**	
51	Subtract line 50 from line 27	**51**	
52	Multiply line 51 by 25% (0.25) ▶	**52**	
53	Add lines 33, 46, 49, and 52	**53**	
54	If line 27 is $197,900 or less ($98,950 or less if married filing separately for 2020), multiply line 27 by 26% (0.26). Otherwise, multiply line 27 by 28% (0.28) and subtract $3,958 ($1,979 if married filing separately for 2020) from the result	**54**	
55	Enter the **smaller** of line 53 or line 54 here and on line 11. If you filed Form 2555 for 2020, don't enter this amount on line 11. Instead, enter it on line 4 of the Foreign Earned Income Tax Worksheet in the instructions for line 11	**55**	

2021 Line Item Estimates—All figures are estimates based on samples.
Number of returns filed for selected lines

Form **8814**

Department of the Treasury
Internal Revenue Service (99)

Parents' Election To Report Child's Interest and Dividends

▶ **Go to *www.irs.gov/Form8814* for the latest information.**
▶ **Attach to parents' Form 1040, 1040-SR, or 1040-NR.**

OMB No. 1545-0074

2021

Attachment Sequence No. **40**

Name(s) shown on your return

Total Forms Filed = 95,770

Your social security number

Caution: The federal income tax on your child's income, including qualified dividends and capital gain distributions, may be less if you file a separate tax return for the child instead of making this election. This is because you cannot take certain tax benefits that your child could take on his or her own return. For details, see *Tax benefits you cannot take* in the instructions.

A Child's name (first, initial, and last)	**B Child's social security number**

C If more than one Form 8814 is attached, check here . . . . . ▶ ☐

Part I Child's Interest and Dividends To Report on Your Return

1a	Enter your child's **taxable** interest. If this amount is different from the amounts shown on the child's Forms 1099-INT and 1099-OID, see the instructions		**1a**	8,695
b	Enter your child's **tax-exempt** interest. **Do not** include this amount on line 1a	**1b** 349		
2a	Enter your child's ordinary dividends, including any Alaska Permanent Fund dividends. If your child received any ordinary dividends as a nominee, see the instructions		**2a**	50,041
b	Enter your child's qualified dividends included on line 2a. See the instructions	**2b** 28,199		
3	Enter your child's capital gain distributions. If your child received any capital gain distributions as a nominee, see the instructions		**3**	24,012
4	Add lines 1a, 2a, and 3. If the total is $2,200 or less, skip lines 5 through 12 and go to line 13. If the total is $11,000 or more, **do not** file this form. Your child **must** file his or her own return to report the income		**4**	53,433
5	Base amount. Enter 2,200		**5**	
6	Subtract line 5 from line 4		**6**	21,120
	If both lines 2b and 3 are zero or blank, skip lines 7 through 10, enter -0- on line 11, and go to line 12. Otherwise, go to line 7.			
7	Divide line 2b by line 4. Enter the result as a decimal (rounded to at least three places)	**7** .		
8	Divide line 3 by line 4. Enter the result as a decimal (rounded to at least three places)	**8** .		
9	Multiply line 6 by line 7. Enter the result here. See the instructions for where to report this amount on your return	**9** 18,081		
10	Multiply line 6 by line 8. Enter the result here. See the instructions for where to report this amount on your return	**10** 16,274		
11	Add lines 9 and 10		**11**	20,496
12	Subtract line 11 from line 6. Include this amount in the total on Schedule 1 (Form 1040), line 8z. In the space next to that line, enter "Form 8814" and show the amount. If you checked the box on line C above, see the instructions. Go to line 13 below		**12**	16,089

Part II Tax on the First $2,200 of Child's Interest and Dividends

13	Amount not taxed. Enter 1,100	**13**	
14	Subtract line 13 from line 4. If the result is zero or less, enter -0-	**14**	53,101
15	**Tax.** Is the amount on line 14 less than $1,100? ☐ **No.** Enter $110 here and see the **Note** below. ☐ **Yes.** Multiply line 14 by 10% (0.10). Enter the result here and see the **Note** below.	**15**	53,101

Note: If you checked the box on line C above, see the instructions. Otherwise, include the amount from line 15 in the tax you enter on Form 1040,1040-SR, or 1040-NR, line 16. Be sure to check box 1 on Form 1040, 1040-SR, or 1040-NR, line 16.

Form **8814**

Department of the Treasury
Internal Revenue Service (99)

Parents' Election To Report Child's Interest and Dividends

▶ **Go to *www.irs.gov/Form8814* for the latest information.**
▶ **Attach to parents' Form 1040, 1040-SR, or 1040-NR.**

OMB No. 1545-0074

2021

Attachment Sequence No. **40**

Name(s) shown on your return

Total Forms Filed = 95,770

Your social security number

Caution: The federal income tax on your child's income, including qualified dividends and capital gain distributions, may be less if you file a separate tax return for the child instead of making this election. This is because you cannot take certain tax benefits that your child could take on his or her own return. For details, see *Tax benefits you cannot take* in the instructions.

A Child's name (first, initial, and last)	**B Child's social security number**

C If more than one Form 8814 is attached, check here . . . . . ▶ ☐

Part I Child's Interest and Dividends To Report on Your Return

1a	Enter your child's **taxable** interest. If this amount is different from the amounts shown on the child's Forms 1099-INT and 1099-OID, see the instructions		**1a**	4,356
b	Enter your child's **tax-exempt** interest. **Do not** include this amount on line 1a	**1b** 413		
2a	Enter your child's ordinary dividends, including any Alaska Permanent Fund dividends. If your child received any ordinary dividends as a nominee, see the instructions		**2a**	121,956
b	Enter your child's qualified dividends included on line 2a. See the instructions	**2b** 51,958		
3	Enter your child's capital gain distributions. If your child received any capital gain distributions as a nominee, see the instructions		**3**	93,573
4	Add lines 1a, 2a, and 3. If the total is $2,200 or less, skip lines 5 through 12 and go to line 13. If the total is $11,000 or more, **do not** file this form. Your child **must** file his or her own return to report the income		**4**	219,885
5	Base amount. Enter 2,200		**5**	
6	Subtract line 5 from line 4		**6**	71,579
	If both lines 2b and 3 are zero or blank, skip lines 7 through 10, enter -0- on line 11, and go to line 12. Otherwise, go to line 7.			
7	Divide line 2b by line 4. Enter the result as a decimal (rounded to at least three places)	**7** .		
8	Divide line 3 by line 4. Enter the result as a decimal (rounded to at least three places)	**8** .		
9	Multiply line 6 by line 7. Enter the result here. See the instructions for where to report this amount on your return	**9** 19,800		
10	Multiply line 6 by line 8. Enter the result here. See the instructions for where to report this amount on your return	**10** 42,240		
11	Add lines 9 and 10		**11**	62,040
12	Subtract line 11 from line 6. Include this amount in the total on Schedule 1 (Form 1040), line 8z. In the space next to that line, enter "Form 8814" and show the amount. If you checked the box on line C above, see the instructions. Go to line 13 below		**12**	9,596

Part II Tax on the First $2,200 of Child's Interest and Dividends

13	Amount not taxed. Enter 1,100	**13**	
14	Subtract line 13 from line 4. If the result is zero or less, enter -0-	**14**	44,567
15	**Tax.** Is the amount on line 14 less than $1,100? ☐ **No.** Enter $110 here and see the **Note** below. ☐ **Yes.** Multiply line 14 by 10% (0.10). Enter the result here and see the **Note** below.	**15**	4,443

Note: If you checked the box on line C above, see the instructions. Otherwise, include the amount from line 15 in the tax you enter on Form 1040,1040-SR, or 1040-NR, line 16. Be sure to check box 1 on Form 1040, 1040-SR, or 1040-NR, line 16.

2021 Line Item Estimates—All figures are estimates based on samples.
Number of returns filed for selected lines

Form **8824**

Department of the Treasury
Internal Revenue Service

Like-Kind Exchanges

(and section 1043 conflict-of-interest sales)

▶ **Attach to your tax return.**

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

OMB No. 1545-1190

2021

Attachment Sequence No. **109**

Name(s) shown on tax return

Total Forms Filed = 89,215

Identifying number

Part I Information on the Like-Kind Exchange

Note: Generally, only real property should be described on lines 1 and 2. However, you may describe personal property transferred prior to January 1, 2018, as part of an exchange subject to the like-kind exchange transition rule described in the instructions, and/or real property on lines 1 and 2, if you are filing this form to report the disposition of property exchanged in a previously reported related party like-kind exchange. If the property described on line 1 or line 2 is real or personal property located outside the United States, indicate the country.

1 Description of like-kind property given up:

2 Description of like-kind property received:

3	Date like-kind property given up was originally acquired (month, day, year)	**3**	MM/DD/YYYY
4	Date you actually transferred your property to the other party (month, day, year)	**4**	MM/DD/YYYY
5	Date like-kind property you received was identified by written notice to another party (month, day, year). See instructions for 45-day written identification requirement	**5**	MM/DD/YYYY
6	Date you actually received the like-kind property from other party (month, day, year). See instructions	**6**	MM/DD/YYYY

7 Was the exchange of the property given up or received made with a related party, either directly or indirectly (such as through an intermediary)? See instructions. If "Yes," complete Part II. If "No," go to Part III . . . ☐ **Yes** ☐ **No**

Note: Do not file this form if a related party sold property into the exchange, directly or indirectly (such as through an intermediary); that property became your replacement property; and none of the exceptions on 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.

Form **8824**

Department of the Treasury
Internal Revenue Service

Like-Kind Exchanges

(and section 1043 conflict-of-interest sales)

► **Attach to your tax return.**

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

OMB No. 1545-1190

2021

Attachment Sequence No. **109**

Name(s) shown on tax return

Total Forms Filed = 89,215

Identifying number

Part I Information on the Like-Kind Exchange

Note: Generally, only real property should be described on lines 1 and 2. However, you may describe personal property transferred prior to January 1, 2018, as part of an exchange subject to the like-kind exchange transition rule described in the instructions, and/or real property on lines 1 and 2, if you are filing this form to report the disposition of property exchanged in a previously reported related party like-kind exchange. If the property described on line 1 or line 2 is real or personal property located outside the United States, indicate the country.

1 Description of like-kind property given up:

2 Description of like-kind property received:

3	Date like-kind property given up was originally acquired (month, day, year)	**3**	MM/DD/YYYY
4	Date you actually transferred your property to the other party (month, day, year)	**4**	MM/DD/YYYY
5	Date like-kind property you received was identified by written notice to another party (month, day, year). See instructions for 45-day written identification requirement	**5**	MM/DD/YYYY
6	Date you actually received the like-kind property from other party (month, day, year). See instructions	**6**	MM/DD/YYYY

7 Was the exchange of the property given up or received made with a related party, either directly or indirectly (such as through an intermediary)? See instructions. If "Yes," complete Part II. If "No," go to Part III . . . ☐ **Yes** ☐ **No**

Note: Do not file this form if a related party sold property into the exchange, directly or indirectly (such as through an intermediary); that property became your replacement property; and none of the exceptions on 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.

2021 Line Item Estimates—All figures are estimates based on samples.
Number of returns filed for selected lines

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

Part III Realized Gain or (Loss), Recognized Gain, and Basis of Like-Kind Property Received

Caution: If you transferred **and** received **(a)** more than one group of like-kind properties, or **(b)** cash or other (not like-kind) property, see ***Reporting of multi-asset exchanges*** in the instructions.

Note: Complete lines 12 through 14 **only** if you gave up property that was not like-kind. Otherwise, go to line 15.

12	Fair market value (FMV) of other property given up. See instructions	**12**	5,067		
13	Adjusted basis of other property given up	**13**	2,072		
14	Gain or (loss) recognized on other property given up. Subtract line 13 from line 12. Report the gain or (loss) in the same manner as if the exchange had been a sale			**14**	5,142
	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**	26,784
16	FMV of like-kind property you received			**16**	86,684
17	Add lines 15 and 16			**17**	87,930
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**	88,498
19	**Realized gain or (loss).** Subtract line 18 from line 17			**19**	88,426
20	Enter the smaller of line 15 or line 19, but not less than zero			**20**	24,485
21	Ordinary income under recapture rules. Enter here and on Form 4797, line 16. See instructions			**21**	2,398
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**	23,908
23	**Recognized gain.** Add lines 21 and 22			**23**	25,085
24	Deferred gain or (loss). Subtract line 23 from line 19. If a related party exchange, see instructions			**24**	86,045
25	**Basis of like-kind property received.** Subtract line 15 from the sum of lines 18 and 23. See instructions			**25**	88,339

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. See instructions	**12**	2,587,613	
13	Adjusted basis of other property given up	**13**	797,566	
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** 1,790,047
	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** 6,085,404
16	FMV of like-kind property you received			**16** 105,034,970
17	Add lines 15 and 16			**17** 111,120,374
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** 59,105,662
19	**Realized gain or (loss).** Subtract line 18 from line 17			**19** 52,014,713
20	Enter the smaller of line 15 or line 19, but not less than zero			**20** 4,688,673
21	Ordinary income under recapture rules. Enter here and on Form 4797, line 16. See instructions			**21** 149,284
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** 4,582,376
23	**Recognized gain.** Add lines 21 and 22			**23** 4,731,660
24	Deferred gain or (loss). Subtract line 23 from line 19. If a related party exchange, see instructions			**24** 47,283,053
25	**Basis of like-kind property received.** Subtract line 15 from the sum of lines 18 and 23. See instructions			**25** 57,751,917

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**

2021 Line Item Estimates—All figures are estimates based on samples.
Number of returns filed for selected lines

Form **8829**

Department of the Treasury
Internal Revenue Service (99)

Expenses for Business Use of Your Home

► **File only with Schedule C (Form 1040). Use a separate Form 8829 for each home you used for business during the year.**
► **Go to *www.irs.gov/Form8829* for instructions and the latest information.**

OMB No. 1545-0074

2021

Attachment Sequence No. **176**

Name(s) of proprietor(s)

Total Forms Filed = 3,336,126

Your social security number

Part I Part of Your Home Used for Business

1	Area used regularly and exclusively for business, regularly for daycare, or for storage of inventory or product samples (see instructions)			1	3,092,858
2	Total area of home			2	3,095,313
3	Divide line 1 by line 2. Enter the result as a percentage			3	%
	For daycare facilities not used exclusively for business, go to line 4. All others, go to line 7.				
4	Multiply days used for daycare during year by hours used per day	4	hr.		
5	If you started or stopped using your home for daycare during the year, see instructions; otherwise, enter 8,760	5	hr.		
6	Divide line 4 by line 5. Enter the result as a decimal amount	6	.		
7	Business percentage. For daycare facilities not used exclusively for business, multiply line 6 by line 3 (enter the result as a percentage). All others, enter the amount from line 3 ►			7	%

Part II Figure Your Allowable Deduction

8	Enter the amount from Schedule C, line 29, **plus** any gain derived from the business use of your home, **minus** any loss from the trade or business not derived from the business use of your home. See instructions.				8	3,156,577
	See instructions for columns (a) and (b) before completing lines 9–22.		**(a)** Direct expenses	**(b)** Indirect expenses		
9	Casualty losses (see instructions)	9	9,809	9,782		
10	Deductible mortgage interest (see instructions)	10	54,950	987,039		
11	Real estate taxes (see instructions)	11	57,596	238,555		
12	Add lines 9, 10, and 11	12	103,846	1,016,248		
13	Multiply line 12, column (b), by line 7	13		1,010,726		
14	Add line 12, column (a), and line 13				14	1,056,128
15	Subtract line 14 from line 8. If zero or less, enter -0-				15	2,294,050
16	Excess mortgage interest (see instructions)	16	23,785	630,392		
17	Excess real estate taxes (see instructions)	17	139,812	1,035,746		
18	Insurance	18	92,711	1,909,947		
19	Rent	19	67,094	636,963		
20	Repairs and maintenance	20	157,016	909,443		
21	Utilities	21	209,548	2,345,275		
22	Other expenses (see instructions)	22	68,611	799,821		
23	Add lines 16 through 22	23	485,415	2,633,265		
24	Multiply line 23, column (b), by line 7	24		2,622,705		
25	Carryover of prior year operating expenses (see instructions)	25		732,491		
26	Add line 23, column (a), line 24, and line 25				26	2,886,767
27	Allowable operating expenses. Enter the **smaller** of line 15 or line 26				27	2,111,814
28	Limit on excess casualty losses and depreciation. Subtract line 27 from line 15				28	2,056,639
29	Excess casualty losses (see instructions)	29		7,929		
30	Depreciation of your home from line 42 below	30		1,188,635		
31	Carryover of prior year excess casualty losses and depreciation (see instructions)	31		352,993		
32	Add lines 29 through 31				32	1,216,706
33	Allowable excess casualty losses and depreciation. Enter the **smaller** of line 28 or line 32				33	782,262
34	Add lines 14, 27, and 33				34	2,489,627
35	Casualty loss portion, if any, from lines 14 and 33. Carry amount to **Form 4684.** See instructions				35	12,645
36	**Allowable expenses for business use of your home.** Subtract line 35 from line 34. Enter here and on Schedule C, line 30. If your home was used for more than one business, see instructions. ►				36	2,485,927

Part III Depreciation of Your Home

37	Enter the **smaller** of your home's adjusted basis or its fair market value. See instructions	37	1,144,451	
38	Value of land included on line 37	38	643,789	
39	Basis of building. Subtract line 38 from line 37	39	1,136,302	
40	Business basis of building. Multiply line 39 by line 7	40	1,131,545	
41	Depreciation percentage (see instructions)	41	%	
42	Depreciation allowable (see instructions). Multiply line 40 by line 41. Enter here and on line 30 above	42	1,188,635	264,955

Part IV Carryover of Unallowed Expenses to 2022

43	Operating expenses. Subtract line 27 from line 26. If less than zero, enter -0-	43	1,035,554	
44	Excess casualty losses and depreciation. Subtract line 33 from line 32. If less than zero, enter -0-	44	474,682	

Form **8829**

Department of the Treasury
Internal Revenue Service (99)

Expenses for Business Use of Your Home

▶ File only with Schedule C (Form 1040). Use a separate Form 8829 for each home you used for business during the year.
▶ Go to *www.irs.gov/Form8829* for instructions and the latest information.

OMB No. 1545-0074
2021
Attachment Sequence No. **176**

Name(s) of proprietor(s)

Total Forms Filed = 3,336,126

Your social security number

Part I Part of Your Home Used for Business

1	Area used regularly and exclusively for business, regularly for daycare, or for storage of inventory or product samples (see instructions)			1	1,111,896
2	Total area of home			2	6,603,929
3	Divide line 1 by line 2. Enter the result as a percentage			3	%
	For daycare facilities not used exclusively for business, go to line 4. All others, go to line 7.				
4	Multiply days used for daycare during year by hours used per day	4	hr.		
5	If you started or stopped using your home for daycare during the year, see instructions; otherwise, enter 8,760	5	hr.		
6	Divide line 4 by line 5. Enter the result as a decimal amount	6	.		
7	Business percentage. For daycare facilities not used exclusively for business, multiply line 6 by line 3 (enter the result as a percentage). All others, enter the amount from line 3 ▶			7	%

Part II Figure Your Allowable Deduction

8	Enter the amount from Schedule C, line 29, **plus** any gain derived from the business use of your home, **minus** any loss from the trade or business not derived from the business use of your home. See instructions.				8	101,236,564
	See instructions for columns (a) and (b) before completing lines 9–22.		**(a)** Direct expenses	**(b)** Indirect expenses		
9	Casualty losses (see instructions)	9	54,838	103,302		
10	Deductible mortgage interest (see instructions)	10	235,756	10,025,815		
11	Real estate taxes (see instructions)	11	95,061	1,302,710		
12	Add lines 9, 10, and 11	12	385,655	11,431,827		
13	Multiply line 12, column (b), by line 7	13		1,617,192		
14	Add line 12, column (a), and line 13				14	2,002,847
15	Subtract line 14 from line 8. If zero or less, enter -0-				15	112,014,387
16	Excess mortgage interest (see instructions)	16	96,234	4,429,506		
17	Excess real estate taxes (see instructions)	17	259,023	4,814,953		
18	Insurance	18	99,072	3,366,155		
19	Rent	19	538,058	11,637,206		
20	Repairs and maintenance	20	369,915	4,927,606		
21	Utilities	21	434,808	9,402,501		
22	Other expenses (see instructions)	22	98,102	2,531,948		
23	Add lines 16 through 22	23	1,895,212	41,109,875		
24	Multiply line 23, column (b), by line 7	24		7,361,287		
25	Carryover of prior year operating expenses (see instructions)	25		5,214,800		
26	Add line 23, column (a), line 24, and line 25				26	14,471,299
27	Allowable operating expenses. Enter the **smaller** of line 15 or line 26				27	6,867,704
28	Limit on excess casualty losses and depreciation. Subtract line 27 from line 15				28	105,146,684
29	Excess casualty losses (see instructions)	29	39,484			
30	Depreciation of your home from line 42 below	30	1,368,402			
31	Carryover of prior year excess casualty losses and depreciation (see instructions)	31	1,544,660			
32	Add lines 29 through 31				32	2,952,546
33	Allowable excess casualty losses and depreciation. Enter the **smaller** of line 28 or line 32				33	956,755
34	Add lines 14, 27, and 33				34	9,827,306
35	Casualty loss portion, if any, from lines 14 and 33. Carry amount to **Form 4684.** See instructions				35	85,060
36	**Allowable expenses for business use of your home.** Subtract line 35 from line 34. Enter here and on Schedule C, line 30. If your home was used for more than one business, see instructions. ▶				36	9,742,246

Part III Depreciation of Your Home

37	Enter the **smaller** of your home's adjusted basis or its fair market value. See instructions	37	407,658,795	
38	Value of land included on line 37	38	66,366,470	
39	Basis of building. Subtract line 38 from line 37	39	341,292,326	
40	Business basis of building. Multiply line 39 by line 7	40	49,975,616	
41	Depreciation percentage (see instructions)	41	%	
42	Depreciation allowable (see instructions). Multiply line 40 by line 41. Enter here and on line 30 above	42	1,368,402	265

Part IV Carryover of Unallowed Expenses to 2022

43	Operating expenses. Subtract line 27 from line 26. If less than zero, enter -0-	43	7,603,595	
44	Excess casualty losses and depreciation. Subtract line 33 from line 32. If less than zero, enter -0-	44	1,995,790	

2021 Line Item Estimates—All figures are estimates based on samples.
Number of returns filed for selected lines

Form **8839**

Department of the Treasury
Internal Revenue Service (99)

Qualified Adoption Expenses

► **Attach to Form 1040, 1040-SR, or 1040-NR.**
► **Go to *www.irs.gov/Form8839* for instructions and the latest information.**

OMB No. 1545-0074

2021

Attachment Sequence No. **38**

Name(s) shown on return

Total Forms Filed = 84,183

Your social security number

Part I **Information About Your Eligible Child or Children**—You **must** complete this part.
See instructions for details, including what to do if you need more space.

1	(a) Child's name First	Last	(b) Child's year of birth	Check if child was— (c) born **before 2004** and disabled	(d) a child with special needs	(e) a foreign child	(f) Child's identifying number	(g) Check if adoption became final in 2021 or earlier
Child 1				☐	☐	☐		☐
Child 2				☐	☐	☐		☐
Child 3				☐	☐	☐		☐

Caution: If the child was a foreign child, see **Special rules** in the instructions for line 1, column (e), before you complete Part II or Part III. If you received **employer-provided adoption benefits,** complete Part III on the back next.

Part II **Adoption Credit**

			Child 1	Child 2	Child 3		
2	Maximum adoption credit per child. Enter $14,440 (see instructions)	2					
3	Did you file Form 8839 for a prior year for the same child? ☐ **No.** Enter -0-. ☐ **Yes.** See instructions for the amount to enter.	3	37,698	17,090	9,800		
4	Subtract line 3 from line 2	4					
5	**Qualified adoption expenses** (see instructions)	5	42,130	13,252	6,033		
	Caution: Your qualified adoption expenses may not be equal to the adoption expenses you paid in 2021.						
6	Enter the **smaller** of line 4 or line 5	6	42,087	13,252	6,033		
7	Enter modified adjusted gross income (see instructions)	7					
8	Is line 7 more than $216,660? ☐ **No.** Skip lines 8 and 9, and enter -0- on line 10. ☐ **Yes.** Subtract $216,660 from line 7	8					
9	Divide line 8 by $40,000. Enter the result as a decimal (rounded to at least three places). Do not enter more than 1.000					9	× .
10	Multiply each amount on line 6 by line 9	10					
11	Subtract line 10 from line 6	11	41,736	13,249	6,032		
12	Add the amounts on line 11					12	42,785
13	Credit carryforward, if any, from prior years. See your Adoption Credit Carryforward Worksheet in the 2020 Form 8839 instructions					13	49,780
14	Add lines 12 and 13					14	80,332
15	Enter the amount from line 5 of the Credit Limit Worksheet in the instructions					15	71,702
16	**Adoption Credit.** Enter the smaller of line 14 or line 15 here and on Schedule 3 (Form 1040), line 6c. If line 15 is smaller than line 14, you may have a credit carryforward (see instructions)					16	71,702

Form **8839**

Department of the Treasury
Internal Revenue Service (99)

Qualified Adoption Expenses

► **Attach to Form 1040, 1040-SR, or 1040-NR.**
► **Go to *www.irs.gov/Form8839* for instructions and the latest information.**

OMB No. 1545-0074

2021

Attachment Sequence No. **38**

Name(s) shown on return

Total Forms Filed = 84,183

Your social security number

Part I **Information About Your Eligible Child or Children**—You **must** complete this part.
See instructions for details, including what to do if you need more space.

1	(a) Child's name First	Last	(b) Child's year of birth	Check if child was— (c) born **before 2004** and disabled	(d) a child with special needs	(e) a foreign child	(f) Child's identifying number	(g) Check if adoption became final in 2021 or earlier
Child 1				☐	☐	☐		☐
Child 2				☐	☐	☐		☐
Child 3				☐	☐	☐		☐

Caution: If the child was a foreign child, see **Special rules** in the instructions for line 1, column (e), before you complete Part II or Part III. If you received **employer-provided adoption benefits,** complete Part III on the back next.

Part II **Adoption Credit**

			Child 1	Child 2	Child 3		
2	Maximum adoption credit per child. Enter $14,440 (see instructions)	2					
3	Did you file Form 8839 for a prior year for the same child? ☐ **No.** Enter -0-. ☐ **Yes.** See instructions for the amount to enter.	3	463,763	209,592	121,442		
4	Subtract line 3 from line 2	4					
5	**Qualified adoption expenses** (see instructions)	5	404,083	150,652	73,202		
	Caution: Your qualified adoption expenses may not be equal to the adoption expenses you paid in 2021.						
6	Enter the **smaller** of line 4 or line 5	6	317,971	122,354	58,806		
7	Enter modified adjusted gross income (see instructions)	7					
8	Is line 7 more than $216,660? ☐ **No.** Skip lines 8 and 9, and enter -0- on line 10. ☐ **Yes.** Subtract $216,660 from line 7	8					
9	Divide line 8 by $40,000. Enter the result as a decimal (rounded to at least three places). Do not enter more than 1.000					9	× .
10	Multiply each amount on line 6 by line 9	10					
11	Subtract line 10 from line 6	11	312,453	122,288	58,764		
12	Add the amounts on line 11					12	552,793
13	Credit carryforward, if any, from prior years. See your Adoption Credit Carryforward Worksheet in the 2020 Form 8839 instructions					13	845,735
14	Add lines 12 and 13					14	1,398,528
15	Enter the amount from line 5 of the Credit Limit Worksheet in the instructions					15	335,203
16	**Adoption Credit.** Enter the smaller of line 14 or line 15 here and on Schedule 3 (Form 1040), line 6c. If line 15 is smaller than line 14, you may have a credit carryforward (see instructions)					16	335,203

2021 Line Item Estimates—All figures are estimates based on samples.
Number of returns filed for selected lines

Part III Employer-Provided Adoption Benefits

			Child 1	Child 2	Child 3		
17	Maximum exclusion per child. Enter $14,440 (see instructions)	17					
18	Did you receive employer-provided adoption benefits for a prior year for the same child? ☐ **No.** Enter -0-. ☐ **Yes.** See instructions for the amount to enter.	18					
19	Subtract line 18 from line 17	19					
20	Employer-provided adoption benefits you received in 2021. This amount should be shown in box 12 of your 2021 Form(s) W-2 with code **T**	20					
21	Add the amounts on line 20					21	3,736
22	Enter the **smaller** of line 19 or line 20. But if the child was a child with special needs and the adoption became final in 2021, enter the amount from line 19	22					
23	Enter modified adjusted gross income (from the worksheet in the instructions)	23					
24	Is line 23 more than $216,660? ☐ **No.** Skip lines 24 and 25, and enter -0- on line 26. ☐ **Yes.** Subtract $216,660 from line 23	24					
25	Divide line 24 by $40,000. Enter the result as a decimal (rounded to at least three places). Do not enter more than 1.000	25	× .				
26	Multiply each amount on line 22 by line 25	26					
27	**Excluded benefits.** Subtract line 26 from line 22	27					
28	Add the amounts on line 27					28	*
29	**Taxable benefits.** Is line 28 more than line 21? ☐ **No.** Subtract line 28 from line 21. Also, include this amount, if more than zero, on line 1 of Form 1040 or 1040-SR or line 1a of Form 1040-NR. On the dotted line next to line 1 of Form 1040 or 1040-SR or line 1a of Form 1040-NR, enter "AB." ☐ **Yes.** Subtract line 21 from line 28. Enter the result as a negative number. Reduce the total you would enter on line 1 of Form 1040 or 1040-SR or line 1a of Form 1040-NR by the amount on Form 8839, line 29. Enter the result on line 1 of Form 1040 or 1040-SR or line 1a of Form 1040-NR. Enter "SNE" on the dotted line next to the entry line.					29	1,734

You may be able to claim the adoption credit in Part II on the front of this form if any of the following apply.

- You paid adoption expenses in 2020, those expenses were not fully reimbursed by your employer or otherwise, and the adoption was not final by the end of 2020.
- The total adoption expenses you paid in 2021 were not fully reimbursed by your employer or otherwise, and the adoption became final in 2021 or earlier.
- You adopted a child with special needs and the adoption became final in 2021.

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

Part III Employer-Provided Adoption Benefits

			Child 1	Child 2	Child 3		
17	Maximum exclusion per child. Enter $14,440 (see instructions)	17					
18	Did you receive employer-provided adoption benefits for a prior year for the same child? ☐ **No.** Enter -0-. ☐ **Yes.** See instructions for the amount to enter.	18					
19	Subtract line 18 from line 17	19					
20	Employer-provided adoption benefits you received in 2021. This amount should be shown in box 12 of your 2021 Form(s) W-2 with code **T**	20					
21	Add the amounts on line 20					21	13,734
22	Enter the **smaller** of line 19 or line 20. But if the child was a child with special needs and the adoption became final in 2021, enter the amount from line 19	22					
23	Enter modified adjusted gross income (from the worksheet in the instructions)	23					
24	Is line 23 more than $216,660? ☐ **No.** Skip lines 24 and 25, and enter -0- on line 26. ☐ **Yes.** Subtract $216,660 from line 23	24					
25	Divide line 24 by $40,000. Enter the result as a decimal (rounded to at least three places). Do not enter more than 1.000	25	× .				
26	Multiply each amount on line 22 by line 25	26					
27	**Excluded benefits.** Subtract line 26 from line 22	27					
28	Add the amounts on line 27					28	*
29	**Taxable benefits.** Is line 28 more than line 21? ☐ **No.** Subtract line 28 from line 21. Also, include this amount, if more than zero, on line 1 of Form 1040 or 1040-SR or line 1a of Form 1040-NR. On the dotted line next to line 1 of Form 1040 or 1040-SR or line 1a of Form 1040-NR, enter "AB." ☐ **Yes.** Subtract line 21 from line 28. Enter the result as a negative number. Reduce the total you would enter on line 1 of Form 1040 or 1040-SR or line 1a of Form 1040-NR by the amount on Form 8839, line 29. Enter the result on line 1 of Form 1040 or 1040-SR or line 1a of Form 1040-NR. Enter "SNE" on the dotted line next to the entry line.					29	5,398

TIP

You may be able to claim the adoption credit in Part II on the front of this form if any of the following apply.

- You paid adoption expenses in 2020, those expenses were not fully reimbursed by your employer or otherwise, and the adoption was not final by the end of 2020.
- The total adoption expenses you paid in 2021 were not fully reimbursed by your employer or otherwise, and the adoption became final in 2021 or earlier.
- You adopted a child with special needs and the adoption became final in 2021.

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

2021 Line Item Estimates—All figures are estimates based on samples.
Number of returns filed for selected lines

Form **8846**

Department of the Treasury
Internal Revenue Service

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

▶ **Attach to your tax return.**
▶ **Go to *www.irs.gov/Form8846* for the latest information.**

OMB No. 1545-0123

2021

Attachment Sequence No. **846**

Name(s) shown on return

Total Forms Filed = 21,858

Identifying number

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

1	Tips received by employees for services on which you paid or incurred employer social security and Medicare taxes during the tax year (see instructions)	**1**	11,094
2	Tips not subject to the credit provisions (see instructions)	**2**	3,122
3	Creditable tips. Subtract line 2 from line 1	**3**	11,094
4	Multiply line 3 by 7.65% (0.0765). If you had any tipped employees whose wages (including tips) exceeded $142,800, see instructions and check here . . . . . ▶ ☐	**4**	11,094
5	Credit for employer social security and Medicare taxes paid on certain employee tips from partnerships and S corporations	**5**	12,075
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**	21,858

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

OMB No. 1545-0123

2021

Attachment Sequence No. **846**

Name(s) shown on return

Total Forms Filed = 21,858

Identifying number

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

1	Tips received by employees for services on which you paid or incurred employer social security and Medicare taxes during the tax year (see instructions)	**1**	1,106,372
2	Tips not subject to the credit provisions (see instructions)	**2**	57,354
3	Creditable tips. Subtract line 2 from line 1	**3**	1,049,018
4	Multiply line 3 by 7.65% (0.0765). If you had any tipped employees whose wages (including tips) exceeded $142,800, see instructions and check here ▶ ☐	**4**	80,249
5	Credit for employer social security and Medicare taxes paid on certain employee tips from partnerships and S corporations	**5**	106,883
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**	187,132

2021 Line Item Estimates—All figures are estimates based on samples.
Number of returns filed for selected lines

Form **8853**

Department of the Treasury
Internal Revenue Service (99)

Archer MSAs and Long-Term Care Insurance Contracts

► **Go to *www.irs.gov/Form8853* for instructions and the latest information.**
► **Attach to Form 1040, 1040-SR, or 1040-NR.**

OMB No. 1545-0074

2021

Attachment Sequence No. **39**

Name(s) shown on return

Total Forms Filed = 148,393

Social security number of MSA account holder. If both spouses have MSAs, see instructions ►

Section A. Archer MSAs. If you have only a Medicare Advantage MSA, skip Section A and complete Section B.

Part I **Archer MSA Contributions and Deductions.** See instructions before completing this part. If you are filing jointly and both you and your spouse have high deductible health plans with self-only coverage, complete a separate Part I for each spouse.

1	Total employer contributions to your Archer MSA(s) for 2021	1	*	
2	Archer MSA contributions you made for 2021, including those made from January 1, 2022, through April 18, 2022, that were for 2021. Don't include rollovers. See instructions	2	8,167	
3	Limitation from the Line 3 Limitation Chart and Worksheet in the instructions	3	3,008	
4	Compensation (see instructions) from the employer maintaining the high deductible health plan. (If self-employed, enter your earned income from the trade or business under which the high deductible health plan was established.)	4	3,999	
5	**Archer MSA deduction.** Enter the **smallest** of line 2, 3, or 4 here. Also include this amount on Schedule 1 (Form 1040), line 23	5	*	

Caution: If line 2 is more than line 5, you may have to pay an additional tax. See instructions.

Part II **Archer MSA Distributions**

6a	Total distributions you and your spouse received in 2021 from all Archer MSAs (see instructions)	6a	19,096
b	Distributions included on line 6a that you rolled over to another Archer MSA or a health savings account. Also include any excess contributions (and the earnings on those excess contributions) included on line 6a that were withdrawn by the due date of your return. See instructions	6b	*
c	Subtract line 6b from line 6a	6c	19,092
7	Unreimbursed qualified medical expenses (see instructions)	7	10,065
8	**Taxable Archer MSA distributions.** Subtract line 7 from line 6c. If zero or less, enter -0-. Also include this amount in the total on Schedule 1 (Form 1040), line 8z. On the dotted line next to Schedule 1 (Form 1040), line 8z, enter "MSA" and the amount	8	9,029	
9a	If any of the distributions included on line 8 meet any of the **Exceptions to the Additional 20% Tax** (see instructions), check here ► ☐			
b	**Additional 20% tax** (see instructions). Enter 20% (0.20) of the distributions included on line 8 that are subject to the additional 20% tax. Also include this amount in the total on Schedule 2 (Form 1040), line 17e	9b	8,029	

Section B. Medicare Advantage MSA Distributions. If you are filing jointly and both you and your spouse received distributions in 2021 from a Medicare Advantage MSA, complete a separate Section B for each spouse. See instructions.

10	Total distributions you received in 2021 from all Medicare Advantage MSAs (see instructions)	10	6,123	
11	Unreimbursed qualified medical expenses (see instructions)	11	5,122	
12	**Taxable Medicare Advantage MSA distributions.** Subtract line 11 from line 10. If zero or less, enter -0-. Also include this amount in the total on Schedule 1 (Form 1040), line 8z. On the dotted line next to Schedule 1 (Form 1040), line 8z, enter "Med MSA" and the amount	12	*	
13a	If any of the distributions included on line 12 meet any of the **Exceptions to the Additional 50% Tax** (see instructions), check here ► ☐			
b	**Additional 50% tax.** Enter 50% (0.50) of the distributions included on line 12 that are subject to the additional 50% tax. See instructions for the amount to enter if you had a Medicare Advantage MSA at the end of 2020. Also include this amount in the total on Schedule 2 (Form 1040), line 17f	13b	*	

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

Form **8853**

Department of the Treasury
Internal Revenue Service (99)

Archer MSAs and Long-Term Care Insurance Contracts

► Go to *www.irs.gov/Form8853* for instructions and the latest information.
► Attach to Form 1040, 1040-SR, or 1040-NR.

OMB No. 1545-0074

2021

Attachment Sequence No. **39**

Name(s) shown on return

Total Forms Filed = 148,393

Social security number of MSA account holder. If both spouses have MSAs, see instructions ►

Section A. Archer MSAs. If you have only a Medicare Advantage MSA, skip Section A and complete Section B.

Part I **Archer MSA Contributions and Deductions.** See instructions before completing this part. If you are filing jointly and both you and your spouse have high deductible health plans with self-only coverage, complete a separate Part I for each spouse.

1	Total employer contributions to your Archer MSA(s) for 2021	1	*	
2	Archer MSA contributions you made for 2021, including those made from January 1, 2022, through April 18, 2022, that were for 2021. Don't include rollovers. See instructions	2	11,484	
3	Limitation from the Line 3 Limitation Chart and Worksheet in the instructions	3	7,754	
4	Compensation (see instructions) from the employer maintaining the high deductible health plan. (If self-employed, enter your earned income from the trade or business under which the high deductible health plan was established.)	4	274,462	
5	**Archer MSA deduction.** Enter the **smallest** of line 2, 3, or 4 here. Also include this amount on Schedule 1 (Form 1040), line 23	5	*	

Caution: If line 2 is more than line 5, you may have to pay an additional tax. See instructions.

Part II **Archer MSA Distributions**

6a	Total distributions you and your spouse received in 2021 from all Archer MSAs (see instructions)	6a	34,623
b	Distributions included on line 6a that you rolled over to another Archer MSA or a health savings account. Also include any excess contributions (and the earnings on those excess contributions) included on line 6a that were withdrawn by the due date of your return. See instructions	6b	*
c	Subtract line 6b from line 6a	6c	34,573
7	Unreimbursed qualified medical expenses (see instructions)	7	19,549
8	**Taxable Archer MSA distributions.** Subtract line 7 from line 6c. If zero or less, enter -0-. Also include this amount in the total on Schedule 1 (Form 1040), line 8z. On the dotted line next to Schedule 1 (Form 1040), line 8z, enter "MSA" and the amount	8	15,212
9a	If any of the distributions included on line 8 meet any of the **Exceptions to the Additional 20% Tax** (see instructions), check here ► ☐		
b	**Additional 20% tax** (see instructions). Enter 20% (0.20) of the distributions included on line 8 that are subject to the additional 20% tax. Also include this amount in the total on Schedule 2 (Form 1040), line 17e	9b	2,428

Section B. Medicare Advantage MSA Distributions. If you are filing jointly and both you and your spouse received distributions in 2021 from a Medicare Advantage MSA, complete a separate Section B for each spouse. See instructions.

10	Total distributions you received in 2021 from all Medicare Advantage MSAs (see instructions)	10	10,843
11	Unreimbursed qualified medical expenses (see instructions)	11	8,767
12	**Taxable Medicare Advantage MSA distributions.** Subtract line 11 from line 10. If zero or less, enter -0-. Also include this amount in the total on Schedule 1 (Form 1040), line 8z. On the dotted line next to Schedule 1 (Form 1040), line 8z, enter "Med MSA" and the amount	12	*
13a	If any of the distributions included on line 12 meet any of the **Exceptions to the Additional 50% Tax** (see instructions), check here ► ☐		
b	**Additional 50% tax.** Enter 50% (0.50) of the distributions included on line 12 that are subject to the additional 50% tax. See instructions for the amount to enter if you had a Medicare Advantage MSA at the end of 2020. Also include this amount in the total on Schedule 2 (Form 1040), line 17f	13b	*

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

2021 Line Item Estimates—All figures are estimates based on samples.
Number of returns filed for selected lines

Name of policyholder (as shown on return) | Social security number of policyholder ▶

Section C. Long-Term Care (LTC) Insurance Contracts. See ***Filing Requirements for Section C*** in the instructions before completing this section.

If more than one Section C is attached, check here . . . . . ▶ ☐

14a Name of insured ▶ _____ **b** Social security number of insured ▶ _____

15 In 2021, did anyone other than you receive payments on a per diem or other periodic basis under a qualified LTC insurance contract covering the insured or receive accelerated death benefits under a life insurance policy covering the insured? . . . . . ☐ **Yes** ☐ **No**

16 Was the insured a terminally ill individual? . . . . . ☐ **Yes** ☐ **No**

Note: If "Yes" and the **only** payments you received in 2021 were accelerated death benefits that were paid to you because the insured was terminally ill, skip lines 17 through 25 and enter -0- on line 26.

17	Gross LTC payments received on a per diem or other periodic basis. Enter the total of the amounts from box 1 of all Forms 1099-LTC you received with respect to the insured on which the "Per diem" box in box 3 is checked		**17**	52,214
	Caution: Don't use lines 18 through 26 to figure the taxable amount of benefits paid under an LTC insurance contract that isn't a **qualified** LTC insurance contract. Instead, if the benefits aren't excludable from your income (for example, if the benefits aren't paid for personal injuries or sickness through accident or health insurance), report the amount not excludable as income on Schedule 1 (Form 1040), line 8z or, for taxpayers filing Form 1040-NR, on Schedule NEC (Form 1040-NR), line 12.			
18	Enter the part of the amount on line 17 that is from **qualified** LTC insurance contracts		**18**	33,657
19	Accelerated death benefits received on a per diem or other periodic basis. Don't include any amounts you received because the insured was terminally ill. See instructions		**19**	*
20	Add lines 18 and 19		**20**	33,958
	Note: If you checked "Yes" on line 15 above, see ***Multiple Payees*** in the instructions before completing lines 21 through 25.			
21	Multiply $400 by the number of days in the LTC period	**21** 51,773		
22	Costs incurred for qualified LTC services provided for the insured during the LTC period (see instructions)	**22** 70,516		
23	Enter the **larger** of line 21 or line 22	**23** 84,359		
24	Reimbursements for qualified LTC services provided for the insured during the LTC period	**24** 65,310		
	Caution: If you received any reimbursements from LTC contracts issued before August 1, 1996, see instructions.			
25	Per diem limitation. Subtract line 24 from line 23		**25**	73,104 +/-
26	**Taxable payments.** Subtract line 25 from line 20. If zero or less, enter -0-. Also include this amount in the total on Schedule 1 (Form 1040), line 8z or, for taxpayers filing Form 1040-NR, on Form 1040-NR, Schedule NEC, line 12. On the dotted line next to Schedule 1 (Form 1040), line 8z or, for taxpayers filing Form 1040-NR, on Schedule NEC (Form 1040-NR), line 12, enter "LTC" and the amount		**26**	2,375

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

Form 8853 (2021) Attachment Sequence No. **39** Page **2**

Name of policyholder (as shown on return) | Social security number of policyholder ▶

Section C. Long-Term Care (LTC) Insurance Contracts. See ***Filing Requirements for Section C*** in the instructions before completing this section.

If more than one Section C is attached, check here . . . . . ▶ ☐

14a Name of insured ▶ _____ **b** Social security number of insured ▶ _____

15 In 2021, did anyone other than you receive payments on a per diem or other periodic basis under a qualified LTC insurance contract covering the insured or receive accelerated death benefits under a life insurance policy covering the insured? . . . . . ☐ **Yes** ☐ **No**

16 Was the insured a terminally ill individual? . . . . . ☐ **Yes** ☐ **No**

Note: If "Yes" and the **only** payments you received in 2021 were accelerated death benefits that were paid to you because the insured was terminally ill, skip lines 17 through 25 and enter -0- on line 26.

17	Gross LTC payments received on a per diem or other periodic basis. Enter the total of the amounts from box 1 of all Forms 1099-LTC you received with respect to the insured on which the "Per diem" box in box 3 is checked		**17**	2,279,192
	Caution: Don't use lines 18 through 26 to figure the taxable amount of benefits paid under an LTC insurance contract that isn't a **qualified** LTC insurance contract. Instead, if the benefits aren't excludable from your income (for example, if the benefits aren't paid for personal injuries or sickness through accident or health insurance), report the amount not excludable as income on Schedule 1 (Form 1040), line 8z or, for taxpayers filing Form 1040-NR, on Schedule NEC (Form 1040-NR), line 12.			
18	Enter the part of the amount on line 17 that is from **qualified** LTC insurance contracts		**18**	1,415,674
19	Accelerated death benefits received on a per diem or other periodic basis. Don't include any amounts you received because the insured was terminally ill. See instructions		**19**	*
20	Add lines 18 and 19		**20**	1,418,937
	Note: If you checked "Yes" on line 15 above, see ***Multiple Payees*** in the instructions before completing lines 21 through 25.			
21	Multiply $400 by the number of days in the LTC period	**21** 6,198,810		
22	Costs incurred for qualified LTC services provided for the insured during the LTC period (see instructions)	**22** 3,755,427		
23	Enter the **larger** of line 21 or line 22	**23** 8,042,849		
24	Reimbursements for qualified LTC services provided for the insured during the LTC period	**24** 2,284,292		
	Caution: If you received any reimbursements from LTC contracts issued before August 1, 1996, see instructions.			
25	Per diem limitation. Subtract line 24 from line 23		**25**	6,319,579+/-
26	**Taxable payments.** Subtract line 25 from line 20. If zero or less, enter -0-. Also include this amount in the total on Schedule 1 (Form 1040), line 8z or, for taxpayers filing Form 1040-NR, on Form 1040-NR, Schedule NEC, line 12. On the dotted line next to Schedule 1 (Form 1040), line 8z or, for taxpayers filing Form 1040-NR, on Schedule NEC (Form 1040-NR), line 12, enter "LTC" and the amount		**26**	128,644

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

2021 Line Item Estimates—All figures are estimates based on samples.
Number of returns filed for selected lines

Form **8863**

Department of the Treasury
Internal Revenue Service (99)

Education Credits
(American Opportunity and Lifetime Learning Credits)

► **Attach to Form 1040 or 1040-SR.**
► **Go to *www.irs.gov/Form8863* for instructions and the latest information.**

OMB No. 1545-0074

2021

Attachment Sequence No. **50**

Name(s) shown on return

Total Forms Filed = 9,206,360

Your social security number

CAUTION

Complete a separate Part III on page 2 for each student for whom you're claiming either credit before you complete Parts I and II.

Part I Refundable American Opportunity Credit

1	After completing Part III for each student, enter the total of all amounts from all Parts III, line 30			1	6,162,783
2	Enter: $180,000 if married filing jointly; $90,000 if single, head of household, or qualifying widow(er)	2	6,162,783		
3	Enter the amount from Form 1040 or 1040-SR, line 11. If you're filing Form 2555 or 4563, or you're excluding income from Puerto Rico, see Pub. 970 for the amount to enter	3	6,101,304		
4	Subtract line 3 from line 2. If zero or less, **stop**; you can't take any education credit	4	6,158,946		
5	Enter: $20,000 if married filing jointly; $10,000 if single, head of household, or qualifying widow(er)	5	6,158,946		
6	If line 4 is: • Equal to or more than line 5, enter 1.000 on line 6 • Less than line 5, divide line 4 by line 5. Enter the result as a decimal (rounded to at least three places)			6	6,158,946
7	Multiply line 1 by line 6. **Caution:** If you were under age 24 at the end of the year **and** meet the conditions described in the instructions, you **can't** take the refundable American opportunity credit; skip line 8, enter the amount from line 7 on line 9, and check this box ► ☐			7	6,158,946
8	**Refundable American opportunity credit.** Multiply line 7 by 40% (0.40). Enter the amount here and on Form 1040 or 1040-SR, line 29. Then go to line 9 below.			8	6,027,056

Part II Nonrefundable Education Credits

9	Subtract line 8 from line 7. Enter here and on line 2 of the Credit Limit Worksheet (see instructions)			9	6,158,946
10	After completing Part III for each student, enter the total of all amounts from all Parts III, line 31. If zero, skip lines 11 through 17, enter -0- on line 18, and go to line 19			10	3,190,705
11	Enter the smaller of line 10 or $10,000			11	3,190,705
12	Multiply line 11 by 20% (0.20)			12	3,190,705
13	Enter: $180,000 if married filing jointly; $90,000 if single, head of household, or qualifying widow(er)	13	3,190,705		
14	Enter the amount from Form 1040 or 1040-SR, line 11. If you're filing Form 2555 or 4563, or you're excluding income from Puerto Rico, see Pub. 970 for the amount to enter	14	3,189,697		
15	Subtract line 14 from line 13. If zero or less, skip lines 16 and 17, enter -0- on line 18, and go to line 19	15	3,190,705		
16	Enter: $20,000 if married filing jointly; $10,000 if single, head of household, or qualifying widow(er)	16	3,190,091		
17	If line 15 is: • Equal to or more than line 16, enter 1.000 on line 17 and go to line 18 • Less than line 16, divide line 15 by line 16. Enter the result as a decimal (rounded to at least three places)			17	3,190,091
18	Multiply line 12 by line 17. Enter here and on line 1 of the Credit Limit Worksheet (see instructions) ►			18	3,190,091
19	**Nonrefundable education credits.** Enter the amount from line 7 of the Credit Limit Worksheet (see instructions) here and on Schedule 3 (Form 1040), line 3			19	8,122,952

Form **8863**

Department of the Treasury
Internal Revenue Service (99)

Education Credits
(American Opportunity and Lifetime Learning Credits)

► **Attach to Form 1040 or 1040-SR.**
► **Go to *www.irs.gov/Form8863* for instructions and the latest information.**

OMB No. 1545-0074

2021

Attachment Sequence No. **50**

Name(s) shown on return

Total Forms Filed = 9,206,360

Your social security number

CAUTION

Complete a separate Part III on page 2 for each student for whom you're claiming either credit before you complete Parts I and II.

Part I Refundable American Opportunity Credit

1	After completing Part III for each student, enter the total of all amounts from all Parts III, line 30			1	13,540,713
2	Enter: $180,000 if married filing jointly; $90,000 if single, head of household, or qualifying widow(er)	2	761,438,995		
3	Enter the amount from Form 1040 or 1040-SR, line 11. If you're filing Form 2555 or 4563, or you're excluding income from Puerto Rico, see Pub. 970 for the amount to enter	3	332,698,442		
4	Subtract line 3 from line 2. If zero or less, **stop**; you can't take any education credit	4	429,078,946		
5	Enter: $20,000 if married filing jointly; $10,000 if single, head of household, or qualifying widow(er)	5	84,528,985		
6	If line 4 is: • Equal to or more than line 5, enter 1.000 on line 6 • Less than line 5, divide line 4 by line 5. Enter the result as a decimal (rounded to at least three places)			6	6,023,798
7	Multiply line 1 by line 6. **Caution:** If you were under age 24 at the end of the year **and** meet the conditions described in the instructions, you **can't** take the refundable American opportunity credit; skip line 8, enter the amount from line 7 on line 9, and check this box ► ☐			7	13,175,533
8	**Refundable American opportunity credit.** Multiply line 7 by 40% (0.40). Enter the amount here and on Form 1040 or 1040-SR, line 29. Then go to line 9 below.			8	5,170,213

Part II Nonrefundable Education Credits

9	Subtract line 8 from line 7. Enter here and on line 2 of the Credit Limit Worksheet (see instructions)			9	8,005,320
10	After completing Part III for each student, enter the total of all amounts from all Parts III, line 31. If zero, skip lines 11 through 17, enter -0- on line 18, and go to line 19			10	25,030,506
11	Enter the smaller of line 10 or $10,000			11	16,150,943
12	Multiply line 11 by 20% (0.20)			12	3,230,198
13	Enter: $180,000 if married filing jointly; $90,000 if single, head of household, or qualifying widow(er)	13	406,051,705		
14	Enter the amount from Form 1040 or 1040-SR, line 11. If you're filing Form 2555 or 4563, or you're excluding income from Puerto Rico, see Pub. 970 for the amount to enter	14	208,636,806		
15	Subtract line 14 from line 13. If zero or less, skip lines 16 and 17, enter -0- on line 18, and go to line 19	15	197,414,899		
16	Enter: $20,000 if married filing jointly; $10,000 if single, head of household, or qualifying widow(er)	16	45,204,202		
17	If line 15 is: • Equal to or more than line 16, enter 1.000 on line 17 and go to line 18 • Less than line 16, divide line 15 by line 16. Enter the result as a decimal (rounded to at least three places)			17	31,033,436
18	Multiply line 12 by line 17. Enter here and on line 1 of the Credit Limit Worksheet (see instructions) ►			18	3,144,393
19	**Nonrefundable education credits.** Enter the amount from line 7 of the Credit Limit Worksheet (see instructions) here and on Schedule 3 (Form 1040), line 3			19	8,279,606

2021 Line Item Estimates—All figures are estimates based on samples.
Number of returns filed for selected lines

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

CAUTION ***Complete Part III for each student for whom you're claiming either the American opportunity credit or lifetime learning credit. Use additional copies of page 2 as needed for each student.***

Part III Student and Educational Institution Information. See instructions.

20 Student name (as shown on page 1 of your tax return)

21 Student social security number (as shown on page 1 of your tax return)

22 Educational institution information (see instructions)

a. Name of first educational institution

b. Name of second educational institution (if any)

(1) Address. Number and street (or P.O. box). City, town or post office, state, and ZIP code. If a foreign address, see instructions.

(1) Address. Number and street (or P.O. box). City, town or post office, state, and ZIP code. If a foreign address, see instructions.

(2) Did the student receive Form 1098-T from this institution for 2021? ☐ Yes ☐ No

(2) Did the student receive Form 1098-T from this institution for 2021? ☐ Yes ☐ No

(3) Did the student receive Form 1098-T from this institution for 2020 with box 7 checked? ☐ Yes ☐ No

(3) Did the student receive Form 1098-T from this institution for 2020 with box 7 checked? ☐ Yes ☐ No

(4) Enter the institution's employer identification number (EIN) if you're claiming the American opportunity credit or if you checked "Yes" in **(2)** or **(3).** You can get the EIN from Form 1098-T or from the institution.

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(4) Enter the institution's employer identification number (EIN) if you're claiming the American opportunity credit or if you checked "Yes" in **(2)** or **(3).** You can get the EIN from Form 1098-T or from the institution.

–

23 Has the Hope Scholarship Credit or American opportunity credit been claimed for this student for any 4 tax years before 2021? ☐ Yes — **Stop!** Go to line 31 for this student. ☐ No — Go to line 24.

24 Was the student enrolled at least half-time for at least one academic period that began or is treated as having begun in 2021 at an eligible educational institution in a program leading towards a postsecondary degree, certificate, or other recognized postsecondary educational credential? See instructions. ☐ Yes — Go to line 25. ☐ No — **Stop!** Go to line 31 for this student.

25 Did the student complete the first 4 years of postsecondary education before 2021? See instructions. ☐ Yes — **Stop!** Go to line 31 for this student. ☐ No — Go to line 26.

26 Was the student convicted, before the end of 2021, of a felony for possession or distribution of a controlled substance? ☐ Yes — **Stop!** Go to line 31 for this student. ☐ No — Complete lines 27 through 30 for this student.

CAUTION *You **can't** take the American opportunity credit and the lifetime learning credit for the **same student** in the same year. If you complete lines 27 through 30 for this student, don't complete line 31.*

	American Opportunity Credit		6,162,783	13,980
27	Adjusted qualified education expenses (see instructions). **Don't enter more than $4,000**	**27**	313,654	*
28	Subtract $2,000 from line 27. If zero or less, enter -0-	**28**		
29	Multiply line 28 by 25% (0.25)	**29**		
30	If line 28 is zero, enter the amount from line 27. Otherwise, add $2,000 to the amount on line 29 and enter the result. Skip line 31. Include the total of all amounts from all Parts III, line 30, on Part I, line 1	**30**	6,162,783 313,654	13,980 *
	Lifetime Learning Credit			
31	Adjusted qualified education expenses (see instructions). Include the total of all amounts from all Parts III, line 31, on Part II, line 10	**31**	3,190,705 67,266	* 0

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

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

CAUTION ***Complete Part III for each student for whom you're claiming either the American opportunity credit or lifetime learning credit. Use additional copies of page 2 as needed for each student.***

Part III Student and Educational Institution Information. See instructions.

20 Student name (as shown on page 1 of your tax return)

21 Student social security number (as shown on page 1 of your tax return)

22 Educational institution information (see instructions)

a. Name of first educational institution	**b.** Name of second educational institution (if any)
(1) Address. Number and street (or P.O. box). City, town or post office, state, and ZIP code. If a foreign address, see instructions.	**(1)** Address. Number and street (or P.O. box). City, town or post office, state, and ZIP code. If a foreign address, see instructions.
(2) Did the student receive Form 1098-T from this institution for 2021? ☐ Yes ☐ No	**(2)** Did the student receive Form 1098-T from this institution for 2021? ☐ Yes ☐ No
(3) Did the student receive Form 1098-T from this institution for 2020 with box 7 checked? ☐ Yes ☐ No	**(3)** Did the student receive Form 1098-T from this institution for 2020 with box 7 checked? ☐ Yes ☐ No
(4) Enter the institution's employer identification number (EIN) if you're claiming the American opportunity credit or if you checked "Yes" in **(2)** or **(3).** You can get the EIN from Form 1098-T or from the institution. ___ ___ – ___ ___ ___ ___ ___ ___ ___	**(4)** Enter the institution's employer identification number (EIN) if you're claiming the American opportunity credit or if you checked "Yes" in **(2)** or **(3).** You can get the EIN from Form 1098-T or from the institution. ___ ___ – ___ ___ ___ ___ ___ ___ ___

23	Has the Hope Scholarship Credit or American opportunity credit been claimed for this student for any 4 tax years before 2021?	☐ Yes — **Stop!** Go to line 31 for this student.	☐ No — Go to line 24.
24	Was the student enrolled at least half-time for at least one academic period that began or is treated as having begun in 2021 at an eligible educational institution in a program leading towards a postsecondary degree, certificate, or other recognized postsecondary educational credential? See instructions.	☐ Yes — Go to line 25.	☐ No — **Stop!** Go to line 31 for this student.
25	Did the student complete the first 4 years of postsecondary education before 2021? See instructions.	☐ Yes — **Stop!** Go to line 31 for this student.	☐ No — Go to line 26.
26	Was the student convicted, before the end of 2021, of a felony for possession or distribution of a controlled substance?	☐ Yes — **Stop!** Go to line 31 for this student.	☐ No — Complete lines 27 through 30 for this student.

CAUTION *You **can't** take the American opportunity credit and the lifetime learning credit for the **same student** in the same year. If you complete lines 27 through 30 for this student, don't complete line 31.*

	American Opportunity Credit		18,885,942	48,297
27	Adjusted qualified education expenses (see instructions). **Don't enter more than $4,000**	**27**	997,623	*
28	Subtract $2,000 from line 27. If zero or less, enter -0-	**28**		
29	Multiply line 28 by 25% (0.25)	**29**		
30	If line 28 is zero, enter the amount from line 27. Otherwise, add $2,000 to the amount on line 29 and enter the result. Skip line 31. Include the total of all amounts from all Parts III, line 30, on Part I, line 1	**30**	12,838,365 670,699	31,646 *
	Lifetime Learning Credit			
31	Adjusted qualified education expenses (see instructions). Include the total of all amounts from all Parts III, line 31, on Part II, line 10	**31**	24,401,591 612,758	* 0

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

2021 Line Item Estimates—All figures are estimates based on samples.
Number of returns filed for selected lines

Form **8880**

Department of the Treasury
Internal Revenue Service

Credit for Qualified Retirement Savings Contributions

► **Attach to Form 1040, 1040-SR, or 1040-NR.**
► **Go to *www.irs.gov/Form8880* for the latest information.**

OMB No. 1545-0074

2021

Attachment Sequence No. **54**

Name(s) shown on return

Total Forms Filed = 9,297,000

Your social security number

*You **cannot** take this credit if **either** of the following applies.*

CAUTION

- *The amount on Form 1040, 1040-SR, or 1040-NR, line 11, is more than $33,000 ($49,500 if head of household; $66,000 if married filing jointly).*
- *The person(s) who made the qualified contribution or elective deferral **(a)** was born after January 1, 2004; **(b)** is claimed as a dependent on someone else's 2021 tax return; or **(c)** was a **student** (see instructions).*

			(a) You	(b) Your spouse
1	Traditional and Roth IRA contributions, and ABLE account contributions by the designated beneficiary for 2021. **Do not** include rollover contributions	1	713,234	193,070
2	Elective deferrals to a 401(k) or other qualified employer plan, voluntary employee contributions, and 501(c)(18)(D) plan contributions for 2021 (see instructions)	2	8,111,013	990,683
3	Add lines 1 and 2	3	8,555,643	1,134,662
4	Certain distributions received **after** 2018 and **before** the due date (including extensions) of your 2021 tax return (see instructions). If married filing jointly, include **both** spouses' amounts in **both** columns. See instructions for an exception	4	298,736	115,302
5	Subtract line 4 from line 3. If zero or less, enter -0-	5	8,542,733	1,120,971
6	In each column, enter the **smaller** of line 5 or $2,000	6	8,546,773	1,120,971
7	Add the amounts on line 6. If zero, **stop;** you can't take this credit			7 9,287,654
8	Enter the amount from Form 1040, 1040-SR, or 1040-NR, line 11*	8	9,287,653	
9	Enter the applicable decimal amount from the table below.			9 x 0 .

If line 8 is—		And your filing status is—		
Over—	But not over—	Married filing jointly	Head of household	Single, Married filing separately, or Qualifying widow(er)
		Enter on line 9—		
---	$19,750	0.5	0.5	0.5
$19,750	$21,500	0.5	0.5	0.2
$21,500	$29,625	0.5	0.5	0.1
$29,625	$32,250	0.5	0.2	0.1
$32,250	$33,000	0.5	0.1	0.1
$33,000	$39,500	0.5	0.1	0.0
$39,500	$43,000	0.2	0.1	0.0
$43,000	$49,500	0.1	0.1	0.0
$49,500	$66,000	0.1	0.0	0.0
$66,000	---	0.0	0.0	0.0

Note: If line 9 is zero, **stop;** you can't take this credit.

10	Multiply line 7 by line 9	10	9,255,873
11	Limitation based on tax liability. Enter the amount from the Credit Limit Worksheet in the instructions	11	9,230,819
12	**Credit for qualified retirement savings contributions.** Enter the **smaller** of line 10 or line 11 here and on Schedule 3 (Form 1040), line 4	12	9,199,130

* See Pub. 590-A for the amount to enter if you claim any exclusion or deduction for foreign earned income, foreign housing, or income from Puerto Rico or for bona fide residents of American Samoa.

Form **8880**

Department of the Treasury
Internal Revenue Service

Credit for Qualified Retirement Savings Contributions

► **Attach to Form 1040, 1040-SR, or 1040-NR.**
► **Go to *www.irs.gov/Form8880* for the latest information.**

OMB No. 1545-0074

2021

Attachment Sequence No. **54**

Name(s) shown on return

Total Forms Filed = 9,297,000

Your social security number

CAUTION

*You **cannot** take this credit if **either** of the following applies.*

- *The amount on Form 1040, 1040-SR, or 1040-NR, line 11, is more than $33,000 ($49,500 if head of household; $66,000 if married filing jointly).*
- *The person(s) who made the qualified contribution or elective deferral **(a)** was born after January 1, 2004; **(b)** is claimed as a dependent on someone else's 2021 tax return; or **(c)** was a **student** (see instructions).*

			(a) You	(b) Your spouse
1	Traditional and Roth IRA contributions, and ABLE account contributions by the designated beneficiary for 2021. **Do not** include rollover contributions	1	2,697,387	856,592
2	Elective deferrals to a 401(k) or other qualified employer plan, voluntary employee contributions, and 501(c)(18)(D) plan contributions for 2021 (see instructions)	2	14,166,741	2,302,769
3	Add lines 1 and 2	3	16,864,127	3,159,361
4	Certain distributions received **after** 2018 and **before** the due date (including extensions) of your 2021 tax return (see instructions). If married filing jointly, include **both** spouses' amounts in **both** columns. See instructions for an exception	4	511,341	300,144
5	Subtract line 4 from line 3. If zero or less, enter -0-	5	16,506,621	3,049,487
6	In each column, enter the **smaller** of line 5 or $2,000	6	10,066,838	1,505,630
7	Add the amounts on line 6. If zero, **stop;** you can't take this credit	7		11,572,469
8	Enter the amount from Form 1040, 1040-SR, or 1040-NR, line 11*	8	328,422,513	
9	Enter the applicable decimal amount from the table below.	9		x 0 .

If line 8 is—		And your filing status is—		
Over—	But not over—	Married filing jointly	Head of household	Single, Married filing separately, or Qualifying widow(er)
		Enter on line 9—		
---	$19,750	0.5	0.5	0.5
$19,750	$21,500	0.5	0.5	0.2
$21,500	$29,625	0.5	0.5	0.1
$29,625	$32,250	0.5	0.2	0.1
$32,250	$33,000	0.5	0.1	0.1
$33,000	$39,500	0.5	0.1	0.0
$39,500	$43,000	0.2	0.1	0.0
$43,000	$49,500	0.1	0.1	0.0
$49,500	$66,000	0.1	0.0	0.0
$66,000	---	0.0	0.0	0.0

Note: If line 9 is zero, **stop;** you can't take this credit.

10	Multiply line 7 by line 9	10	2,078,457
11	Limitation based on tax liability. Enter the amount from the Credit Limit Worksheet in the instructions	11	16,237,063
12	**Credit for qualified retirement savings contributions.** Enter the **smaller** of line 10 or line 11 here and on Schedule 3 (Form 1040), line 4	12	1,759,140

* See Pub. 590-A for the amount to enter if you claim any exclusion or deduction for foreign earned income, foreign housing, or income from Puerto Rico or for bona fide residents of American Samoa.

2021 Line Item Estimates—All figures are estimates based on samples.
Number of returns filed for selected lines

Form **8889**

Department of the Treasury
Internal Revenue Service

Health Savings Accounts (HSAs)

► **Attach to Form 1040, 1040-SR, or 1040-NR.**
► **Go to *www.irs.gov/Form8889* for instructions and the latest information.**

OMB No. 1545-0074

2021

Attachment Sequence No. **52**

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

Total Forms Filed = 15,511,487

Social security number of HSA beneficiary. If both spouses have HSAs, see instructions ►

Before you begin: Complete Form 8853, Archer MSAs and Long-Term Care Insurance Contracts, if required.

Part I HSA Contributions and Deduction.

See the instructions before completing this part. If you are filing jointly and both you and your spouse each have separate HSAs, complete a separate Part I for each spouse.

1	Check the box to indicate your coverage under a high-deductible health plan (HDHP) during 2021. See instructions ►		☐ Self-only ☐ Family
2	HSA contributions you made for 2021 (or those made on your behalf), including those made from January 1, 2022, through April 15, 2022, that were for 2021. **Do not** include employer contributions, contributions through a cafeteria plan, or rollovers. See instructions	2	2,004,408
3	If you were under age 55 at the end of 2021 and, on the first day of **every** month during 2021, you were, or were considered, an eligible individual with the **same** coverage, enter $3,600 ($7,200 for family coverage). **All others,** see the instructions for the amount to enter	3	13,503,047
4	Enter the amount you and your employer contributed to your Archer MSAs for 2021 from Form 8853, lines 1 and 2. If you or your spouse had family coverage under an HDHP at any time during 2021, also include any amount contributed to your spouse's Archer MSAs	4	18,513
5	Subtract line 4 from line 3. If zero or less, enter -0-	5	13,502,749
6	Enter the amount from line 5. But if you and your spouse each have separate HSAs and had family coverage under an HDHP at any time during 2021, see the instructions for the amount to enter	6	13,257,533
7	If you were age 55 or older at the end of 2021, married, and you or your spouse had family coverage under an HDHP at any time during 2021, enter your additional contribution amount. See instructions	7	1,604,254
8	Add lines 6 and 7	8	13,261,021
9	Employer contributions made to your HSAs for 2021 — 9: 12,130,229		
10	Qualified HSA funding distributions — 10: 37,808		
11	Add lines 9 and 10	11	12,145,174
12	Subtract line 11 from line 8. If zero or less, enter -0-	12	11,801,185
13	**HSA deduction.** Enter the **smaller** of line 2 or line 12 here and on Schedule 1 (Form 1040), Part II, line 13 **Caution:** If line 2 is more than line 13, you may have to pay an additional tax. See instructions.	13	1,933,557

Part II HSA Distributions.

If you are filing jointly and both you and your spouse each have separate HSAs, complete a separate Part II for each spouse.

14a	Total distributions you received in 2021 from all HSAs (see instructions)	14a	8,875,873
b	Distributions included on line 14a that you rolled over to another HSA. Also include any excess contributions (and the earnings on those excess contributions) included on line 14a that were withdrawn by the due date of your return. See instructions	14b	77,537
c	Subtract line 14b from line 14a	14c	8,839,869
15	Qualified medical expenses paid using HSA distributions (see instructions)	15	8,562,732
16	**Taxable HSA distributions.** Subtract line 15 from line 14c. If zero or less, enter -0-. Also, include this amount in the total on Schedule 1 (Form 1040), Part I, line 8e	16	388,853
17a	If any of the distributions included on line 16 meet any of the **Exceptions to the Additional 20% Tax** (see instructions), check here ► ☐		
b	**Additional 20% tax** (see instructions). Enter 20% (0.20) of the distributions included on line 16 that are subject to the additional 20% tax. Also, include this amount in the total on Schedule 2 (Form 1040), Part II, line 17c	17b	241,784

Part III Income and Additional Tax for Failure To Maintain HDHP Coverage.

See the instructions before completing this part. If you are filing jointly and both you and your spouse each have separate HSAs, complete a separate Part III for each spouse.

18	Last-month rule	18	16,490
19	Qualified HSA funding distribution	19	*
20	**Total income.** Add lines 18 and 19. Include this amount on Schedule 1 (Form 1040), Part I, line 8z, and enter "HSA" and the amount on the dotted line	20	22,108
21	**Additional tax.** Multiply line 20 by 10% (0.10). Include this amount in the total on Schedule 2 (Form 1040), Part II, line 17d	21	22,108

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

Form **8889**

Department of the Treasury
Internal Revenue Service

Health Savings Accounts (HSAs)

► **Attach to Form 1040, 1040-SR, or 1040-NR.**
► **Go to *www.irs.gov/Form8889* for instructions and the latest information.**

OMB No. 1545-0074

2021

Attachment Sequence No. **52**

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

Total Forms Filed = 15,511,487

Social security number of HSA beneficiary. If both spouses have HSAs, see instructions ►

Before you begin: Complete Form 8853, Archer MSAs and Long-Term Care Insurance Contracts, if required.

Part I HSA Contributions and Deduction.

See the instructions before completing this part. If you are filing jointly and both you and your spouse each have separate HSAs, complete a separate Part I for each spouse.

1	Check the box to indicate your coverage under a high-deductible health plan (HDHP) during 2021. See instructions ►	☐ Self-only ☐ Family	
2	HSA contributions you made for 2021 (or those made on your behalf), including those made from January 1, 2022, through April 15, 2022, that were for 2021. **Do not** include employer contributions, contributions through a cafeteria plan, or rollovers. See instructions	2	6,503,721
3	If you were under age 55 at the end of 2021 and, on the first day of **every** month during 2021, you were, or were considered, an eligible individual with the **same** coverage, enter $3,600 ($7,200 for family coverage). **All others,** see the instructions for the amount to enter	3	78,578,014
4	Enter the amount you and your employer contributed to your Archer MSAs for 2021 from Form 8853, lines 1 and 2. If you or your spouse had family coverage under an HDHP at any time during 2021, also include any amount contributed to your spouse's Archer MSAs	4	23,837
5	Subtract line 4 from line 3. If zero or less, enter -0-	5	78,560,229
6	Enter the amount from line 5. But if you and your spouse each have separate HSAs and had family coverage under an HDHP at any time during 2021, see the instructions for the amount to enter	6	74,371,951
7	If you were age 55 or older at the end of 2021, married, and you or your spouse had family coverage under an HDHP at any time during 2021, enter your additional contribution amount. See instructions	7	1,666,726
8	Add lines 6 and 7	8	76,038,678
9	Employer contributions made to your HSAs for 2021 — 9: 32,770,320		
10	Qualified HSA funding distributions — 10: 81,832		
11	Add lines 9 and 10	11	32,852,152
12	Subtract line 11 from line 8. If zero or less, enter -0-	12	44,602,124
13	**HSA deduction.** Enter the **smaller** of line 2 or line 12 here and on Schedule 1 (Form 1040), Part II, line 13 **Caution:** If line 2 is more than line 13, you may have to pay an additional tax. See instructions.	13	5,888,886

Part II HSA Distributions.

If you are filing jointly and both you and your spouse each have separate HSAs, complete a separate Part II for each spouse.

14a	Total distributions you received in 2021 from all HSAs (see instructions)	14a	23,118,910
b	Distributions included on line 14a that you rolled over to another HSA. Also include any excess contributions (and the earnings on those excess contributions) included on line 14a that were withdrawn by the due date of your return. See instructions	14b	195,083
c	Subtract line 14b from line 14a	14c	22,923,827
15	Qualified medical expenses paid using HSA distributions (see instructions)	15	22,387,867
16	**Taxable HSA distributions.** Subtract line 15 from line 14c. If zero or less, enter -0-. Also, include this amount in the total on Schedule 1 (Form 1040), Part I, line 8e	16	535,961
17a	If any of the distributions included on line 16 meet any of the **Exceptions to the Additional 20% Tax** (see instructions), check here ► ☐		
b	**Additional 20% tax** (see instructions). Enter 20% (0.20) of the distributions included on line 16 that are subject to the additional 20% tax. Also, include this amount in the total on Schedule 2 (Form 1040), Part II, line 17c	17b	71,907

Part III Income and Additional Tax for Failure To Maintain HDHP Coverage.

See the instructions before completing this part. If you are filing jointly and both you and your spouse each have separate HSAs, complete a separate Part III for each spouse.

18	Last-month rule	18	19,190
19	Qualified HSA funding distribution	19	*
20	**Total income.** Add lines 18 and 19. Include this amount on Schedule 1 (Form 1040), Part I, line 8z, and enter "HSA" and the amount on the dotted line	20	30,040
21	**Additional tax.** Multiply line 20 by 10% (0.10). Include this amount in the total on Schedule 2 (Form 1040), Part II, line 17d	21	3,003

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

2021 Line Item Estimates—All figures are estimates based on samples.
Number of returns filed for selected lines

Form **8910**
(Rev. January 2022)
Department of the Treasury
Internal Revenue Service

Alternative Motor Vehicle Credit

▶ **Attach to your tax return.**
▶ **Go to *www.irs.gov/Form8910* for instructions and the latest information.**

OMB No. 1545-1998

Attachment Sequence No. **68**

Name(s) shown on return — Total Forms Filed = 27,642 — **Identifying number**

Note:

- Use this form to claim the credit for certain alternative motor vehicles.
- Claim the credit for certain plug-in electric vehicles on Form 8936.

Part I Tentative Credit

Use a separate column for each vehicle. If you need more columns, use additional Forms 8910 and include the totals on lines 7 and 11.		**(a)** Vehicle 1	**(b)** Vehicle 2
1 Year, make, and model of vehicle	**1**		
2 Vehicle identification number (see instructions)	**2**		
3 Enter date vehicle was placed in service (MM/DD/YYYY)	**3**		
4 **Tentative credit** (see instructions for amount to enter)	**4**	27,565	*

Next: If you did NOT use your vehicle for business or investment purposes and did not have a credit from a partnership or S corporation, skip Part II and go to Part III. All others, go to Part II.

Part II Credit for Business/Investment Use Part of Vehicle

5 Business/investment use percentage (see instructions)	**5**	%	%	
6 Multiply line 4 by line 5	**6**			
7 Add columns (a) and (b) on line 6			**7**	6,125
8 Alternative motor vehicle credit from partnerships and S corporations (see instructions)			**8**	*
9 **Business/investment use part of credit.** Add lines 7 and 8. Partnerships and S corporations, stop here and report this amount on Schedule K. All others, report this amount on Form 3800, Part III, line 1r			**9**	6,138

Part III Credit for Personal Use Part of Vehicle

10 If you skipped Part II, enter the amount from line 4. If you completed Part II, subtract line 6 from line 4	**10**			
11 Add columns (a) and (b) on line 10			**11**	23,505
12 Enter the amount from Form 1040, 1040-SR, or 1040-NR, line 18			**12**	
13 Personal credits from Form 1040, 1040-SR, or 1040-NR (see instructions)			**13**	5,701
14 Subtract line 13 from line 12. If zero or less, enter -0- and stop here. You cannot claim the personal use part of the credit			**14**	26,649
15 **Personal use part of credit.** Enter the **smaller** of line 11 or line 14 here and on Schedule 3 (Form 1040), line 6e. If line 14 is smaller than line 11, see instructions			**15**	22,513

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

Form **8910**
(Rev. January 2022)
Department of the Treasury
Internal Revenue Service

Alternative Motor Vehicle Credit

► **Attach to your tax return.**
► **Go to *www.irs.gov/Form8910* for instructions and the latest information.**

OMB No. 1545-1998

Attachment Sequence No. **68**

Name(s) shown on return

Total Forms Filed = 27,642

Identifying number

Note:

- Use this form to claim the credit for certain alternative motor vehicles.
- Claim the credit for certain plug-in electric vehicles on Form 8936.

Part I Tentative Credit

Use a separate column for each vehicle. If you need more columns, use additional Forms 8910 and include the totals on lines 7 and 11.		**(a)** Vehicle 1	**(b)** Vehicle 2
1 Year, make, and model of vehicle	**1**		
2 Vehicle identification number (see instructions)	**2**		
3 Enter date vehicle was placed in service (MM/DD/YYYY)	**3**		
4 **Tentative credit** (see instructions for amount to enter)	**4**	168,405	*

Next: If you did NOT use your vehicle for business or investment purposes and did not have a credit from a partnership or S corporation, skip Part II and go to Part III. All others, go to Part II.

Part II Credit for Business/Investment Use Part of Vehicle

5 Business/investment use percentage (see instructions)	**5**	%	%	
6 Multiply line 4 by line 5	**6**			
7 Add columns (a) and (b) on line 6			**7**	19,117
8 Alternative motor vehicle credit from partnerships and S corporations (see instructions)			**8**	*
9 **Business/investment use part of credit.** Add lines 7 and 8. Partnerships and S corporations, stop here and report this amount on Schedule K. All others, report this amount on Form 3800, Part III, line 1r			**9**	19,139

Part III Credit for Personal Use Part of Vehicle

10 If you skipped Part II, enter the amount from line 4. If you completed Part II, subtract line 6 from line 4	**10**			
11 Add columns (a) and (b) on line 10			**11**	149,493
12 Enter the amount from Form 1040, 1040-SR, or 1040-NR, line 18			**12**	
13 Personal credits from Form 1040, 1040-SR, or 1040-NR (see instructions)			**13**	28,495
14 Subtract line 13 from line 12. If zero or less, enter -0- and stop here. You cannot claim the personal use part of the credit			**14**	1,004,724
15 **Personal use part of credit.** Enter the **smaller** of line 11 or line 14 here and on Schedule 3 (Form 1040), line 6e. If line 14 is smaller than line 11, see instructions			**15**	103,380

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

2021 Line Item Estimates—All figures are estimates based on samples.
Number of returns filed for selected lines

Form **8911**
(Rev. January 2022)
Department of the Treasury
Internal Revenue Service

Alternative Fuel Vehicle Refueling Property Credit

► **Attach to your tax return.**
► **Go to *www.irs.gov/Form8911* for instructions and the latest information.**

OMB No. 1545-0123

Attachment Sequence No. **151**

Name(s) shown on return

Total Forms Filed = 89,700

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	89,698

Part II Credit for Business/Investment Use Part of Refueling Property

2	Business/investment use part (see instructions)	2	4,867
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	10,085
7	Enter the **smaller** of line 5 or line 6	7	4,556
8	Alternative fuel vehicle refueling property credit from partnerships and S corporations (see instructions)	8	*
9	**Business/investment use part of credit.** Add lines 7 and 8. Partnerships and S corporations, stop here and report this amount on Schedule K. All others, report this amount on Form 3800, Part III, line 1s	9	4,567

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	88,072
14	Regular tax before credits: • Individuals. Enter the sum of the amounts from Form 1040, 1040-SR, or 1040-NR, line 16, and Schedule 2 (Form 1040), line 2. • Other filers. Enter the regular tax before credits from your return.	14	
15	Credits that reduce regular tax before the alternative fuel vehicle refueling property credit:		
a	Foreign tax credit — 15a		
b	Certain allowable credits (see instructions) — 15b		
c	Add lines 15a and 15b	15c	53,177
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	87,828
17	Tentative minimum tax (see instructions): • Individuals. Enter the amount from Form 6251, line 9. • Other filers. Enter the tentative minimum tax from your alternative minimum tax form or schedule.	17	73,254
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	87,508
19	**Personal use part of credit.** Enter the **smaller** of line 13 or line 18 here and on Schedule 3 (Form 1040), line 6j; or the appropriate line of your return. If line 18 is smaller than line 13, see instructions	19	87,508

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

Form **8911**
(Rev. January 2022)
Department of the Treasury
Internal Revenue Service

Alternative Fuel Vehicle Refueling Property Credit

► **Attach to your tax return.**
► **Go to *www.irs.gov/Form8911* for instructions and the latest information.**

OMB No. 1545-0123

Attachment Sequence No. **151**

Name(s) shown on return

Total Forms Filed = 89,700

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	242,352

Part II Credit for Business/Investment Use Part of Refueling Property

2	Business/investment use part (see instructions)	2	45,990
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	276,487
7	Enter the **smaller** of line 5 or line 6	7	10,213
8	Alternative fuel vehicle refueling property credit from partnerships and S corporations (see instructions)	8	*
9	**Business/investment use part of credit.** Add lines 7 and 8. Partnerships and S corporations, stop here and report this amount on Schedule K. All others, report this amount on Form 3800, Part III, line 1s	9	10,348

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	44,861
14	Regular tax before credits: • Individuals. Enter the sum of the amounts from Form 1040, 1040-SR, or 1040-NR, line 16, and Schedule 2 (Form 1040), line 2. • Other filers. Enter the regular tax before credits from your return.	14	
15	Credits that reduce regular tax before the alternative fuel vehicle refueling property credit:		
a	Foreign tax credit — 15a		
b	Certain allowable credits (see instructions) — 15b		
c	Add lines 15a and 15b	15c	212,398
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	5,356,552
17	Tentative minimum tax (see instructions): • Individuals. Enter the amount from Form 6251, line 9. • Other filers. Enter the tentative minimum tax from your alternative minimum tax form or schedule.	17	4,385,298
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	976,692
19	**Personal use part of credit.** Enter the **smaller** of line 13 or line 18 here and on Schedule 3 (Form 1040), line 6j; or the appropriate line of your return. If line 18 is smaller than line 13, see instructions	19	42,683

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

2021 Line Item Estimates—All figures are estimates based on samples.
Number of returns filed for selected lines

Form **8936**
(Rev. January 2021)
Department of the Treasury
Internal Revenue Service

Qualified Plug-in Electric Drive Motor Vehicle Credit

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

► **Attach to your tax return.**

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

OMB No. 1545-2137

Attachment Sequence No. **69**

Name(s) shown on return

Total Forms Filed = 168,942

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**		
4a If the vehicle is a two-wheeled vehicle, enter the cost of the vehicle. If the vehicle has at least four wheels, see instructions	**4a**		
b Phase-out percentage (see instructions)	**4b**	%	%
c Tentative credit. Multiply line 4a by line 4b	**4c**		

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 4c by line 5. If the vehicle has at least four wheels, leave lines 7 through 10 blank and go to line 11	**6**			
7 Section 179 expense deduction (see instructions)	**7**			
8 Subtract line 7 from line 6	**8**			
9 Multiply line 8 by 10% (0.10)	**9**			
10 Maximum credit per vehicle	**10**	2,500	2,500	
11 For vehicles with four or more wheels, enter the amount from line 6. If the vehicle is a two-wheeled vehicle, enter the smaller of line 9 or line 10	**11**			
12 Add columns (a) and (b) on line 11	**12**		6,616	
13 Qualified plug-in electric drive motor vehicle credit from partnerships and S corporations (see instructions)	**13**		931	
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**		7,544	

Note: Complete Part III to figure any credit for the personal use part of the vehicle.

Form **8936**
(Rev. January 2021)
Department of the Treasury
Internal Revenue Service

Qualified Plug-in Electric Drive Motor Vehicle Credit
(Including Qualified Two-Wheeled Plug-in Electric Vehicles)

► **Attach to your tax return.**
► **Go to *www.irs.gov/Form8936* for instructions and the latest information.**

OMB No. 1545-2137

Attachment Sequence No. **69**

Name(s) shown on return

Total Forms Filed = 168,942

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**		
4a If the vehicle is a two-wheeled vehicle, enter the cost of the vehicle. If the vehicle has at least four wheels, see instructions	**4a**		
b Phase-out percentage (see instructions)	**4b**	%	%
c Tentative credit. Multiply line 4a by line 4b	**4c**		

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 4c by line 5. If the vehicle has at least four wheels, leave lines 7 through 10 blank and go to line 11	**6**			
7 Section 179 expense deduction (see instructions)	**7**			
8 Subtract line 7 from line 6	**8**			
9 Multiply line 8 by 10% (0.10)	**9**			
10 Maximum credit per vehicle	**10**	2,500	2,500	
11 For vehicles with four or more wheels, enter the amount from line 6. If the vehicle is a two-wheeled vehicle, enter the smaller of line 9 or line 10	**11**			
12 Add columns (a) and (b) on line 11	**12**			21,683
13 Qualified plug-in electric drive motor vehicle credit from partnerships and S corporations (see instructions)	**13**			9,269
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**			30,951

Note: Complete Part III to figure any credit for the personal use part of the vehicle.

2021 Line Item Estimates—All figures are estimates based on samples.
Number of returns filed for selected lines

Part III Credit for Personal Use Part of Vehicle

			(a) Vehicle 1	(b) Vehicle 2
15	If you skipped Part II, enter the amount from line 4c. If you completed Part II, subtract line 6 from line 4c. If the vehicle has at least four wheels, leave lines 16 and 17 blank and go to line 18	**15**		
16	Multiply line 15 by 10% (0.10)	**16**		
17	Maximum credit per vehicle. If you skipped Part II, enter $2,500. If you completed Part II, subtract line 11 from line 10	**17**		
18	For vehicles with four or more wheels, enter the amount from line 15. If the vehicle is a two-wheeled vehicle, enter the smaller of line 16 or line 17	**18**		

19	Add columns (a) and (b) on line 18	**19**	166,460
20	Enter the amount from Form 1040, 1040-SR, or 1040-NR, line 18	**20**	
21	Personal credits from Form 1040, 1040-SR, or 1040-NR (see instructions)	**21**	55,178
22	Subtract line 21 from line 20	**22**	168,599
23	**Personal use part of credit.** Enter the **smaller** of line 19 or line 22 here and on Schedule 3 (Form 1040), line 6. Check box **c** on that line and enter "8936" in the space next to that box. If line 22 is smaller than line 19, see instructions	**23**	166,244

Form 8936 (Rev. 1-2021) Page **2**

Part III **Credit for Personal Use Part of Vehicle**

			(a) Vehicle 1	(b) Vehicle 2
15	If you skipped Part II, enter the amount from line 4c. If you completed Part II, subtract line 6 from line 4c. If the vehicle has at least four wheels, leave lines 16 and 17 blank and go to line 18	**15**		
16	Multiply line 15 by 10% (0.10)	**16**		
17	Maximum credit per vehicle. If you skipped Part II, enter $2,500. If you completed Part II, subtract line 11 from line 10	**17**		
18	For vehicles with four or more wheels, enter the amount from line 15. If the vehicle is a two-wheeled vehicle, enter the smaller of line 16 or line 17	**18**		
19	Add columns (a) and (b) on line 18	**19**		1,136,569
20	Enter the amount from Form 1040, 1040-SR, or 1040-NR, line 18	**20**		
21	Personal credits from Form 1040, 1040-SR, or 1040-NR (see instructions)	**21**		196,930
22	Subtract line 21 from line 20	**22**		13,667,775
23	**Personal use part of credit.** Enter the **smaller** of line 19 or line 22 here and on Schedule 3 (Form 1040), line 6. Check box **c** on that line and enter "8936" in the space next to that box. If line 22 is smaller than line 19, see instructions	**23**		1,037,358

Form **8936** (Rev. 1-2021)

2021 Line Item Estimates—All figures are estimates based on samples.
Number of returns filed for selected lines

Form **8938**
(Rev. November 2021)
Department of the Treasury
Internal Revenue Service

Statement of Specified Foreign Financial Assets

▶ **Go to *www.irs.gov/Form8938* for instructions and the latest information.**
▶ **Attach to your tax return.**

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

OMB No. 1545-2195

Attachment Sequence No. **938**

If you have attached additional statements, check here ☐ **Number of additional statements** _____

1	Name(s) shown on return **Total Forms Filed =** 528,551	**2** Taxpayer identification number (TIN)

3 Type of filer

a ☐ Specified individual **b** ☐ Partnership **c** ☐ Corporation **d** ☐ Trust

4 If you checked box 3a, skip this line 4. If you checked box 3b or 3c, enter the name and TIN of the specified individual who closely holds the partnership or corporation. If you checked box 3d, enter the name and TIN of the specified person who is a current beneficiary of the trust. (See instructions for definitions and what to do if you have more than one specified individual or specified person to list.)

a Name **b** TIN

Part I Foreign Deposit and Custodial Accounts Summary

5	Number of deposit accounts (reported in Part V) ▶	
6	Maximum value of all deposit accounts	$ 459,893
7	Number of custodial accounts (reported in Part V) ▶	
8	Maximum value of all custodial accounts	$ 113,125
9	Were any foreign deposit or custodial accounts closed during the tax year?	☐ Yes ☐ No

Part II Other Foreign Assets Summary

10	Number of foreign assets (reported in Part VI) ▶	
11	Maximum value of all assets (reported in Part VI)	$ 162,494
12	Were any foreign assets acquired or sold during the tax year?	☐ Yes ☐ No

Part III Summary of Tax Items Attributable to Specified Foreign Financial Assets (see instructions)

(a) Asset category	**(b)** Tax item	**(c)** Amount reported on form or schedule	Where reported **(d)** Form and line	Where reported **(e)** Schedule and line
13 Foreign deposit and custodial accounts	**a** Interest	$ 211,158		
	b Dividends	$ 76,565		
	c Royalties	$ 163		
	d Other income	$ 11,951		
	e Gains (losses)	$ 33,187		
	f Deductions	$ 1,914		
	g Credits	$ 9,756		
14 Other foreign assets	**a** Interest	$ 25,764		
	b Dividends	$ 34,103		
	c Royalties	$ 2,704		
	d Other income	$ 38,540		
	e Gains (losses)	$ 28,287		
	f Deductions	$ 9,799		
	g Credits	$ 5,697		

Part IV Excepted Specified Foreign Financial Assets (see instructions)

If you reported specified foreign financial assets on one or more of the following forms, enter the number of such forms filed. You do not need to include these assets on Form 8938 for the tax year.

15 Number of Forms 3520 _____ **16** Number of Forms 3520-A _____ **17** Number of Forms 5471 _____

18 Number of Forms 8621 _____ **19** Number of Forms 8865 _____

Form **8938**
(Rev. November 2021)
Department of the Treasury
Internal Revenue Service

Statement of Specified Foreign Financial Assets

▶ Go to *www.irs.gov/Form8938* for instructions and the latest information.
▶ Attach to your tax return.

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

OMB No. 1545-2195

Attachment Sequence No. **938**

If you have attached additional statements, check here ☐ Number of additional statements _____

1	Name(s) shown on return **Total Forms Filed =** 528,551	2	Taxpayer identification number (TIN)

3 Type of filer
a ☐ Specified individual **b** ☐ Partnership **c** ☐ Corporation **d** ☐ Trust

4 If you checked box 3a, skip this line 4. If you checked box 3b or 3c, enter the name and TIN of the specified individual who closely holds the partnership or corporation. If you checked box 3d, enter the name and TIN of the specified person who is a current beneficiary of the trust. (See instructions for definitions and what to do if you have more than one specified individual or specified person to list.)

a Name **b** TIN

Part I Foreign Deposit and Custodial Accounts Summary

5	Number of deposit accounts (reported in Part V) ▶	
6	Maximum value of all deposit accounts	$ 342,951,530
7	Number of custodial accounts (reported in Part V) ▶	
8	Maximum value of all custodial accounts	$ 112,242,361
9	Were any foreign deposit or custodial accounts closed during the tax year?	☐ Yes ☐ No

Part II Other Foreign Assets Summary

10	Number of foreign assets (reported in Part VI) ▶	
11	Maximum value of all assets (reported in Part VI)	$ 327,950,435
12	Were any foreign assets acquired or sold during the tax year?	☐ Yes ☐ No

Part III Summary of Tax Items Attributable to Specified Foreign Financial Assets (see instructions)

(a) Asset category	(b) Tax item	(c) Amount reported on form or schedule	Where reported (d) Form and line	Where reported (e) Schedule and line
13 Foreign deposit and custodial accounts	a Interest	$ 1,129,357		
	b Dividends	$ 8,036,524		
	c Royalties	$ 6,302		
	d Other income	$ 494,714		
	e Gains (losses)	$ 2,945,115		
	f Deductions	$ 189,445		
	g Credits	$ 102,154		
14 Other foreign assets	a Interest	$ 761,146		
	b Dividends	$ 4,230,219		
	c Royalties	$ 57,263		
	d Other income	$ 4,298,302		
	e Gains (losses)	$ 21,278,077		
	f Deductions	$ 496,824		
	g Credits	$ 216,618		

Part IV Excepted Specified Foreign Financial Assets (see instructions)

If you reported specified foreign financial assets on one or more of the following forms, enter the number of such forms filed. You do not need to include these assets on Form 8938 for the tax year.

15 Number of Forms 3520 _____ **16** Number of Forms 3520-A _____ **17** Number of Forms 5471 _____
18 Number of Forms 8621 _____ **19** Number of Forms 8865 _____

2021 Line Item Estimates—All figures are estimates based on samples.
Number of returns filed for selected lines

Form **8959**

Department of the Treasury
Internal Revenue Service

Additional Medicare Tax

► **If any line does not apply to you, leave it blank. See separate instructions.**
► **Attach to Form 1040, 1040-SR, 1040-NR, 1040-PR, or 1040-SS.**
► **Go to *www.irs.gov/Form8959* for instructions and the latest information.**

OMB No. 1545-0074

2021

Attachment Sequence No. **71**

Name(s) shown on return

Total Forms Filed = 6,838,587

Your social security number

Part I Additional Medicare Tax on Medicare Wages

1	Medicare wages and tips from Form W-2, box 5. If you have more than one Form W-2, enter the total of the amounts from box 5	1	6,576,164		
2	Unreported tips from Form 4137, line 6	2	2,181		
3	Wages from Form 8919, line 6	3	1,991		
4	Add lines 1 through 3	4	6,576,326		
5	Enter the following amount for your filing status: Married filing jointly $250,000 Married filing separately $125,000 Single, Head of household, or Qualifying widow(er) $200,000	5	6,822,705		
6	Subtract line 5 from line 4. If zero or less, enter -0-			6	5,400,433
7	Additional Medicare Tax on Medicare wages. Multiply line 6 by 0.9% (0.009). Enter here and go to Part II			7	5,399,388

Part II Additional Medicare Tax on Self-Employment Income

8	Self-employment income from Schedule SE (Form 1040), Part I, line 6. If you had a loss, enter -0- (Form 1040-PR or 1040-SS filers, see instructions.)	8	1,584,658		
9	Enter the following amount for your filing status: Married filing jointly $250,000 Married filing separately $125,000 Single, Head of household, or Qualifying widow(er) $200,000	9	6,672,789		
10	Enter the amount from line 4	10	6,576,326		
11	Subtract line 10 from line 9. If zero or less, enter -0-	11	1,417,899		
12	Subtract line 11 from line 8. If zero or less, enter -0-			12	1,433,215
13	Additional Medicare Tax on self-employment income. Multiply line 12 by 0.9% (0.009). Enter here and go to Part III			13	1,431,786

Part III Additional Medicare Tax on Railroad Retirement Tax Act (RRTA) Compensation

14	Railroad retirement (RRTA) compensation and tips from Form(s) W-2, box 14 (see instructions)	14	3,082		
15	Enter the following amount for your filing status: Married filing jointly $250,000 Married filing separately $125,000 Single, Head of household, or Qualifying widow(er) $200,000	15	6,609,358		
16	Subtract line 15 from line 14. If zero or less, enter -0-			16	806
17	Additional Medicare Tax on railroad retirement (RRTA) compensation. Multiply line 16 by 0.9% (0.009). Enter here and go to Part IV			17	806

Part IV Total Additional Medicare Tax

18	Add lines 7, 13, and 17. Also include this amount on Schedule 2 (Form 1040), line 11 (Form 1040-PR or 1040-SS filers, see instructions), and go to Part V	18	6,028,804

Part V Withholding Reconciliation

19	Medicare tax withheld from Form W-2, box 6. If you have more than one Form W-2, enter the total of the amounts from box 6	19	6,567,475		
20	Enter the amount from line 1	20	6,576,164		
21	Multiply line 20 by 1.45% (0.0145). This is your regular Medicare tax withholding on Medicare wages	21	6,574,638		
22	Subtract line 21 from line 19. If zero or less, enter -0-. This is your Additional Medicare Tax withholding on Medicare wages			22	4,898,866
23	Additional Medicare Tax withholding on railroad retirement (RRTA) compensation from Form W-2, box 14 (see instructions)			23	1,124
24	**Total Additional Medicare Tax withholding.** Add lines 22 and 23. Also include this amount with federal income tax withholding on Form 1040, 1040-SR, or 1040-NR, line 25c (Form 1040-PR or 1040-SS filers, see instructions)			24	4,899,818

Form **8959**

Department of the Treasury
Internal Revenue Service

Additional Medicare Tax

▶ If any line does not apply to you, leave it blank. See separate instructions.
▶ Attach to Form 1040, 1040-SR, 1040-NR, 1040-PR, or 1040-SS.
▶ Go to *www.irs.gov/Form8959* for instructions and the latest information.

OMB No. 1545-0074

2021

Attachment Sequence No. **71**

Name(s) shown on return

Total Forms Filed = 6,838,587

Your social security number

Part I Additional Medicare Tax on Medicare Wages

1	Medicare wages and tips from Form W-2, box 5. If you have more than one Form W-2, enter the total of the amounts from box 5	1	2,775,068,948		
2	Unreported tips from Form 4137, line 6	2	1,174		
3	Wages from Form 8919, line 6	3	153,609		
4	Add lines 1 through 3	4	2,775,223,731		
5	Enter the following amount for your filing status: Married filing jointly $250,000 Married filing separately $125,000 Single, Head of household, or Qualifying widow(er) $200,000	5	1,604,299,695		
6	Subtract line 5 from line 4. If zero or less, enter -0-			6	1,327,939,743
7	Additional Medicare Tax on Medicare wages. Multiply line 6 by 0.9% (0.009). Enter here and go to Part II			7	11,951,449

Part II Additional Medicare Tax on Self-Employment Income

8	Self-employment income from Schedule SE (Form 1040), Part I, line 6. If you had a loss, enter -0- (Form 1040-PR or 1040-SS filers, see instructions.)	8	391,963,787		
9	Enter the following amount for your filing status: Married filing jointly $250,000 Married filing separately $125,000 Single, Head of household, or Qualifying widow(er) $200,000	9	1,569,371,854		
10	Enter the amount from line 4	10	2,775,223,731		
11	Subtract line 10 from line 9. If zero or less, enter -0-	11	159,560,713		
12	Subtract line 11 from line 8. If zero or less, enter -0-			12	293,016,100
13	Additional Medicare Tax on self-employment income. Multiply line 12 by 0.9% (0.009). Enter here and go to Part III			13	2,637,144

Part III Additional Medicare Tax on Railroad Retirement Tax Act (RRTA) Compensation

14	Railroad retirement (RRTA) compensation and tips from Form(s) W-2, box 14 (see instructions)	14	787,316		
15	Enter the following amount for your filing status: Married filing jointly $250,000 Married filing separately $125,000 Single, Head of household, or Qualifying widow(er) $200,000	15	1,554,321,340		
16	Subtract line 15 from line 14. If zero or less, enter -0-			16	236,516
17	Additional Medicare Tax on railroad retirement (RRTA) compensation. Multiply line 16 by 0.9% (0.009). Enter here and go to Part IV			17	2,129

Part IV Total Additional Medicare Tax

18	Add lines 7, 13, and 17. Also include this amount on Schedule 2 (Form 1040), line 11 (Form 1040-PR or 1040-SS filers, see instructions), and go to Part V	18	14,590,722

Part V Withholding Reconciliation

19	Medicare tax withheld from Form W-2, box 6. If you have more than one Form W-2, enter the total of the amounts from box 6	19	51,069,566		
20	Enter the amount from line 1	20	2,775,068,948		
21	Multiply line 20 by 1.45% (0.0145). This is your regular Medicare tax withholding on Medicare wages	21	40,238,463		
22	Subtract line 21 from line 19. If zero or less, enter -0-. This is your Additional Medicare Tax withholding on Medicare wages			22	10,899,909
23	Additional Medicare Tax withholding on railroad retirement (RRTA) compensation from Form W-2, box 14 (see instructions)			23	2,371
24	**Total Additional Medicare Tax withholding.** Add lines 22 and 23. Also include this amount with federal income tax withholding on Form 1040, 1040-SR, or 1040-NR, line 25c (Form 1040-PR or 1040-SS filers, see instructions)			24	10,902,280

2021 Line Item Estimates—All figures are estimates based on samples.
Number of returns filed for selected lines

Form **8960**

Department of the Treasury
Internal Revenue Service (99)

Net Investment Income Tax—Individuals, Estates, and Trusts

▶ **Attach to your tax return.**
▶ **Go to *www.irs.gov/Form8960* for instructions and the latest information.**

OMB No. 1545-2227

2021

Attachment Sequence No. **72**

Name(s) shown on your tax return

Total Forms Filed = 8,555,824

Your social security number or EIN

Part I Investment Income

☐ Section 6013(g) election (see instructions) **Boxes checked = 2,006**
☐ Section 6013(h) election (see instructions) **Boxes checked = 576**
☐ Regulations section 1.1411-10(g) election (see instructions) **Boxes checked = 16,782**

1	Taxable interest (see instructions)			1	6,760,394
2	Ordinary dividends (see instructions)			2	6,140,132
3	Annuities (see instructions)			3	175,676
4a	Rental real estate, royalties, partnerships, S corporations, trusts, etc. (see instructions)	4a	3,647,372		
b	Adjustment for net income or loss derived in the ordinary course of a non-section 1411 trade or business (see instructions)	4b	2,365,899		
c	Combine lines 4a and 4b			4c	2,254,918
5a	Net gain or loss from disposition of property (see instructions)	5a	6,460,249		
b	Net gain or loss from disposition of property that is not subject to net investment income tax (see instructions)	5b	596,952		
c	Adjustment from disposition of partnership interest or S corporation stock (see instructions)	5c	23,628		
d	Combine lines 5a through 5c			5d	6,346,223
6	Adjustments to investment income for certain CFCs and PFICs (see instructions)			6	16,068
7	Other modifications to investment income (see instructions)			7	599,913
8	Total investment income. Combine lines 1, 2, 3, 4c, 5d, 6, and 7			8	7,928,123

Part II Investment Expenses Allocable to Investment Income and Modifications

9a	Investment interest expenses (see instructions)	9a	552,119		
b	State, local, and foreign income tax (see instructions)	9b	2,491,606		
c	Miscellaneous investment expenses (see instructions)	9c	199,633		
d	Add lines 9a, 9b, and 9c			9d	2,693,317
10	Additional modifications (see instructions)			10	85,632
11	Total deductions and modifications. Add lines 9d and 10			11	2,732,167

Part III Tax Computation

12	Net investment income. Subtract Part II, line 11, from Part I, line 8. Individuals, complete lines 13–17. Estates and trusts, complete lines 18a–21. If zero or less, enter -0-			12	7,334,484
	Individuals:				
13	Modified adjusted gross income (see instructions)	13	8,554,337		
14	Threshold based on filing status (see instructions)	14	8,555,824		
15	Subtract line 14 from line 13. If zero or less, enter -0-	15	8,523,871		
16	Enter the smaller of line 12 or line 15			16	7,311,780
17	Net investment income tax for individuals. Multiply line 16 by 3.8% (0.038). **Enter here and include on your tax return** (see instructions)			17	7,211,136
	Estates and Trusts:				
18a	Net investment income (line 12 above)	18a			
b	Deductions for distributions of net investment income and deductions under section 642(c) (see instructions)	18b			
c	Undistributed net investment income. Subtract line 18b from line 18a (see instructions). If zero or less, enter -0-	18c			
19a	Adjusted gross income (see instructions)	19a			
b	Highest tax bracket for estates and trusts for the year (see instructions)	19b			
c	Subtract line 19b from line 19a. If zero or less, enter -0-	19c			
20	Enter the smaller of line 18c or line 19c			20	
21	Net investment income tax for estates and trusts. Multiply line 20 by 3.8% (0.038). **Enter here and include on your tax return** (see instructions)			21	

Form **8960**

Department of the Treasury
Internal Revenue Service (99)

Net Investment Income Tax—Individuals, Estates, and Trusts

▶ Attach to your tax return.
▶ Go to *www.irs.gov/Form8960* for instructions and the latest information.

OMB No. 1545-2227

2021

Attachment Sequence No. **72**

Name(s) shown on your tax return

Total Forms Filed = 8,555,824

Your social security number or EIN

Part I Investment Income

☐ Section 6013(g) election (see instructions)
☐ Section 6013(h) election (see instructions)
☐ Regulations section 1.1411-10(g) election (see instructions)

1	Taxable interest (see instructions)			1	68,824,903
2	Ordinary dividends (see instructions)			2	278,791,103
3	Annuities (see instructions)			3	6,210,556
4a	Rental real estate, royalties, partnerships, S corporations, trusts, etc. (see instructions)	4a	1,013,184,809		
b	Adjustment for net income or loss derived in the ordinary course of a non-section 1411 trade or business (see instructions)	4b	-931,724,970		
c	Combine lines 4a and 4b			4c	81,459,838
5a	Net gain or loss from disposition of property (see instructions)	5a	1,852,382,977		
b	Net gain or loss from disposition of property that is not subject to net investment income tax (see instructions)	5b	-406,288,916		
c	Adjustment from disposition of partnership interest or S corporation stock (see instructions)	5c	-98,089,955		
d	Combine lines 5a through 5c			5d	1,348,004,106
6	Adjustments to investment income for certain CFCs and PFICs (see instructions)			6	1,779,131
7	Other modifications to investment income (see instructions)			7	-2,261,817
8	Total investment income. Combine lines 1, 2, 3, 4c, 5d, 6, and 7			8	1,782,807,820

Part II Investment Expenses Allocable to Investment Income and Modifications

9a	Investment interest expenses (see instructions)	9a	18,649,583		
b	State, local, and foreign income tax (see instructions)	9b	7,435,996		
c	Miscellaneous investment expenses (see instructions)	9c	1,653,294		
d	Add lines 9a, 9b, and 9c			9d	27,738,874
10	Additional modifications (see instructions)			10	748,669
11	Total deductions and modifications. Add lines 9d and 10			11	28,487,543

Part III Tax Computation

12	Net investment income. Subtract Part II, line 11, from Part I, line 8. Individuals, complete lines 13–17. Estates and trusts, complete lines 18a–21. If zero or less, enter -0-			12	1,772,884,759
	Individuals:				
13	Modified adjusted gross income (see instructions)	13	6,334,164,310		
14	Threshold based on filing status (see instructions)	14	1,999,478,413		
15	Subtract line 14 from line 13. If zero or less, enter -0-	15	4,339,741,212		
16	Enter the smaller of line 12 or line 15			16	1,570,989,306
17	Net investment income tax for individuals. Multiply line 16 by 3.8% (0.038). **Enter here and include on your tax return** (see instructions)			17	59,697,612
	Estates and Trusts:				
18a	Net investment income (line 12 above)	18a			
b	Deductions for distributions of net investment income and deductions under section 642(c) (see instructions)	18b			
c	Undistributed net investment income. Subtract line 18b from line 18a (see instructions). If zero or less, enter -0-	18c			
19a	Adjusted gross income (see instructions)	19a			
b	Highest tax bracket for estates and trusts for the year (see instructions)	19b			
c	Subtract line 19b from line 19a. If zero or less, enter -0-	19c			
20	Enter the smaller of line 18c or line 19c			20	
21	Net investment income tax for estates and trusts. Multiply line 20 by 3.8% (0.038). **Enter here and include on your tax return** (see instructions)			21	

2021 Line Item Estimates—All figures are estimates based on samples.
Number of returns filed for selected lines

Form **8962**

Department of the Treasury
Internal Revenue Service

Premium Tax Credit (PTC)

▶ **Attach to Form 1040, 1040-SR, or 1040-NR.**
▶ **Go to *www.irs.gov/Form8962* for instructions and the latest information.**

OMB No. 1545-0074

2021

Attachment Sequence No. **73**

Name shown on your return

Total Forms Filed = 8,315,026

Your social security number

A. If you, or your spouse (if filing a joint return), received, or were approved to receive, unemployment compensation for any week beginning during 2021, check the box. See instructions . . . . . ▶ ☐

B. You cannot take the PTC if your filing status is married filing separately unless you qualify for an exception. See instructions. If you qualify, check the box ▶ ☐

Part I Annual and Monthly Contribution Amount

1	Tax family size. Enter your tax family size. See instructions			1	**8,315,026**
2a	Modified AGI. Enter your modified AGI. See instructions	2a	**8,276,697**		
b	Enter the total of your dependents' modified AGI. See instructions	2b	69,795		
3	Household income. Add the amounts on lines 2a and 2b. See instructions			3	**8,156,354**
4	Federal poverty line. Enter the federal poverty line amount from Table 1-1, 1-2, or 1-3. See instructions. Check the appropriate box for the federal poverty table used. **a** ☐ Alaska **b** ☐ Hawaii **c** ☐ Other 48 states and DC			4	**8,315,026**
5	Household income as a percentage of federal poverty line (see instructions)			5	%
6	Reserved for future use				
7	Applicable figure. Using your line 5 percentage, locate your "applicable figure" on the table in the instructions			7	**4,612,645**
8a	Annual contribution amount. Multiply line 3 by line 7. Round to nearest whole dollar amount	8a	**4,603,367**		
	b Monthly contribution amount. Divide line 8a by 12. Round to nearest whole dollar amount			8b	4,602,359

Part II Premium Tax Credit Claim and Reconciliation of Advance Payment of Premium Tax Credit

9 Are you allocating policy amounts with another taxpayer or do you want to use the alternative calculation for year of marriage? See instructions.
☐ **Yes.** Skip to Part IV, Allocation of Policy Amounts, or Part V, Alternative Calculation for Year of Marriage. ☐ **No.** Continue to line 10.

10 See the instructions to determine if you can use line 11 or must complete lines 12 through 23.
☐ **Yes.** Continue to line 11. Compute your annual PTC. Then skip lines 12–23 and continue to line 24.
☐ **No.** Continue to lines 12–23. Compute your monthly PTC and continue to line 24.

Annual Calculation	**(a)** Annual enrollment premiums (Form(s) 1095-A, line 33A)	**(b)** Annual applicable SLCSP premium (Form(s) 1095-A, line 33B)	**(c)** Annual contribution amount (line 8a)	**(d)** Annual maximum premium assistance (subtract (c) from (b); if zero or less, enter -0-)	**(e)** Annual premium tax credit allowed (smaller of (a) or (d))	**(f)** Annual advance payment of PTC (Form(s) 1095-A, line 33C)
11 Annual Totals	2,593,138	2,499,806	**1,552,405**	**2,353,675**	**2,352,666**	2,458,261
Monthly Calculation	**(a)** Monthly enrollment premiums (Form(s) 1095-A, lines 21–32, column A)	**(b)** Monthly applicable SLCSP premium (Form(s) 1095-A, lines 21–32, column B)	**(c)** Monthly contribution amount (amount from line 8b or alternative marriage monthly calculation)	**(d)** Monthly maximum premium assistance (subtract (c) from (b); if zero or less, enter -0-)	**(e)** Monthly premium tax credit allowed (smaller of (a) or (d))	**(f)** Monthly advance payment of PTC (Form(s) 1095-A, lines 21–32, column C)
12 January					**3,304,773**	3,436,780
13 February					**3,208,378**	3,337,604
14 March					**3,224,256**	3,361,335
15 April					**3,265,338**	3,397,848
16 May					**3,409,773**	3,589,583
17 June					**3,513,764**	3,712,895
18 July					**3,604,594**	3,793,923
19 August					**3,711,810**	3,897,484
20 September					**3,841,550**	4,041,591
21 October					**3,831,760**	4,031,452
22 November					**3,853,357**	4,048,782
23 December					**3,798,362**	4,003,142

24	Total premium tax credit. Enter the amount from line 11(e) or add lines 12(e) through 23(e) and enter the total here	24	7,417,680
25	Advance payment of PTC. Enter the amount from line 11(f) or add lines 12(f) through 23(f) and enter the total here	25	7,796,800
26	Net premium tax credit. If line 24 is greater than line 25, subtract line 25 from line 24. Enter the difference here and on Schedule 3 (Form 1040), line 9. If line 24 equals line 25, enter -0-. Stop here. If line 25 is greater than line 24, leave this line blank and continue to line 27	26	**4,343,215**

Part III Repayment of Excess Advance Payment of the Premium Tax Credit

27	Excess advance payment of PTC. If line 25 is greater than line 24, subtract line 24 from line 25. Enter the difference here	27	**2,632,105**
28	Repayment limitation (see instructions)	28	**1,873,278**
29	Excess advance premium tax credit repayment. Enter the smaller of line 27 or line 28 here and on Schedule 2 (Form 1040), line 2	29	**2,632,104**

Form **8962**

Department of the Treasury
Internal Revenue Service

Premium Tax Credit (PTC)

► **Attach to Form 1040, 1040-SR, or 1040-NR.**
► **Go to *www.irs.gov/Form8962* for instructions and the latest information.**

OMB No. 1545-0074

2021

Attachment Sequence No. **73**

Name shown on your return

Total Forms Filed = 8,315,026

Your social security number

A. If you, or your spouse (if filing a joint return), received, or were approved to receive, unemployment compensation for any week beginning during 2021, check the box. See instructions . . . . . ► ☐

B. You cannot take the PTC if your filing status is married filing separately unless you qualify for an exception. See instructions. If you qualify, check the box ► ☐

Part I Annual and Monthly Contribution Amount

1	Tax family size. Enter your tax family size. See instructions			1	**16,294**
2a	Modified AGI. Enter your modified AGI. See instructions	2a	**400,382,904**		
b	Enter the total of your dependents' modified AGI. See instructions	2b	529,624		
3	Household income. Add the amounts on lines 2a and 2b. See instructions			3	**412,047,423**
4	Federal poverty line. Enter the federal poverty line amount from Table 1-1, 1-2, or 1-3. See instructions. Check the appropriate box for the federal poverty table used. **a** ☐ Alaska **b** ☐ Hawaii **c** ☐ Other 48 states and DC			4	**141,944,712**
5	Household income as a percentage of federal poverty line (see instructions)			5	%
6	Reserved for future use				
7	Applicable figure. Using your line 5 percentage, locate your "applicable figure" on the table in the instructions			7	**2,304,106**
8a	Annual contribution amount. Multiply line 3 by line 7. Round to nearest whole dollar amount	8a	**19,400,820**	8b	1,616,934
	b Monthly contribution amount. Divide line 8a by 12. Round to nearest whole dollar amount				

Part II Premium Tax Credit Claim and Reconciliation of Advance Payment of Premium Tax Credit

9 Are you allocating policy amounts with another taxpayer or do you want to use the alternative calculation for year of marriage? See instructions.
☐ **Yes.** Skip to Part IV, Allocation of Policy Amounts, or Part V, Alternative Calculation for Year of Marriage. ☐ **No.** Continue to line 10.

10 See the instructions to determine if you can use line 11 or must complete lines 12 through 23.
☐ **Yes.** Continue to line 11. Compute your annual PTC. Then skip lines 12–23 and continue to line 24.
☐ **No.** Continue to lines 12–23. Compute your monthly PTC and continue to line 24.

Annual Calculation	**(a)** Annual enrollment premiums (Form(s) 1095-A, line 33A)	**(b)** Annual applicable SLCSP premium (Form(s) 1095-A, line 33B)	**(c)** Annual contribution amount (line 8a)	**(d)** Annual maximum premium assistance (subtract (c) from (b); if zero or less, enter -0-)	**(e)** Annual premium tax credit allowed (smaller of (a) or (d))	**(f)** Annual advance payment of PTC (Form(s) 1095-A, line 33C)
11 Annual Totals	24,667,128	25,440,768	**6,476,740**	**21,450,349**	**19,970,889**	20,289,167
Monthly Calculation	**(a)** Monthly enrollment premiums (Form(s) 1095-A, lines 21–32, column A)	**(b)** Monthly applicable SLCSP premium (Form(s) 1095-A, lines 21–32, column B)	**(c)** Monthly contribution amount (amount from line 8b or alternative marriage monthly calculation)	**(d)** Monthly maximum premium assistance (subtract (c) from (b); if zero or less, enter -0-)	**(e)** Monthly premium tax credit allowed (smaller of (a) or (d))	**(f)** Monthly advance payment of PTC (Form(s) 1095-A, lines 21–32, column C)
12 January					**2,538,438**	2,498,998
13 February					**2,476,200**	2,428,201
14 March					**2,498,256**	2,456,746
15 April					**2,516,635**	2,470,930
16 May					**2,603,195**	2,689,592
17 June					**2,687,650**	2,819,245
18 July					**2,741,832**	2,871,011
19 August					**2,804,089**	2,953,526
20 September					**2,896,707**	3,142,513
21 October					**2,876,620**	3,122,127
22 November					**2,879,714**	3,131,153
23 December					**2,871,342**	3,132,994

24	Total premium tax credit. Enter the amount from line 11(e) or add lines 12(e) through 23(e) and enter the total here	24	52,347,181
25	Advance payment of PTC. Enter the amount from line 11(f) or add lines 12(f) through 23(f) and enter the total here	25	54,006,202
26	Net premium tax credit. If line 24 is greater than line 25, subtract line 25 from line 24. Enter the difference here and on Schedule 3 (Form 1040), line 9. If line 24 equals line 25, enter -0-. Stop here. If line 25 is greater than line 24, leave this line blank and continue to line 27	26	**3,625,006**

Part III Repayment of Excess Advance Payment of the Premium Tax Credit

27	Excess advance payment of PTC. If line 25 is greater than line 24, subtract line 24 from line 25. Enter the difference here	27	**5,285,570**
28	Repayment limitation (see instructions)	28	**2,470,206**
29	Excess advance premium tax credit repayment. Enter the smaller of line 27 or line 28 here and on Schedule 2 (Form 1040), line 2	29	**3,862,542**

2021 Line Item Estimates—All figures are estimates based on samples.
Number of returns filed for selected lines

Part IV Allocation of Policy Amounts

Complete the following information for up to four policy amount allocations. See instructions for allocation details.

Allocation 1

30	**(a)** Policy Number (Form 1095-A, line 2)	**(b)** SSN of other taxpayer	**(c)** Allocation start month	**(d)** Allocation stop month

Allocation percentage applied to monthly amounts	**(e)** Premium Percentage	**(f)** SLCSP Percentage	**(g)** Advance Payment of the PTC Percentage

Allocation 2

31	**(a)** Policy Number (Form 1095-A, line 2)	**(b)** SSN of other taxpayer	**(c)** Allocation start month	**(d)** Allocation stop month

Allocation percentage applied to monthly amounts	**(e)** Premium Percentage	**(f)** SLCSP Percentage	**(g)** Advance Payment of the PTC Percentage

Allocation 3

32	**(a)** Policy Number (Form 1095-A, line 2)	**(b)** SSN of other taxpayer	**(c)** Allocation start month	**(d)** Allocation stop month

Allocation percentage applied to monthly amounts	**(e)** Premium Percentage	**(f)** SLCSP Percentage	**(g)** Advance Payment of the PTC Percentage

Allocation 4

33	**(a)** Policy Number (Form 1095-A, line 2)	**(b)** SSN of other taxpayer	**(c)** Allocation start month	**(d)** Allocation stop month

Allocation percentage applied to monthly amounts	**(e)** Premium Percentage	**(f)** SLCSP Percentage	**(g)** Advance Payment of the PTC Percentage

34 Have you completed all policy amount allocations?

☐ **Yes.** Multiply the amounts on Form 1095-A by the allocation percentages entered by policy. Add all allocated policy amounts and non-allocated policy amounts from Forms 1095-A, if any, to compute a combined total for each month. Enter the combined total for each month on lines 12–23, columns (a), (b), and (f). Compute the amounts for lines 12–23, columns (c)–(e), and continue to line 24.

☐ **No.** See the instructions to report additional policy amount allocations.

Part V Alternative Calculation for Year of Marriage

Complete line(s) 35 and/or 36 to elect the alternative calculation for year of marriage. For eligibility to make the election, see the instructions for line 9. To complete line(s) 35 and/or 36 and compute the amounts for lines 12–23, see the instructions for this Part V.

35	**Alternative entries for your SSN**	**(a)** Alternative family size	**(b)** Alternative monthly contribution amount	**(c)** Alternative start month	**(d)** Alternative stop month
36	**Alternative entries for your spouse's SSN**	**(a)** Alternative family size	**(b)** Alternative monthly contribution amount	**(c)** Alternative start month	**(d)** Alternative stop month

Part IV Allocation of Policy Amounts

Complete the following information for up to four policy amount allocations. See instructions for allocation details.

Allocation 1

30	(a) Policy Number (Form 1095-A, line 2)	(b) SSN of other taxpayer	(c) Allocation start month	(d) Allocation stop month

Allocation percentage applied to monthly amounts	(e) Premium Percentage	(f) SLCSP Percentage	(g) Advance Payment of the PTC Percentage

Allocation 2

31	(a) Policy Number (Form 1095-A, line 2)	(b) SSN of other taxpayer	(c) Allocation start month	(d) Allocation stop month

Allocation percentage applied to monthly amounts	(e) Premium Percentage	(f) SLCSP Percentage	(g) Advance Payment of the PTC Percentage

Allocation 3

32	(a) Policy Number (Form 1095-A, line 2)	(b) SSN of other taxpayer	(c) Allocation start month	(d) Allocation stop month

Allocation percentage applied to monthly amounts	(e) Premium Percentage	(f) SLCSP Percentage	(g) Advance Payment of the PTC Percentage

Allocation 4

33	(a) Policy Number (Form 1095-A, line 2)	(b) SSN of other taxpayer	(c) Allocation start month	(d) Allocation stop month

Allocation percentage applied to monthly amounts	(e) Premium Percentage	(f) SLCSP Percentage	(g) Advance Payment of the PTC Percentage

34 Have you completed all policy amount allocations?

☐ **Yes.** Multiply the amounts on Form 1095-A by the allocation percentages entered by policy. Add all allocated policy amounts and non-allocated policy amounts from Forms 1095-A, if any, to compute a combined total for each month. Enter the combined total for each month on lines 12–23, columns (a), (b), and (f). Compute the amounts for lines 12–23, columns (c)–(e), and continue to line 24.

☐ **No.** See the instructions to report additional policy amount allocations.

Part V Alternative Calculation for Year of Marriage

Complete line(s) 35 and/or 36 to elect the alternative calculation for year of marriage. For eligibility to make the election, see the instructions for line 9. To complete line(s) 35 and/or 36 and compute the amounts for lines 12–23, see the instructions for this Part V.

		(a) Alternative family size	(b) Alternative monthly contribution amount	(c) Alternative start month	(d) Alternative stop month
35	**Alternative entries for your SSN**				
36	**Alternative entries for your spouse's SSN**				

2021 Line Item Estimates—All figures are estimates based on samples.
Number of returns filed for selected lines

Form **8990**
(Rev. May 2020)
Department of the Treasury
Internal Revenue Service

Limitation on Business Interest Expense Under Section 163(j)

▶ **Attach to your tax return.**
▶ **Go to *www.irs.gov/Form8990* for instructions and the latest information.**

OMB No. 1545-0123

Taxpayer name(s) shown on tax return — **Total Forms Filed = 140,564** — **Identification number**

If Form 8990 relates to an information return for a foreign entity (for example, Form 5471), enter:
Name of foreign entity ▶
Employer identification number, if any ▶
Reference ID number ▶

Part I Computation of Allowable Business Interest Expense

Part I is completed by all taxpayers subject to section 163(j). Schedule A and Schedule B need to be completed before Part I when the taxpayer is a partner or shareholder of a pass-through entity subject to section 163(j).

Section I—Business Interest Expense

1	Current year business interest expense (not including floor plan financing interest expense), before the section 163(j) limitation	1	61,090		
2	Disallowed business interest expense carryforwards from prior years. (Does not apply to a partnership)	2	4,152		
3	Partner's excess business interest expense treated as paid or accrued in current year (Schedule A, line 44, column (h))	3	17,097		
4	Floor plan financing interest expense. See instructions	4	29		
5	**Total business interest expense.** Add lines 1 through 4 ▶			5	77,449

Section II—Adjusted Taxable Income

Taxable Income

6	**Taxable income.** See instructions			6	85,401

Additions (adjustments to be made if amounts are taken into account on line 6)

7	Any item of loss or deduction that is not properly allocable to a trade or business of the taxpayer. See instructions	7	858		
8	Any business interest expense not from a pass-through entity. See instructions	8	56,991		
9	Amount of any net operating loss deduction under section 172	9	2,206		
10	Amount of any qualified business income deduction allowed under section 199A	10	39,776		
11	Deduction allowable for depreciation, amortization, or depletion attributable to a trade or business. See instructions	11	9,856		
12	Amount of any loss or deduction items from a pass-through entity. See instructions	12	22,094		
13	Other additions. See instructions	13	1,451		
14	Total current year partner's excess taxable income (Schedule A, line 44, column (f))	14	49,832		
15	Total current year S corporation shareholder's excess taxable income (Schedule B, line 46, column (c))	15	7,423		
16	**Total.** Add lines 7 through 15 ▶			16	137,821

Reductions (adjustments to be made if amounts are taken into account on line 6)

17	Any item of income or gain that is not properly allocable to a trade or business of the taxpayer. See instructions	17	(1,157)		
18	Any business interest income not from a pass-through entity. See instructions	18	(199)		
19	Amount of any income or gain items from a pass-through entity. See instructions	19	(21,430)		
20	Other reductions. See instructions	20	(96)		
21	**Total.** Combine lines 17 through 20 ▶			21	(21,624)
22	**Adjusted taxable income.** Combine lines 6, 16, and 21. (If zero or less, enter -0-.) ▶			22	135,471

Form **8990**
(Rev. May 2020)
Department of the Treasury
Internal Revenue Service

Limitation on Business Interest Expense Under Section 163(j)

▶ **Attach to your tax return.**
▶ **Go to *www.irs.gov/Form8990* for instructions and the latest information.**

OMB No. 1545-0123

Taxpayer name(s) shown on tax return — **Total Forms Filed =** **140,564** — **Identification number**

If Form 8990 relates to an information return for a foreign entity (for example, Form 5471), enter:
Name of foreign entity ▶
Employer identification number, if any ▶
Reference ID number ▶

Part I Computation of Allowable Business Interest Expense

Part I is completed by all taxpayers subject to section 163(j). Schedule A and Schedule B need to be completed before Part I when the taxpayer is a partner or shareholder of a pass-through entity subject to section 163(j).

Section I—Business Interest Expense

1	Current year business interest expense (not including floor plan financing interest expense), before the section 163(j) limitation	1	3,914,443		
2	Disallowed business interest expense carryforwards from prior years. (Does not apply to a partnership)	2	412,524		
3	Partner's excess business interest expense treated as paid or accrued in current year (Schedule A, line 44, column (h))	3	958,475		
4	Floor plan financing interest expense. See instructions	4	5,527		
5	**Total business interest expense.** Add lines 1 through 4 ▶			5	5,290,970

Section II—Adjusted Taxable Income

Taxable Income

6	**Taxable income.** See instructions			6	228,886,238

Additions (adjustments to be made if amounts are taken into account on line 6)

7	Any item of loss or deduction that is not properly allocable to a trade or business of the taxpayer. See instructions	7	3,750,271		
8	Any business interest expense not from a pass-through entity. See instructions	8	1,675,784		
9	Amount of any net operating loss deduction under section 172	9	11,776,109		
10	Amount of any qualified business income deduction allowed under section 199A	10	9,354,899		
11	Deduction allowable for depreciation, amortization, or depletion attributable to a trade or business. See instructions	11	4,482,528		
12	Amount of any loss or deduction items from a pass-through entity. See instructions	12	45,512,855		
13	Other additions. See instructions	13	2,322,575		
14	Total current year partner's excess taxable income (Schedule A, line 44, column (f))	14	84,426,232		
15	Total current year S corporation shareholder's excess taxable income (Schedule B, line 46, column (c))	15	68,461,991		
16	**Total.** Add lines 7 through 15 ▶			16	231,763,244

Reductions (adjustments to be made if amounts are taken into account on line 6)

17	Any item of income or gain that is not properly allocable to a trade or business of the taxpayer. See instructions	17	(17,708,324)		
18	Any business interest income not from a pass-through entity. See instructions	18	(317,736)		
19	Amount of any income or gain items from a pass-through entity. See instructions	19	(99,010,788)		
20	Other reductions. See instructions	20	(776,712)		
21	**Total.** Combine lines 17 through 20 ▶			21	(117,813,560)
22	**Adjusted taxable income.** Combine lines 6, 16, and 21. (If zero or less, enter -0-.) ▶			22	343,597,530

2021 Line Item Estimates—All figures are estimates based on samples.
Number of returns filed for selected lines

Section III—Business Interest Income

23	Current year business interest income. See instructions	23	720		
24	Excess business interest income from pass-through entities (total of Schedule A, line 44, column (g), and Schedule B, line 46, column (d))	24	11,712		
25	**Total.** Add lines 23 and 24 ▶			25	12,109

Section IV—163(j) Limitation Calculations

Limitation on Business Interest Expense

26	Multiply adjusted taxable income (line 22) by the applicable percentage. See instructions	26	135,204		
27	Business interest income (line 25)	27			
28	Floor plan financing interest expense (line 4)	28			
29	**Total.** Add lines 26, 27, and 28 ▶			29	135,439

Allowable Business Interest Expense

30	**Total current year business interest expense deduction.** See instructions	30	72,645

Carryforward

31	**Disallowed business interest expense.** Subtract line 29 from line 5. (If zero or less, enter -0-.)	31	8,244

Part II Partnership Pass-Through Items

Part II is only completed by a partnership that is subject to section 163(j). The partnership items below are allocated to the partners and are not carried forward by the partnership. See the instructions for more information.

Excess Business Interest Expense

32	**Excess business interest expense.** Enter amount from line 31	32	

Excess Taxable Income (If you entered an amount on line 32, skip lines 33 through 37.)

33	Subtract the sum of lines 4 and 25 from line 5. (If zero or less, enter -0-.)	33	
34	Subtract line 33 from line 26. (If zero or less, enter -0-.)	34	
35	Divide line 34 by line 26. Enter the result as a decimal. (If line 26 is zero, enter -0-.)	35	.
36	**Excess taxable income.** Multiply line 35 by line 22	36	

Excess Business Interest Income

37	**Excess business interest income.** Subtract the sum of lines 1, 2, and 3 from line 25. (If zero or less, enter -0-.)	37	

Part III S Corporation Pass-Through Items

Part III is only completed by S corporations that are subject to section 163(j). The S corporation items below are allocated to the shareholders. See the instructions for more information.

Excess Taxable Income

38	Subtract the sum of lines 4 and 25 from line 5. (If zero or less, enter -0-.)	38	
39	Subtract line 38 from line 26. (If zero or less, enter -0-.)	39	
40	Divide line 39 by line 26. Enter the result as a decimal. (If line 26 is zero, enter -0-.)	40	.
41	**Excess taxable income.** Multiply line 40 by line 22	41	

Excess Business Interest Income

42	**Excess business interest income.** Subtract the sum of lines 1, 2, and 3 from line 25. (If zero or less, enter -0-.)	42	

Section III—Business Interest Income

23	Current year business interest income. See instructions	23	426,920		
24	Excess business interest income from pass-through entities (total of Schedule A, line 44, column (g), and Schedule B, line 46, column (d))	24	6,302,665		
25	**Total.** Add lines 23 and 24 ▶			25	6,729,585

Section IV—163(j) Limitation Calculations

Limitation on Business Interest Expense

26	Multiply adjusted taxable income (line 22) by the applicable percentage. See instructions	26	122,571,584		
27	Business interest income (line 25)	27			
28	Floor plan financing interest expense (line 4)	28			
29	**Total.** Add lines 26, 27, and 28 ▶			29	129,306,696

Allowable Business Interest Expense

30	**Total current year business interest expense deduction.** See instructions	30	4,645,609

Carryforward

31	**Disallowed business interest expense.** Subtract line 29 from line 5. (If zero or less, enter -0-.)	31	673,954

Part II Partnership Pass-Through Items

Part II is only completed by a partnership that is subject to section 163(j). The partnership items below are allocated to the partners and are not carried forward by the partnership. See the instructions for more information.

Excess Business Interest Expense

32	**Excess business interest expense.** Enter amount from line 31	32	

Excess Taxable Income (If you entered an amount on line 32, skip lines 33 through 37.)

33	Subtract the sum of lines 4 and 25 from line 5. (If zero or less, enter -0-.)	33	
34	Subtract line 33 from line 26. (If zero or less, enter -0-.)	34	
35	Divide line 34 by line 26. Enter the result as a decimal. (If line 26 is zero, enter -0-.)	35	.
36	**Excess taxable income.** Multiply line 35 by line 22	36	

Excess Business Interest Income

37	**Excess business interest income.** Subtract the sum of lines 1, 2, and 3 from line 25. (If zero or less, enter -0-.)	37	

Part III S Corporation Pass-Through Items

Part III is only completed by S corporations that are subject to section 163(j). The S corporation items below are allocated to the shareholders. See the instructions for more information.

Excess Taxable Income

38	Subtract the sum of lines 4 and 25 from line 5. (If zero or less, enter -0-.)	38	
39	Subtract line 38 from line 26. (If zero or less, enter -0-.)	39	
40	Divide line 39 by line 26. Enter the result as a decimal. (If line 26 is zero, enter -0-.)	40	.
41	**Excess taxable income.** Multiply line 40 by line 22	41	

Excess Business Interest Income

42	**Excess business interest income.** Subtract the sum of lines 1, 2, and 3 from line 25. (If zero or less, enter -0-.)	42	

2021 Line Item Estimates—All figures are estimates based on samples.
Number of returns filed for selected lines

SCHEDULE A **Summary of Partner's Section 163(j) Excess Items**

Any taxpayer that owns an interest in a partnership subject to section 163(j) should complete Schedule A before completing Part I.

	(a) Name of partnership	(b) EIN	Excess Business Interest Expense (c) Current year	(d) Prior year carryforward	(e) Total ((c) plus (d))	(f) Current year excess taxable income	(g) Current year excess business interest income	(h) Excess business interest expense treated as paid or accrued (see instructions)	(i) Current year excess business interest expense carryforward ((e) minus (h))
43									
44	**Total** . . . . . ▶								

SCHEDULE B **Summary of S Corporation Shareholder's Excess Taxable Income and Excess Business Interest Income**

Any taxpayer that is required to complete Part I and is a shareholder in an S corporation that has excess taxable income or excess business interest income should complete Schedule B before completing Part I.

	(a) Name of S corporation	(b) EIN	(c) Current year excess taxable income	(d) Current year excess business interest income
45				
46	**Total** . . . . . ▶			

SCHEDULE A **Summary of Partner's Section 163(j) Excess Items**

Any taxpayer that owns an interest in a partnership subject to section 163(j) should complete Schedule A before completing Part I.

	(a) Name of partnership	(b) EIN	Excess Business Interest Expense (c) Current year	(d) Prior year carryforward	(e) Total ((c) plus (d))	(f) Current year excess taxable income	(g) Current year excess business interest income	(h) Excess business interest expense treated as paid or accrued (see instructions)	(i) Current year excess business interest expense carryforward ((e) minus (h))
43									
44	**Total** . . . . . ▶								

SCHEDULE B **Summary of S Corporation Shareholder's Excess Taxable Income and Excess Business Interest Income**

Any taxpayer that is required to complete Part I and is a shareholder in an S corporation that has excess taxable income or excess business interest income should complete Schedule B before completing Part I.

	(a) Name of S corporation	(b) EIN	(c) Current year excess taxable income	(d) Current year excess business interest income
45				
46	**Total** . . . . . ▶			

2021 Line Item Estimates—All figures are estimates based on samples.
Number of returns filed for selected lines

Form **8992**
(Rev. December 2021)
Department of the Treasury
Internal Revenue Service

U.S. Shareholder Calculation of Global Intangible Low-Taxed Income (GILTI)

► **Go to *www.irs.gov/Form8992* for instructions and the latest information.**

OMB No. 1545-0123

Attachment Sequence No. **992**

Name of person filing this return — **Total Forms Filed =** **24,233**

A Identifying number

Name of U.S. shareholder

B Identifying number

Part I Net Controlled Foreign Corporation (CFC) Tested Income

1	Sum of Pro Rata Share of Net Tested Income If the U.S. shareholder is not a member of a U.S. consolidated group, enter the total from Schedule A (Form 8992), line 1, column (e). If the U.S. shareholder is a member of a U.S. consolidated group, enter the amount from Schedule B (Form 8992), Part II, column (c), that pertains to the U.S. shareholder.	1	16,945
2	Sum of Pro Rata Share of Net Tested Loss If the U.S. shareholder is not a member of a U.S. consolidated group, enter the total from Schedule A (Form 8992), line 1, column (f). If the U.S. shareholder is a member of a U.S. consolidated group, enter the amount from Schedule B (Form 8992), Part II, column (f), that pertains to the U.S. shareholder.	2	(13,757)
3	Net CFC Tested Income. Combine lines 1 and 2. If zero or less, stop here	3	24,128

Part II Calculation of Global Intangible Low-Taxed Income (GILTI)

1	Net CFC Tested Income. Enter amount from Part I, line 3		1	13,103
2	Deemed Tangible Income Return (DTIR) If the U.S. shareholder is not a member of a U.S. consolidated group, multiply the total from Schedule A (Form 8992), line 1, column (g), by 10% (0.10). If the U.S. shareholder is a member of a U.S. consolidated group, enter the amount from Schedule B (Form 8992), Part II, column (i), that pertains to the U.S. shareholder.		2	7,558
3a	Sum of Pro Rata Share of Tested Interest Expense If the U.S. shareholder is not a member of a U.S. consolidated group, enter the total from Schedule A (Form 8992), line 1, column (j). If the U.S. shareholder is a member of a U.S. consolidated group, leave line 3a blank.	3a 4,388		
b	Sum of Pro Rata Share of Tested Interest Income If the U.S. shareholder is not a member of a U.S. consolidated group, enter the total from Schedule A (Form 8992), line 1, column (i). If the U.S. shareholder is a member of a U.S. consolidated group, leave line 3b blank.	3b 1,404		
c	Specified Interest Expense If the U.S. shareholder is not a member of a U.S. consolidated group, subtract line 3b from line 3a. If zero or less, enter -0-. If the U.S. shareholder is a member of a U.S. consolidated group, enter the amount from Schedule B (Form 8992), Part II, column (m), that pertains to the U.S. shareholder.		3c	3,855
4	Net DTIR. Subtract line 3c from line 2. If zero or less, enter -0-		4	7,317
5	GILTI. Subtract line 4 from line 1		5	11,170

Form **8992**
(Rev. December 2021)
Department of the Treasury
Internal Revenue Service

U.S. Shareholder Calculation of Global Intangible Low-Taxed Income (GILTI)

► Go to *www.irs.gov/Form8992* for instructions and the latest information.

OMB No. 1545-0123

Attachment Sequence No. **992**

Name of person filing this return — **Total Forms Filed =** **24,233**

A Identifying number

Name of U.S. shareholder

B Identifying number

Part I Net Controlled Foreign Corporation (CFC) Tested Income

1	Sum of Pro Rata Share of Net Tested Income If the U.S. shareholder is not a member of a U.S. consolidated group, enter the total from Schedule A (Form 8992), line 1, column (e). If the U.S. shareholder is a member of a U.S. consolidated group, enter the amount from Schedule B (Form 8992), Part II, column (c), that pertains to the U.S. shareholder.	1	3,140,302
2	Sum of Pro Rata Share of Net Tested Loss If the U.S. shareholder is not a member of a U.S. consolidated group, enter the total from Schedule A (Form 8992), line 1, column (f). If the U.S. shareholder is a member of a U.S. consolidated group, enter the amount from Schedule B (Form 8992), Part II, column (f), that pertains to the U.S. shareholder.	2	(5,795,235)
3	Net CFC Tested Income. Combine lines 1 and 2. If zero or less, stop here	3	-2,654,932

Part II Calculation of Global Intangible Low-Taxed Income (GILTI)

1	Net CFC Tested Income. Enter amount from Part I, line 3			1	2,585,821
2	Deemed Tangible Income Return (DTIR) If the U.S. shareholder is not a member of a U.S. consolidated group, multiply the total from Schedule A (Form 8992), line 1, column (g), by 10% (0.10). If the U.S. shareholder is a member of a U.S. consolidated group, enter the amount from Schedule B (Form 8992), Part II, column (i), that pertains to the U.S. shareholder.			2	604,909
3a	Sum of Pro Rata Share of Tested Interest Expense If the U.S. shareholder is not a member of a U.S. consolidated group, enter the total from Schedule A (Form 8992), line 1, column (j). If the U.S. shareholder is a member of a U.S. consolidated group, leave line 3a blank.	3a	171,418		
b	Sum of Pro Rata Share of Tested Interest Income If the U.S. shareholder is not a member of a U.S. consolidated group, enter the total from Schedule A (Form 8992), line 1, column (i). If the U.S. shareholder is a member of a U.S. consolidated group, leave line 3b blank.	3b	100,490		
c	Specified Interest Expense If the U.S. shareholder is not a member of a U.S. consolidated group, subtract line 3b from line 3a. If zero or less, enter -0-. If the U.S. shareholder is a member of a U.S. consolidated group, enter the amount from Schedule B (Form 8992), Part II, column (m), that pertains to the U.S. shareholder.			3c	143,165
4	Net DTIR. Subtract line 3c from line 2. If zero or less, enter -0-			4	490,165
5	GILTI. Subtract line 4 from line 1			5	2,292,131

2021 Line Item Estimates—All figures are estimates based on samples.
Number of returns filed for selected lines

Form **8994**
(Rev. January 2021)
Department of the Treasury
Internal Revenue Service

Employer Credit for Paid Family and Medical Leave

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

OMB No. 1545-2282

Attachment Sequence No. **994**

Name(s) shown on return

Total Forms Filed = **11,149**

Identifying number

A Do you have a written policy providing for at least 2 weeks of annual paid family and medical leave for your qualifying employee(s) to whom wages are paid (prorated for any part-time employees)? See instructions.
☐ **Yes.**
☐ **No.** Stop. Do not file Form 8994 (see instructions for an exception that may apply to a partnership or S corporation).

B Does the written policy provide paid family and medical leave of at least 50% of the wages normally paid to a qualifying employee? See instructions.
☐ **Yes.**
☐ **No.** Stop. Do not file Form 8994 (see instructions for an exception that may apply to a partnership or S corporation).

C Did you pay family and medical leave to at least one qualifying employee during the tax year? See instructions.
☐ **Yes.**
☐ **No.** Stop. Do not file Form 8994 (see instructions for an exception that may apply to a partnership or S corporation).

D If you employed at least one qualifying employee who was not covered by the Family and Medical Leave Act, did you include in your written policy and otherwise comply with "non-interference" language? See instructions.
☐ **Yes.**
☐ **No.** Stop. Do not file Form 8994 (see instructions for an exception that may apply to a partnership or S corporation).

1	Enter the total paid family and medical leave credit figured for wages paid during your tax year to your qualifying employee(s) while on family and medical leave (if you use the Paid Family and Medical Leave Credit Worksheet, the total from column (d)). See instructions for the adjustment you must make to your deduction for salaries and wages	**1**	**9,688**
2	Employer credit for paid family and medical leave from partnerships and S corporations (see instructions)	**2**	**1,462**
3	Add lines 1 and 2. Partnerships and S corporations, report this amount on Schedule K. All others, report this amount on Form 3800, Part III, line 4j	**3**	**11,149**

Form **8994**
(Rev. January 2021)
Department of the Treasury
Internal Revenue Service

Employer Credit for Paid Family and Medical Leave

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

OMB No. 1545-2282

Attachment Sequence No. **994**

Name(s) shown on return

Total Forms Filed = **11,149**

Identifying number

A Do you have a written policy providing for at least 2 weeks of annual paid family and medical leave for your qualifying employee(s) to whom wages are paid (prorated for any part-time employees)? See instructions.
☐ **Yes.**
☐ **No.** Stop. Do not file Form 8994 (see instructions for an exception that may apply to a partnership or S corporation).

B Does the written policy provide paid family and medical leave of at least 50% of the wages normally paid to a qualifying employee? See instructions.
☐ **Yes.**
☐ **No.** Stop. Do not file Form 8994 (see instructions for an exception that may apply to a partnership or S corporation).

C Did you pay family and medical leave to at least one qualifying employee during the tax year? See instructions.
☐ **Yes.**
☐ **No.** Stop. Do not file Form 8994 (see instructions for an exception that may apply to a partnership or S corporation).

D If you employed at least one qualifying employee who was not covered by the Family and Medical Leave Act, did you include in your written policy and otherwise comply with "non-interference" language? See instructions.
☐ **Yes.**
☐ **No.** Stop. Do not file Form 8994 (see instructions for an exception that may apply to a partnership or S corporation).

1	Enter the total paid family and medical leave credit figured for wages paid during your tax year to your qualifying employee(s) while on family and medical leave (if you use the Paid Family and Medical Leave Credit Worksheet, the total from column (d)). See instructions for the adjustment you must make to your deduction for salaries and wages	**1**	**88,476**
2	Employer credit for paid family and medical leave from partnerships and S corporations (see instructions)	**2**	**420**
3	Add lines 1 and 2. Partnerships and S corporations, report this amount on Schedule K. All others, report this amount on Form 3800, Part III, line 4j	**3**	**88,896**

2021 Line Item Estimates—All figures are estimates based on samples.
Number of returns filed for selected lines

Form **8995**

Department of the Treasury
Internal Revenue Service

Qualified Business Income Deduction Simplified Computation

► **Attach to your tax return.**

► **Go to *www.irs.gov/Form8995* for instructions and the latest information.**

OMB No. 1545-2294

2021

Attachment Sequence No. **55**

Name(s) shown on return

Total Forms 8995 Filed = 38,399,332 **Total Forms 8995A Filed = 4,489,531**

Your taxpayer identification number

Note. *You can claim the qualified business income deduction **only** if you have qualified business income from a qualified trade or business, real estate investment trust dividends, publicly traded partnership income, or a domestic production activities deduction passed through from an agricultural or horticultural cooperative. See instructions.*
Use this form if your taxable income, before your qualified business income deduction, is at or below $164,900 ($164,925 if married filing separately; $329,800 if married filing jointly), and you aren't a patron of an agricultural or horticultural cooperative.

1	(a) Trade, business, or aggregation name	(b) Taxpayer identification number	(c) Qualified business income or (loss)
i			
ii	Number of forms with trade, business, or aggregations = 33,051,802		
iii	Number of forms with aggregation business operations = 174,856		
iv			
v			

2	Total qualified business income or (loss). Combine lines 1i through 1v, column (c)	2	**29,459,848**		
3	Qualified business net (loss) carryforward from the prior year	3	**(9,939,896)**		
4	Total qualified business income. Combine lines 2 and 3. If zero or less, enter -0-	4	**19,187,030**		
5	Qualified business income component. Multiply line 4 by 20% (0.20)			5	20,982,362
6	Qualified REIT dividends and publicly traded partnership (PTP) income or (loss) (see instructions)	6	**12,435,059**		
7	Qualified REIT dividends and qualified PTP (loss) carryforward from the prior year	7	**(237,234)**		
8	Total qualified REIT dividends and PTP income. Combine lines 6 and 7. If zero or less, enter -0-	8	**12,292,597**		
9	REIT and PTP component. Multiply line 8 by 20% (0.20)			9	11,219,928
10	Qualified business income deduction before the income limitation. Add lines 5 and 9			10	**29,858,214**
11	Taxable income before qualified business income deduction (see instructions)	11	**37,066,747**		
12	Net capital gain (see instructions)	12	18,961,636		
13	Subtract line 12 from line 11. If zero or less, enter -0-	13	**36,330,664**		
14	Income limitation. Multiply line 13 by 20% (0.20)			14	**36,329,673**
15	Qualified business income deduction. Enter the smaller of line 10 or line 14. Also enter this amount on the applicable line of your return (see instructions) ►			15	25,888,781
16	Total qualified business (loss) carryforward. Combine lines 2 and 3. If greater than zero, enter -0-			16	**(13,014,596)**
17	Total qualified REIT dividends and PTP (loss) carryforward. Combine lines 6 and 7. If greater than zero, enter -0-			17	**(222,033)**

Form **8995**

Department of the Treasury
Internal Revenue Service

Qualified Business Income Deduction Simplified Computation

► **Attach to your tax return.**

► **Go to *www.irs.gov/Form8995* for instructions and the latest information.**

OMB No. 1545-2294

2021

Attachment Sequence No. **55**

Name(s) shown on return

Total Forms 8995 Filed = **38,399,332** **Total Forms 8995A Filed =** **4,489,531**

Your taxpayer identification number

Note. *You can claim the qualified business income deduction **only** if you have qualified business income from a qualified trade or business, real estate investment trust dividends, publicly traded partnership income, or a domestic production activities deduction passed through from an agricultural or horticultural cooperative. See instructions.*
Use this form if your taxable income, before your qualified business income deduction, is at or below $164,900 ($164,925 if married filing separately; $329,800 if married filing jointly), and you aren't a patron of an agricultural or horticultural cooperative.

1	(a) Trade, business, or aggregation name	(b) Taxpayer identification number	(c) Qualified business income or (loss)
i			
ii			
iii			
iv			
v			

2	Total qualified business income or (loss). Combine lines 1i through 1v, column (c)	2	**334,207,289**		
3	Qualified business net (loss) carryforward from the prior year	3	**(528,777,772)**		
4	Total qualified business income. Combine lines 2 and 3. If zero or less, enter -0-	4	**485,115,218**		
5	Qualified business income component. Multiply line 4 by 20% (0.20)			5	227,181,109
6	Qualified REIT dividends and publicly traded partnership (PTP) income or (loss) (see instructions)	6	**14,383,831**		
7	Qualified REIT dividends and qualified PTP (loss) carryforward from the prior year	7	**(4,066,766)**		
8	Total qualified REIT dividends and PTP income. Combine lines 6 and 7. If zero or less, enter -0-	8	**14,404,859**		
9	REIT and PTP component. Multiply line 8 by 20% (0.20)			9	2,880,879
10	Qualified business income deduction before the income limitation. Add lines 5 and 9			10	**230,061,988**
11	Taxable income before qualified business income deduction (see instructions)	11	**6,806,317,105**		
12	Net capital gain (see instructions)	12	1,934,880,578		
13	Subtract line 12 from line 11. If zero or less, enter -0-	13	**5,001,414,838**		
14	Income limitation. Multiply line 13 by 20% (0.20)			14	**1,000,282,986**
15	Qualified business income deduction. Enter the smaller of line 10 or line 14. Also enter this amount on the applicable line of your return (see instructions) ►			15	205,572,269
16	Total qualified business (loss) carryforward. Combine lines 2 and 3. If greater than zero, enter -0-			16	**(750,459,677)**
17	Total qualified REIT dividends and PTP (loss) carryforward. Combine lines 6 and 7. If greater than zero, enter -0-			17	**(4,072,871)**

2021 Line Item Estimates—All figures are estimates based on samples.
Number of returns filed for selected lines

Form **8997**

Department of the Treasury
Internal Revenue Service

Initial and Annual Statement of Qualified Opportunity Fund (QOF) Investments

▶ Go to *www.irs.gov/Form8997* for the latest information.
▶ Attach to your tax return.

OMB No. 1545-0123

2021

Attachment Sequence No. **997**

Name

Total Forms Filed = **31,987**

Tax identification number (see instructions)

Part I Total QOF Investment Holdings Due to Deferrals Prior to Beginning of Tax Year

If different from last year's ending QOF investment holdings, attach explanation.

(a) Qualified Opportunity Fund (QOF) EIN	(b) Date QOF investment acquired (MM/DD/YYYY)	(c) Description of QOF investment (for example, 100 shares or 25% interest)	(d) Special gain code	Deferred gain held in QOF (e) Amount of short-term deferred gain remaining in QOF	Deferred gain held in QOF (f) Amount of long-term deferred gain remaining in QOF
1 Enter the totals, if any, from continuation sheet ▶					
2 Enter the totals from columns (e) and (f) ▶				**5,733**	**17,421**

Part II Current Tax Year Capital Gains Deferred by Investing in QOF

(a) Qualified Opportunity Fund (QOF) EIN	(b) Date QOF investment acquired (MM/DD/YYYY)	(c) Description of interest acquired (for example, 100 shares or 25% interest)	(d) Special gain code	Deferred gain invested in QOF (e) Amount of short-term deferred gain remaining in QOF	Deferred gain invested in QOF (f) Amount of long-term deferred gain remaining in QOF
1 Enter the totals, if any, from continuation sheet ▶					
2 Enter the totals from columns (e) and (f). See instructions for reporting on Form 8949 ▶				**6,476**	**16,741**

Applicability of Special Rules Regarding the Waiver of Certain Treaty Benefits

Are you a foreign eligible taxpayer whose tax year began after March 13, 2020? See instructions for more information.

☐ **Yes.** You may not elect to defer tax on an eligible gain by investing in a QOF unless you check "Yes" in response to the next question.

☐ **No.** Skip the next question and go to Part III.

If you are a foreign eligible taxpayer, see the instructions to determine if you are required to attach a written statement for the portion of your first tax year ending after December 21, 2017, and all tax years that began after December 21, 2017, and on or before March 13, 2020.

Waiver of Treaty Benefits on Future Inclusions by a Foreign Eligible Taxpayer (for Tax Years Beginning After March 13, 2020, Only)

Do you hereby irrevocably waive any benefits available under an applicable U.S. income tax convention that would exempt gains that you are deferring by investing in a QOF from being subject to federal income tax at the time of inclusion? See instructions for more information.

☐ **Yes.** Report the deferral of the eligible gain in Part II and on Form 8949.

☐ **No.** You may not elect to defer tax on an eligible gain by investing in a QOF. **Do not report the deferral of any otherwise eligible gain in Part II or on Form 8949.**

Form **8997**

Department of the Treasury
Internal Revenue Service

Initial and Annual Statement of Qualified Opportunity Fund (QOF) Investments

▶ Go to *www.irs.gov/Form8997* for the latest information.
▶ Attach to your tax return.

OMB No. 1545-0123

2021

Attachment Sequence No. **997**

Name

Total Forms Filed = 31,987

Tax identification number (see instructions)

Part I Total QOF Investment Holdings Due to Deferrals Prior to Beginning of Tax Year

If different from last year's ending QOF investment holdings, attach explanation.

(a) Qualified Opportunity Fund (QOF) EIN	(b) Date QOF investment acquired (MM/DD/YYYY)	(c) Description of QOF investment (for example, 100 shares or 25% interest)	(d) Special gain code	Deferred gain held in QOF (e) Amount of short-term deferred gain remaining in QOF	Deferred gain held in QOF (f) Amount of long-term deferred gain remaining in QOF
1 Enter the totals, if any, from continuation sheet ▶					
2 Enter the totals from columns (e) and (f) ▶				**2,690,083**	**19,172,590**

Part II Current Tax Year Capital Gains Deferred by Investing in QOF

(a) Qualified Opportunity Fund (QOF) EIN	(b) Date QOF investment acquired (MM/DD/YYYY)	(c) Description of interest acquired (for example, 100 shares or 25% interest)	(d) Special gain code	Deferred gain invested in QOF (e) Amount of short-term deferred gain remaining in QOF	Deferred gain invested in QOF (f) Amount of long-term deferred gain remaining in QOF
1 Enter the totals, if any, from continuation sheet ▶					
2 Enter the totals from columns (e) and (f). See instructions for reporting on Form 8949 ▶				**2,360,958**	**13,706,888**

Applicability of Special Rules Regarding the Waiver of Certain Treaty Benefits

Are you a foreign eligible taxpayer whose tax year began after March 13, 2020? See instructions for more information.

☐ **Yes.** You may not elect to defer tax on an eligible gain by investing in a QOF unless you check "Yes" in response to the next question.

☐ **No.** Skip the next question and go to Part III.

If you are a foreign eligible taxpayer, see the instructions to determine if you are required to attach a written statement for the portion of your first tax year ending after December 21, 2017, and all tax years that began after December 21, 2017, and on or before March 13, 2020.

Waiver of Treaty Benefits on Future Inclusions by a Foreign Eligible Taxpayer (for Tax Years Beginning After March 13, 2020, Only)

Do you hereby irrevocably waive any benefits available under an applicable U.S. income tax convention that would exempt gains that you are deferring by investing in a QOF from being subject to federal income tax at the time of inclusion? See instructions for more information.

☐ **Yes.** Report the deferral of the eligible gain in Part II and on Form 8949.

☐ **No.** You may not elect to defer tax on an eligible gain by investing in a QOF. **Do not report the deferral of any otherwise eligible gain in Part II or on Form 8949.**

2021 Line Item Estimates—All figures are estimates based on samples.
Number of returns filed for selected lines

Part III Inclusion Events and Certain Other Transfers During the Current Tax Year

(a) Qualified Opportunity Fund (QOF) EIN	(b) Date of event (MM/DD/YYYY)	(c) Description of event (for example, sale of 100 shares, gift of 25% interest, or distribution of $1,000, etc.)	(d) Special gain code	Deferred gain included due to disposition of QOF interest	
				(e) Amount of previously deferred short-term gain now included in taxable income	(f) Amount of previously deferred long-term gain now included in taxable income
1 Enter the totals, if any, from continuation sheet . . . . . ▶					
2 Enter the totals from columns (e) and (f). See instructions for reporting on Form 8949 ▶				**243**	**614**

☐ Check this box if you disposed of any investment(s) and didn't receive a Form 1099-B reporting the disposition from the QOF or other third party. See the Instructions for Form 8949 for reporting requirements of any gain or loss.

Part IV Total QOF Investments Due to Deferrals at Year End (see instructions)

(a) Qualified Opportunity Fund (QOF) EIN	(b) Date QOF investment acquired (MM/DD/YYYY)	(c) Description of interest acquired (for example, 100 shares or 25% interest)	(d) Special gain code	Deferred gain invested in QOF investment	
				(e) Amount of short-term deferred gain invested in QOF	(f) Amount of long-term deferred gain invested in QOF
1 Enter the totals, if any, from continuation sheet . . . . . ▶					
2 Enter the totals from columns (e) and (f) . . . . . ▶				**7,822**	**24,322**

Part III Inclusion Events and Certain Other Transfers During the Current Tax Year

(a) Qualified Opportunity Fund (QOF) EIN	(b) Date of event (MM/DD/YYYY)	(c) Description of event (for example, sale of 100 shares, gift of 25% interest, or distribution of $1,000, etc.)	(d) Special gain code	Deferred gain included due to disposition of QOF interest	
				(e) Amount of previously deferred short-term gain now included in taxable income	(f) Amount of previously deferred long-term gain now included in taxable income
1 Enter the totals, if any, from continuation sheet . . . . . ▶					
2 Enter the totals from columns (e) and (f). See instructions for reporting on Form 8949 ▶				183,020	743,437

☐ Check this box if you disposed of any investment(s) and didn't receive a Form 1099-B reporting the disposition from the QOF or other third party. See the Instructions for Form 8949 for reporting requirements of any gain or loss.

Part IV Total QOF Investments Due to Deferrals at Year End (see instructions)

(a) Qualified Opportunity Fund (QOF) EIN	(b) Date QOF investment acquired (MM/DD/YYYY)	(c) Description of interest acquired (for example, 100 shares or 25% interest)	(d) Special gain code	Deferred gain invested in QOF investment	
				(e) Amount of short-term deferred gain invested in QOF	(f) Amount of long-term deferred gain invested in QOF
1 Enter the totals, if any, from continuation sheet . . . . . ▶					
2 Enter the totals from columns (e) and (f) . . . . . ▶				4,465,129	29,212,163