



# Statistics of Income

## Individual Income Tax Returns Line Item Estimates

2022



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# 2022 Statistics of Income

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# Individual Income Tax Returns, Line Item Estimates, 2022

## **Publication 4801 (Rev. 12–2024)**

This 2022 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 2022 Individual SOI Complete Report weighted file. The estimates presented here are based on returns filed in Processing Year 2023 that were sampled statistically and then weighted to estimate the entire 2022 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.

### 2022 Complete Report estimates:

161,336,659	Total, all individual returns filed
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### Estimates of returns filed electronically:

149,880,466	Total, all individual returns filed
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## **Suggested Citation**

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



# Contents

	<b>Page</b>		<b>Page</b>
Totals for Forms and Schedules .....	7	Schedule F, Profit or Loss From Farming	
Limitations and Guidelines .....	9	Returns .....	52
Description of the Sample .....	11	Amounts .....	53
Line Item Estimates, by Individual Income Tax		Schedule R, Credit for the Elderly or the Disabled	
Form and Schedule .....	13	Returns .....	56
All Returns Filed		Amounts .....	57
Returns .....	14	Schedule SE, Self-Employment Tax	
Amounts .....	15	Returns .....	60
Electronically Filed Returns		Amounts .....	61
Returns .....	18	Schedule 8812, Additional Child Tax Credit	
Amounts .....	19	Returns .....	64
Schedule 1, Additional Income and Adjustments to		Amounts .....	65
Income		Form 461, Limitation on Business Losses	
Returns .....	22	Returns .....	68
Amounts .....	23	Amounts .....	69
Schedule 2, Additional Taxes		Form 965-A, Individual Report of Net 965 Tax	
Returns .....	26	Liability	
Amounts .....	27	Returns .....	70
Schedule 3, Additional Credits and Payments		Amounts .....	71
Returns .....	30	Form 982, Reduction of Tax Attributes Due to	
Amounts .....	31	Discharge of Indebtedness (and Section 1082 Basis	
Schedule A, Itemized Deductions		Adjustment)	
Returns .....	34	Returns .....	76
Amounts .....	35	Amounts .....	77
Schedule B, Interest and Ordinary Dividends		Form 2106, Employee Business Expenses	
Returns .....	36	Returns .....	78
Amounts .....	37	Amounts .....	79
Schedule C, Profit or Loss From Business (Sole		Form 2439, Notice to Shareholder of Undistributed	
Proprietorship)		Long-Term Capital Gains	
Returns .....	38	Returns .....	82
Amounts .....	39	Amounts .....	83
Schedule D, Capital Gains and Losses		Form 2441, Child and Dependent Care Expenses	
Returns .....	42	Returns .....	84
Amounts .....	43	Amounts .....	85
Schedule E, Supplemental Income and Loss		Form 3468, Investment Credit	
Returns .....	46	Returns .....	88
Amounts .....	47	Amounts .....	89
Schedule EIC, Earned Income Credit		Form 3800, General Business Credit	
Returns .....	50	Returns .....	94
Amounts .....	51	Amounts .....	95

<b>Page</b>	<b>Page</b>
Form 3903, Moving Expenses	Form 6781, Gains and Losses From Section 1256 Contracts and Straddles
Returns..... 100	Returns..... 152
Amounts..... 101	Amounts..... 153
Form 4136, Credit for Federal Tax Paid on Fuels	Form 8283, Noncash Charitable Contributions
Returns..... 102	Returns..... 154
Amounts..... 103	Amounts..... 155
Form 4562, Depreciation and Amortization (Including Information on Listed Property)	Form 8396, Mortgage Interest Credit
Returns..... 110	Returns..... 158
Amounts..... 111	Amounts..... 159
Form 4684, Casualties and Thefts	Form 8582, Passive Activity Loss Limitations
Returns..... 114	Returns..... 160
Amounts..... 115	Amounts..... 161
Form 4797, Sales of Business Property	Form 8586, Low-Income Housing Credit
Returns..... 122	Returns..... 162
Amounts..... 123	Amounts..... 163
Form 4835, Farm Rental Income and Expenses	Form 8606, Nondeductible IRAs
Returns..... 126	Returns..... 164
Amounts..... 127	Amounts..... 165
Form 4952, Investment Interest Expense Deduction	Form 8615, Tax for Certain Children Who Have Unearned Income
Returns..... 128	Returns..... 168
Amounts..... 129	Amounts..... 169
Form 5329, Additional Taxes on Qualified Plans (Including IRAs) and Other Tax-Favored Accounts	Form 8801, Credit for Prior Year Minimum Tax— Individuals, Estates, and Trusts
Returns..... 130	Returns..... 170
Amounts..... 131	Amounts..... 171
Form 5405, Repayment of the First-Time Homebuyer Credit	Form 8814, Parents' Election To Report Child's Interest and Dividends
Returns..... 134	Returns..... 178
Amounts..... 135	Amounts..... 179
Form 5695, Residential Energy Credits	Form 8824, Like-Kind Exchanges
Returns..... 136	Returns..... 180
Amounts..... 137	Amounts..... 181
Form 5884, Work Opportunity Credit	Form 8829, Expenses for Business Use of Your Home
Returns..... 140	Returns..... 184
Amounts..... 141	Amounts..... 185
Form 6251, Alternative Minimum Tax—Individuals	Form 8839, Qualified Adoption Expenses
Returns..... 142	Returns..... 186
Amounts..... 143	Amounts..... 187
Form 6252, Installment Sale Income	Form 8846, Credit for Employer Social Security and Medicare Taxes Paid on Certain Employee Tips
Returns..... 146	Returns..... 190
Amounts..... 147	Amounts..... 191
Form 6765, Credit for Increasing Research Activities	
Returns..... 148	
Amounts..... 149	

<b>Page</b>	<b>Page</b>
Form 8853, Archer MSAs and Long-Term Care Insurance Contracts	Form 8959, Additional Medicare Tax
Returns..... 192	Returns..... 214
Amounts..... 193	Amounts..... 215
Form 8863, Education Credits (American Opportunity and Lifetime Learning Credits)	Form 8960, Net Investment Income Tax—Individuals, Estates, and Trusts
Returns..... 196	Returns..... 216
Amounts..... 197	Amounts..... 217
Form 8880, Credit for Qualified Retirement Savings Contributions	Form 8962, Premium Tax Credit (PTC)
Returns..... 200	Returns..... 218
Amounts..... 201	Amounts..... 219
Form 8889, Health Savings Accounts (HSAs)	Form 8990, Limitation on Business Interest Expense Under Section 163(j)
Returns..... 202	Returns..... 222
Amounts..... 203	Amounts..... 223
Form 8910, Alternative Motor Vehicle Credit	Form 8992, U.S. Shareholder Calculation of Global Intangible Low-Taxed Income (GILTI)
Returns..... 204	Returns..... 228
Amounts..... 205	Amounts..... 229
Form 8911, Alternative Fuel Vehicle Refueling Property Credit	Form 8994, Employer Credit for Paid Family and Medical Leave
Returns..... 206	Returns..... 230
Amounts..... 207	Amounts..... 231
Form 8936, Qualified Plug-in Electric Drive Motor Vehicle Credit	Form 8995, Qualified Business Income Deduction Simplified Computation
Returns..... 208	Returns..... 232
Amounts..... 209	Amounts..... 233
Form 8938, Statement of Specified Foreign Financial Assets	Form 8997, Initial and Annual Statement of Qualified Opportunity Fund (QOF) Investments
Returns..... 212	Returns..... 234
Amounts..... 213	Amounts..... 235



# Totals for Forms and Schedules

## Line Item Estimate Totals for Tax Year 2022

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 2022

Type of Form	Total	Electronically Filed
All returns filed	161,336,659	149,880,466
Form 1040, U.S. Individual Income Tax Return	143,908,819	134,378,895
Form 1040-SR, U.S. Income Tax Return for Seniors	17,427,841	15,501,571
Schedule 1, Additional Income and Adjustments to Income	64,982,420	60,116,690
Schedule 2, Additional Taxes	38,517,244	35,907,506
Schedule 3, Additional Credits and Payments	39,744,159	37,836,825
Schedule A, Itemized Deductions	15,474,250	14,370,586
Schedule B, Interest and Ordinary Dividends	22,556,941	20,820,613
Schedule C, Profit or Loss From Business (Sole Proprietorship)	35,255,144	32,267,599
Schedule D, Capital Gains and Losses	27,317,805	25,721,199
Schedule E, Supplemental Income and Loss	20,106,223	18,803,272
Schedule EIC, Earned Income Credit	17,208,004	16,604,500
Schedule F, Profit or Loss From Farming	1,843,900	1,724,895
Schedule R, Credit for the Elderly or Disabled	74,992	62,420
Schedule SE, Self-Employment Tax	23,813,536	21,743,129
Schedule 8812, Credits for Qualifying Children and Other Dependents	47,403,924	45,388,616
Form 461, Limitation on Business Losses	52,092	48,570
Form 965-A, Individual Report of Net 965 Tax Liability	20,874	20,063
Form 982, Reduction of Tax Attributes Due to Discharge of Indebtedness (and Section 1082 Basis Adjustment)	82,659	75,317
Form 2106, Employee Business Expenses	376,518	343,121
Form 2439, Notice to Shareholder of Undistributed Long-Term Capital Gains	30,969	30,895
Form 2441, Child and Dependent Care Expenses	6,483,211	6,264,736
Form 3468, Investment Credit	31,131	29,298
Form 3800, General Business Credit	733,933	693,698
Form 3903, Moving Expenses	124,330	120,296
Form 4136, Credit for Federal Tax Paid on Fuels	568,926	549,190
Form 4562, Depreciation and Amortization (Including Information on Listed Property)	10,316,054	9,781,813
Form 4684, Casualties and Thefts	136,072	124,814
Form 4797, Sales of Business Property	3,362,301	3,181,988
Form 4835, Farm Rental Income and Expenses	431,424	402,937
Form 4952, Investment Interest Expense Deduction	1,365,945	1,280,844
Form 5329, Additional Taxes on Qualified Plans (including IRAs) and Other Tax-Favored Accounts	2,679,325	2,543,718
Form 5405, Repayment of the First-Time Homebuyer Credit	77,427	66,967
Form 5695, Residential Energy Credits	3,410,701	3,229,670



## Totals for Forms and Schedules from Line Item Estimates for Tax Year 2022—Continued

Type of Form	Total	Electronically Filed
Form 5884, Work Opportunity Credit	29,339	26,824
Form 6251, Alternative Minimum Tax--Individuals	5,732,344	5,395,306
Form 6252, Installment Sale Income	465,500	446,454
Form 6765, Credit for Increasing Research Activities	10,359	10,047
Form 6781, Gains and Losses From Section 1256 Contracts and Straddles	624,178	591,756
Form 8283, Noncash Charitable Contributions	2,903,536	2,692,123
Form 8396, Mortgage Interest Credit	95,954	93,646
Form 8582, Passive Activity Loss Limitations	8,095,955	7,655,060
Form 8586, Low-Income Housing Credit	1,974	1,925
Form 8606, Nondeductible IRAs	3,250,065	3,096,144
Form 8615, Tax for Certain Children Who Have Unearned Income	298,223	277,480
Form 8801, Credit for Prior Year Minimum Tax—Individuals, Estates, and Trusts	232,636	217,725
Form 8814, Parents' Election To Report Child's Interest and Dividends	88,897	85,167
Form 8824, Like-Kind Exchanges	72,980	69,323
Form 8829, Expenses for Business Use of Your Home	3,496,932	3,271,327
Form 8839, Qualified Adoption Expenses	72,910	71,159
Form 8846, Credit for Employer Social Security and Medicare Taxes Paid on Certain Employee Tips	21,898	21,302
Form 8853, Archer MSAs and Long-Term Care Insurance Contracts	135,816	128,123
Form 8863, Education Credits (American Opportunity and Lifetime Learning Credits)	8,730,136	8,370,999
Form 8880, Credit for Qualified Retirement Savings Contributions	9,436,595	9,065,115
Form 8889, Health Savings Accounts (HSAs)	16,497,046	15,822,689
Form 8910, Alternative Motor Vehicle Credit	47,619	45,548
Form 8911, Alternative Fuel Vehicle Refueling Property Credit	99,289	97,742
Form 8936, Qualified Plug-in Electric Drive Motor Vehicle Credit	255,551	237,498
Form 8938, Statement of Specified Foreign Financial Assets	601,355	503,728
Form 8959, Additional Medicare Tax	7,866,995	7,547,580
Form 8960, Net Investment Income Tax--Individuals, Estates, and Trusts	9,012,236	8,546,089
Form 8962, Premium Tax Credit (PTC)	9,000,908	8,499,710
Form 8990, Limitation on Business Interest Expense Under Section 163(j)	140,392	137,804
Form 8992, U.S. Shareholder Calculation of Global Intangible Low-Taxed Income (GILTI)	20,671	17,039
Form 8994, Employer Credit for Paid Family and Medical Leave	10,769	10,525
Form 8995, Qualified Business Income Deduction Simplified Computation	40,372,138	38,192,227
Form 8997, Initial and Annual Statement of Qualified Opportunity Fund (QOF) Investments	37,025	33,762

# Limitations and Guidelines for the 2022 Line Item Estimates

SOI obtained the line counts and amounts used in this package from the Tax Year (TY) 2022 Individual SOI Complete Report File. As such, 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 many samples that could have been selected using the same sample design. The estimates calculated from these different samples would vary. The sample estimate and an estimate of its standard error permit the construction of interval estimates with prescribed confidence that the interval includes the population value. Shown below are 95% confidence intervals for dollar amounts in thousands of selected Form 1040 items. (For example, the population amount for total wages, with 95% confidence, is between \$9,707,391,635 and \$9,770,510,310.) These confidence intervals correspond to the estimates for all individual income tax returns filed for TY 2022

## 95% 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	9,738,950,972	0.17	9,707,391,635	9,770,510,310
Taxable interest	133,596,569	0.79	131,518,183	135,674,956
Tax-exempt interest	55,567,941	1.35	54,093,392	57,042,489
Ordinary dividends	412,320,850	0.59	407,552,512	417,089,188
Qualified dividends	313,230,845	0.66	309,164,549	317,297,140
Taxable IRA distributions	437,775,580	0.98	429,356,964	446,194,196
Taxable pensions and annuities	858,038,339	0.69	846,485,747	869,590,932
Total Social Security benefits	871,307,268	0.53	862,287,500	880,327,037
Taxable Social Security benefits	458,513,595	0.63	452,824,654	464,202,537
Total income	14,977,662,516	0.08	14,954,859,425	15,000,465,607
Adjusted gross income	14,833,956,956	0.08	14,811,151,688	14,856,762,224
Basic standard deduction	2,552,043,540	0.12	2,546,232,702	2,557,854,377
Additional standard deduction	56,766,406	0.55	56,156,237	57,376,574
Total itemized deductions	668,001,764	1.37	650,039,750	685,963,778
Qualified business income deduction	216,078,693	0.48	214,046,313	218,111,074
Taxable income	11,714,186,280	0.09	11,693,045,605	11,735,326,956
Income tax before credits	2,260,350,184	0.11	2,255,566,101	2,265,134,267
Total credits	154,773,149	0.47	153,358,404	156,187,894
Income tax after credits	2,098,923,017	0.12	2,094,019,451	2,103,826,583
Total tax liability	2,238,645,554	0.11	2,233,609,432	2,243,681,676
Tax due at time of filing	284,147,330	0.43	281,755,445	286,539,214
Overpayment	501,047,449	0.37	497,446,045	504,648,854

**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

**T**his 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 (Forms 1040 and 1040-SR (including electronic returns)) filed by U.S. citizens and residents during Calendar Year (CY) 2023.

All returns processed during 2023 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) 2022. While most of the returns processed during CY 2023 were filed for Tax Year 2022, the remaining returns were mostly for prior years, and a few for noncalendar years ending during 2020 and 2021.

## 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 2023 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 2022, about 0.08% of the sample returns were unavailable.

### **Method of Estimation**

Weights were obtained by dividing the population count of returns in a stratum by the number of sampled

returns for that stratum. The weights were adjusted to correct for misclassified returns and were then applied to the sample data to produce all the estimates in this report.

### **Sampling Variability**

The sample used in this study is one of a large number of samples that could have been selected using the same sample design. The estimates calculated from these different samples would vary. The standard error 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 2022

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.

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2022 Line Item Estimates—All figures are estimates based on samples.
Number of returns filed for selected lines

Total of all returns filed = 161,336,659 Electronically Filed Returns = 149,880,466

Form 1040

Department of the Treasury—Internal Revenue Service

U.S. Individual Income Tax Return

2022

OMB No. 1545-0074

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

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

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

Home address (number and street). If you have a P.O. box, see instructions. Apt. no.
City, town, or post office. If you have a foreign address, also complete spaces below. State, ZIP code
Foreign country name, Foreign province/state/county, Foreign postal code
Presidential Election Campaign: Check here if you, or your spouse if filing jointly, want \$3 to go to this fund. Checking a box below will not change
Y = \* 3,278,443 Y = \*\* 4,143,122
You Spouse

Digital Assets: At any time during 2022, did you: (a) receive (as a reward, award, or payment for property or services); or (b) sell exchange, gift, or otherwise asset in a digital asset? (See instructions.)
Virtual Currency: Yes No
7,535,262 12,114

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
yes = 2,793,490 no = 157,218,463

Age/Blindness: You: were born before January 2, 1958, Are blind, Spouse: was born before January 2, 1958, is blind
30,636,025 246,212 12,974,105 83,070

Dependents table with columns: (1) First name, Last name, (2) Social security number, (3) Relationship to you, (4) Check the box if qualifies for (see instructions): Credit for other dependents

Income table with columns: Line number, Description, Amount
1a Total amount from Form(s) W-2, box 1 (see instructions) 122,816,828
1b Household employee wages not reported on Form(s) W-2 402,684
1c Tip income not reported on line 1a (see instructions) 95,893
1d Medicaid waiver payments not reported on Form(s) W-2 (see instructions) 17,256
1e Taxable dependent care benefits from Form 2441, line 26 396,180
1f Employer-provided adoption benefits from Form 8839, line 29 1,914
1g Wages from Form 8919, line 6 52,828
1h Other earned income (see instructions) 1,220,775
1i Nontaxable combat pay election (see instructions) 8,074
1z Add lines 1a through 1h 128,387,726
2a Tax-exempt interest 6,892,813
2b Taxable interest 49,736,855
3a Qualified dividends 30,737,089
3b Ordinary dividends 32,853,481
4a IRA distributions 17,355,700
4b Taxable amount 16,282,441
5a Pensions and annuities 32,975,793
5b Taxable amount 30,020,638
6a Social security benefits 31,861,807
6b Taxable amount 24,667,460
7 Capital gain or (loss). Attach Schedule D if required. If not required, check here 26,480,998
8 Other income from Schedule 1, line 10 57,445,060
9 Add lines 1z, 2b, 3b, 4b, 5b, 6b, 7, and 8. This is your total income 159,671,219
10 Adjustments to income from Schedule 1, line 26 34,109,700
11 Subtract line 10 from line 9. This is your adjusted gross income 159,686,119
12 Standard deduction or itemized deductions (from Schedule A) \*\*\* See Below 158,117,559
13 Qualified business income deduction from Form 8995 or Form 8995-A 25,654,318
14 Add lines 12 and 13 157,692,734
15 Subtract line 14 from line 11. If zero or less, enter -0-. This is your taxable income 129,349,042

Attach Sch. B if required.

Standard Deduction for—
• Single or Married filing separately, \$12,950
• Married filing jointly or Qualifying surviving spouse, \$25,900
• Head of household, \$19,400
• 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 (2022)

\*\*\* Standard Deduction = 142,779,280
\*\*\* Itemized Deductions = 15,290,841



Total of all returns filed = 161,336,659

Electronically Filed Returns = 149,880,466

Form **1040**

Department of the Treasury—Internal Revenue Service

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

**2022**

OMB No. 1545-0074

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

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

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

**Digital Assets** At any time during 2022, did you: (a) receive (as a reward, award, or payment for property or services); or (b) sell, exchange, gift, or otherwise dispose of a digital asset (or a financial interest in a digital asset)? (See instructions.)  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, 1958  Are blind **Spouse:**  Was born before January 2, 1958  Is blind

**Dependents** (see instructions):

If more than four dependents, see instructions and check here <input type="checkbox"/>	(1) First name		(2) Social security number	(3) Relationship to you	(4) Check the box if qualifies for (see instructions):	
	Last name				Child tax credit	Credit for other dependents
					<input type="checkbox"/>	<input type="checkbox"/>
					<input type="checkbox"/>	<input type="checkbox"/>
					<input type="checkbox"/>	<input type="checkbox"/>
					<input type="checkbox"/>	<input type="checkbox"/>

Income	1a	1b	1c	1d	1e	1f	1g	1h	1i	1z
<b>1a</b> Total amount from Form(s) W-2, box 1 (see instructions)									<b>179,334</b>	<b>9,360,356,986</b>
<b>b</b> Household employee wages not reported on Form(s) W-2		<b>4,084,218</b>								
<b>c</b> Tip income not reported on line 1a (see instructions)			<b>245,854</b>							
<b>d</b> Medicaid waiver payments not reported on Form(s) W-2 (see instructions)				<b>144,525</b>						
<b>e</b> Taxable dependent care benefits from Form 2441, line 26					<b>724,917</b>					
<b>f</b> Employer-provided adoption benefits from Form 8839, line 29						<b>-4,874</b>				
<b>g</b> Wages from Form 8919, line 6							<b>450,317</b>			
<b>h</b> Other earned income (see instructions)								<b>53,391,951</b>		
<b>i</b> Nontaxable combat pay election (see instructions)										
<b>z</b> Add lines 1a through 1h										<b>9,738,950,972</b>
<b>2a</b> Tax-exempt interest	<b>2a</b>	<b>55,567,941</b>								
<b>3a</b> Qualified dividends	<b>3a</b>	<b>313,230,845</b>								
<b>4a</b> IRA distributions	<b>4a</b>	<b>497,467,733</b>								
<b>5a</b> Pensions and annuities	<b>5a</b>	<b>1,528,410,590</b>								
<b>6a</b> Social security benefits	<b>6a</b>	<b>871,307,268</b>								
<b>c</b> If you elect to use the lump-sum election method, check here (see instructions)										
<b>7</b> Capital gain or (loss). Attach Schedule D if required. If not required, check here										<b>1,240,910,675</b>
<b>8</b> Other income from Schedule 1, line 10										<b>1,632,471,284</b>
<b>9</b> Add lines 1z, 2b, 3b, 4b, 5b, 6b, 7, and 8. This is your <b>total income</b>										<b>14,977,662,516</b>
<b>10</b> Adjustments to income from Schedule 1, line 26										<b>143,705,560</b>
<b>11</b> Subtract line 10 from line 9. This is your <b>adjusted gross income</b>										<b>14,833,956,956</b>
<b>12</b> <b>Standard deduction or itemized deductions</b> (from Schedule A) *** See Below										<b>3,277,598,139</b>
<b>13</b> Qualified business income deduction from Form 8995 or Form 8995-A										<b>216,078,693</b>
<b>14</b> Add lines 12 and 13										<b>3,487,683,066</b>
<b>15</b> Subtract line 14 from line 11. If zero or less, enter -0-. This is your <b>taxable income</b>										<b>11,714,186,280</b>

Attach Sch. B if required.

**Standard Deduction for—**  
 • Single or Married filing separately, \$12,950  
 • Married filing jointly or Qualifying surviving spouse, \$25,900  
 • Head of household, \$19,400  
 • If you checked any box under Standard Deduction, see instructions.

\*\*\* **Standard Deduction = 2,609,228,480**  
 \*\*\* **Itemized Deductions = 668,001,764**



2022 Line Item Estimates—All figures are estimates based on samples.
Number of returns filed for selected lines

Table with columns for line number, description, and amount. Includes Tax and Credits sections with lines 16 through 24.

Table with columns for line number, description, sub-line amounts, and total amount. Includes Payments section with lines 25 through 33.

If you have a qualifying child, attach Sch. EIC.

Table with columns for line number, description, and amount. Includes Refund section with lines 34 through 36.

Table with columns for line number, description, and amount. Includes Amount You Owe section with lines 37 and 38.

Third Party Designee section with checkboxes for 'Yes' and 'No', and fields for name, phone number, and PIN.

Sign Here section with declaration text: 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.

Signature section with fields for Your signature, Date, Your occupation, Spouse's signature, Date, Spouse's occupation, Phone no., and Email address.

Paid Preparer Use Only section with fields for Preparer's name, signature, date, PTIN, firm's name, address, phone no., and EIN.



2022 Line Item Estimates—All figures are estimates based on samples.
Number of returns filed for selected lines

Electronically Filed Returns = 149,880,466

Form 1040

Department of the Treasury—Internal Revenue Service

U.S. Individual Income Tax Return

2022

OMB No. 1545-0074

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

Filing Status [ ] Single [ ] Married filing jointly [ ] Married filing separately (MFS) [ ] Head of household (HOH) [ ] Qualifying surviving spouse (QSS)
Check only one box. If you checked the MFS box, enter the name of your spouse. If you checked the HOH or QSS box, enter the child's name if the qualifying person is a child but not your dependent:

Form fields for personal information: Your first name and middle initial, Last name, Your social security number, Spouse's social security number, Home address, City, town, or post office, State, ZIP code, Foreign country name, Foreign province/state/county, Foreign postal code, Presidential Election Campaign.

Digital Assets At any time during 2022, did you: (a) receive (as a reward, award, or payment for property or services); or (b) sell, exchange, gift, or otherwise dispose of a digital asset (or a financial interest in a digital asset)? (See instructions.) [ ] 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, 1958 [ ] Are blind Spouse: [ ] Was born before January 2, 1958 [ ] Is blind

Table for Dependents with columns: (1) First name, Last name, (2) Social security number, (3) Relationship to you, (4) Check the box if qualifies for (Child tax credit, Credit for other dependents)

Main Income Table with columns: Line Item, Description, Amount. Includes lines 1a through 15, with sub-lines 2a-2b, 3a-3b, 4a-4b, 5a-5b, 6a-6b.

Attach Sch. B if required.

Standard Deduction for—
• Single or Married filing separately, \$12,950
• Married filing jointly or Qualifying surviving spouse, \$25,900
• Head of household, \$19,400
• If you checked any box under Standard Deduction, see instructions.

\*\*\* Standard Deduction = 133,272,166
\*\*\* Itemized Deductions = 14,211,969

Electronically Filed Returns = 149,880,466

Form **1040**

Department of the Treasury—Internal Revenue Service

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

**2022**

OMB No. 1545-0074

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

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

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

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

**Digital Assets** At any time during 2022, did you: (a) receive (as a reward, award, or payment for property or services); or (b) sell, exchange, gift, or otherwise dispose of a digital asset (or a financial interest in a digital asset)? (See instructions.)  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, 1958  Are blind **Spouse:**  Was born before January 2, 1958  Is blind

**Dependents** (see instructions):

If more than four dependents, see instructions and check here <input type="checkbox"/>	(1) First name		(2) Social security number	(3) Relationship to you	(4) Check the box if qualifies for (see instructions):	
	Last name				Child tax credit	Credit for other dependents
					<input type="checkbox"/>	<input type="checkbox"/>
					<input type="checkbox"/>	<input type="checkbox"/>
					<input type="checkbox"/>	<input type="checkbox"/>
					<input type="checkbox"/>	<input type="checkbox"/>

<b>Income</b>					
<b>1a</b>	Total amount from Form(s) W-2, box 1 (see instructions)			<b>1a</b>	9,029,317,223
<b>b</b>	Household employee wages not reported on Form(s) W-2			<b>1b</b>	3,691,861
<b>c</b>	Tip income not reported on line 1a (see instructions)			<b>1c</b>	204,905
<b>d</b>	Medicaid waiver payments not reported on Form(s) W-2 (see instructions)			<b>1d</b>	143,728
<b>e</b>	Taxable dependent care benefits from Form 2441, line 26			<b>1e</b>	704,636
<b>f</b>	Employer-provided adoption benefits from Form 8839, line 29			<b>1f</b>	-4,875
<b>g</b>	Wages from Form 8919, line 6			<b>1g</b>	432,621
<b>h</b>	Other earned income (see instructions)			<b>1h</b>	47,905,043
<b>i</b>	Nontaxable combat pay election (see instructions)		<b>1i</b>		179,334
<b>z</b>	Add lines 1a through 1h			<b>1z</b>	9,234,550,957
<b>2a</b>	Tax-exempt interest	<b>2a</b>	121,211,534	<b>b</b>	Taxable interest
<b>3a</b>	Qualified dividends	<b>3a</b>	282,084,265	<b>2b</b>	119,968,698
<b>4a</b>	IRA distributions	<b>4a</b>	29,663,566	<b>3b</b>	371,684,029
<b>5a</b>	Pensions and annuities	<b>5a</b>	1,417,971,571	<b>4b</b>	458,809,283
<b>6a</b>	Social security benefits	<b>6a</b>	789,296,175	<b>5b</b>	830,407,186
<b>c</b>	If you elect to use the lump-sum election method, check here (see instructions)			<b>6b</b>	417,894,603
<b>7</b>	Capital gain or (loss). Attach Schedule D if required. If not required, check here			<b>7</b>	1,113,903,001
<b>8</b>	Other income from Schedule 1, line 10			<b>8</b>	1,547,778,654
<b>9</b>	Add lines 1z, 2b, 3b, 4b, 5b, 6b, 7, and 8. This is your <b>total income</b>			<b>9</b>	14,051,470,663
<b>10</b>	Adjustments to income from Schedule 1, line 26			<b>10</b>	134,225,322
<b>11</b>	Subtract line 10 from line 9. This is your <b>adjusted gross income</b>			<b>11</b>	13,917,244,921
<b>12</b>	<b>Standard deduction or itemized deductions</b> (from Schedule A) *** See Below			<b>12</b>	35,533,343
<b>13</b>	Qualified business income deduction from Form 8995 or Form 8995-A			<b>13</b>	203,464,455
<b>14</b>	Add lines 12 and 13			<b>14</b>	3,251,770,315
<b>15</b>	Subtract line 14 from line 11. If zero or less, enter -0-. This is your <b>taxable income</b>			<b>15</b>	10,986,726,592

Attach Sch. B if required.

**Standard Deduction for—**  
• Single or Married filing separately, \$12,950  
• Married filing jointly or Qualifying surviving spouse, \$25,900  
• Head of household, \$19,400  
• 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** (2022)

\*\*\* Standard Deduction = 2,440,283,036  
\*\*\* Itemized Deductions = 607,856,684

2022 Line Item Estimates—All figures are estimates based on samples.
Number of returns filed for selected lines

Table with 2 columns: Line number and Amount. Rows 16-24: Tax and Credits. Total: 115,966,720.

Table with 2 columns: Line number and Amount. Rows 25-33: Payments. Total: 141,015,050.

If you have a qualifying child, attach Sch. EIC.

Table with 2 columns: Line number and Amount. Rows 34-36: Refund. Total: 106,744,586.

Table with 2 columns: Line number and Amount. Rows 37-38: Amount You Owe. Total: 37,900,365.

Third Party Designee section with checkboxes for Yes/No and fields for name, phone, and 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.

Signature section with fields for Your signature, Spouse's signature, Date, and Occupation.

Paid Preparer Use Only section with fields for Preparer's name, signature, date, PTIN, and firm information.



<b>Tax and Credits</b>	<b>16</b>	<b>Tax</b> (see instructions). Check if any from Form(s): 1 <input type="checkbox"/> 8814 2 <input type="checkbox"/> 4972 3 <input type="checkbox"/> _____	<b>16</b>	<b>2,107,358,364</b>
	<b>17</b>	Amount from Schedule 2, line 3	<b>17</b>	<b>10,479,975</b>
	<b>18</b>	Add lines 16 and 17	<b>18</b>	<b>2,117,838,340</b>
	<b>19</b>	Child tax credit or credit for other dependents from Schedule 8812	<b>19</b>	<b>80,226,545</b>
	<b>20</b>	Amount from Schedule 3, line 8	<b>20</b>	<b>55,239,757</b>
	<b>21</b>	Add lines 19 and 20	<b>21</b>	<b>135,466,302</b>
	<b>22</b>	Subtract line 21 from line 18. If zero or less, enter -0-	<b>22</b>	<b>1,982,372,037</b>
	<b>23</b>	Other taxes, including self-employment tax, from Schedule 2, line 21	<b>23</b>	<b>133,088,270</b>
<b>24</b>	Add lines 22 and 23. This is your <b>total tax</b>	<b>24</b>	<b>2,115,460,307</b>	

<b>Payments</b>	<b>25</b>	Federal income tax withheld from:		
	<b>a</b>	Form(s) W-2	<b>25a</b>	<b>1,302,435,878</b>
	<b>b</b>	Form(s) 1099	<b>25b</b>	<b>170,094,719</b>
	<b>c</b>	Other forms (see instructions)	<b>25c</b>	<b>15,713,098</b>
	<b>d</b>	Add lines 25a through 25c	<b>25d</b>	<b>1,488,261,270</b>
	<b>26</b>	2022 estimated tax payments and amount applied from 2021 return	<b>26</b>	<b>538,636,958</b>
	<b>27</b>	Earned income credit (EIC)	<b>27</b>	<b>57,865,784</b>
	<b>28</b>	Additional child tax credit from Schedule 8812	<b>28</b>	<b>32,689,106</b>
	<b>29</b>	American opportunity credit from Form 8863, line 8	<b>29</b>	<b>4,966,237</b>
	<b>30</b>	Reserved for future use	<b>30</b>	
<b>31</b>	Amount from Schedule 3, line 15	<b>31</b>	<b>205,993,525</b>	
<b>32</b>	Add lines 27, 28, 29, and 31. These are your <b>total other payments and refundable credits</b>	<b>32</b>	<b>303,585,884</b>	
<b>33</b>	Add lines 25d, 26, and 32. These are your <b>total payments</b>	<b>33</b>	<b>2,330,341,857</b>	

<b>Refund</b>	<b>34</b>	If line 33 is more than line 24, subtract line 24 from line 33. This is the amount you <b>overpaid</b>	<b>34</b>	<b>-472,376,713</b>
	<b>35a</b>	Amount of line 34 you want <b>refunded to you</b> . If Form 8888 is attached, check here <input type="checkbox"/>	<b>35a</b>	<b>350,084,779</b>
	<b>b</b>	Routing number _____ <b>c</b> Type: <input type="checkbox"/> Checking <input type="checkbox"/> Savings		
	<b>d</b>	Account number _____		
<b>36</b>	Amount of line 34 you want <b>applied to your 2023 estimated tax</b>	<b>36</b>	<b>122,291,934</b>	

<b>Amount You Owe</b>	<b>37</b>	Subtract line 33 from line 24. This is the <b>amount you owe</b> . For details on how to pay, go to <a href="http://www.irs.gov/Payments">www.irs.gov/Payments</a> or see instructions	<b>37</b>	<b>261,332,249</b>
	<b>38</b>	Estimated tax penalty (see instructions)	<b>38</b>	<b>3,837,085</b>

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

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

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

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

**Paid Preparer Use Only**

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

Total Forms Filed = 64,982,420

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

Department of the Treasury  
Internal Revenue Service

**Additional Income and Adjustments to Income**

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

OMB No. 1545-0074

**2022**  
Attachment  
Sequence No. **01**

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

Your social security number

**Part I Additional Income**

<b>1</b>	Taxable refunds, credits, or offsets of state and local income taxes . . . . .	<b>1</b>	<b>3,013,887</b>
<b>2a</b>	Alimony received . . . . .	<b>2a</b>	<b>211,993</b>
<b>b</b>	Date of original divorce or separation agreement (see instructions): _____		
<b>3</b>	Business income or (loss). Attach Schedule C . . . . .	<b>3</b>	<b>30,356,401</b>
<b>4</b>	Other gains or (losses). Attach Form 4797 . . . . .	<b>4</b>	<b>1,837,414</b>
<b>5</b>	Rental real estate, royalties, partnerships, S corporations, trusts, etc. Attach Schedule E . . . . .	<b>5</b>	<b>17,160,036</b>
<b>6</b>	Farm income or (loss). Attach Schedule F . . . . .	<b>6</b>	<b>1,766,686</b>
<b>7</b>	Unemployment compensation . . . . .	<b>7</b>	<b>4,728,507</b>
<b>8</b>	Other income:		
<b>a</b>	Net operating loss . . . . .	<b>8a</b>	<b>( 1,015,332 )</b>
<b>b</b>	Gambling . . . . .	<b>8b</b>	<b>2,282,733</b>
<b>c</b>	Cancellation of debt . . . . .	<b>8c</b>	<b>463,924</b>
<b>d</b>	Foreign earned income exclusion from Form 2555 . . . . .	<b>8d</b>	<b>( 487,323 )</b>
<b>e</b>	Income from Form 8853 . . . . .	<b>8e</b>	<b>15,000</b>
<b>f</b>	Income from Form 8889 . . . . .	<b>8f</b>	<b>526,350</b>
<b>g</b>	Alaska Permanent Fund dividends . . . . .	<b>8g</b>	<b>253,504</b>
<b>h</b>	Jury duty pay . . . . .	<b>8h</b>	<b>164,957</b>
<b>i</b>	Prizes and awards . . . . .	<b>8i</b>	<b>114,017</b>
<b>j</b>	Activity not engaged in for profit income . . . . .	<b>8j</b>	<b>135,492</b>
<b>k</b>	Stock options . . . . .	<b>8k</b>	<b>5,979</b>
<b>l</b>	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 . . . . .	<b>8l</b>	<b>72,134</b>
<b>m</b>	Olympic and Paralympic medals and USOC prize money (see instructions) . . . . .	<b>8m</b>	<b>11</b>
<b>n</b>	Section 951(a) inclusion (see instructions) . . . . .	<b>8n</b>	<b>9,864</b>
<b>o</b>	Section 951A(a) inclusion (see instructions) . . . . .	<b>8o</b>	<b>12,786</b>
<b>p</b>	Section 461(l) excess business loss adjustment . . . . .	<b>8p</b>	<b>49,775</b>
<b>q</b>	Taxable distributions from an ABLE account (see instructions) . . . . .	<b>8q</b>	<b>2,529</b>
<b>r</b>	Scholarship and fellowship grants not reported on Form W-2 . . . . .	<b>8r</b>	<b>808,493</b>
<b>s</b>	Nontaxable amount of Medicaid waiver payments included on Form 1040, line 1a or 1d . . . . .	<b>8s</b>	<b>( 95,786 )</b>
<b>t</b>	Pension or annuity from a nonqualified deferred compensation plan or a nongovernmental section 457 plan . . . . .	<b>8t</b>	<b>307,426</b>
<b>u</b>	Wages earned while incarcerated . . . . .	<b>8u</b>	<b>23,107</b>
<b>z</b>	Other income. List type and amount: _____	<b>8z</b>	<b>7,932,711</b>
<b>9</b>	Total other income. Add lines 8a through 8z . . . . .	<b>9</b>	<b>13,970,621</b>
<b>10</b>	Combine lines 1 through 7 and 9. Enter here and on Form 1040, 1040-SR, or 1040-NR, line 8	<b>10</b>	<b>57,445,060</b>

Total Forms Filed = 64,982,420

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

Department of the Treasury  
Internal Revenue Service

**Additional Income and Adjustments to Income**

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

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

OMB No. 1545-0074

**2022**  
Attachment  
Sequence No. **01**

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

Your social security number

**Part I Additional Income**

<b>1</b>	Taxable refunds, credits, or offsets of state and local income taxes . . . . .	<b>1</b>	<b>3,876,986</b>
<b>2a</b>	Alimony received . . . . .	<b>2a</b>	<b>7,432,678</b>
<b>b</b>	Date of original divorce or separation agreement (see instructions): _____		
<b>3</b>	Business income or (loss). Attach Schedule C . . . . .	<b>3</b>	<b>410,392,806</b>
<b>4</b>	Other gains or (losses). Attach Form 4797 . . . . .	<b>4</b>	<b>32,243,776</b>
<b>5</b>	Rental real estate, royalties, partnerships, S corporations, trusts, etc. Attach Schedule E . . . . .	<b>5</b>	<b>1,172,099,573</b>
<b>6</b>	Farm income or (loss). Attach Schedule F . . . . .	<b>6</b>	<b>-25,342,708</b>
<b>7</b>	Unemployment compensation . . . . .	<b>7</b>	<b>30,247,572</b>
<b>8</b>	Other income:		
<b>a</b>	Net operating loss . . . . .	<b>8a</b>	<b>( 179,837,729 )</b>
<b>b</b>	Gambling . . . . .	<b>8b</b>	<b>61,109,746</b>
<b>c</b>	Cancellation of debt . . . . .	<b>8c</b>	<b>4,047,572</b>
<b>d</b>	Foreign earned income exclusion from Form 2555 . . . . .	<b>8d</b>	<b>( 32,967,328 )</b>
<b>e</b>	Income from Form 8853 . . . . .	<b>8e</b>	<b>243,596</b>
<b>f</b>	Income from Form 8889 . . . . .	<b>8f</b>	<b>734,788</b>
<b>g</b>	Alaska Permanent Fund dividends . . . . .	<b>8g</b>	<b>1,268,843</b>
<b>h</b>	Jury duty pay . . . . .	<b>8h</b>	<b>20,045</b>
<b>i</b>	Prizes and awards . . . . .	<b>8i</b>	<b>354,843</b>
<b>j</b>	Activity not engaged in for profit income . . . . .	<b>8j</b>	<b>627,976</b>
<b>k</b>	Stock options . . . . .	<b>8k</b>	<b>345,546</b>
<b>l</b>	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 . . . . .	<b>8l</b>	<b>569,655</b>
<b>m</b>	Olympic and Paralympic medals and USOC prize money (see instructions) . . . . .	<b>8m</b>	<b>52</b>
<b>n</b>	Section 951(a) inclusion (see instructions) . . . . .	<b>8n</b>	<b>425,401</b>
<b>o</b>	Section 951A(a) inclusion (see instructions) . . . . .	<b>8o</b>	<b>2,133,045</b>
<b>p</b>	Section 461(l) excess business loss adjustment . . . . .	<b>8p</b>	<b>66,149,641</b>
<b>q</b>	Taxable distributions from an ABLE account (see instructions) . . . . .	<b>8q</b>	<b>49,161</b>
<b>r</b>	Scholarship and fellowship grants not reported on Form W-2 . . . . .	<b>8r</b>	<b>4,425,361</b>
<b>s</b>	Nontaxable amount of Medicaid waiver payments included on Form 1040, line 1a or 1d . . . . .	<b>8s</b>	<b>( 2,447,737 )</b>
<b>t</b>	Pension or annuity from a nonqualified deferred compensation plan or a nongovernmental section 457 plan . . . . .	<b>8t</b>	<b>22,454,434</b>
<b>u</b>	Wages earned while incarcerated . . . . .	<b>8u</b>	<b>400,608</b>
<b>z</b>	Other income. List type and amount: _____	<b>8z</b>	<b>50,085,121</b>
<b>9</b>	Total other income. Add lines 8a through 8z . . . . .	<b>9</b>	<b>2,529,497</b>
<b>10</b>	Combine lines 1 through 7 and 9. Enter here and on Form 1040, 1040-SR, or 1040-NR, line 8	<b>10</b>	<b>1,632,471,284</b>



**Part II Adjustments to Income**

<b>11</b>	Educator expenses . . . . .	<b>11</b>	<b>3,734,321</b>
<b>12</b>	Certain business expenses of reservists, performing artists, and fee-basis government officials. Attach Form 2106 . . . . .	<b>12</b>	<b>281,727</b>
<b>13</b>	Health savings account deduction. Attach Form 8889 . . . . .	<b>13</b>	<b>2,041,587</b>
<b>14</b>	Moving expenses for members of the Armed Forces. Attach Form 3903 . . . . .	<b>14</b>	<b>113,177</b>
<b>15</b>	Deductible part of self-employment tax. Attach Schedule SE . . . . .	<b>15</b>	<b>22,434,877</b>
<b>16</b>	Self-employed SEP, SIMPLE, and qualified plans . . . . .	<b>16</b>	<b>972,046</b>
<b>17</b>	Self-employed health insurance deduction . . . . .	<b>17</b>	<b>3,716,722</b>
<b>18</b>	Penalty on early withdrawal of savings . . . . .	<b>18</b>	<b>677,089</b>
<b>19a</b>	Alimony paid . . . . .	<b>19a</b>	<b>326,919</b>
<b>b</b>	Recipient's SSN . . . . .		
<b>c</b>	Date of original divorce or separation agreement (see instructions): _____		
<b>20</b>	IRA deduction . . . . .	<b>20</b>	<b>2,430,935</b>
<b>21</b>	Student loan interest deduction . . . . .	<b>21</b>	<b>3,982,018</b>
<b>22</b>	Reserved for future use . . . . .	<b>22</b>	
<b>23</b>	Archer MSA deduction . . . . .	<b>23</b>	<b>2,995</b>
<b>24</b>	Other adjustments:		
<b>a</b>	Jury duty pay (see instructions) . . . . .	<b>24a</b>	<b>10,370</b>
<b>b</b>	Deductible expenses related to income reported on line 8l from the rental of personal property engaged in for profit . . . . .	<b>24b</b>	<b>34,545</b>
<b>c</b>	Nontaxable amount of the value of Olympic and Paralympic medals and USOC prize money reported on line 8m . . . . .	<b>24c</b>	<b>1,009</b>
<b>d</b>	Reforestation amortization and expenses . . . . .	<b>24d</b>	<b>17,262</b>
<b>e</b>	Repayment of supplemental unemployment benefits under the Trade Act of 1974 . . . . .	<b>24e</b>	<b>6,332</b>
<b>f</b>	Contributions to section 501(c)(18)(D) pension plans . . . . .	<b>24f</b>	<b>28,233</b>
<b>g</b>	Contributions by certain chaplains to section 403(b) plans . . . . .	<b>24g</b>	<b>5,994</b>
<b>h</b>	Attorney fees and court costs for actions involving certain unlawful discrimination claims (see instructions) . . . . .	<b>24h</b>	<b>11,269</b>
<b>i</b>	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 . . . . .	<b>24i</b>	<b>2,032</b>
<b>j</b>	Housing deduction from Form 2555 . . . . .	<b>24j</b>	<b>1,879</b>
<b>k</b>	Excess deductions of section 67(e) expenses from Schedule K-1 (Form 1041) . . . . .	<b>24k</b>	<b>118,736</b>
<b>z</b>	Other adjustments. List type and amount: _____	<b>24z</b>	<b>436,761</b>
<b>25</b>	Total other adjustments. Add lines 24a through 24z . . . . .	<b>25</b>	<b>656,994</b>
<b>26</b>	Add lines 11 through 23 and 25. These are your <b>adjustments to income</b> . Enter here and on Form 1040 or 1040-SR, line 10, or Form 1040-NR, line 10a . . . . .	<b>26</b>	<b>33,983,457</b>

**Part II Adjustments to Income**

<b>11</b>	Educator expenses . . . . .	<b>11</b>	<b>1,120,960</b>
<b>12</b>	Certain business expenses of reservists, performing artists, and fee-basis government officials. Attach Form 2106 . . . . .	<b>12</b>	<b>2,200,377</b>
<b>13</b>	Health savings account deduction. Attach Form 8889 . . . . .	<b>13</b>	<b>6,047,945</b>
<b>14</b>	Moving expenses for members of the Armed Forces. Attach Form 3903 . . . . .	<b>14</b>	<b>341,213</b>
<b>15</b>	Deductible part of self-employment tax. Attach Schedule SE . . . . .	<b>15</b>	<b>40,514,835</b>
<b>16</b>	Self-employed SEP, SIMPLE, and qualified plans . . . . .	<b>16</b>	<b>29,483,344</b>
<b>17</b>	Self-employed health insurance deduction . . . . .	<b>17</b>	<b>31,591,197</b>
<b>18</b>	Penalty on early withdrawal of savings . . . . .	<b>18</b>	<b>497,547</b>
<b>19a</b>	Alimony paid . . . . .	<b>19a</b>	<b>8,452,144</b>
<b>b</b>	Recipient's SSN . . . . .		
<b>c</b>	Date of original divorce or separation agreement (see instructions): _____		
<b>20</b>	IRA deduction . . . . .	<b>20</b>	<b>13,166,590</b>
<b>21</b>	Student loan interest deduction . . . . .	<b>21</b>	<b>3,860,127</b>
<b>22</b>	Reserved for future use . . . . .	<b>22</b>	
<b>23</b>	Archer MSA deduction . . . . .	<b>23</b>	<b>7,528</b>
<b>24</b>	Other adjustments:		
<b>a</b>	Jury duty pay (see instructions) . . . . .	<b>24a</b>	<b>6,966</b>
<b>b</b>	Deductible expenses related to income reported on line 8l from the rental of personal property engaged in for profit . . . . .	<b>24b</b>	<b>357,156</b>
<b>c</b>	Nontaxable amount of the value of Olympic and Paralympic medals and USOC prize money reported on line 8m . . . . .	<b>24c</b>	<b>25</b>
<b>d</b>	Reforestation amortization and expenses . . . . .	<b>24d</b>	<b>133,562</b>
<b>e</b>	Repayment of supplemental unemployment benefits under the Trade Act of 1974 . . . . .	<b>24e</b>	<b>26,450</b>
<b>f</b>	Contributions to section 501(c)(18)(D) pension plans . . . . .	<b>24f</b>	<b>228,676</b>
<b>g</b>	Contributions by certain chaplains to section 403(b) plans . . . . .	<b>24g</b>	<b>24,488</b>
<b>h</b>	Attorney fees and court costs for actions involving certain unlawful discrimination claims (see instructions) . . . . .	<b>24h</b>	<b>508,286</b>
<b>i</b>	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 . . . . .	<b>24i</b>	<b>41,913</b>
<b>j</b>	Housing deduction from Form 2555 . . . . .	<b>24j</b>	<b>43,939</b>
<b>k</b>	Excess deductions of section 67(e) expenses from Schedule K-1 (Form 1041) . . . . .	<b>24k</b>	<b>567,902</b>
<b>z</b>	Other adjustments. List type and amount: _____	<b>24z</b>	<b>4,401,284</b>
<b>25</b>	Total other adjustments. Add lines 24a through 24z . . . . .	<b>25</b>	<b>6,369,023</b>
<b>26</b>	Add lines 11 through 23 and 25. These are your <b>adjustments to income</b> . Enter here and on Form 1040 or 1040-SR, line 10, or Form 1040-NR, line 10a . . . . .	<b>26</b>	<b>143,657,097</b>

**SCHEDULE 2  
(Form 1040)**

Department of the Treasury  
Internal Revenue Service

**Additional Taxes**

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

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

OMB No. 1545-0074

**2022**  
Attachment  
Sequence No. **02**

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

**Total Forms Filed = 38,517,244**

**Your social security number**

**Part I Tax**

<b>1</b>	Alternative minimum tax. Attach Form 6251 . . . . .	<b>1</b>	<b>198,059</b>
<b>2</b>	Excess advance premium tax credit repayment. Attach Form 8962 . . . . .	<b>2</b>	<b>5,134,998</b>
<b>3</b>	Add lines 1 and 2. Enter here and on Form 1040, 1040-SR, or 1040-NR, line 17 . . . . .	<b>3</b>	<b>5,323,269</b>

**Part II Other Taxes**

<b>4</b>	Self-employment tax. Attach Schedule SE . . . . .	<b>4</b>	<b>22,434,877</b>
<b>5</b>	Social security and Medicare tax on unreported tip income. Attach Form 4137 . . . . .	<b>5</b>	<b>84,910</b>
<b>6</b>	Uncollected social security and Medicare tax on wages. Attach Form 8919 . . . . .	<b>6</b>	<b>60,035</b>
<b>7</b>	Total additional social security and Medicare tax. Add lines 5 and 6 . . . . .	<b>7</b>	<b>142,177</b>
<b>8</b>	Additional tax on IRAs or other tax-favored accounts. Attach Form 5329 if required. If not required, check here <input type="checkbox"/> . . . . .	<b>8</b>	<b>4,788,972</b>
<b>9</b>	Household employment taxes. Attach Schedule H . . . . .	<b>9</b>	<b>226,516</b>
<b>10</b>	Repayment of first-time homebuyer credit. Attach Form 5405 if required . . . . .	<b>10</b>	<b>458,968</b>
<b>11</b>	Additional Medicare Tax. Attach Form 8959 . . . . .	<b>11</b>	<b>6,973,863</b>
<b>12</b>	Net investment income tax. Attach Form 8960 . . . . .	<b>12</b>	<b>7,140,565</b>
<b>13</b>	Uncollected social security and Medicare or RRTA tax on tips or group-term life insurance from Form W-2, box 12 . . . . .	<b>13</b>	<b>605,857</b>
<b>14</b>	Interest on tax due on installment income from the sale of certain residential lots and timeshares . . . . .	<b>14</b>	<b>1,128</b>
<b>15</b>	Interest on the deferred tax on gain from certain installment sales with a sales price over \$150,000 . . . . .	<b>15</b>	<b>9,783</b>
<b>16</b>	Recapture of low-income housing credit. Attach Form 8611 . . . . .	<b>16</b>	<b>134</b>

*(continued on page 2)*

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

Cat. No. 71478U

Schedule 2 (Form 1040) 2022

\* Data not shown because of the small number of sample returns on which they are 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](http://www.irs.gov/Form1040) for instructions and the latest information.

OMB No. 1545-0074

**2022**  
Attachment  
Sequence No. **02**

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

**Total Forms Filed = 38,517,244**

**Your social security number**

**Part I Tax**

<b>1</b>	Alternative minimum tax. Attach Form 6251 . . . . .	<b>1</b>	<b>4,101,697</b>
<b>2</b>	Excess advance premium tax credit repayment. Attach Form 8962 . . . . .	<b>2</b>	<b>7,004,325</b>
<b>3</b>	Add lines 1 and 2. Enter here and on Form 1040, 1040-SR, or 1040-NR, line 17 . .	<b>3</b>	<b>11,096,823</b>

**Part II Other Taxes**

<b>4</b>	Self-employment tax. Attach Schedule SE . . . . .	<b>4</b>	<b>81,017,483</b>
<b>5</b>	Social security and Medicare tax on unreported tip income. Attach Form 4137 . . . . .	<b>5</b>	<b>16,466</b>
<b>6</b>	Uncollected social security and Medicare tax on wages. Attach Form 8919 . . . . .	<b>6</b>	<b>31,667</b>
<b>7</b>	Total additional social security and Medicare tax. Add lines 5 and 6 . . . . .	<b>7</b>	<b>48,084</b>
<b>8</b>	Additional tax on IRAs or other tax-favored accounts. Attach Form 5329 if required. If not required, check here <input type="checkbox"/> . . . . .	<b>8</b>	<b>5,646,079</b>
<b>9</b>	Household employment taxes. Attach Schedule H . . . . .	<b>9</b>	<b>1,353,946</b>
<b>10</b>	Repayment of first-time homebuyer credit. Attach Form 5405 if required . . . . .	<b>10</b>	<b>227,222</b>
<b>11</b>	Additional Medicare Tax. Attach Form 8959 . . . . .	<b>11</b>	<b>15,086,713</b>
<b>12</b>	Net investment income tax. Attach Form 8960 . . . . .	<b>12</b>	<b>40,994,087</b>
<b>13</b>	Uncollected social security and Medicare or RRTA tax on tips or group-term life insurance from Form W-2, box 12 . . . . .	<b>13</b>	<b>266,640</b>
<b>14</b>	Interest on tax due on installment income from the sale of certain residential lots and timeshares . . . . .	<b>14</b>	<b>9,952</b>
<b>15</b>	Interest on the deferred tax on gain from certain installment sales with a sales price over \$150,000 . . . . .	<b>15</b>	<b>316,701</b>
<b>16</b>	Recapture of low-income housing credit. Attach Form 8611 . . . . .	<b>16</b>	<b>933</b>

(continued on page 2)

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

Cat. No. 71478U

Schedule 2 (Form 1040) 2022

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

**Part II Other Taxes** (continued)

<b>17</b>	Other additional taxes:			
<b>a</b>	Recapture of other credits. List type, form number, and amount:			
		<b>17a</b>	2,683	
<b>b</b>	Recapture of federal mortgage subsidy, if you sold your home see instructions . . . . .	<b>17b</b>	*	
<b>c</b>	Additional tax on HSA distributions. Attach Form 8889 . . . . .	<b>17c</b>	231,661	
<b>d</b>	Additional tax on an HSA because you didn't remain an eligible individual. Attach Form 8889 . . . . .	<b>17d</b>	12,713	
<b>e</b>	Additional tax on Archer MSA distributions. Attach Form 8853 . . . . .	<b>17e</b>	5,593	
<b>f</b>	Additional tax on Medicare Advantage MSA distributions. Attach Form 8853 . . . . .	<b>17f</b>	2,452	
<b>g</b>	Recapture of a charitable contribution deduction related to a fractional interest in tangible personal property . . . . .	<b>17g</b>	*	
<b>h</b>	Income you received from a nonqualified deferred compensation plan that fails to meet the requirements of section 409A . . . . .	<b>17h</b>	1,413	
<b>i</b>	Compensation you received from a nonqualified deferred compensation plan described in section 457A . . . . .	<b>17i</b>	*	
<b>j</b>	Section 72(m)(5) excess benefits tax . . . . .	<b>17j</b>	*	
<b>k</b>	Golden parachute payments . . . . .	<b>17k</b>	80,862	
<b>l</b>	Tax on accumulation distribution of trusts . . . . .	<b>17l</b>	30	
<b>m</b>	Excise tax on insider stock compensation from an expatriated corporation . . . . .	<b>17m</b>	*	
<b>n</b>	Look-back interest under section 167(g) or 460(b) from Form 8697 or 8866 . . . . .	<b>17n</b>	9,231	
<b>o</b>	Tax on non-effectively connected income for any part of the year you were a nonresident alien from Form 1040-NR . . . . .	<b>17o</b>	478	
<b>p</b>	Any interest from Form 8621, line 16f, relating to distributions from, and dispositions of, stock of a section 1291 fund . . . . .	<b>17p</b>	9,378	
<b>q</b>	Any interest from Form 8621, line 24 . . . . .	<b>17q</b>	174	
<b>z</b>	Any other taxes. List type and amount: <u>COBRA</u> <u>67</u>	<b>17z</b>	16,879	
<b>18</b>	Total additional taxes. Add lines 17a through 17z . . . . .	<b>18</b>		372,249
<b>19</b>	Reserved for future use . . . . .	<b>19</b>		
<b>20</b>	Section 965 net tax liability installment from Form 965-A . . . . .	<b>20</b>	3,082	
<b>21</b>	Add lines 4, 7 through 16, and 18. These are your <b>total other taxes</b> . Enter here and on Form 1040 or 1040-SR, line 23, or Form 1040-NR, line 23b . . . . .	<b>21</b>		35,020,478

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

**Part II Other Taxes** (continued)

<b>17</b>	Other additional taxes:			
<b>a</b>	Recapture of other credits. List type, form number, and amount:			
		<b>17a</b>	14,639	
<b>b</b>	Recapture of federal mortgage subsidy, if you sold your home see instructions . . . . .	<b>17b</b>	*	
<b>c</b>	Additional tax on HSA distributions. Attach Form 8889 . . . . .	<b>17c</b>	69,177	
<b>d</b>	Additional tax on an HSA because you didn't remain an eligible individual. Attach Form 8889 . . . . .	<b>17d</b>	1,618	
<b>e</b>	Additional tax on Archer MSA distributions. Attach Form 8853 . . . . .	<b>17e</b>	1,168	
<b>f</b>	Additional tax on Medicare Advantage MSA distributions. Attach Form 8853 . . . . .	<b>17f</b>	905	
<b>g</b>	Recapture of a charitable contribution deduction related to a fractional interest in tangible personal property . . . . .	<b>17g</b>	*	
<b>h</b>	Income you received from a nonqualified deferred compensation plan that fails to meet the requirements of section 409A . . . . .	<b>17h</b>	14,007	
<b>i</b>	Compensation you received from a nonqualified deferred compensation plan described in section 457A . . . . .	<b>17i</b>	*	
<b>j</b>	Section 72(m)(5) excess benefits tax . . . . .	<b>17j</b>	*	
<b>k</b>	Golden parachute payments . . . . .	<b>17k</b>	188,942	
<b>l</b>	Tax on accumulation distribution of trusts . . . . .	<b>17l</b>	7,452	
<b>m</b>	Excise tax on insider stock compensation from an expatriated corporation . . . . .	<b>17m</b>	*	
<b>n</b>	Look-back interest under section 167(g) or 460(b) from Form 8697 or 8866 . . . . .	<b>17n</b>	105,418	
<b>o</b>	Tax on non-effectively connected income for any part of the year you were a nonresident alien from Form 1040-NR . . . . .	<b>17o</b>	210	
<b>p</b>	Any interest from Form 8621, line 16f, relating to distributions from, and dispositions of, stock of a section 1291 fund . . . . .	<b>17p</b>	36,635	
<b>q</b>	Any interest from Form 8621, line 24 . . . . .	<b>17q</b>	719	
<b>z</b>	Any other taxes. List type and amount: <u>COBRA</u> <u>4,406</u>	<b>17z</b>	73,961	
<b>18</b>	Total additional taxes. Add lines 17a through 17z . . . . .	<b>18</b>		518,445
<b>19</b>	Reserved for future use . . . . .	<b>19</b>		
<b>20</b>	Section 965 net tax liability installment from Form 965-A . . . . .	<b>20</b>	302,417	
<b>21</b>	Add lines 4, 7 through 16, and 18. These are your <b>total other taxes</b> . Enter here and on Form 1040 or 1040-SR, line 23, or Form 1040-NR, line 23b . . . . .	<b>21</b>		145,357,322

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

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

Department of the Treasury  
Internal Revenue Service

**Additional Credits and Payments**

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

OMB No. 1545-0074

**2022**  
Attachment  
Sequence No. **03**

Name(s) shown on Form 1040, 1040-SR, or 1040-NR  
**Total Forms Filed = 39,744,159**

Your social security number

**Part I Nonrefundable Credits**

<b>1</b>	Foreign tax credit. Attach Form 1116 if required . . . . .	<b>1</b>	<b>11,309,631</b>
<b>2</b>	Credit for child and dependent care expenses from Form 2441, line 11. Attach Form 2441 . . . . .	<b>2</b>	<b>5,624,565</b>
<b>3</b>	Education credits from Form 8863, line 19 . . . . .	<b>3</b>	<b>7,528,175</b>
<b>4</b>	Retirement savings contributions credit. Attach Form 8880 . . . . .	<b>4</b>	<b>9,350,016</b>
<b>5</b>	Residential energy credits. Attach Form 5695 . . . . .	<b>5</b>	<b>3,209,936</b>
<b>6</b>	Other nonrefundable credits:		
<b>a</b>	General business credit. Attach Form 3800 . . . . .	<b>6a</b>	<b>527,880</b>
<b>b</b>	Credit for prior year minimum tax. Attach Form 8801 . . . . .	<b>6b</b>	<b>113,921</b>
<b>c</b>	Adoption credit. Attach Form 8839 . . . . .	<b>6c</b>	<b>57,700</b>
<b>d</b>	Credit for the elderly or disabled. Attach Schedule R . . . . .	<b>6d</b>	<b>69,845</b>
<b>e</b>	Alternative motor vehicle credit. Attach Form 8910 . . . . .	<b>6e</b>	<b>42,531</b>
<b>f</b>	Qualified plug-in motor vehicle credit. Attach Form 8936 . . . . .	<b>6f</b>	<b>248,052</b>
<b>g</b>	Mortgage interest credit. Attach Form 8396 . . . . .	<b>6g</b>	<b>88,559</b>
<b>h</b>	District of Columbia first-time homebuyer credit. Attach Form 8859 . . . . .	<b>6h</b>	<b>1,008</b>
<b>i</b>	Qualified electric vehicle credit. Attach Form 8834 . . . . .	<b>6i</b>	<b>16,481</b>
<b>j</b>	Alternative fuel vehicle refueling property credit. Attach Form 8911 . . . . .	<b>6j</b>	<b>97,790</b>
<b>k</b>	Credit to holders of tax credit bonds. Attach Form 8912 . . . . .	<b>6k</b>	<b>2,188</b>
<b>l</b>	Amount on Form 8978, line 14. See instructions . . . . .	<b>6l</b>	<b>3,504</b>
<b>z</b>	Other nonrefundable credits. List type and amount: _____	<b>6z</b>	<b>2,219</b>
<b>7</b>	Total other nonrefundable credits. Add lines 6a through 6z . . . . .	<b>7</b>	<b>1,220,076</b>
<b>8</b>	Add lines 1 through 5 and 7. Enter here and on Form 1040, 1040-SR, or 1040-NR, line 20 . . . . .	<b>8</b>	<b>34,557,343</b>

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

OMB No. 1545-0074

**2022**  
Attachment  
Sequence No. **03**

Name(s) shown on Form 1040, 1040-SR, or 1040-NR  
**Total Forms Filed = 39,744,159**

Your social security number

**Part I Nonrefundable Credits**

<b>1</b>	Foreign tax credit. Attach Form 1116 if required . . . . .	<b>1</b>	<b>32,886,473</b>
<b>2</b>	Credit for child and dependent care expenses from Form 2441, line 11. Attach Form 2441 . . . . .	<b>2</b>	<b>3,449,539</b>
<b>3</b>	Education credits from Form 8863, line 19 . . . . .	<b>3</b>	<b>7,850,773</b>
<b>4</b>	Retirement savings contributions credit. Attach Form 8880 . . . . .	<b>4</b>	<b>1,810,118</b>
<b>5</b>	Residential energy credits. Attach Form 5695 . . . . .	<b>5</b>	<b>8,237,739</b>
<b>6</b>	Other nonrefundable credits:		
<b>a</b>	General business credit. Attach Form 3800 . . . . .	<b>6a</b>	<b>7,383,881</b>
<b>b</b>	Credit for prior year minimum tax. Attach Form 8801 . . . . .	<b>6b</b>	<b>1,394,884</b>
<b>c</b>	Adoption credit. Attach Form 8839 . . . . .	<b>6c</b>	<b>257,701</b>
<b>d</b>	Credit for the elderly or disabled. Attach Schedule R . . . . .	<b>6d</b>	<b>5,292</b>
<b>e</b>	Alternative motor vehicle credit. Attach Form 8910 . . . . .	<b>6e</b>	<b>189,368</b>
<b>f</b>	Qualified plug-in motor vehicle credit. Attach Form 8936 . . . . .	<b>6f</b>	<b>1,652,554</b>
<b>g</b>	Mortgage interest credit. Attach Form 8396 . . . . .	<b>6g</b>	<b>139,929</b>
<b>h</b>	District of Columbia first-time homebuyer credit. Attach Form 8859 . . . . .	<b>6h</b>	<b>5,937</b>
<b>i</b>	Qualified electric vehicle credit. Attach Form 8834 . . . . .	<b>6i</b>	<b>43,564</b>
<b>j</b>	Alternative fuel vehicle refueling property credit. Attach Form 8911 . . . . .	<b>6j</b>	<b>42,321</b>
<b>k</b>	Credit to holders of tax credit bonds. Attach Form 8912 . . . . .	<b>6k</b>	<b>51,254</b>
<b>l</b>	Amount on Form 8978, line 14. See instructions . . . . .	<b>6l</b>	<b>88,351</b>
<b>z</b>	Other nonrefundable credits. List type and amount: _____	<b>6z</b>	<b>27,155</b>
<b>7</b>	Total other nonrefundable credits. Add lines 6a through 6z . . . . .	<b>7</b>	<b>11,274,652</b>
<b>8</b>	Add lines 1 through 5 and 7. Enter here and on Form 1040, 1040-SR, or 1040-NR, line 20 . . . . .	<b>8</b>	<b>65,423,684</b>

(continued on page 2)



**Part II Other Payments and Refundable Credits**

<b>9</b>	Net premium tax credit. Attach Form 8962 . . . . .	<b>9</b>	<b>2,318,423</b>
<b>10</b>	Amount paid with request for extension to file (see instructions) . . . . .	<b>10</b>	<b>2,094,039</b>
<b>11</b>	Excess social security and tier 1 RRTA tax withheld . . . . .	<b>11</b>	<b>2,122,720</b>
<b>12</b>	Credit for federal tax on fuels. Attach Form 4136 . . . . .	<b>12</b>	<b>568,926</b>
<b>13</b>	Other payments or refundable credits:		
<b>a</b>	Form 2439 . . . . .	<b>13a</b>	<b>31,361</b>
<b>b</b>	Credit for qualified sick and family leave wages paid in 2022 from Schedule(s) H for leave taken before April 1, 2021 . . . . .	<b>13b</b>	<b>435,710</b>
<b>c</b>	Reserved for future use . . . . .	<b>13c</b>	
<b>d</b>	Credit for repayment of amounts included in income from earlier years . . . . .	<b>13d</b>	<b>45,450</b>
<b>e</b>	Reserved for future use . . . . .	<b>13e</b>	
<b>f</b>	Deferred amount of net 965 tax liability (see instructions) . . . . .	<b>13f</b>	*
<b>g</b>	Reserved for future use . . . . .	<b>13g</b>	
<b>h</b>	Credit for qualified sick and family leave wages paid in 2022 from Schedule(s) H for leave taken after March 31, 2021, and before October 1, 2021 . . . . .	<b>13h</b>	<b>410,837</b>
<b>z</b>	Other payments or refundable credits. List type and amount: _____	<b>13z</b>	<b>44,766</b>
<b>14</b>	Total other payments or refundable credits. Add lines 13a through 13z . . . . .	<b>14</b>	<b>675,806</b>
<b>15</b>	Add lines 9 through 12 and 14. Enter here and on Form 1040, 1040-SR, or 1040-NR, line 31 . . . . .	<b>15</b>	<b>7,569,053</b>

**Part II Other Payments and Refundable Credits**

<b>9</b>	Net premium tax credit. Attach Form 8962 . . . . .		<b>9</b>	<b>2,388,657</b>
<b>10</b>	Amount paid with request for extension to file (see instructions) . . . . .		<b>10</b>	<b>203,886,329</b>
<b>11</b>	Excess social security and tier 1 RRTA tax withheld . . . . .		<b>11</b>	<b>5,858,921</b>
<b>12</b>	Credit for federal tax on fuels. Attach Form 4136 . . . . .		<b>12</b>	<b>7,187,735</b>
<b>13</b>	Other payments or refundable credits:			
<b>a</b>	Form 2439 . . . . .	<b>13a</b>		<b>9,090</b>
<b>b</b>	Credit for qualified sick and family leave wages paid in 2022 from Schedule(s) H for leave taken before April 1, 2021 . . . . .	<b>13b</b>		<b>3,216,748</b>
<b>c</b>	Reserved for future use . . . . .	<b>13c</b>		
<b>d</b>	Credit for repayment of amounts included in income from earlier years . . . . .	<b>13d</b>		<b>217,639</b>
<b>e</b>	Reserved for future use . . . . .	<b>13e</b>		
<b>f</b>	Deferred amount of net 965 tax liability (see instructions) . . . . .	<b>13f</b>		*
<b>g</b>	Reserved for future use . . . . .	<b>13g</b>		
<b>h</b>	Credit for qualified sick and family leave wages paid in 2022 from Schedule(s) H for leave taken after March 31, 2021, and before October 1, 2021 . . . . .	<b>13h</b>		<b>3,631,573</b>
<b>z</b>	Other payments or refundable credits. List type and amount: _____	<b>13z</b>		<b>526,772</b>
<b>14</b>	Total other payments or refundable credits. Add lines 13a through 13z . . . . .		<b>14</b>	<b>7,803,140</b>
<b>15</b>	Add lines 9 through 12 and 14. Enter here and on Form 1040, 1040-SR, or 1040-NR, line 31 . . . . .		<b>15</b>	<b>228,154,483</b>

Total schedules filed = 15,474,250

SCHEDULE A  
(Form 1040)

Department of the Treasury  
Internal Revenue Service

Itemized Deductions

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

Attach to Form 1040 or 1040-SR.

OMB No. 1545-0074

2022

Attachment  
Sequence No. 07

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

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

Your social security number

<b>Medical and Dental Expenses</b>	<b>Caution:</b> Do not include expenses reimbursed or paid by others.			
	1 Medical and dental expenses (see instructions)	1	3,983,082	
	2 Enter amount from Form 1040 or 1040-SR, line 11	2		
	3 Multiply line 2 by 7.5% (0.075)	3	3,979,042	
	4 Subtract line 3 from line 1. If line 3 is more than line 1, enter -0-	4	3,983,082	
<b>Taxes You Paid</b>	5 State and local taxes.			
	a State and local income taxes or general sales taxes. You may include either income taxes or general sales taxes on line 5a, but not both. If you elect to include general sales taxes instead of income taxes, check this box <input type="checkbox"/>	5a	14,642,239	
	b State and local real estate taxes (see instructions)	5b	12,922,862	
	c State and local personal property taxes	5c	5,698,771	
	d Add lines 5a through 5c	5d	15,033,846	
	e Enter the smaller of line 5d or \$10,000 (\$5,000 if married filing separately)	5e	15,033,846	
	6 Other taxes. List type and amount: _____	6	849,000	
7 Add lines 5e and 6	7	15,079,029		
<b>Interest You Paid</b>	8 Home mortgage interest and points. If you didn't use all of your home mortgage loan(s) to buy, build, or improve your home, see instructions and check this box <input type="checkbox"/>			
	a Home mortgage interest and points reported to you on Form 1098. See instructions if limited	8a	11,472,688	
	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	281,475	
	c Points not reported to you on Form 1098. See instructions for special rules	8c	783,871	
	d Reserved for future use	8d		
	e Add lines 8a through 8c	8e	11,648,956	
9 Investment interest. Attach Form 4952 if required. See instructions	9	823,414		
10 Add lines 8e and 9	10	11,900,478		
<b>Gifts to Charity</b>	11 Gifts by cash or check. If you made any gift of \$250 or more, see instructions	11	11,214,315	
	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	6,492,462	
	13 Carryover from prior year	13	242,502	
	14 Add lines 11 through 13	14	12,179,939	
<b>Casualty and Theft Losses</b>	15 Casualty and theft loss(es) from a federally declared disaster (other than net qualified disaster losses). Attach Form 4684 and enter the amount from line 18 of that form. See instructions	15	18,472	
<b>Other Itemized Deductions</b>	16 Other—from list in instructions. List type and amount: _____ <b>Gambling Loss Deduction = 662,030 Other than gambling deduction = 370,026</b> <b>Property income, casualty and theft deduction = 26,287</b>	16	1,048,972	
	17 Add the amounts in the far right column for lines 4 through 16. Also, enter this amount on Form 1040 or 1040-SR, line 12	17	15,290,981	
<b>Total Itemized Deductions</b>	18 If you elect to itemize deductions even though they are less than your standard deduction, check this box <input type="checkbox"/>		203,650	

Total schedules filed = 15,474,250

**SCHEDULE A  
(Form 1040)**

Department of the Treasury  
Internal Revenue Service

**Itemized Deductions**

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

OMB No. 1545-0074

**2022**  
Attachment  
Sequence No. **07**

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

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

Your social security number

<b>Medical and Dental Expenses</b>	<b>Caution:</b> Do not include expenses reimbursed or paid by others.			
	1 Medical and dental expenses (see instructions)	1	120,988,136	
	2 Enter amount from Form 1040 or 1040-SR, line 11	2		
	3 Multiply line 2 by 7.5% (0.075)	3	28,042,990	
	4 Subtract line 3 from line 1. If line 3 is more than line 1, enter -0-	4		92,946,111
<b>Taxes You Paid</b>	5 State and local taxes.			
	a State and local income taxes or general sales taxes. You may include either income taxes or general sales taxes on line 5a, but not both. If you elect to include general sales taxes instead of income taxes, check this box <input type="checkbox"/>	5a	285,855,252	
	b State and local real estate taxes (see instructions)	5b	106,876,443	
	c State and local personal property taxes	5c	4,514,383	
	d Add lines 5a through 5c	5d	396,877,843	
	e Enter the smaller of line 5d or \$10,000 (\$5,000 if married filing separately)	5e	121,664,967	
	6 Other taxes. List type and amount: _____	6	3,172,702	
7 Add lines 5e and 6	7		125,205,903	
<b>Interest You Paid</b>	8 Home mortgage interest and points. If you didn't use all of your home mortgage loan(s) to buy, build, or improve your home, see instructions and check this box <input type="checkbox"/>			
	a Home mortgage interest and points reported to you on Form 1098. See instructions if limited	8a	142,386,128	
	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	3,050,732	
	c Points not reported to you on Form 1098. See instructions for special rules	8c	1,221,468	
	d Reserved for future use	8d		
	e Add lines 8a through 8c	8e	146,987,431	
9 Investment interest. Attach Form 4952 if required. See instructions	9	23,463,823		
10 Add lines 8e and 9	10		170,451,254	
<b>Gifts to Charity</b>	11 Gifts by cash or check. If you made any gift of \$250 or more, see instructions	11	155,874,059	
	12 Other than by cash or check. If you made any gift of \$250 or more, see instructions. You <b>must</b> attach Form 8283 if over \$500.	12	119,963,756	
	13 Carryover from prior year	13	12,579,080	
	14 Add lines 11 through 13	14		222,384,855
<b>Casualty and Theft Losses</b>	15 Casualty and theft loss(es) from a federally declared disaster (other than net qualified disaster losses). Attach Form 4684 and enter the amount from line 18 of that form. See instructions	15		1,876,602
<b>Other Itemized Deductions</b>	16 Other—from list in instructions. List type and amount: _____ <b>Gambling Loss Deduction = 45,138,786 Other than gambling deduction = 6,811,129</b> <b>Property income, casualty and theft deduction = 3,193,198</b>	16		55,143,113
	17 Add the amounts in the far right column for lines 4 through 16. Also, enter this amount on Form 1040 or 1040-SR, line 12	17		668,013,875
<b>Total Itemized Deductions</b>	18 If you elect to itemize deductions even though they are less than your standard deduction, check this box <input type="checkbox"/>			

SCHEDULE B
(Form 1040)

Department of the Treasury
Internal Revenue Service

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

2022
Attachment
Sequence No. 08

Name(s) shown on return
Total schedules filed = 22,556,941
Your social security number

Table with 2 main columns: Description and Amount. Rows include: 1 List name of payer... (Amount blank), 2 Add the amounts on line 1 (Amount 19,612,608), 3 Excludable interest... (Amount 5,019), 4 Subtract line 3 from line 2 (Amount blank).

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

Table with 2 main columns: Description and Amount. Rows include: 5 List name of payer... (Amount blank), 6 Add the amounts on line 5 (Amount 17,981,506).

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

Part III Foreign Accounts and Trusts
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.

Table with 3 columns: Question, Yes, No. Rows include: 7a At any time during 2022, did you have a financial interest...; b If you are required to file FinCEN Form 114...; 8 During 2022, did you receive a distribution from, or were you the grantor of, or transferor to, a foreign trust?





SCHEDULE C (Form 1040)

Profit or Loss From Business (Sole Proprietorship)

OMB No. 1545-0074

2022

Department of the Treasury Internal Revenue Service

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.

Attachment Sequence No. 09

Name of proprietor: Total schedules filed = 35,255,144. Social security number (SSN). Principal business or profession, including product or service (see instructions). Business name. If no separate business name, leave blank. Business address (including suite or room no.). Accounting method: (1) Cash (2) Accrual (3) Other (specify). Did you "materially participate" in the operation of this business during 2022? If "No," see instructions for limit on losses. If you started or acquired this business during 2022, check here. Did you make any payments in 2022 that would require you to file Form(s) 1099? See instructions. If "Yes," did you or will you file required Form(s) 1099?

Part I Income table with 7 rows. Line 1: Gross receipts or sales. Line 2: Returns and allowances. Line 3: Subtract line 2 from line 1. Line 4: Cost of goods sold (from line 42). Line 5: Gross profit. Subtract line 4 from line 3. Line 6: Other income, including federal and state gasoline or fuel tax credit or refund (see instructions). Line 7: Gross income. Add lines 5 and 6.

Part II Expenses. Enter expenses for business use of your home only on line 30. Table with 28 rows. Line 8: Advertising. Line 9: Car and truck expenses (see instructions). Line 10: Commissions and fees. Line 11: Contract labor (see instructions). Line 12: Depletion. Line 13: Depreciation and section 179 expense deduction (not included in Part III) (see instructions). Line 14: Employee benefit programs (other than on line 19). Line 15: Insurance (other than health). Line 16: Interest (see instructions): a Mortgage (paid to banks, etc.), b Other. Line 17: Legal and professional services. Line 18: Office expense (see instructions). Line 19: Pension and profit-sharing plans. Line 20: Rent or lease (see instructions): a Vehicles, machinery, and equipment, b Other business property. Line 21: Repairs and maintenance. Line 22: Supplies (not included in Part III). Line 23: Taxes and licenses. Line 24: Travel and meals: a Travel, b Deductible meals (see instructions). Line 25: Utilities. Line 26: Wages (less employment credits). Line 27a: Other expenses (from line 48). Line 27b: Reserved for future use.

Table with 3 rows. Line 28: Total expenses before expenses for business use of home. Add lines 8 through 27a. Line 29: Tentative profit or (loss). Subtract line 28 from line 7. Line 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: 2,719,561 and (b) the part of your home used for business: 2,718,554. Use the Simplified Method Worksheet in the instructions to figure the amount to enter on line 30. Line 31: Net profit or (loss). Subtract line 30 from line 29.

31 • If a profit, enter on both Schedule 1 (Form 1040), line 3, and on Schedule SE, line 2. (If you checked the box on line 1, see instructions.) Estates and trusts, enter on Form 1041, line 3. • If a loss, you must go to line 32. 32 If you have a loss, check the box that describes your investment in this activity. See instructions. • If you checked 32a, enter the loss on both Schedule 1 (Form 1040), line 3, and on Schedule SE, line 2. (If you checked the box on line 1, see the line 31 instructions.) Estates and trusts, enter on Form 1041, line 3. nondeductible loss (+)/suspended loss carryover (-) 194,672 • If you checked 32b, you must attach Form 6198. Your loss may be limited. Total Boxes Checked = 8,261,140 32a All investment is at risk. 32b Some investment is not at risk.

**SCHEDULE C  
(Form 1040)**

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

OMB No. 1545-0074

**2022**

Department of the Treasury  
Internal Revenue Service

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

Attachment  
Sequence No. **09**

Name of proprietor **Total schedules filed = 35,255,144** 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 2022? If "No," see instructions for limit on losses  Yes  No

**H** If you started or acquired this business during 2022, check here

**I** Did you make any payments in 2022 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 <input type="checkbox"/>	1	2,053,918,312
2	Returns and allowances	2	9,220,760
3	Subtract line 2 from line 1	3	2,044,697,551
4	Cost of goods sold (from line 42)	4	575,538,376
5	<b>Gross profit.</b> Subtract line 4 from line 3	5	1,469,159,176
6	Other income, including federal and state gasoline or fuel tax credit or refund (see instructions)	6	30,248,558
7	<b>Gross income.</b> Add lines 5 and 6	7	1,499,407,733

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

8	Advertising	8	23,451,354	18	Office expense (see instructions)	18	20,997,199
9	Car and truck expenses (see instructions)	9	142,648,614	19	Pension and profit-sharing plans	19	1,775,907
10	Commissions and fees	10	26,541,036	20	Rent or lease (see instructions):		
11	Contract labor (see instructions)	11	113,562,574	20a	Vehicles, machinery, and equipment	20a	15,582,634
12	Depletion	12	1,010,683	20b	Other business property	20b	49,741,626
13	Depreciation and section 179 expense deduction (not included in Part III) (see instructions)	13	78,017,694	21	Repairs and maintenance	21	32,198,987
14	Employee benefit programs (other than on line 19)	14	3,708,671	22	Supplies (not included in Part III)	22	75,948,366
15	Insurance (other than health)	15	27,620,271	23	Taxes and licenses	23	25,167,048
16	Interest (see instructions):			24	Travel and meals:		
a	Mortgage (paid to banks, etc.)	16a	4,255,119	24a	Travel	24a	23,645,825
b	Other	16b	8,587,881	24b	Deductible meals (see instructions)	24b	18,514,231
17	Legal and professional services	17	20,166,431	25	Utilities	25	41,599,345
				26	Wages (less employment credits)	26	120,551,491
				27a	Other expenses (from line 48)	27a	201,982,357
				27b	Reserved for future use	27b	

28	<b>Total expenses</b> before expenses for business use of home. Add lines 8 through 27a	28	1,077,301,645
29	Tentative profit or (loss). Subtract line 28 from line 7	29	422,106,088

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: **5,813,079**  
and (b) the part of your home used for business: **565,701**. Use the Simplified Method Worksheet in the instructions to figure the amount to enter on line 30

30		30	13,565,240
----	--	----	------------

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

31		31	410,392,806
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• If a profit, enter on both **Schedule 1 (Form 1040), line 3**, and on **Schedule SE, line 2**. (If you checked the box on line 1, see instructions.) Estates and trusts, enter on **Form 1041, line 3**.

• If a loss, you **must** go to line 32.

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

• If you checked 32a, enter the loss on both **Schedule 1 (Form 1040), line 3**, and on **Schedule SE, line 2**. (If you checked the box on line 1, see the line 31 instructions.) Estates and trusts, enter on **Form 1041, line 3**. **nondeductible loss (+)/suspended loss carryover (-)**

• If you checked 32b, you **must** attach **Form 6198**. Your loss may be limited. **1,851,957**

**Total Boxes Checked = 8,593**

32a  All investment is at risk.

32b  Some investment is not at risk.



2022 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)

Table with 2 columns: Description and Amount. Rows include: 33 Method(s) used to value closing inventory; 34 Was there any change in determining quantities, costs, or valuations; 35 Inventory at beginning of year (1,078,958); 36 Purchases less cost of items withdrawn for personal use (2,211,124); 37 Cost of labor (539,350); 38 Materials and supplies (2,029,925); 39 Other costs (942,965); 40 Add lines 35 through 39; 41 Inventory at end of year (1,051,923); 42 Cost of goods sold.

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 2022, 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?
46 Do you (or your spouse) have another vehicle available for personal use?
47a Do you have evidence to support your deduction?
b If "Yes," is the evidence written?

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

Table with 2 columns: Description and Amount. Multiple empty rows for listing expenses.

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



**SCHEDULE D  
(Form 1040)**

**Capital Gains and Losses**

OMB No. 1545-0074

**2022**

Attachment  
Sequence No. **12**

Department of the Treasury  
Internal Revenue Service

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

Name(s) shown on return **Total schedules filed = 27,317,805 Total Sales Reported with Form 1099 = 23,126,425** Your social security number

Did you dispose of any investment(s) in a qualified opportunity fund during the tax year?  Yes  No **20,898,240**  
If "Yes," attach Form 8949 and see its instructions for additional requirements for reporting your gain or loss.

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

See instructions for how to figure the amounts to enter on the lines below. This form may be easier to complete if you round off cents to whole dollars.	(d) Proceeds (sales price)	(e) Cost (or other basis)	(g) Adjustments to gain or loss from Form(s) 8949, Part I, line 2, column (g)	(h) Gain or (loss) Subtract column (e) from column (d) and combine the result with column (g)
<b>1a</b> Totals for all short-term transactions reported on Form 1099-B for which basis was reported to the IRS and for which you have no adjustments (see instructions). However, if you choose to report all these transactions on Form 8949, leave this line blank and go to line 1b .	<b>5,103,513</b>	<b>5,082,439</b>		<b>5,017,538</b>
<b>1b</b> Totals for all transactions reported on Form(s) 8949 with <b>Box A</b> checked . . . . .	<b>11,774,921</b>	<b>11,754,784</b>	<b>5,080,018</b>	<b>11,539,291</b>
<b>2</b> Totals for all transactions reported on Form(s) 8949 with <b>Box B</b> checked . . . . .	<b>3,347,241</b>	<b>2,957,517</b>	<b>268,546</b>	<b>2,906,939</b>
<b>3</b> Totals for all transactions reported on Form(s) 8949 with <b>Box C</b> checked . . . . .	<b>1,409,689</b>	<b>1,423,934</b>	<b>104,280</b>	<b>1,367,243</b>
<b>4</b> Short-term gain from Form 6252 and short-term gain or (loss) from Forms 4684, 6781, and 8824 . . . . .			<b>4</b>	<b>647,095</b>
<b>5</b> Net short-term gain or (loss) from partnerships, S corporations, estates, and trusts from Schedule(s) K-1 . . . . .			<b>5</b>	<b>1,169,497</b>
<b>6</b> Short-term capital loss carryover. Enter the amount, if any, from line 8 of your <b>Capital Loss Carryover Worksheet</b> in the instructions . . . . .			<b>6</b>	<b>( 2,471,320 )</b>
<b>7 Net short-term capital gain or (loss).</b> Combine lines 1a through 6 in column (h). If you have any long-term capital gains or losses, go to Part II below. Otherwise, go to Part III on the back . . . . .			<b>7</b>	<b>18,347,893</b>

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

See instructions for how to figure the amounts to enter on the lines below. This form may be easier to complete if you round off cents to whole dollars.	(d) Proceeds (sales price)	(e) Cost (or other basis)	(g) Adjustments to gain or loss from Form(s) 8949, Part II, line 2, column (g)	(h) Gain or (loss) Subtract column (e) from column (d) and combine the result with column (g)
<b>8a</b> Totals for all long-term transactions reported on Form 1099-B for which basis was reported to the IRS and for which you have no adjustments (see instructions). However, if you choose to report all these transactions on Form 8949, leave this line blank and go to line 8b .	<b>5,123,173</b>	<b>5,111,205</b>		<b>5,050,494</b>
<b>8b</b> Totals for all transactions reported on Form(s) 8949 with <b>Box D</b> checked . . . . .	<b>11,401,939</b>	<b>11,388,517</b>	<b>3,667,702</b>	<b>11,113,371</b>
<b>9</b> Totals for all transactions reported on Form(s) 8949 with <b>Box E</b> checked . . . . .	<b>5,126,152</b>	<b>4,750,788</b>	<b>237,718</b>	<b>4,789,240</b>
<b>10</b> Totals for all transactions reported on Form(s) 8949 with <b>Box F</b> checked . . . . .	<b>2,820,330</b>	<b>2,579,998</b>	<b>1,112,064</b>	<b>2,183,629</b>
<b>11</b> Gain from Form 4797, Part I; long-term gain from Forms 2439 and 6252; and long-term gain or (loss) from Forms 4684, 6781, and 8824 . . . . .			<b>11</b>	<b>2,728,077</b>
<b>12</b> Net long-term gain or (loss) from partnerships, S corporations, estates, and trusts from Schedule(s) K-1 . . . . .			<b>12</b>	<b>1,965,042</b>
<b>13</b> Capital gain distributions. See the instructions . . . . .			<b>13</b>	<b>11,062,511</b>
<b>14</b> Long-term capital loss carryover. Enter the amount, if any, from line 13 of your <b>Capital Loss Carryover Worksheet</b> in the instructions . . . . .			<b>14</b>	<b>( 3,310,661 )</b>
<b>15 Net long-term capital gain or (loss).</b> Combine lines 8a through 14 in column (h). Then, go to Part III on the back . . . . .			<b>15</b>	<b>22,693,875</b>

**SCHEDULE D  
(Form 1040)**

**Capital Gains and Losses**

OMB No. 1545-0074

Department of the Treasury  
Internal Revenue Service

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

**2022**  
Attachment  
Sequence No. **12**

Name(s) shown on return **Total schedules filed = 27,317,805 Total Sales Reported with Form 1099 = 14,190,132,704** Your social security number

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

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

See instructions for how to figure the amounts to enter on the lines below. This form may be easier to complete if you round off cents to whole dollars.	(d) Proceeds (sales price)	(e) Cost (or other basis)	(g) Adjustments to gain or loss from Form(s) 8949, Part I, line 2, column (g)	(h) Gain or (loss) Subtract column (e) from column (d) and combine the result with column (g)
<b>1a</b> Totals for all short-term transactions reported on Form 1099-B for which basis was reported to the IRS and for which you have no adjustments (see instructions). However, if you choose to report all these transactions on Form 8949, leave this line blank and go to line 1b .	<b>1,259,859,910</b>	<b>1,328,620,426</b>		<b>-68,760,516</b>
<b>1b</b> Totals for all transactions reported on Form(s) 8949 with <b>Box A</b> checked . . . . .	<b>8,462,260,141</b>	<b>9,172,275,327</b>	<b>495,250,495</b>	<b>-214,786,448</b>
<b>2</b> Totals for all transactions reported on Form(s) 8949 with <b>Box B</b> checked . . . . .	<b>465,580,299</b>	<b>507,132,511</b>	<b>25,019,439</b>	<b>-16,532,772</b>
<b>3</b> Totals for all transactions reported on Form(s) 8949 with <b>Box C</b> checked . . . . .	<b>312,740,982</b>	<b>324,911,792</b>	<b>1,714,902</b>	<b>-10,455,907</b>
<b>4</b> Short-term gain from Form 6252 and short-term gain or (loss) from Forms 4684, 6781, and 8824 . . . . .			<b>4</b>	<b>10,635,617</b>
<b>5</b> Net short-term gain or (loss) from partnerships, S corporations, estates, and trusts from Schedule(s) K-1 . . . . .			<b>5</b>	<b>-11,051,012</b>
<b>6</b> Short-term capital loss carryover. Enter the amount, if any, from line 8 of your <b>Capital Loss Carryover Worksheet</b> in the instructions . . . . .			<b>6</b>	<b>( 241,696,788 )</b>
<b>7 Net short-term capital gain or (loss).</b> Combine lines 1a through 6 in column (h). If you have any long-term capital gains or losses, go to Part II below. Otherwise, go to Part III on the back . . . . .			<b>7</b>	<b>-552,647,827</b>

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

See instructions for how to figure the amounts to enter on the lines below. This form may be easier to complete if you round off cents to whole dollars.	(d) Proceeds (sales price)	(e) Cost (or other basis)	(g) Adjustments to gain or loss from Form(s) 8949, Part II, line 2, column (g)	(h) Gain or (loss) Subtract column (e) from column (d) and combine the result with column (g)
<b>8a</b> Totals for all long-term transactions reported on Form 1099-B for which basis was reported to the IRS and for which you have no adjustments (see instructions). However, if you choose to report all these transactions on Form 8949, leave this line blank and go to line 8b .	<b>651,928,046</b>	<b>634,665,561</b>		<b>17,262,485</b>
<b>8b</b> Totals for all transactions reported on Form(s) 8949 with <b>Box D</b> checked . . . . .	<b>1,657,803,370</b>	<b>1,677,101,584</b>	<b>67,351,909</b>	<b>48,052,691</b>
<b>9</b> Totals for all transactions reported on Form(s) 8949 with <b>Box E</b> checked . . . . .	<b>384,786,348</b>	<b>265,509,426</b>	<b>-3,766,915</b>	<b>115,510,007</b>
<b>10</b> Totals for all transactions reported on Form(s) 8949 with <b>Box F</b> checked . . . . .	<b>995,173,607</b>	<b>642,104,494</b>	<b>-203,245,615</b>	<b>149,823,498</b>
<b>11</b> Gain from Form 4797, Part I; long-term gain from Forms 2439 and 6252; and long-term gain or (loss) from Forms 4684, 6781, and 8824 . . . . .			<b>11</b>	<b>488,583,583</b>
<b>12</b> Net long-term gain or (loss) from partnerships, S corporations, estates, and trusts from Schedule(s) K-1 . . . . .			<b>12</b>	<b>352,983,463</b>
<b>13</b> Capital gain distributions. See the instructions . . . . .			<b>13</b>	<b>65,827,708</b>
<b>14</b> Long-term capital loss carryover. Enter the amount, if any, from line 13 of your <b>Capital Loss Carryover Worksheet</b> in the instructions . . . . .			<b>14</b>	<b>( 279,429,941 )</b>
<b>15 Net long-term capital gain or (loss).</b> Combine lines 8a through 14 in column (h). Then, go to Part III on the back . . . . .			<b>15</b>	<b>958,619,929</b>

**Part III Summary**

<b>16</b>	Combine lines 7 and 15 and enter the result . . . . .	<b>16</b>	<b>26,480,998</b>
	<ul style="list-style-type: none"> <li>• If line 16 is a <b>gain</b>, enter the amount from line 16 on Form 1040, 1040-SR, or 1040-NR, line 7. Then, go to line 17 below.</li> <li>• If line 16 is a <b>loss</b>, skip lines 17 through 20 below. Then, go to line 21. Also be sure to complete line 22.</li> <li>• If line 16 is <b>zero</b>, skip lines 17 through 21 below and enter -0- on Form 1040, 1040-SR, or 1040-NR, line 7. Then, go to line 22.</li> </ul>		
<b>17</b>	Are lines 15 and 16 <b>both</b> gains? <input type="checkbox"/> <b>Yes.</b> Go to line 18. <input type="checkbox"/> <b>No.</b> Skip lines 18 through 21, and go to line 22.		
<b>18</b>	If you are required to complete the <b>28% Rate Gain Worksheet</b> (see instructions), enter the amount, if any, from line 7 of that worksheet . . . . .	<b>18</b>	<b>33,229</b>
<b>19</b>	If you are required to complete the <b>Unrecaptured Section 1250 Gain Worksheet</b> (see instructions), enter the amount, if any, from line 18 of that worksheet . . . . .	<b>19</b>	<b>1,361,503</b>
<b>20</b>	Are lines 18 and 19 both zero or blank and you are not filing Form 4952? <input type="checkbox"/> <b>Yes.</b> Complete the <b>Qualified Dividends and Capital Gain Tax Worksheet</b> in the instructions for Form 1040, line 16. <b>Don't</b> complete lines 21 and 22 below.  <input type="checkbox"/> <b>No.</b> Complete the <b>Schedule D Tax Worksheet</b> in the instructions. <b>Don't</b> complete lines 21 and 22 below.		
<b>21</b>	If line 16 is a loss, enter here and on Form 1040, 1040-SR, or 1040-NR, line 7, the <b>smaller</b> of: <ul style="list-style-type: none"> <li>• The loss on line 16; or</li> <li>• (\$3,000), or if married filing separately, (\$1,500) } . . . . .</li> </ul> <p><b>Note:</b> When figuring which amount is smaller, treat both amounts as positive numbers.</p>	<b>21</b>	( )
<b>22</b>	Do you have qualified dividends on Form 1040, 1040-SR, or 1040-NR, line 3a? <input type="checkbox"/> <b>Yes.</b> Complete the <b>Qualified Dividends and Capital Gain Tax Worksheet</b> in the instructions for Form 1040, line 16.  <input type="checkbox"/> <b>No.</b> Complete the rest of Form 1040, 1040-SR, or 1040-NR.		

**Part III Summary**

<b>16</b>	Combine lines 7 and 15 and enter the result . . . . .	<b>16</b>	<b>405,966,171</b>
	<ul style="list-style-type: none"> <li>• If line 16 is a <b>gain</b>, enter the amount from line 16 on Form 1040, 1040-SR, or 1040-NR, line 7. Then, go to line 17 below.</li> <li>• If line 16 is a <b>loss</b>, skip lines 17 through 20 below. Then, go to line 21. Also be sure to complete line 22.</li> <li>• If line 16 is <b>zero</b>, skip lines 17 through 21 below and enter -0- on Form 1040, 1040-SR, or 1040-NR, line 7. Then, go to line 22.</li> </ul>		
<b>17</b>	Are lines 15 and 16 <b>both</b> gains? <input type="checkbox"/> <b>Yes.</b> Go to line 18. <input type="checkbox"/> <b>No.</b> Skip lines 18 through 21, and go to line 22.		
<b>18</b>	If you are required to complete the <b>28% Rate Gain Worksheet</b> (see instructions), enter the amount, if any, from line 7 of that worksheet . . . . .	<b>18</b>	<b>4,321,142</b>
<b>19</b>	If you are required to complete the <b>Unrecaptured Section 1250 Gain Worksheet</b> (see instructions), enter the amount, if any, from line 18 of that worksheet . . . . .	<b>19</b>	<b>51,712,806</b>
<b>20</b>	Are lines 18 and 19 both zero or blank and you are not filing Form 4952? <input type="checkbox"/> <b>Yes.</b> Complete the <b>Qualified Dividends and Capital Gain Tax Worksheet</b> in the instructions for Form 1040, line 16. <b>Don't</b> complete lines 21 and 22 below.  <input type="checkbox"/> <b>No.</b> Complete the <b>Schedule D Tax Worksheet</b> in the instructions. <b>Don't</b> complete lines 21 and 22 below.		
<b>21</b>	If line 16 is a loss, enter here and on Form 1040, 1040-SR, or 1040-NR, line 7, the <b>smaller</b> of: <ul style="list-style-type: none"> <li>• The loss on line 16; or</li> <li>• (\$3,000), or if married filing separately, (\$1,500) } . . . . .</li> </ul> <p><b>Note:</b> When figuring which amount is smaller, treat both amounts as positive numbers.</p>	<b>21</b>	( )
<b>22</b>	Do you have qualified dividends on Form 1040, 1040-SR, or 1040-NR, line 3a? <input type="checkbox"/> <b>Yes.</b> Complete the <b>Qualified Dividends and Capital Gain Tax Worksheet</b> in the instructions for Form 1040, line 16.  <input type="checkbox"/> <b>No.</b> Complete the rest of Form 1040, 1040-SR, or 1040-NR.		

2022 Line Item Estimates—All figures are estimates based on samples.
Number of returns filed for selected lines

SCHEDULE E
(Form 1040)

Supplemental Income and Loss

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

OMB No. 1545-0074

2022
Attachment Sequence No. 13

Department of the Treasury
Internal Revenue Service

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

Name(s) shown on return

Total schedules filed = 20,106,223

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 2022 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)

Table with 4 columns: A, B, C, and values for Number of Returns with Rental Properties, Total Number of Rental Properties, Number of Returns with Royalties, and Total Number of Royalties.

Table with 6 columns: 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.

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)

Main income and expense table with columns for Income, Expenses, Properties (RENTA, ROYALTY, C), and final totals for Income, Losses, and Total rental real estate and royalty income or (loss).



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

Department of the Treasury  
Internal Revenue Service

**Supplemental Income and Loss**

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

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

OMB No. 1545-0074

**2022**  
Attachment  
Sequence No. **13**

Name(s) shown on return

**Total schedules filed = 20,106,223**

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 2022 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)

<b>A</b>	
<b>B</b>	
<b>C</b>	

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

**Type of Property:**

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

Income:	Properties:		
	RENTA	ROYALTYB	C
<b>3</b> Rents received . . . . .	<b>3</b> 412,738,382		
<b>4</b> Royalties received . . . . .	<b>4</b>	65,802,059	
<b>Expenses:</b>			
<b>5</b> Advertising . . . . .	<b>5</b>		
<b>6</b> Auto and travel (see instructions) . . . . .	<b>6</b>		
<b>7</b> Cleaning and maintenance . . . . .	<b>7</b>		
<b>8</b> Commissions . . . . .	<b>8</b>		
<b>9</b> Insurance . . . . .	<b>9</b>		
<b>10</b> Legal and other professional fees . . . . .	<b>10</b>		
<b>11</b> Management fees . . . . .	<b>11</b>		
<b>12</b> Mortgage interest paid to banks, etc. (see instructions)	<b>12</b> 54,512,906		
<b>13</b> Other interest . . . . .	<b>13</b>		7,569,639
<b>14</b> Repairs . . . . .	<b>14</b>		
<b>15</b> Supplies . . . . .	<b>15</b>		
<b>16</b> Taxes . . . . .	<b>16</b> 60,184,376		
<b>17</b> Utilities . . . . .	<b>17</b>		
<b>18</b> Depreciation expense or depletion . . . . .	<b>18</b> 110,091,778	7,458,223	
<b>19</b> Other (list) _____	<b>19</b>		
<b>20</b> Total expenses. Add lines 5 through 19 . . . . .	<b>20</b> 410,084,042	17,027,671	
<b>21</b> Subtract line 20 from line 3 (rents) and/or 4 (royalties). If result is a (loss), see instructions to find out if you must file <b>Form 6198</b> . . . . .	<b>21</b> 2,654,339	48,774,388	
<b>22</b> Deductible rental real estate loss after limitation, if any, on <b>Form 8582</b> (see instructions) . . . . .	<b>22</b> ( 60,252,993	nondeductible rental loss = 51,787,912 suspended loss carryover = 16,090,609 )	
<b>23a</b> Total of all amounts reported on line 3 for all rental properties . . . . .	<b>23a</b> 412,738,382		
<b>b</b> Total of all amounts reported on line 4 for all royalty properties . . . . .	<b>23b</b> 65,802,059		
<b>c</b> Total of all amounts reported on line 12 for all properties . . . . .	<b>23c</b> 54,512,906		
<b>d</b> Total of all amounts reported on line 18 for all properties . . . . .	<b>23d</b> 117,550,001		
<b>e</b> Total of all amounts reported on line 20 for all properties . . . . .	<b>23e</b> 427,111,714		
<b>24</b> <b>Income.</b> Add positive amounts shown on line 21. <b>Do not</b> include any losses . . . . .	<b>24</b>	164,667,774	
<b>25</b> <b>Losses.</b> Add royalty losses from line 21 and rental real estate losses from line 22. Enter total losses here . . . . .	<b>25</b>	( 77,541,743 )	
<b>26</b> <b>Total rental real estate and royalty income or (loss).</b> Combine lines 24 and 25. Enter the result here. If Parts II, III, IV, and line 40 on page 2 do not apply to you, also enter this amount on Schedule 1 (Form 1040), line 5. Otherwise, include this amount in the total on line 41 on page 2 . . . . .	<b>26</b>	87,126,031	



2022 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

Table with 7 columns: (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. Rows A, B, C, D.

Table with 5 columns: (g) Passive loss allowed, (h) Passive income from Schedule K-1, (i) Nonpassive loss allowed, (j) Section 179 expense deduction from Form 4562, (k) Nonpassive income from Schedule K-1. Rows A, B, C, D, 29a, 29b, 30, 31, 32.

Part III Income or Loss From Estates and Trusts

Table with 2 columns: (a) Name, (b) Employer identification number. Rows A, B.

Table with 4 columns: (c) Passive deduction or loss allowed, (d) Passive income from Schedule K-1, (e) Deduction or loss from Schedule K-1, (f) Other income from Schedule K-1. Rows A, B, 34a, 34b, 35, 36, 37.

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

Table with 5 columns: (a) Name, (b) Employer identification number, (c) Excess inclusion from Schedules Q, line 2c, (d) Taxable income (net loss) from Schedules Q, line 1b, (e) Income from Schedules Q, line 3b. Rows 38, 39.

Part V Summary

Table with 2 columns: Description, Amount. Rows 40, 41, 42, 43.

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**

	(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
<b>A</b>			<input type="checkbox"/>		<input type="checkbox"/>	<input type="checkbox"/>
<b>B</b>			<input type="checkbox"/>		<input type="checkbox"/>	<input type="checkbox"/>
<b>C</b>			<input type="checkbox"/>		<input type="checkbox"/>	<input type="checkbox"/>
<b>D</b>			<input type="checkbox"/>		<input type="checkbox"/>	<input type="checkbox"/>

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
<b>A</b>	<b>PARTNERSHIPS</b>	<b>PARTNERSHIPS</b>	<b>PARTNERSHIPS</b>	<b>PARTNERSHIPS</b>	<b>PARTNERSHIPS</b>
<b>B</b>	<b>59,255,397</b>	<b>105,222,144</b>	<b>194,342,615</b>	<b>6,143,020</b>	<b>466,011,098</b>
<b>C</b>	<b>S-CORPS</b>	<b>S-CORPS</b>	<b>S-CORPS</b>	<b>S-CORPS</b>	<b>S-CORPS</b>
<b>D</b>	<b>5,816,581</b>	<b>54,652,357</b>	<b>109,258,269</b>	<b>25,362,330</b>	<b>805,500,534</b>
<b>29a</b> Totals		<b>159,874,501</b>			<b>1,271,511,632</b>
<b>b</b> Totals	<b>65,071,978</b>		<b>303,600,884</b>	<b>31,505,350</b>	
<b>30</b>	Add columns (h) and (k) of line 29a . . . . .				<b>30</b> <b>1,431,386,133</b>
<b>31</b>	Add columns (g), (i), and (j) of line 29b. . . . .				<b>31</b> <b>( 400,178,212 )</b>
<b>32</b>	<b>Total partnership and S corporation income or (loss).</b> Combine lines 30 and 31 . . . . .				<b>32</b> <b>1,031,207,921</b>

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

	(a) Name	(b) Employer identification number
<b>A</b>		
<b>B</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
<b>A</b>			
<b>B</b>			
<b>34a</b> Totals		<b>21,216,172</b>	<b>35,036,940</b>
<b>b</b> Totals	<b>2,579,309</b>		<b>5,958,729</b>
<b>35</b>	Add columns (d) and (f) of line 34a . . . . .		<b>35</b> <b>56,253,112</b>
<b>36</b>	Add columns (c) and (e) of line 34b . . . . .		<b>36</b> <b>( 8,538,038 )</b>
<b>37</b>	<b>Total estate and trust income or (loss).</b> Combine lines 35 and 36 . . . . .		<b>37</b> <b>47,715,074</b>

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

	(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
<b>38</b>			<b>333</b>	<b>-203</b>	
<b>39</b>	Combine columns (d) and (e) only. Enter the result here and include in the total on line 41 below . . . . .				<b>39</b> <b>-23,413</b>

**Part V Summary**

<b>40</b>	Net farm rental income or (loss) from Form 4835. Also, complete line 42 below . . . . .	<b>40</b>	<b>6,073,960</b>
<b>41</b>	<b>Total income or (loss).</b> Combine lines 26, 32, 37, 39, and 40. Enter the result here and on Schedule 1 (Form 1040), line 5 . . . . .	<b>41</b>	<b>1,172,099,573</b>
<b>42</b>	<b>Reconciliation of farming and fishing income.</b> Enter your gross farming and fishing income reported on Form 4835, line 7; Schedule K-1 (Form 1065), box 14, code B; Schedule K-1 (Form 1120-S), box 17, code AD; and Schedule K-1 (Form 1041), box 14, code F. See instructions . . . . .	<b>42</b>	<b>181,687,301</b>
<b>43</b>	<b>Reconciliation for real estate professionals.</b> If you were a real estate professional (see instructions), enter the net income or (loss) you reported anywhere on Form 1040, Form 1040-SR, or Form 1040-NR from all rental real estate activities in which you materially participated under the passive activity loss rules . . . . .	<b>43</b>	<b>77,509,372</b>

**SCHEDULE EIC  
(Form 1040)**

**Earned Income Credit**

Qualifying Child Information

OMB No. 1545-0074

**2022**

Attachment  
Sequence No. **43**

Department of the Treasury  
Internal Revenue Service

Complete and attach to Form 1040 or 1040-SR only if you have a qualifying child.

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

Name(s) shown on return

**Total schedules filed = 17,208,004**

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, line 27, to make sure that (a) you can take the EIC, and (b) you have a qualifying child.
- Be sure the child's name on line 1 and social security number (SSN) on line 2 agree with the child's social security card. Otherwise, at the time we process your return, we may reduce 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, line 27, see the instructions.



- 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, line 27, 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
<b>1 Child's name</b> If you have more than three qualifying children, you have to list only three to get the maximum credit.	First name Last name	First name Last name	First name Last name
<b>2 Child's SSN</b> The child must have an SSN as defined in the instructions for Form 1040, line 27, unless the child was born and died in 2022 or you are claiming the self-only EIC (see instructions). If your child was born and died in 2022 and did not have an SSN, enter "Died" on this line and attach a copy of the child's birth certificate, death certificate, or hospital medical records showing a live birth.	<b>17,106,660</b>	<b>8,607,185</b>	<b>3,064,236</b>
<b>3 Child's year of birth</b>	Year <b>17.208.004</b> <i>If born after 2003 and the child is younger than you (or your spouse, if filing jointly), skip lines 4a and 4b; go to line 5.</i>	Year <b>8.717.587</b> <i>If born after 2003 and the child is younger than you (or your spouse, if filing jointly), skip lines 4a and 4b; go to line 5.</i>	Year <b>3.089.498</b> <i>If born after 2003 and the child is younger than you (or your spouse, if filing jointly), skip lines 4a and 4b; go to line 5.</i>
<b>4a</b> Was the child under age 24 at the end of 2022, a student, and younger than you (or your spouse, if filing jointly)?	<b>1,014,476</b> <input type="checkbox"/> Yes. <input type="checkbox"/> No. <i>Go to line 5.</i> <i>Go to line 4b.</i>	<b>280,808</b> <input type="checkbox"/> Yes. <input type="checkbox"/> No. <i>Go to line 5.</i> <i>Go to line 4b.</i>	<b>73,576</b> <input type="checkbox"/> Yes. <input type="checkbox"/> No. <i>Go to line 5.</i> <i>Go to line 4b.</i>
<b>b</b> Was the child permanently and totally disabled during any part of 2022?	<b>457.623</b> <input type="checkbox"/> Yes. <input type="checkbox"/> No. <i>Go to line 5.</i> The child is not a qualifying child.	<b>99.163</b> <input type="checkbox"/> Yes. <input type="checkbox"/> No. <i>Go to line 5.</i> The child is not a qualifying child.	<b>23,018</b> <input type="checkbox"/> Yes. <input type="checkbox"/> No. <i>Go to line 5.</i> The child is not a qualifying child.
<b>5 Child's relationship to you</b> (for example, son, daughter, grandchild, niece, nephew, eligible foster child, etc.)	<b>17,208,004</b>	<b>8,717,587</b>	<b>3,089,498</b>
<b>6 Number of months child lived with you in the United States during 2022</b> • If the child lived with you for more than half of 2022 but less than 7 months, enter "7." • If the child was born or died in 2022 and your home was the child's home for more than half the time he or she was alive during 2022, enter "12."	<b>17,208,004</b> _____ months <i>Do not enter more than 12 months.</i>	<b>8,717,587</b> _____ months <i>Do not enter more than 12 months.</i>	<b>3,088,489</b> _____ months <i>Do not enter more than 12 months.</i>

**SCHEDULE EIC  
(Form 1040)**

**Earned Income Credit**

Qualifying Child Information

OMB No. 1545-0074

**2022**

Attachment  
Sequence No. **43**

Department of the Treasury  
Internal Revenue Service

Complete and attach to Form 1040 or 1040-SR only if you have a qualifying child.

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

Name(s) shown on return

**Total schedules filed = 17,208,004**

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, line 27, to make sure that (a) you can take the EIC, and (b) you have a qualifying child.
- Be sure the child's name on line 1 and social security number (SSN) on line 2 agree with the child's social security card. Otherwise, at the time we process your return, we may reduce 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, line 27, see the instructions.



- 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, line 27, 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**

	Child 1	Child 2	Child 3
<b>1 Child's name</b> If you have more than three qualifying children, you have to list only three to get the maximum credit.	First name _____ Last name _____	First name _____ Last name _____	First name _____ Last name _____
<b>2 Child's SSN</b> The child must have an SSN as defined in the instructions for Form 1040, line 27, unless the child was born and died in 2022 or you are claiming the self-only EIC (see instructions). If your child was born and died in 2022 and did not have an SSN, enter "Died" on this line and attach a copy of the child's birth certificate, death certificate, or hospital medical records showing a live birth.			
<b>3 Child's year of birth</b>	Year _____ <i>If born after 2003 and the child is younger than you (or your spouse, if filing jointly), skip lines 4a and 4b; go to line 5.</i>	Year _____ <i>If born after 2003 and the child is younger than you (or your spouse, if filing jointly), skip lines 4a and 4b; go to line 5.</i>	Year _____ <i>If born after 2003 and the child is younger than you (or your spouse, if filing jointly), skip lines 4a and 4b; go to line 5.</i>
<b>4a</b> Was the child under age 24 at the end of 2022, a student, and younger than you (or your spouse, if filing jointly)?	<input type="checkbox"/> Yes. <input type="checkbox"/> No. <i>Go to line 5.</i>	<input type="checkbox"/> Yes. <input type="checkbox"/> No. <i>Go to line 5.</i>	<input type="checkbox"/> Yes. <input type="checkbox"/> No. <i>Go to line 5.</i>
<b>b</b> Was the child permanently and totally disabled during any part of 2022?	<input type="checkbox"/> Yes. <input type="checkbox"/> No. <i>Go to line 5.</i> The child is not a qualifying child.	<input type="checkbox"/> Yes. <input type="checkbox"/> No. <i>Go to line 5.</i> The child is not a qualifying child.	<input type="checkbox"/> Yes. <input type="checkbox"/> No. <i>Go to line 5.</i> The child is not a qualifying child.
<b>5 Child's relationship to you</b> (for example, son, daughter, grandchild, niece, nephew, eligible foster child, etc.)			
<b>6 Number of months child lived with you in the United States during 2022</b> • If the child lived with you for more than half of 2022 but less than 7 months, enter "7." • If the child was born or died in 2022 and your home was the child's home for more than half the time he or she was alive during 2022, enter "12."	_____ months <i>Do not enter more than 12 months.</i>	_____ months <i>Do not enter more than 12 months.</i>	_____ months <i>Do not enter more than 12 months.</i>

SCHEDULE F
(Form 1040)

Department of the Treasury
Internal Revenue Service

Profit or Loss From Farming

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

OMB No. 1545-0074

2022
Attachment Sequence No. 14

Name of proprietor
Total schedules filed = 1,843,900

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 2022? If "No," see instructions for limit on passive losses
F Did you make any payments in 2022 that would require you to file Form(s) 1099? See instructions
G If "Yes," did you or will you file required Form(s) 1099?

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

Table with 9 rows and 4 columns: Line number, Description, Sub-column (1a-1b, 3a-3b, 4a-4b, 5a-5c, 6a-6d, 7, 8), and Amount. Total gross income is 1,546,279.

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

Table with 32 rows and 4 columns: Line number, Description, Sub-column (a-f), and Amount. Total expenses are 1,752,373.

33 Total expenses. Add lines 10 through 32f. If line 32f is negative, see instructions
34 Net farm profit or (loss). Subtract line 33 from line 9. Total of all unmarked expenses 1,499,153
35 Reserved for future use. 17,803
36 Check the box that describes your investment in this activity and see instructions for where to report your loss:

\*\*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

**Profit or Loss From Farming**

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

OMB No. 1545-0074

**2022**  
Attachment  
Sequence No. **14**

Name of proprietor **Total schedules filed = 1,843,900**

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 2022? If "No," see instructions for limit on passive losses  Yes  No

**F** Did you make any payments in 2022 that would require you to file Form(s) 1099? See instructions  Yes  No

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

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

<b>1a</b> Sales of purchased livestock and other resale items (see instructions)	<b>1a</b>	<b>44,947,522</b>		
<b>b</b> Cost or other basis of purchased livestock or other items reported on line 1a	<b>1b</b>	<b>23,231,492</b>		
<b>c</b> Subtract line 1b from line 1a	<b>1c</b>		<b>21,716,030</b>	
<b>2</b> Sales of livestock, produce, grains, and other products you raised	<b>2</b>		<b>125,773,384</b>	
<b>3a</b> Cooperative distributions (Form(s) 1099-PATR)	<b>3a</b>	<b>** 38,840,222</b>	<b>3b</b> Taxable amount	<b>3b</b> <b>** 31,564,789</b>
<b>4a</b> Agricultural program payments (see instructions)	<b>4a</b>	<b>** 7,702,401</b>	<b>4b</b> Taxable amount	<b>4b</b> <b>** 7,642,582</b>
<b>5a</b> Commodity Credit Corporation (CCC) loans reported under election			<b>5a</b>	<b>** 250,587</b>
<b>b</b> CCC loans forfeited	<b>5b</b>	<b>** 19,761</b>	<b>5c</b> Taxable amount	<b>5c</b> <b>** 19,761</b>
<b>6</b> Crop insurance proceeds and federal crop disaster payments (see instructions):				
<b>a</b> Amount received in 2022	<b>6a</b>	<b>9,776,735</b>	<b>6b</b> Taxable amount	<b>6b</b> <b>** 7,865,230</b>
<b>c</b> If election to defer to 2023 is attached, check here <input type="checkbox"/>	<b>6d</b>		<b>6d</b> Amount deferred from 2021	<b>6d</b> <b>728,900</b>
<b>7</b> Custom hire (machine work) income	<b>7</b>			<b>** 6,153,050</b>
<b>8</b> Other income, including federal and state gasoline or fuel tax credit or refund (see instructions)	<b>8</b>			<b>** 13,986,451</b>
<b>9</b> <b>Gross income.</b> Add amounts in the right column (lines 1c, 2, 3b, 4b, 5a, 5c, 6b, 6d, 7, and 8). If you use the accrual method, enter the amount from Part III, line 50. See instructions	<b>g</b>			<b>211,662,000</b>

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

<b>10</b> Car and truck expenses (see instructions). Also attach <b>Form 4562</b>	<b>10</b>	<b>2,097,772</b>	<b>23</b> Pension and profit-sharing plans	<b>23</b>	<b>29,995</b>
<b>11</b> Chemicals	<b>11</b>	<b>12,271,185</b>	<b>24</b> Rent or lease (see instructions):		
<b>12</b> Conservation expenses (see instructions)	<b>12</b>	<b>182,473</b>	<b>a</b> Vehicles, machinery, equipment	<b>24a</b>	
<b>13</b> Custom hire (machine work)	<b>13</b>	<b>6,533,448</b>	<b>b</b> Other (land, animals, etc.)	<b>24b</b>	
<b>14</b> Depreciation and section 179 expense (see instructions)	<b>14</b>	<b>49,723,830</b>	<b>25</b> Repairs and maintenance	<b>25</b>	<b>14,199,637</b>
<b>15</b> Employee benefit programs other than on line 23	<b>15</b>	<b>329,620</b>	<b>26</b> Seeds and plants	<b>26</b>	<b>12,542,084</b>
<b>16</b> Feed	<b>16</b>	<b>25,567,174</b>	<b>27</b> Storage and warehousing	<b>27</b>	
<b>17</b> Fertilizers and lime	<b>17</b>	<b>23,410,672</b>	<b>28</b> Supplies	<b>28</b>	<b>6,873,703</b>
<b>18</b> Freight and trucking	<b>18</b>		<b>29</b> Taxes	<b>29</b>	<b>4,291,725</b>
<b>19</b> Gasoline, fuel, and oil	<b>19</b>	<b>10,496,411</b>	<b>30</b> Utilities	<b>30</b>	
<b>20</b> Insurance (other than health)	<b>20</b>	<b>8,408,867</b>	<b>31</b> Veterinary, breeding, and medicine	<b>31</b>	
<b>21</b> Interest (see instructions):			<b>32</b> Other expenses (specify):		
<b>a</b> Mortgage (paid to banks, etc.)	<b>21a</b>	<b>4,758,564</b>	<b>a</b> -----	<b>32a</b>	
<b>b</b> Other	<b>21b</b>	<b>3,729,403</b>	<b>b</b> -----	<b>32b</b>	
<b>22</b> Labor hired (less employment credits)	<b>22</b>	<b>7,753,829</b>	<b>c</b> -----	<b>32c</b>	
			<b>d</b> -----	<b>32d</b>	
			<b>e</b> -----	<b>32e</b>	
			<b>f</b> -----	<b>32f</b>	

**33** **Total expenses.** Add lines 10 through 32f. If line 32f is negative, see instructions **33** **239,598,298**

**34** **Net farm profit or (loss).** Subtract line 33 from line 9 **Total of all unmarked expenses** **46,397,904** **34** **-25,343,031**

If a profit, stop here and see instructions for where to report. If a loss, complete line 36. **Nondeductible Loss (+) / Suspended Carryover (-)** **274,290**

**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**

**2022 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)

<b>37</b>	Sales of livestock, produce, grains, and other products (see instructions)			<b>37</b>	<b>984,604</b>		
<b>38a</b>	Cooperative distributions (Form(s) 1099-PATR)	<b>38a</b>	** <b>434,621</b>	<b>38b</b>	Taxable amount	<b>38b</b>	** <b>428,682</b>
<b>39a</b>	Agricultural program payments	<b>39a</b>	** <b>379,859</b>	<b>39b</b>	Taxable amount	<b>39b</b>	** <b>375,664</b>
<b>40</b>	Commodity Credit Corporation (CCC) loans:						
<b>a</b>	CCC loans reported under election			<b>40a</b>		<b>40a</b>	** <b>465</b>
<b>b</b>	CCC loans forfeited	<b>40b</b>	** <b>162</b>	<b>40c</b>	Taxable amount	<b>40c</b>	** <b>162</b>
<b>41</b>	Crop insurance proceeds			<b>41</b>		<b>41</b>	** <b>129,219</b>
<b>42</b>	Custom hire (machine work) income			<b>42</b>		<b>42</b>	** <b>142,201</b>
<b>43</b>	Other income (see instructions)			<b>43</b>		<b>43</b>	** <b>533,167</b>
<b>44</b>	Add amounts in the right column for lines 37 through 43 (lines 37, 38b, 39b, 40a, 40c, 41, 42, and 43)			<b>44</b>		<b>44</b>	<b>8,091</b>
<b>45</b>	Inventory of livestock, produce, grains, and other products at beginning of the year. Do not include sales reported on Form 4797	<b>45</b>					
<b>46</b>		<b>46</b>					
<b>47</b>		<b>47</b>					
<b>48</b>		<b>48</b>					
<b>49</b>	Cost of livestock, produce, grains, and other products sold. Subtract line 48 from line 47*			<b>49</b>		<b>49</b>	
<b>50</b>	<b>Gross income.</b> Subtract line 49 from line 44. Enter the result here and on Part I, line 9			<b>50</b>		<b>50</b>	<b>9,057</b>

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

**Part IV Principal Agricultural Activity Codes**



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

- *Income from providing agricultural services such as soil preparation, veterinary, farm labor, horticultural services if your principal source of income is from providing such services. Instead, see instructions for Schedule C (Form 1040).*

- *Income from breeding, raising, or caring for dogs, cats, or other pet animals. Instead, see instructions for Schedule C (Form 1040).*

- *Income from managing a farm for a fee or on a contract basis. Instead, see instructions for Schedule C (Form 1040).*

- *Sales of livestock held for draft, breeding, sport, or dairy purposes. Instead, see instructions for 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)

<b>37</b>	Sales of livestock, produce, grains, and other products (see instructions)		<b>37</b>	<b>125,773,384</b>
<b>38a</b>	Cooperative distributions (Form(s) 1099-PATR)	<b>38a</b> <b>** 38,840,222</b>	<b>38b</b>	<b>** 31,564,789</b>
<b>39a</b>	Agricultural program payments	<b>39a</b> <b>** 7,702,401</b>	<b>39b</b>	<b>** 7,642,582</b>
<b>40</b>	Commodity Credit Corporation (CCC) loans:			
<b>a</b>	CCC loans reported under election		<b>40a</b>	<b>** 250,587</b>
<b>b</b>	CCC loans forfeited	<b>40b</b> <b>** 19,761</b>	<b>40c</b>	<b>** 19,761</b>
<b>41</b>	Crop insurance proceeds		<b>41</b>	<b>** 7,865,230</b>
<b>42</b>	Custom hire (machine work) income		<b>42</b>	<b>** 6,153,050</b>
<b>43</b>	Other income (see instructions)		<b>43</b>	<b>** 13,986,451</b>
<b>44</b>	Add amounts in the right column for lines 37 through 43 (lines 37, 38b, 39b, 40a, 40c, 41, 42, and 43)		<b>44</b>	<b>3,983,338</b>
<b>45</b>	Inventory of livestock, produce, grains, and other products at beginning of the year. Do not include sales reported on Form 4797	<b>45</b>		
<b>46</b>		<b>46</b>		
<b>47</b>		<b>47</b>		
<b>48</b>		<b>48</b>		
<b>49</b>	Cost of livestock, produce, grains, and other products sold. Subtract line 48 from line 47*		<b>49</b>	
<b>50</b>	<b>Gross income.</b> Subtract line 49 from line 44. Enter the result here and on Part I, line 9		<b>50</b>	<b>2,318,977</b>

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

**Part IV Principal Agricultural Activity Codes**



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

- *Income from providing agricultural services such as soil preparation, veterinary, farm labor, horticultural services if your principal source of income is from providing such services. Instead, see instructions for Schedule C (Form 1040).*

- *Income from breeding, raising, or caring for dogs, cats, or other pet animals. Instead, see instructions for Schedule C (Form 1040).*

- *Income from managing a farm for a fee or on a contract basis. Instead, see instructions for Schedule C (Form 1040).*

- *Sales of livestock held for draft, breeding, sport, or dairy purposes. Instead, see instructions for 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**



Schedule R  
(Form 1040)

Credit for the Elderly or the Disabled

OMB No. 1545-0074

2022

Department of the Treasury  
Internal Revenue Service

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

Attachment  
Sequence No. 16

Name(s) shown on return

Total schedules filed = 74,992

Your social security number

You may be able to take this credit and reduce your tax if by the end of 2022:

- 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 2022:** **Check only one box:**

- Single, Head of household, or Qualifying surviving spouse
- 1** You were 65 or older . . . . . **1**
- 2** You were under 65 and you retired on permanent and total disability . . . . . **2**

- 3** Both spouses were 65 or older . . . . . **3**
- 4** Both spouses were under 65, but only one spouse retired on permanent and total disability . . . . . **4**

- Married filing jointly
- 5** Both spouses were under 65, and both retired on permanent and total disability . . . . . **5**
- 6** One spouse was 65 or older, and the other spouse was under 65 and retired on permanent and total disability . . . . . **6**
- 7** One spouse was 65 or older, and the other spouse was under 65 and **not** retired on permanent and total disability . . . . . **7**

- Married filing separately
- 8** You were 65 or older and you lived apart from your spouse for all of 2022 . . . . . **8**
- 9** You were under 65, you retired on permanent and total disability, and you lived apart from your spouse for all of 2022 . . . . . **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 2022, check this box . . . . .
- If you checked this box, you don’t have to get another statement for 2022.
  - 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)**

**Credit for the Elderly or the Disabled**

OMB No. 1545-0074

**2022**

Department of the Treasury  
Internal Revenue Service

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

Attachment  
Sequence No. **16**

Name(s) shown on return

**Total schedules filed = 74,992**

Your social security number

You may be able to take this credit and reduce your tax if by the end of 2022:

- 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 2022: Check only one box:**

- |   |   |                                   |
|---|---|-----------------------------------|
| Single,<br>Head of household, or<br>Qualifying surviving spouse | <b>1</b> You were 65 or older . . . . .   | <b>1</b> <input type="checkbox"/> |
|   | <b>2</b> You were under 65 and you retired on permanent and total disability . . . . .  | <b>2</b> <input type="checkbox"/> |
|   | <b>3</b> Both spouses were 65 or older . . . . .  | <b>3</b> <input type="checkbox"/> |
|   | <b>4</b> Both spouses were under 65, but only one spouse retired on permanent and total disability . . . . .                              | <b>4</b> <input type="checkbox"/> |
| Married filing jointly  | <b>5</b> Both spouses were under 65, and both retired on permanent and total disability . . . . .   | <b>5</b> <input type="checkbox"/> |
|   | <b>6</b> One spouse was 65 or older, and the other spouse was under 65 and retired on permanent and total disability . . . . .            | <b>6</b> <input type="checkbox"/> |
|   | <b>7</b> One spouse was 65 or older, and the other spouse was under 65 and <b>not</b> retired on permanent and total disability . . . . . | <b>7</b> <input type="checkbox"/> |
| Married filing separately                                       | <b>8</b> You were 65 or older and you lived apart from your spouse for all of 2022 . . . . .  | <b>8</b> <input type="checkbox"/> |
|   | <b>9</b> You were under 65, you retired on permanent and total disability, and you lived apart from your spouse for all of 2022 . . . . . | <b>9</b> <input type="checkbox"/> |

**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 2022, check this box
- If you checked this box, you don't have to get another statement for 2022.
  - If you **didn't** check this box, have your physician complete the statement in the instructions. You **must** keep the statement for your records.

**Part III Figure Your Credit**

<b>10</b>	<b>If you checked (in Part I):</b>	<b>Enter:</b>			
	Box 1, 2, 4, or 7 . . . . .	\$5,000	}	. . . . .	<b>10</b>
	Box 3, 5, or 6 . . . . .	\$7,500			
	Box 8 or 9 . . . . .	\$3,750			
	<b>Did you check box 2, 4, 5, 6, or 9 in Part I?</b>	Yes. You must complete line 11. No. Enter the amount from line 10 on line 12 and go to line 13.			
<b>11</b>	<b>If you checked (in Part I):</b>				
	• Box 6, add \$5,000 to the taxable disability income of the spouse who was under age 65. Enter the total.	}	. . . . .	<b>11</b>	*
	• Box 2, 4, or 9, enter your taxable disability income.				
	• Box 5, add your taxable disability income to your spouse's taxable disability income. Enter the total.				
<b>TIP</b>	For more details on what to include on line 11, see Figure Your Credit in the instructions.				
<b>12</b>	If you completed line 11, enter the <b>smaller</b> of line 10 or line 11. <b>All others</b> , enter the amount from line 10 . . . . .				<b>12</b> 74,992
<b>13</b>	Enter the following pensions, annuities, or disability income that you (and your spouse if filing jointly) received in 2022.				
	<b>a</b> Nontaxable part of social security benefits and nontaxable part of railroad retirement benefits treated as social security (see instructions)	<b>13a</b>	3,041		
	<b>b</b> Nontaxable veterans' pensions and any other pension, annuity, or disability benefit that is excluded from income under any other provision of law (see instructions) . . . . .	<b>13b</b>	*		
	<b>c</b> Add lines 13a and 13b. (Even though these income items aren't taxable, they <b>must</b> be included here to figure your credit.) If you didn't receive any of the types of nontaxable income listed on line 13a or 13b, enter -0- on line 13c . . . . .	<b>13c</b>	3,044		
<b>14</b>	Enter the amount from Form 1040 or 1040-SR, line 11 . . . . .	<b>14</b>			
<b>15</b>	<b>If you checked (in Part I):</b>	<b>Enter:</b>			
	Box 1 or 2 . . . . .	\$7,500	}	. . . . .	<b>15</b>
	Box 3, 4, 5, 6, or 7 . . . . .	\$10,000			
	Box 8 or 9 . . . . .	\$5,000			
<b>16</b>	Subtract line 15 from line 14. If zero or less, enter -0- . . . . .	<b>16</b>	63,783		
<b>17</b>	Enter one-half of line 16 . . . . .	<b>17</b>	63,783		
<b>18</b>	Add lines 13c and 17 . . . . .	<b>18</b>			65,815
<b>19</b>	Subtract line 18 from line 12. If zero or less, <b>stop</b> ; you <b>can't</b> take the credit. Otherwise, go to line 20. . . . .	<b>19</b>			70,831
<b>20</b>	Multiply line 19 by 15% (0.15) . . . . .	<b>20</b>			
<b>21</b>	Tax liability limit. Enter the amount from the Credit Limit Worksheet in the instructions . . . . .	<b>21</b>			
<b>22</b>	<b>Credit for the elderly or the disabled.</b> Enter the <b>smaller</b> of line 20 or line 21. Also enter this amount on Schedule 3 (Form 1040), line 6d . . . . .	<b>22</b>			69,845

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

**Part III Figure Your Credit**

<b>10</b>	<b>If you checked (in Part I):</b>	<b>Enter:</b>		
	Box 1, 2, 4, or 7 . . . . .	\$5,000	}	<b>10</b>
	Box 3, 5, or 6 . . . . .	\$7,500		
	Box 8 or 9 . . . . .	\$3,750		
	<b>Did you check box 2, 4, 5, 6, or 9 in Part I?</b>	<b>Yes.</b> You must complete line 11.		
		<b>No.</b> Enter the amount from line 10 on line 12 and go to line 13.		
<b>11</b>	<b>If you checked (in Part I):</b>			
	• Box 6, add \$5,000 to the taxable disability income of the spouse who was under age 65. Enter the total.	}	<b>11</b>	*
	• Box 2, 4, or 9, enter your taxable disability income.			
	• Box 5, add your taxable disability income to your spouse's taxable disability income. Enter the total.			
<b>TIP</b>	For more details on what to include on line 11, see Figure Your Credit in the instructions.			
<b>12</b>	If you completed line 11, enter the <b>smaller</b> of line 10 or line 11. <b>All others</b> , enter the amount from line 10 . . . . .		<b>12</b>	405,277
<b>13</b>	Enter the following pensions, annuities, or disability income that you (and your spouse if filing jointly) received in 2022.			
	<b>a</b> Nontaxable part of social security benefits and nontaxable part of railroad retirement benefits treated as social security (see instructions)	<b>13a</b>	11,915	
	<b>b</b> Nontaxable veterans' pensions and any other pension, annuity, or disability benefit that is excluded from income under any other provision of law (see instructions) . . . . .	<b>13b</b>	*	
	<b>c</b> Add lines 13a and 13b. (Even though these income items aren't taxable, they <b>must</b> be included here to figure your credit.) If you didn't receive any of the types of nontaxable income listed on line 13a or 13b, enter -0- on line 13c . . . . .	<b>13c</b>	11,919	
<b>14</b>	Enter the amount from Form 1040 or 1040-SR, line 11 . . . . .	<b>14</b>		
<b>15</b>	<b>If you checked (in Part I):</b>	<b>Enter:</b>		
	Box 1 or 2 . . . . .	\$7,500	}	<b>15</b>
	Box 3, 4, 5, 6, or 7 . . . . .	\$10,000		
	Box 8 or 9 . . . . .	\$5,000		
<b>16</b>	Subtract line 15 from line 14. If zero or less, enter -0- . . . . .	<b>16</b>	667,040	
<b>17</b>	Enter one-half of line 16 . . . . .	<b>17</b>	333,532	
<b>18</b>	Add lines 13c and 17 . . . . .	<b>18</b>	345,451	
<b>19</b>	Subtract line 18 from line 12. If zero or less, <b>stop</b> ; you <b>can't</b> take the credit. Otherwise, go to line 20. . . . .	<b>19</b>	143,922	
<b>20</b>	Multiply line 19 by 15% (0.15) . . . . .	<b>20</b>		
<b>21</b>	Tax liability limit. Enter the amount from the Credit Limit Worksheet in the instructions . . . . .	<b>21</b>		
<b>22</b>	<b>Credit for the elderly or the disabled.</b> Enter the <b>smaller</b> of line 20 or line 21. Also enter this amount on Schedule 3 (Form 1040), line 6d . . . . .	<b>22</b>	5,292	

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

SCHEDULE SE (Form 1040)

Department of the Treasury Internal Revenue Service

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

2022 Attachment Sequence No. 17

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

Total schedules filed = 23,813,536

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 579,863

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 ( 22,482 )

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 22,105,015

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 22,458,483

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 22,419,138

5a Enter your church employee income from Form W-2. See instructions for definition of church employee income 5a 30,357

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

6 Add lines 4c and 5b 22,434,877

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 2022 7 147,000

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 \$147,000 or more, skip lines 8b through 10, and go to line 11 8a 9,490,027

b Unreported tips subject to social security tax from Form 4137, line 10 8b 6,258

c Wages subject to social security tax from Form 8919, line 10 8c 6,566

d Add lines 8a, 8b, and 8c 8d 9,493,523

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 21,638,029

11 Multiply line 6 by 2.9% (0.029) 11 22,434,877

12 Self-employment tax. Add lines 10 and 11. Enter here and on Schedule 2 (Form 1040), line 4 12 22,434,877

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 income1 wasn't more than \$9,060, or (b) your net farm profits2 were less than \$6,540.

14 Maximum income for optional methods 14 6,040

15 Enter the smaller of: two-thirds (2/3) of gross farm income1 (not less than zero) or \$6,040. Also, include this amount on line 4b above 15 12,680

Nonfarm Optional Method. You may use this method only if (a) your net nonfarm profits3 were less than \$6,540 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 income4 (not less than zero) or the amount on line 16. Also, include this amount on line 4b above 17 13,965

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

**Self-Employment Tax**

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

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

OMB No. 1545-0074

**2022**  
Attachment  
Sequence No. **17**

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

**Total schedules filed = 23,813,536**

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.

<b>1a</b>	Net farm profit or (loss) from Schedule F, line 34, and farm partnerships, Schedule K-1 (Form 1065), box 14, code A	<b>1a</b>	<b>15,820,263</b>
<b>b</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	<b>1b</b>	<b>( 250,972 )</b>
Skip line 2 if you use the nonfarm optional method in Part II. See instructions.			
<b>2</b>	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	<b>2</b>	<b>830,356,234</b>
<b>3</b>	Combine lines 1a, 1b, and 2	<b>3</b>	
<b>4a</b>	If line 3 is more than zero, multiply line 3 by 92.35% (0.9235). Otherwise, enter amount from line 3 <b>Note:</b> If line 4a is less than \$400 due to Conservation Reserve Program payments on line 1b, see instructions.	<b>4a</b>	<b>780,952,717</b>
<b>b</b>	If you elect one or both of the optional methods, enter the total of lines 15 and 17 here	<b>4b</b>	
<b>c</b>	Combine lines 4a and 4b. If less than \$400, <b>stop</b> ; you don't owe self-employment tax. <b>Exception:</b> If less than \$400 and you had <b>church employee income</b> , enter -0- and continue	<b>4c</b>	<b>784,490,679</b>
<b>5a</b>	Enter your <b>church employee income</b> from Form W-2. See instructions for definition of church employee income	<b>5a</b>	<b>824,769</b>
<b>b</b>	Multiply line 5a by 92.35% (0.9235). If less than \$100, enter -0-	<b>5b</b>	
<b>6</b>	Add lines 4c and 5b	<b>6</b>	<b>785,252,352</b>
<b>7</b>	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 2022	<b>7</b>	147,000
<b>8a</b>	Total social security wages and tips (total of boxes 3 and 7 on Form(s) W-2) and railroad retirement (tier 1) compensation. If \$147,000 or more, skip lines 8b through 10, and go to line 11	<b>8a</b>	<b>480,275,574</b>
<b>b</b>	Unreported tips subject to social security tax from Form 4137, line 10	<b>8b</b>	<b>27,341</b>
<b>c</b>	Wages subject to social security tax from Form 8919, line 10	<b>8c</b>	<b>66,211</b>
<b>d</b>	Add lines 8a, 8b, and 8c	<b>8d</b>	<b>480,369,126</b>
<b>9</b>	Subtract line 8d from line 7. If zero or less, enter -0- here and on line 10 and go to line 11	<b>9</b>	
<b>10</b>	Multiply the <b>smaller</b> of line 6 or line 9 by 12.4% (0.124)	<b>10</b>	<b>58,245,121</b>
<b>11</b>	Multiply line 6 by 2.9% (0.029)	<b>11</b>	<b>22,772,322</b>
<b>12</b>	<b>Self-employment tax.</b> Add lines 10 and 11. Enter here and on <b>Schedule 2 (Form 1040), line 4</b>	<b>12</b>	<b>81,017,483</b>
<b>13</b>	<b>Deduction for one-half of self-employment tax.</b> Multiply line 12 by 50% (0.50). Enter here and on <b>Schedule 1 (Form 1040), line 15</b>	<b>13</b>	

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

**Farm Optional Method.** You may use this method **only** if (a) your gross farm income<sup>1</sup> wasn't more than \$9,060, or (b) your net farm profits<sup>2</sup> were less than \$6,540.

<b>14</b>	Maximum income for optional methods	<b>14</b>	6,040
<b>15</b>	Enter the <b>smaller</b> of: two-thirds ( <sup>2</sup> / <sub>3</sub> ) of gross farm income <sup>1</sup> (not less than zero) or \$6,040. Also, include this amount on line 4b above	<b>15</b>	<b>79,403</b>

**Nonfarm Optional Method.** You may use this method **only** if (a) your net nonfarm profits<sup>3</sup> were less than \$6,540 and also less than 72.189% of your gross nonfarm income,<sup>4</sup> and (b) you had net earnings from self-employment of at least \$400 in 2 of the prior 3 years. **Caution:** You may use this method no more than five times.

<b>16</b>	Subtract line 15 from line 14	<b>16</b>	
<b>17</b>	Enter the <b>smaller</b> of: two-thirds ( <sup>2</sup> / <sub>3</sub> ) of gross nonfarm income <sup>4</sup> (not less than zero) or the amount on line 16. Also, include this amount on line 4b above	<b>17</b>	<b>75,315</b>

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

<sup>2</sup> From Sch. F, line 34; and Sch. K-1 (Form 1065), box 14, code A—minus the amount you would have entered on line 1b had you not used the optional method.

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

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



**2022 Line Item Estimates—All figures are estimates based on samples.  
Number of returns filed for selected lines**

Schedule SE (Form 1040) 2020

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

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

<b>18</b>	Enter the portion of line 3 that can be attributed to March 27, 2020, through December 31, 2020 . . . . .	<b>18</b>	<b>28,601</b>
<b>19</b>	If line 18 is more than zero, multiply line 18 by 92.35% (0.9235); otherwise, enter the amount from line 18 . . . . .	<b>19</b>	<b>28,601</b>
<b>20</b>	Enter the portion of lines 15 and 17 that can be attributed to March 27, 2020, through December 31, 2020 . . . . .	<b>20</b>	
<b>21</b>	Combine lines 19 and 20 . . . . .	<b>21</b>	<b>28,604</b>
If line 5b is zero, skip line 22 and enter -0- on line 23.			
<b>22</b>	Enter the portion of line 5a that can be attributed to March 27, 2020, through December 31, 2020 . . . . .	<b>22</b>	
<b>23</b>	Multiply line 22 by 92.35% (0.9235) . . . . .	<b>23</b>	
<b>24</b>	Add lines 21 and 23 . . . . .	<b>24</b>	<b>28,604</b>
<b>25</b>	Enter the smaller of line 9 or line 24 . . . . .	<b>25</b>	<b>28,192</b>
<b>26</b>	Multiply line 25 by 6.2% (0.062). Enter here and see the instructions for line 12e of Schedule 3 (Form 1040) . . . . .	<b>26</b>	<b>28,192</b>

Schedule SE (Form 1040) 2020



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

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

<b>18</b>	Enter the portion of line 3 that can be attributed to March 27, 2020, through December 31, 2020 . . . . .	<b>18</b>	<b>807,499</b>
<b>19</b>	If line 18 is more than zero, multiply line 18 by 92.35% (0.9235); otherwise, enter the amount from line 18 . . . . .	<b>19</b>	<b>745,727</b>
<b>20</b>	Enter the portion of lines 15 and 17 that can be attributed to March 27, 2020, through December 31, 2020 . . . . .	<b>20</b>	
<b>21</b>	Combine lines 19 and 20 . . . . .	<b>21</b>	<b>745,740</b>
If line 5b is zero, skip line 22 and enter -0- on line 23.			
<b>22</b>	Enter the portion of line 5a that can be attributed to March 27, 2020, through December 31, 2020 . . . . .	<b>22</b>	
<b>23</b>	Multiply line 22 by 92.35% (0.9235) . . . . .	<b>23</b>	
<b>24</b>	Add lines 21 and 23 . . . . .	<b>24</b>	<b>745,740</b>
<b>25</b>	Enter the smaller of line 9 or line 24 . . . . .	<b>25</b>	<b>532,509</b>
<b>26</b>	Multiply line 25 by 6.2% (0.062). Enter here and see the instructions for line 12e of Schedule 3 (Form 1040) . . . . .	<b>26</b>	<b>33,016</b>

Total schedules filed = 47,403,924

**SCHEDULE 8812  
(Form 1040)**

Department of the Treasury  
Internal Revenue Service

**Credits for Qualifying Children  
and Other Dependents**

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

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

OMB No. 1545-0074

**2022**

Attachment  
Sequence No. **47**

Name(s) shown on return	Your social security number
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<b>Part I Child Tax Credit and Credit for Other Dependents</b>		
<b>1</b> Enter the amount from line 11 of your Form 1040, 1040-SR, or 1040-NR . . . . .		<b>1</b> <b>47,156,885</b>
<b>2a</b> Enter income from Puerto Rico that you excluded . . . . .	<b>2a</b> <b>2,141</b>	
<b>b</b> Enter the amounts from lines 45 and 50 of your Form 2555 . . . . .	<b>2b</b> <b>84,833</b>	
<b>c</b> Enter the amount from line 15 of your Form 4563 . . . . .	<b>2c</b>	
<b>d</b> Add lines 2a through 2c . . . . .	<b>2d</b> <b>86,974</b>	
<b>3</b> Add lines 1 and 2d . . . . .	<b>3</b> <b>47,162,879</b>	
<b>4</b> Number of qualifying children under age 17 with the required social security number . . . . .	<b>4</b> <b>37,273,998</b>	
<b>5</b> Multiply line 4 by \$2,000 . . . . .	<b>5</b> <b>37,273,998</b>	
<b>6</b> Number of other dependents, including any qualifying children who are not under age 17 or who do not have the required social security number . . . . .	<b>6</b> <b>16,313,738</b>	
<b>Caution:</b> 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 4.		
<b>7</b> Multiply line 6 by \$500 . . . . .	<b>7</b> <b>16,313,738</b>	
<b>8</b> Add lines 5 and 7 . . . . .	<b>8</b> <b>47,146,961</b>	
<b>9</b> Enter the amount shown below for your filing status. • Married filing jointly—\$400,000 } • All other filing statuses—\$200,000 } . . . . .	<b>9</b> <b>47,229,292</b>	
<b>10</b> 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. } . . . . .	<b>10</b> <b>1,465,738</b>	
<b>11</b> Multiply line 10 by 5% (0.05) . . . . .	<b>11</b> <b>1,465,738</b>	
<b>12</b> Is the amount on line 8 more than the amount on line 11? . . . . .	<b>12</b> <b>46,314,288</b>	
<input type="checkbox"/> <b>No. STOP.</b> You cannot take the child tax credit, credit for other dependents, or additional child tax credit. Skip Parts II-A and II-B. Enter -0- on lines 14 and 27.		
<input type="checkbox"/> <b>Yes.</b> Subtract line 11 from line 8. Enter the result.		
<b>13</b> Enter the amount from the <b>Credit Limit Worksheet A</b> . . . . .	<b>13</b> <b>37,582,648</b>	
<b>14</b> Enter the smaller of line 12 or 13. <b>This is your child tax credit and credit for other dependents.</b> . . . . .	<b>14</b> <b>37,628,653</b>	

**Enter this amount on Form 1040, 1040-SR, or 1040-NR, line 19.**

If the amount on line 12 is more than the amount on line 14, you may be able to take the **additional child tax credit** on Form 1040, 1040-SR, or 1040-NR, line 28. Complete your Form 1040, 1040-SR, or 1040-NR through line 27 (also complete Schedule 3, line 11) before completing Part II-A.

Total schedules filed = 47,403,924

**SCHEDULE 8812  
(Form 1040)**

Department of the Treasury  
Internal Revenue Service

**Credits for Qualifying Children  
and Other Dependents**

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

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

OMB No. 1545-0074

**2022**

Attachment  
Sequence No. **47**

Name(s) shown on return

Your social security number

**Part I Child Tax Credit and Credit for Other Dependents**

<b>1</b>	Enter the amount from line 11 of your Form 1040, 1040-SR, or 1040-NR . . . . .		<b>1</b>	<b>5,153,863,824</b>
<b>2a</b>	Enter income from Puerto Rico that you excluded . . . . .	<b>2a</b>	<b>263,792</b>	
<b>b</b>	Enter the amounts from lines 45 and 50 of your Form 2555 . . . . .	<b>2b</b>	<b>8,643,750</b>	
<b>c</b>	Enter the amount from line 15 of your Form 4563 . . . . .	<b>2c</b>		
<b>d</b>	Add lines 2a through 2c . . . . .	<b>2d</b>	<b>8,907,542</b>	
<b>3</b>	Add lines 1 and 2d . . . . .	<b>3</b>	<b>5,162,771,366</b>	
<b>4</b>	Number of qualifying children under age 17 with the required social security number . . . . .	<b>4</b>	<b>63,622</b>	
<b>5</b>	Multiply line 4 by \$2,000 . . . . .	<b>5</b>	<b>128,750,266</b>	
<b>6</b>	Number of other dependents, including any qualifying children who are not under age 17 or who do not have the required social security number . . . . .	<b>6</b>	<b>20,150</b>	
	<b>Caution:</b> 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 4.			
<b>7</b>	Multiply line 6 by \$500 . . . . .	<b>7</b>	<b>10,074,951</b>	
<b>8</b>	Add lines 5 and 7 . . . . .	<b>8</b>	<b>138,825,217</b>	
<b>9</b>	Enter the amount shown below for your filing status. • Married filing jointly—\$400,000 } • All other filing statuses—\$200,000 } . . . . .	<b>9</b>	<b>14,281,257,572</b>	
<b>10</b>	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. } . . . . .	<b>10</b>	<b>847,766,541</b>	
<b>11</b>	Multiply line 10 by 5% (0.05) . . . . .	<b>11</b>	<b>42,388,327</b>	
<b>12</b>	Is the amount on line 8 more than the amount on line 11? . . . . .	<b>12</b>	<b>135,988,491</b>	
	<input type="checkbox"/> <b>No. STOP.</b> You cannot take the child tax credit, credit for other dependents, or additional child tax credit. Skip Parts II-A and II-B. Enter -0- on lines 14 and 27.			
	<input type="checkbox"/> <b>Yes.</b> Subtract line 11 from line 8. Enter the result.			
<b>13</b>	Enter the amount from the <b>Credit Limit Worksheet A</b> . . . . .	<b>13</b>	<b>431,221,016</b>	
<b>14</b>	Enter the smaller of line 12 or 13. <b>This is your child tax credit and credit for other dependents.</b> . . . . .	<b>14</b>	<b>82,118,237</b>	

Enter this amount on Form 1040, 1040-SR, or 1040-NR, line 19.

If the amount on line 12 is more than the amount on line 14, you may be able to take the **additional child tax credit** on Form 1040, 1040-SR, or 1040-NR, line 28. Complete your Form 1040, 1040-SR, or 1040-NR through line 27 (also complete Schedule 3, line 11) before completing Part II-A.

**Part II-A Additional Child Tax Credit for All Filers**

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

<b>15</b>	Check this box if you <b>do not</b> want to claim the additional child tax credit. Skip Parts II-A and II-B. Enter -0- on line 27 . . . . .				<input type="checkbox"/>
<b>16a</b>	Subtract line 14 from line 12. If zero, <b>stop here</b> ; you cannot take the additional child tax credit. Skip Parts II-A and II-B. Enter -0- on line 27 . . . . .	<b>16a</b>	<b>19,214,388</b>		
<b>b</b>	Number of qualifying children under 17 with the required social security number: _____ x \$1,500. Enter the result. If zero, <b>stop here</b> ; you cannot claim the additional child tax credit. Skip Parts II-A and II-B. Enter -0- on line 27 . . . . .			<b>16b</b>	<b>17,632,514</b>
	<b>TIP:</b> The number of children you use for this line is the same as the number of children you used for line 4.				
<b>17</b>	Enter the <b>smaller</b> of line 16a or line 16b . . . . .	<b>17</b>	<b>17,621,444</b>		
<b>18a</b>	Earned income (see instructions) . . . . .	<b>18a</b>	<b>17,361,002</b>		
<b>b</b>	Nontaxable combat pay (see instructions) . . . . .	<b>18b</b>	<b>32,550</b>		
<b>19</b>	Is the amount on line 18a more than \$2,500? <input type="checkbox"/> <b>No.</b> Leave line 19 blank and enter -0- on line 20. <input type="checkbox"/> <b>Yes.</b> Subtract \$2,500 from the amount on line 18a. Enter the result . . . . .	<b>19</b>	<b>17,211,476</b>		
<b>20</b>	Multiply the amount on line 19 by 15% (0.15) and enter the result . . . . . <b>Next.</b> On line 16b, is the amount \$4,500 or more? <input type="checkbox"/> <b>No.</b> If you are a bona fide resident of Puerto Rico, go to line 21. Otherwise, skip Part II-B and enter the <b>smaller</b> of line 17 or line 20 on line 27. <input type="checkbox"/> <b>Yes.</b> 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.	<b>20</b>	<b>17,210,466</b>		

**Part II-B Certain Filers Who Have Three or More Qualifying Children and Bona Fide Residents of Puerto Rico**

<b>21</b>	Withheld social security, Medicare, and Additional Medicare taxes from Form(s) W-2, boxes 4 and 6. If married filing jointly, include your spouse's amounts with yours. If your employer withheld or you paid Additional Medicare Tax or tier 1 RRTA taxes, see instructions. . . . .	<b>21</b>	<b>1,260,897</b>		
<b>22</b>	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 . . . . .	<b>22</b>	<b>658,746</b>		
<b>23</b>	Add lines 21 and 22 . . . . .	<b>23</b>	<b>1,640,123</b>		
<b>24</b>	<b>1040 and</b> <b>1040-SR filers:</b> Enter the total of the amounts from Form 1040 or 1040-SR, line 27, and Schedule 3 (Form 1040), line 11. <b>1040-NR filers:</b> Enter the amount from Schedule 3 (Form 1040), line 11. }	<b>24</b>	<b>1,494,821</b>		
<b>25</b>	Subtract line 24 from line 23. If zero or less, enter -0- . . . . .	<b>25</b>	<b>226,451</b>		
<b>26</b>	Enter the <b>larger</b> of line 20 or line 25 . . . . . <b>Next,</b> enter the <b>smaller</b> of line 17 or line 26 on line 27.	<b>26</b>	<b>1,660,666</b>		

**Part II-C Additional Child Tax Credit**

<b>27</b>	This is your additional child tax credit. Enter this amount on Form 1040, 1040-SR, or 1040-NR, line 28 . . . . .	<b>27</b>	<b>17,219,508</b>		
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**Part II-A Additional Child Tax Credit for All Filers**

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

<b>15</b>	Check this box if you <b>do not</b> want to claim the additional child tax credit. Skip Parts II-A and II-B. Enter -0- on line 27 . . . . .	<input type="checkbox"/>
<b>16a</b>	Subtract line 14 from line 12. If zero, <b>stop here</b> ; you cannot take the additional child tax credit. Skip Parts II-A and II-B. Enter -0- on line 27 . . . . .	<b>16a</b> 49,358,788
<b>b</b>	Number of qualifying children under 17 with the required social security number: _____ x \$1,500. Enter the result. If zero, <b>stop here</b> ; you cannot claim the additional child tax credit. Skip Parts II-A and II-B. Enter -0- on line 27 . . . . .	<b>16b</b> 48,574,587
<b>TIP:</b> The number of children you use for this line is the same as the number of children you used for line 4.		
<b>17</b>	Enter the <b>smaller</b> of line 16a or line 16b . . . . .	<b>17</b> 40,036,471
<b>18a</b>	Earned income (see instructions) . . . . .	<b>18a</b> 530,436,696
<b>b</b>	Nontaxable combat pay (see instructions) . . . . .	<b>18b</b> 715,132
<b>19</b>	Is the amount on line 18a more than \$2,500? <input type="checkbox"/> <b>No.</b> Leave line 19 blank and enter -0- on line 20. <input type="checkbox"/> <b>Yes.</b> Subtract \$2,500 from the amount on line 18a. Enter the result . . . . .	<b>19</b> 487,202,272
<b>20</b>	Multiply the amount on line 19 by 15% (0.15) and enter the result . . . . . <b>Next.</b> On line 16b, is the amount \$4,500 or more? <input type="checkbox"/> <b>No.</b> If you are a bona fide resident of Puerto Rico, go to line 21. Otherwise, skip Part II-B and enter the <b>smaller</b> of line 17 or line 20 on line 27. <input type="checkbox"/> <b>Yes.</b> 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.	<b>20</b> 73,080,849

**Part II-B Certain Filers Who Have Three or More Qualifying Children and Bona Fide Residents of Puerto Rico**

<b>21</b>	Withheld social security, Medicare, and Additional Medicare taxes from Form(s) W-2, boxes 4 and 6. If married filing jointly, include your spouse's amounts with yours. If your employer withheld or you paid Additional Medicare Tax or tier 1 RRTA taxes, see instructions. . . . .	<b>21</b> 2,022,323
<b>22</b>	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 . . . . .	<b>22</b> 749,308
<b>23</b>	Add lines 21 and 22 . . . . .	<b>23</b> 2,771,631
<b>24</b>	<b>1040 and</b> <b>1040-SR filers:</b> Enter the total of the amounts from Form 1040 or 1040-SR, line 27, and Schedule 3 (Form 1040), line 11. <b>1040-NR filers:</b> Enter the amount from Schedule 3 (Form 1040), line 11. }	<b>24</b> 8,435,480
<b>25</b>	Subtract line 24 from line 23. If zero or less, enter -0- . . . . .	<b>25</b> 432,783
<b>26</b>	Enter the <b>larger</b> of line 20 or line 25 . . . . . <b>Next,</b> enter the <b>smaller</b> of line 17 or line 26 on line 27.	<b>26</b> 4,818,386

**Part II-C Additional Child Tax Credit**

<b>27</b>	This is your additional child tax credit. Enter this amount on Form 1040, 1040-SR, or 1040-NR, line 28 . . . . .	<b>27</b> 32,036,369
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Form **461**

**Limitation on Business Losses**

OMB No. 1545-2283

**2022**

Department of the Treasury  
Internal Revenue Service

Attach to your tax return.

Go to [www.irs.gov/Form461](http://www.irs.gov/Form461) for instructions and the latest information.

Attachment  
Sequence No. **64**

Name(s) shown on return	Total Forms Filed = 52,092	Identifying number
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**Part I Total Income/Loss Items**  
See instructions if you are filing a tax return other than Form 1040 or 1040-SR.

<b>1</b>	Reserved for future use . . . . .	<b>1</b>	
<b>2</b>	Enter amount from Schedule 1 (Form 1040), line 3 . . . . .	<b>2</b>	
<b>3</b>	Enter amount from Form 1040 or 1040-SR, line 7 . . . . .	<b>3</b>	
<b>4</b>	Enter amount from Schedule 1 (Form 1040), line 4 . . . . .	<b>4</b>	
<b>5</b>	Enter amount from Schedule 1 (Form 1040), line 5 . . . . .	<b>5</b>	
<b>6</b>	Enter amount from Schedule 1 (Form 1040), line 6 . . . . .	<b>6</b>	
<b>7</b>	Reserved for future use . . . . .	<b>7</b>	
<b>8</b>	Enter other income, gain, or losses from a trade or business not reported on lines 1 through 7 . . . . .	<b>8</b>	2,631
<b>9</b>	Combine lines 1 through 8 . . . . .	<b>9</b>	52,074

**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.

<b>10</b>	Enter any income or gain reported on lines 1 through 8 that is not attributable to a trade or business . . . . .	<b>10</b>	24,613
<b>11</b>	Enter any losses or deductions reported on lines 1 through 8 that are not attributable to a trade or business. See instructions . . . . .	<b>11</b>	19,684
<b>12</b>	Subtract line 11 from line 10 . . . . .	<b>12</b>	36,179

**Part III Limitation on Losses**

<b>13</b>	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 . . . . .	<b>13</b>	36,179
<b>14</b>	Add lines 9 and 13 . . . . .	<b>14</b>	52,061
<b>15</b>	Enter \$270,000 (or \$540,000 if married filing jointly) . . . . .	<b>15</b>	52,092
<b>16</b>	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 8p. 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 . . . . .	<b>16</b>	49,404

Form **461**

**Limitation on Business Losses**

OMB No. 1545-2283

**2022**

Department of the Treasury  
Internal Revenue Service

Attach to your tax return.

Go to [www.irs.gov/Form461](http://www.irs.gov/Form461) for instructions and the latest information.

Attachment  
Sequence No. **64**

Name(s) shown on return

Total Forms Filed = 52,092

Identifying number

**Part I Total Income/Loss Items**

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

<b>1</b>	Reserved for future use . . . . .	<b>1</b>	
<b>2</b>	Enter amount from Schedule 1 (Form 1040), line 3 . . . . .	<b>2</b>	
<b>3</b>	Enter amount from Form 1040 or 1040-SR, line 7 . . . . .	<b>3</b>	
<b>4</b>	Enter amount from Schedule 1 (Form 1040), line 4 . . . . .	<b>4</b>	
<b>5</b>	Enter amount from Schedule 1 (Form 1040), line 5 . . . . .	<b>5</b>	
<b>6</b>	Enter amount from Schedule 1 (Form 1040), line 6 . . . . .	<b>6</b>	
<b>7</b>	Reserved for future use . . . . .	<b>7</b>	
<b>8</b>	Enter other income, gain, or losses from a trade or business not reported on lines 1 through 7 . . . . .	<b>8</b>	2,303,092
<b>9</b>	Combine lines 1 through 8 . . . . .	<b>9</b>	-23,388,760

**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.

<b>10</b>	Enter any income or gain reported on lines 1 through 8 that is not attributable to a trade or business . . . . .	<b>10</b>	61,670,054
<b>11</b>	Enter any losses or deductions reported on lines 1 through 8 that are not attributable to a trade or business. See instructions . . . . .	<b>11</b>	1,967,886
<b>12</b>	Subtract line 11 from line 10 . . . . .	<b>12</b>	59,702,168

**Part III Limitation on Losses**

<b>13</b>	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 . . . . .	<b>13</b>	-59,702,168
<b>14</b>	Add lines 9 and 13 . . . . .	<b>14</b>	-83,090,928
<b>15</b>	Enter \$270,000 (or \$540,000 if married filing jointly) . . . . .	<b>15</b>	22,368,974
<b>16</b>	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 8p. 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 . . . . .	<b>16</b>	-65,209,226

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

Cat. No. 16654I

Form **461** (2022)



2022 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

OMB No. 1545-0074

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

Attachment
Sequence No. 76A

Check this box if this is an amended report

Table with 3 columns: Name of taxpayer with a net 965 tax liability, Total Forms Filed = 20,874, Identifying number, Taxable year of reporting

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

Table with 6 main columns: (a) Year of Section 965(a) Inclusion, (b) Taxpayer's Net Tax Liability with all 965 amounts, (c) Taxpayer's Net Tax Liability without 965 amounts, (d) Net 965 Tax Liability (subtract column (c) from column (b)), (e) S Corporation Shareholder Total Deferred Net 965 Tax Liability, (f) Net 965 Tax Liability eligible for installment payment election, (g) Installment Election Made, (h) Net 965 Tax Liability to be paid in full for Year 1, (i) Net 965 Tax Liability to be paid in installments, (j) Net 965 Tax Liability Transferred (Out), Transferred In, or Subsequent Adjustments, (k) Tax Identification Number of buyer/transferee or seller/transferor

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

Table with 6 columns: (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

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

Cat. No. 71277H

Form 965-A (Rev. 1-2021)

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

**Individual Report of Net 965 Tax Liability**

OMB No. 1545-0074

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

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 = <b>20,874</b>	Identifying number	Taxable year of reporting
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**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)	(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	2017											1
2	2018											2
3	2019											3
4	2020											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	
2	2018						2
3	2019						3
4	2020						4
5							5
6							6
7							7
8							8

**2022 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	
<b>1</b>						<b>1</b>
<b>2</b>						<b>2</b>
<b>3</b>						<b>3</b>
<b>4</b>						<b>4</b>
<b>5</b>						<b>5</b>
<b>6</b>						<b>6</b>
<b>7</b>						<b>7</b>
<b>8</b>						<b>8</b>
<b>Totals</b> . . . . .				5,277	3,056	

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

	Year of 965(a) Inclusion	(a) S Corporation Name	(b) S Corporation Tax Identification Number	(c) Taxpayer's Net Tax Liability with only 965 amounts from this S Corporation (see instructions)	(d) Taxpayer's Net Tax Liability without 965 amounts (see instructions)	(e) Net 965 Tax Liability related to 965 amounts from this S Corporation (subtract column (d) from column (c))	(f) Deferral Election Made		(g) Deferred Net 965 Tax Liability (if column (f) is "Yes," enter amount from column (e))
							Yes	No	
<b>1</b>	2017								
<b>Total</b> . . . . .									2,000
<b>2</b>	2018								
<b>Total</b> . . . . .									60
<b>3</b>	2019								
<b>Total</b> . . . . .									*
<b>4</b>	2020								
<b>Total</b> . . . . .									*

Tax Year 2021 0  
Tax Year 2022 0

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

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

	(g) Paid for Year 6	(h) Paid for Year 7	(i) Paid for Year 8	(j) Net 965 Tax Liability Remaining Unpaid (see instructions)	(k) Net 965 Tax Liability Paid for the Reporting Year	
<b>1</b>						<b>1</b>
<b>2</b>						<b>2</b>
<b>3</b>						<b>3</b>
<b>4</b>						<b>4</b>
<b>5</b>						<b>5</b>
<b>6</b>						<b>6</b>
<b>7</b>						<b>7</b>
<b>8</b>						<b>8</b>
<b>Totals</b>				1,225,086	211,291	

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

	Year of 965(a) Inclusion	(a) S Corporation Name	(b) S Corporation Tax Identification Number	(c) Taxpayer's Net Tax Liability with only 965 amounts from this S Corporation (see instructions)	(d) Taxpayer's Net Tax Liability without 965 amounts (see instructions)	(e) Net 965 Tax Liability related to 965 amounts from this S Corporation (subtract column (d) from column (c))	(f) Deferral Election Made		(g) Deferred Net 965 Tax Liability (if column (f) is "Yes," enter amount from column (e))
							Yes	No	
<b>1</b>	<b>2017</b>								
<b>Total</b>									2,818,053
<b>2</b>	<b>2018</b>								
<b>Total</b>									74,149
<b>3</b>	<b>2019</b>								
<b>Total</b>									*
<b>4</b>	<b>2020</b>								
<b>Total</b>									*

Tax Year 2021      0  
Tax Year 2022      0

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

**2022 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)		
<b>1</b>					<b>1</b>	
<b>2</b>					<b>2</b>	
<b>3</b>					<b>3</b>	
<b>4</b>					<b>4</b>	
<b>5</b>					<b>5</b>	
<b>6</b>					<b>6</b>	
<b>7</b>					<b>7</b>	
<b>8</b>					<b>8</b>	
<b>9</b>					<b>9</b>	
<b>10</b>					<b>10</b>	
	(e) Reserved for Future Use	(f) Net 965 Tax Liability Triggered (see instructions)	(g) Deferred 965 Net Tax Liability Transferred (Out) or Transferred In by Agreement, if any (see instructions)	(h) Tax Identification Number of Transferee or Transferor	(i) Deferred Net Tax Liability at the end of this Reporting Year (add columns (d), (f), and (g)) (see instructions)	
<b>1</b>		( )				<b>1</b>
<b>2</b>		( )				<b>2</b>
<b>3</b>		( )				<b>3</b>
<b>4</b>		( )				<b>4</b>
<b>5</b>		( )				<b>5</b>
<b>6</b>		( )				<b>6</b>
<b>7</b>		( )				<b>7</b>
<b>8</b>		( )				<b>8</b>
<b>9</b>		( )				<b>9</b>
<b>10</b>		( )				<b>10</b>
<b>Total</b>					E52122	

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)	
<b>1</b>					<b>1</b>
<b>2</b>					<b>2</b>
<b>3</b>					<b>3</b>
<b>4</b>					<b>4</b>
<b>5</b>					<b>5</b>
<b>6</b>					<b>6</b>
<b>7</b>					<b>7</b>
<b>8</b>					<b>8</b>
<b>9</b>					<b>9</b>
<b>10</b>					<b>10</b>

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

<b>Total</b>					E52122	
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If more lines are needed for any Part on this form, attach additional sheets.

Form 982
(Rev. March 2018)
Department of the Treasury
Internal Revenue Service
Name shown on return

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

OMB No. 1545-0046

Attachment
Sequence No. 94

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

Total Forms Filed = 82,659

Identifying number

Part I General Information (see instructions)

- 1 Amount excluded is due to (check applicable box(es)):
a Discharge of indebtedness in a title 11 case
b Discharge of indebtedness to the extent insolvent (not in a title 11 case)
c Discharge of qualified farm indebtedness
d Discharge of qualified real property business indebtedness
e Discharge of qualified principal residence indebtedness
2 Total amount of discharged indebtedness excluded from gross income
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?

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

Table with 3 columns: Description, Line Number, and Amount. Rows include: 4 For a discharge of qualified real property business indebtedness applied to reduce the basis of depreciable real property (3,154); 5 That you elect under section 108(b)(5) to apply first to reduce the basis (under section 1017) of depreciable property (\*); 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 (242); 7 Applied to reduce any general business credit carryover to or from the tax year of the discharge (0); 8 Applied to reduce any minimum tax credit as of the beginning of the tax year immediately after the tax year of the discharge (\*); 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 (\*); 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 (13,120); 10b Applied to reduce the basis of your principal residence. Enter amount here ONLY if line 1e is checked (\*); 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 (\*); b Land used or held for use in a trade or business of farming (0); c Other property used or held for use in a trade or business or for the production of income (\*); 12 Applied to reduce any passive activity loss and credit carryovers from the tax year of the discharge (\*); 13 Applied to reduce any foreign tax credit carryover to or from the tax year of the discharge (0).

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

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

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



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)**

OMB No. 1545-0046

Attachment  
Sequence No. **94**

▶ Attach this form to your income tax return.

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

Name shown on return	<b>Total Forms Filed = 82,659</b>	Identifying number
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**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**
- 3 Do you elect to treat all real property described in section 1221(a)(1), relating to property held for sale to customers in the ordinary course of a trade or business, as if it were depreciable property?  Yes  No

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

Enter amount excluded from gross income:			
4	For a discharge of qualified real property business indebtedness applied to reduce the basis of depreciable real property	4	109,682
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	39,454
7	Applied to reduce any general business credit carryover to or from the tax year of the discharge	7	0
8	Applied to reduce any minimum tax credit as of the beginning of the tax year immediately after the tax year of the discharge	8	*
9	Applied to reduce any net capital loss for the tax year of the discharge, including any capital loss carryovers to the tax year of the discharge	9	*
10a	Applied to reduce the basis of nondepreciable and depreciable property if not reduced on line 5. <i>DO NOT use in the case of discharge of qualified farm indebtedness</i>	10a	261,033
b	Applied to reduce the basis of your principal residence. <i>Enter amount here ONLY if line 1e is checked</i>	10b	*
11	For a discharge of qualified farm indebtedness applied to reduce the basis of:		
a	Depreciable property used or held for use in a trade or business or for the production of income if not reduced on line 5	11a	*
b	Land used or held for use in a trade or business of farming	11b	0
c	Other property used or held for use in a trade or business or for the production of income	11c	*
12	Applied to reduce any passive activity loss and credit carryovers from the tax year of the discharge	12	*
13	Applied to reduce any foreign tax credit carryover to or from the tax year of the discharge	13	0

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

Under section 1081(b), the corporation named above has excluded \$ \_\_\_\_\_ from its gross income for the tax year beginning \_\_\_\_\_ and ending \_\_\_\_\_.

Under that section, the corporation consents to have the basis of its property adjusted in accordance with the regulations prescribed under section 1082(a)(2) in effect at the time of filing its income tax return for that year. The corporation is organized under the laws of \_\_\_\_\_.

(State of incorporation)

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

Form **2106**

**Employee Business Expenses**

OMB No. 1545-0074

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

**2022**

Department of the Treasury  
Internal Revenue Service

Attach to Form 1040, 1040-SR, or 1040-NR.  
Go to [www.irs.gov/Form2106](http://www.irs.gov/Form2106) for instructions and the latest information.

Attachment  
Sequence No. **129**

Your name	<b>Total Forms Filed =</b> 376,518	Occupation in which you incurred expenses	Social security number
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**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.) . . . . .	192,274	
2 Parking fees, tolls, and transportation, including trains, buses, etc., that <b>didn't</b> involve overnight travel or commuting to and from work . . . . .	116,771	
3 Travel expense while away from home overnight, including lodging, airfare, car rental, etc. <b>Don't</b> include meals . . . . .	89,530	
4 Business expenses not included on lines 1 through 3. <b>Don't</b> include meals . . . . .	230,543	
5 Meals expenses (see instructions) . . . . .		128,335
6 <b>Total expenses.</b> In Column A, add lines 1 through 4 and enter the result. In Column B, enter the amount from line 5 . . . . .	360,750	

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

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

7 Enter reimbursements received from your employer that <b>weren't</b> reported to you in box 1 of Form W-2. Include any reimbursements reported under code "L" in box 12 of your Form W-2 (see instructions) . . . . .	5,600	*
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**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) . . . . .	357,791	128,335
<b>Note:</b> If <b>both columns</b> of line 8 are zero, you can't deduct employee business expenses. Stop here and attach Form 2106 to your return.		
9 In Column A, enter the amount from line 8. In Column B, see the instructions for the amount to enter . . . . .		128,335
10 Add the amounts on line 9 for 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 . . . . .		361,110

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

Cat. No. 11700N

Form **2106** (2022)

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

Form **2106**

**Employee Business Expenses**

OMB No. 1545-0074

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

**2022**

Department of the Treasury  
Internal Revenue Service

Attach to Form 1040, 1040-SR, or 1040-NR.  
Go to [www.irs.gov/Form2106](http://www.irs.gov/Form2106) for instructions and the latest information.

Attachment  
Sequence No. **129**

Your name	<b>Total Forms Filed =</b> 376,518	Occupation in which you incurred expenses	Social security number
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**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 1,519,295	
2 Parking fees, tolls, and transportation, including trains, buses, etc., that <b>didn't</b> involve overnight travel or commuting to and from work . . . . .	2 261,471	
3 Travel expense while away from home overnight, including lodging, airfare, car rental, etc. <b>Don't</b> include meals . . . . .	3 266,083	
4 Business expenses not included on lines 1 through 3. <b>Don't</b> include meals . . . . .	4 1,185,428	
5 Meals expenses (see instructions) . . . . .	5	396,023
6 <b>Total expenses.</b> In Column A, add lines 1 through 4 and enter the result. In Column B, enter the amount from line 5 . . . . .	6 3,232,277	

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

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

7 Enter reimbursements received from your employer that <b>weren't</b> reported to you in box 1 of Form W-2. Include any reimbursements reported under code "L" in box 12 of your Form W-2 (see instructions) . . . . .	7	14,376	*
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**Step 3 Figure Expenses To Deduct**

8 Subtract line 7 from line 6. If zero or less, enter -0-. However, if line 7 is greater than line 6 in Column A, report the excess as income on Form 1040 or 1040-SR, line 1 (or on Form 1040-NR, line 1a) . . . . .	8	3,219,406	395,415
<b>Note:</b> If <b>both columns</b> of line 8 are zero, you can't deduct employee business expenses. Stop here and attach Form 2106 to your return.			
9 In Column A, enter the amount from line 8. In Column B, see the instructions for the amount to enter . . . . .	9		242,834
10 Add the amounts on line 9 for 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		3,462,240

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

Cat. No. 11700N

Form **2106** (2022)

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

**Part II Vehicle Expenses**

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

		(a) Vehicle 1	(b) Vehicle 2
<b>11</b>	Enter the date the vehicle was placed in service . . . . .	/ /	/ /
<b>12</b>	Total miles the vehicle was driven during 2022 . . . . .	miles	miles
<b>13</b>	Business miles included on line 12 . . . . .	miles	miles
<b>14</b>	Percent of business use. Divide line 13 by line 12 . . . . .	%	%
<b>15</b>	Average daily roundtrip commuting distance . . . . .	miles	miles
<b>16</b>	Commuting miles included on line 12 . . . . .	miles	miles
<b>17</b>	Other miles. Add lines 13 and 16 and subtract the total from line 12 . . . . .	miles	miles
<b>18</b>	Was your vehicle available for personal use during off-duty hours? . . . . .	<input type="checkbox"/> Yes <input type="checkbox"/> No	<input type="checkbox"/> Yes <input type="checkbox"/> No
<b>19</b>	Do you (or your spouse) have another vehicle available for personal use? . . . . .	<input type="checkbox"/> Yes <input type="checkbox"/> No	<input type="checkbox"/> Yes <input type="checkbox"/> No
<b>20</b>	Do you have evidence to support your deduction? . . . . .	<input type="checkbox"/> Yes <input type="checkbox"/> No	<input type="checkbox"/> Yes <input type="checkbox"/> No
<b>21</b>	If "Yes," is the evidence written? . . . . .	<input type="checkbox"/> Yes <input type="checkbox"/> No	<input type="checkbox"/> Yes <input type="checkbox"/> No

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

<b>22</b>	Multiply line 13 by 58.5¢ (0.585) (January 1–June 30) and 62.5¢ (0.625) (July 1–December 31). Enter the result here and on line 1 . . . . .	<b>22</b>	174,082
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**Section C—Actual Expenses**

		(a) Vehicle 1	(b) Vehicle 2
<b>23</b>	Gasoline, oil, repairs, vehicle insurance, etc. . . . .		
<b>24a</b>	Vehicle rentals . . . . .		
<b>24b</b>	b Inclusion amount (see instructions) . . . . .		
<b>24c</b>	c Subtract line 24b from line 24a . . . . .		
<b>25</b>	Value of employer-provided vehicle (applies only if 100% of annual lease value was included on Form W-2—see instructions) . . . . .		
<b>26</b>	Add lines 23, 24c, and 25 . . . . .		
<b>27</b>	Multiply line 26 by the percentage on line 14 . . . . .		
<b>28</b>	Depreciation (see instructions) . . . . .		
<b>29</b>	Add lines 27 and 28. Enter total here and on line 1 . . . . .	21,386	

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

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

**Part II Vehicle Expenses**

<b>Section A—General Information</b> (You must complete this section if you are claiming vehicle expenses.)		(a) Vehicle 1	(b) Vehicle 2
<b>11</b>	Enter the date the vehicle was placed in service . . . . .	<b>11</b> / /	/ /
<b>12</b>	Total miles the vehicle was driven during 2022 . . . . .	<b>12</b> miles	miles
<b>13</b>	Business miles included on line 12 . . . . .	<b>13</b> miles	miles
<b>14</b>	Percent of business use. Divide line 13 by line 12 . . . . .	<b>14</b> %	%
<b>15</b>	Average daily roundtrip commuting distance . . . . .	<b>15</b> miles	miles
<b>16</b>	Commuting miles included on line 12 . . . . .	<b>16</b> miles	miles
<b>17</b>	Other miles. Add lines 13 and 16 and subtract the total from line 12 . . . . .	<b>17</b> miles	miles
<b>18</b>	Was your vehicle available for personal use during off-duty hours? . . . . .		<input type="checkbox"/> Yes <input type="checkbox"/> No
<b>19</b>	Do you (or your spouse) have another vehicle available for personal use? . . . . .		<input type="checkbox"/> Yes <input type="checkbox"/> No
<b>20</b>	Do you have evidence to support your deduction? . . . . .		<input type="checkbox"/> Yes <input type="checkbox"/> No
<b>21</b>	If "Yes," is the evidence written? . . . . .		<input type="checkbox"/> Yes <input type="checkbox"/> No

<b>Section B—Standard Mileage Rate</b> (See the instructions for Part II to find out whether to complete this section or Section C.)			
<b>22</b>	Multiply line 13 by 58.5¢ (0.585) (January 1–June 30) and 62.5¢ (0.625) (July 1–December 31). Enter the result here and on line 1 . . . . .	<b>22</b>	1,256,555

<b>Section C—Actual Expenses</b>		(a) Vehicle 1	(b) Vehicle 2
<b>23</b>	Gasoline, oil, repairs, vehicle insurance, etc. . . . .	<b>23</b>	
<b>24a</b>	Vehicle rentals . . . . .	<b>24a</b>	
<b>24b</b>	b Inclusion amount (see instructions) . . . . .	<b>24b</b>	
<b>24c</b>	c Subtract line 24b from line 24a . . . . .	<b>24c</b>	
<b>25</b>	Value of employer-provided vehicle (applies only if 100% of annual lease value was included on Form W-2—see instructions) . . . . .	<b>25</b>	
<b>26</b>	Add lines 23, 24c, and 25 . . . . .	<b>26</b>	
<b>27</b>	Multiply line 26 by the percentage on line 14 . . . . .	<b>27</b>	
<b>28</b>	Depreciation (see instructions) . . . . .	<b>28</b>	
<b>29</b>	Add lines 27 and 28. Enter total here and on line 1 . . . . .	<b>29</b> 232,239	

<b>Section D—Depreciation of Vehicles</b> (Use this section only if you owned the vehicle and are completing Section C for the vehicle.)		(a) Vehicle 1	(b) Vehicle 2
<b>30</b>	Enter cost or other basis (see instructions) . . . . .	<b>30</b>	
<b>31</b>	Enter section 179 deduction and special allowance (see instructions) . . . . .	<b>31</b>	
<b>32</b>	Multiply line 30 by line 14 (see instructions if you claimed the section 179 deduction or special allowance) . . . . .	<b>32</b>	
<b>33</b>	Enter depreciation method and percentage (see instructions) . . . . .	<b>33</b>	
<b>34</b>	Multiply line 32 by the percentage on line 33 (see instructions) . . . . .	<b>34</b>	
<b>35</b>	Add lines 31 and 34 . . . . .	<b>35</b>	
<b>36</b>	Enter the applicable limit explained in the line 36 instructions . . . . .	<b>36</b>	
<b>37</b>	Multiply line 36 by the percentage on line 14 . . . . .	<b>37</b>	
<b>38</b>	Enter the <b>smaller</b> of line 35 or line 37. If you skipped lines 36 and 37, enter the amount from line 35. Also enter this amount on line 28 above . . . . .	<b>38</b>	

**2022 Line Item Estimates—All figures are estimates based on samples.  
Number of returns filed for selected lines**

VOID       CORRECTED

Name, address, and ZIP code of RIC or REIT  <p align="center"><b>Total Forms Filed =</b>      30,969</p>	OMB No. 1545-0123  <p align="center">Form <b>2439</b> (Rev. November 2021)</p>	<p align="center"><b>Notice to Shareholder of Undistributed Long-Term Capital Gains</b></p> <p align="center">For calendar year 20 _____, or other tax year of the regulated investment company (RIC) or the real estate investment trust (REIT)</p> <p align="center">beginning _____, 20 _____, and ending _____, 20 _____</p>	
Identification number of RIC or REIT	<b>1a</b> Total undistributed long-term capital gains <p align="center">30,773</p>		<p align="center"><b>Copy A</b> Attach to Form 1120-RIC or Form 1120-REIT.</p>
Shareholder's identifying number	<b>1b</b> Unrecaptured section 1250 gain <p align="center">400</p>		
Shareholder's name, address, and ZIP code	<b>1c</b> Section 1202 gain <p align="center">*</p>	<b>1d</b> Collectibles (28%) gain <p align="center">0</p>	<p align="center"><b>For Instructions and Paperwork Reduction Act Notice, see back of Copies A and D.</b></p>
	<b>2</b> Tax paid by the RIC or REIT on the box 1a gains <p align="center">28,977</p>		

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.

VOID       CORRECTED

Name, address, and ZIP code of RIC or REIT  <p align="center"><b>Total Forms Filed =</b>      30,969</p>	OMB No. 1545-0123  Form <b>2439</b> (Rev. November 2021)	<p align="center"><b>Notice to Shareholder of Undistributed Long-Term Capital Gains</b></p> 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	<b>1a</b> Total undistributed long-term capital gains 41,238		<p><b>Copy A</b> Attach to Form 1120-RIC or Form 1120-REIT.</p> <p><b>For Instructions and Paperwork Reduction Act Notice, see back of Copies A and D.</b></p>
Shareholder's identifying number	<b>1b</b> Unrecaptured section 1250 gain 19		
Shareholder's name, address, and ZIP code	<b>1c</b> Section 1202 gain *	<b>1d</b> Collectibles (28%) gain 0	
	<b>2</b> Tax paid by the RIC or REIT on the box 1a gains  7,112		

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



Form 2441

Child and Dependent Care Expenses

OMB No. 1545-0074

2022 Attachment Sequence No. 21

Department of the Treasury Internal Revenue Service

Attach to Form 1040, 1040-SR, or 1040-NR. Go to www.irs.gov/Form2441 for instructions and the latest information.

Name(s) shown on return

Total Forms Filed = 6,483,211

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 If you or your spouse was a student or was disabled during 2022 and you're entering deemed income of \$250 or \$500 a month on Form 2441 based on the income rules listed in the instructions under If You or Your Spouse Was a Student or Disabled, 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 . . . . . [ ]

Table with 5 columns: (a) Care provider's name, (b) Address, (c) Identifying number (SSN or EIN), (d) Was the care provider your household employee in 2022?, (e) Amount paid. Includes rows for providers with amounts like 6,312,097.

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

Caution: If the care provider is your household employee, you may owe employment taxes. For details, see the Instructions for Schedule H (Form 1040). If you incurred care expenses in 2022 but didn't pay them until 2023, or if you prepaid in 2022 for care to be provided in 2023, don't include these expenses in column (d) of line 2 for 2022. 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 [ ]

Table with 4 columns: (a) Qualifying person's name (First/Last), (b) Qualifying person's social security number, (c) Check here if the qualifying person was over age 12 and was disabled, (d) Qualified expenses you incurred and paid in 2022 for the person listed in column (a). Includes entries for SSN S056 and S057.

3 Add the amounts in column (d) of line 2. Don't enter more than \$3,000 if you had one qualifying person or \$6,000 if you had two or more persons. If you completed Part III, enter the amount from line 31 3 5,793,769

4 Enter your earned income. See instructions 4 6,426,759

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 3,960,165

6 Enter the smallest of line 3, 4, or 5 6 5,750,711

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.

Table for decimal amounts based on line 7 ranges. Columns: If line 7 is: Over, But not over, Decimal amount is. Ranges include \$0-15,000, \$25,000-27,000, \$37,000-39,000, etc.

9a Multiply line 6 by the decimal amount on line 8 9a 5,749,046

b If you paid 2021 expenses in 2022, complete Worksheet A in the instructions. Enter the amount from line 13 of the worksheet here. Otherwise, enter -0- on line 9b and go to line 9c 9b \*

c Add lines 9a and 9b and enter the result 9c

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

11 Credit for child and dependent care expenses. Enter the smaller of line 9c or line 10 here and on Schedule 3 (Form 1040), line 2 11 5,624,565

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

Cat. No. 11862M

Form 2441 (2022)

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

Form **2441**

**Child and Dependent Care Expenses**

OMB No. 1545-0074

Department of the Treasury  
Internal Revenue Service

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

**2022**  
Attachment  
Sequence No. **21**

Go to [www.irs.gov/Form2441](http://www.irs.gov/Form2441) for instructions and the latest information.

Name(s) shown on return

**Total Forms Filed =** 6,483,211

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** If you or your spouse was a student or was disabled during 2022 and you're entering deemed income of \$250 or \$500 a month on Form 2441 based on the income rules listed in the instructions under *If You or Your Spouse Was a Student or Disabled*, 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) Was the care provider your household employee in 2022? For example, this generally includes nannies but not daycare centers. (see instructions)	(e) Amount paid (see instructions)
			<input type="checkbox"/> Yes <input type="checkbox"/> No	44,899,004
			<input type="checkbox"/> Yes <input type="checkbox"/> No	
			<input type="checkbox"/> Yes <input type="checkbox"/> No	

Did you receive dependent care benefits?

**No** Complete only Part II below.

**Yes** Complete Part III on page 2 next.

**Caution:** If the care provider is your household employee, you may owe employment taxes. For details, see the Instructions for Schedule H (Form 1040). If you incurred care expenses in 2022 but didn't pay them until 2023, or if you prepaid in 2022 for care to be provided in 2023, don't include these expenses in column (d) of line 2 for 2022. 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		(b) Qualifying person's social security number	(c) Check here if the qualifying person was over age 12 and was disabled. (see instructions)	(d) Qualified expenses you incurred and paid in 2022 for the person listed in column (a)
First	Last			
		S056	<input checked="" type="checkbox"/> 7	30,661,614
			<input type="checkbox"/>	
		S057	<input checked="" type="checkbox"/> 1	10,234,189

**3** Add the amounts in column (d) of line 2. **Don't** enter more than \$3,000 if you had one qualifying person or \$6,000 if you had two or more persons. If you completed Part III, enter the amount from line 31 **3** 17,949,381

**4** Enter your **earned income**. See instructions **4** 627,721,104

**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** 330,333,724

**6** Enter the **smallest** of line 3, 4, or 5 **6** 17,625,176

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

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

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

**9a** Multiply line 6 by the decimal amount on line 8 **9a** 3,815,446

**b** If you paid 2021 expenses in 2022, complete Worksheet A in the instructions. Enter the amount from line 13 of the worksheet here. Otherwise, enter -0- on line 9b and go to line 9c **9b** \*

**c** Add lines 9a and 9b and enter the result **9c**

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

**11** **Credit for child and dependent care expenses.** Enter the **smaller** of line 9c or line 10 here and on Schedule 3 (Form 1040), line 2 **11** 3,449,539

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

Cat. No. 11862M

Form **2441** (2022)

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

**Part III Dependent Care Benefits**

<b>12</b>	Enter the total amount of <b>dependent care benefits</b> you received in 2022. Amounts you received as an employee should be shown in box 10 of your Form(s) W-2. <b>Don't</b> include amounts reported as wages in box 1 of Form(s) W-2. If you were self-employed or a partner, include amounts you received under a dependent care assistance program from your sole proprietorship or partnership . . . . .	<b>12</b>	1,448,437
<b>13</b>	Enter the amount, if any, you carried over from 2020 and/or 2021 and used in 2022. See instructions . . . . .	<b>13</b>	18,682
<b>14</b>	If you forfeited or carried over to 2023 any of the amounts reported on line 12 or 13, enter the amount. See instructions . . . . .	<b>14</b>	( 102,297 )
<b>15</b>	Combine lines 12 through 14. See instructions . . . . .	<b>15</b>	
<b>16</b>	Enter the total amount of <b>qualified expenses</b> incurred in 2022 for the care of the <b>qualifying person(s)</b> . . . . .	<b>16</b>	1,196,374
<b>17</b>	Enter the <b>smaller</b> of line 15 or 16 . . . . .	<b>17</b>	
<b>18</b>	Enter your <b>earned income</b> . See instructions . . . . .	<b>18</b>	6,426,759
<b>19</b>	Enter the amount shown below that applies to you. <ul style="list-style-type: none"> <li>• If married filing jointly, enter your spouse's earned income (if you or your spouse was a student or was disabled, see the instructions for line 5).</li> <li>• If married filing separately, see instructions.</li> <li>• All others, enter the amount from line 18.</li> </ul>	<b>19</b>	3,960,165
<b>20</b>	Enter the <b>smallest</b> of line 17, 18, or 19 . . . . .	<b>20</b>	
<b>21</b>	Enter \$5,000 (\$2,500 if married filing separately <b>and</b> you were required to enter your spouse's earned income on line 19). If you entered an amount on line 13, add it to the \$5,000 or \$2,500 amount you enter on line 21. However, don't enter more than the maximum amount allowed under your dependent care plan. If your dependent care plan uses a non-calendar plan year, see instructions . . . . .	<b>21</b>	4,810,886
<b>22</b>	Is any amount on line 12 or 13 from your sole proprietorship or partnership? <input type="checkbox"/> <b>No.</b> Enter -0-. <input type="checkbox"/> <b>Yes.</b> Enter the amount here . . . . .	<b>22</b>	4,978
<b>23</b>	Subtract line 22 from line 15 . . . . .	<b>23</b>	
<b>24</b>	<b>Deductible benefits.</b> Enter the <b>smallest</b> of line 20, 21, or 22. Also, include this amount on the appropriate line(s) of your return. See instructions . . . . .	<b>24</b>	2,634
<b>25</b>	<b>Excluded benefits.</b> If you checked "No" on line 22, enter the smaller of line 20 or 21. Otherwise, subtract line 24 from the smaller of line 20 or line 21. If zero or less, enter -0- . . . . .	<b>25</b>	1,096,698
<b>26</b>	<b>Taxable benefits.</b> Subtract line 25 from line 23. If zero or less, enter -0-. Also, enter this amount on Form 1040, 1040-SR, or 1040-NR, line 1e . . . . .	<b>26</b>	414,615

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

<b>27</b>	Enter \$3,000 (\$6,000 if two or more qualifying persons) . . . . .	<b>27</b>	
<b>28</b>	Add lines 24 and 25 . . . . .	<b>28</b>	1,099,029
<b>29</b>	Subtract line 28 from line 27. If zero or less, <b>stop</b> . You can't take the credit. <b>Exception.</b> If you paid 2021 expenses in 2022, see the instructions for line 9b . . . . .	<b>29</b>	
<b>30</b>	Complete line 2 on page 1 of this form. <b>Don't</b> include in column (d) any benefits shown on line 28 above. Then, add the amounts in column (d) and enter the total here . . . . .	<b>30</b>	
<b>31</b>	Enter the <b>smaller</b> of line 29 or 30. Also, enter this amount on line 3 on page 1 of this form and complete lines 4 through 11 . . . . .	<b>31</b>	5,793,769

**Part III Dependent Care Benefits**

<b>12</b>	Enter the total amount of <b>dependent care benefits</b> you received in 2022. Amounts you received as an employee should be shown in box 10 of your Form(s) W-2. <b>Don't</b> include amounts reported as wages in box 1 of Form(s) W-2. If you were self-employed or a partner, include amounts you received under a dependent care assistance program from your sole proprietorship or partnership . . . . .	<b>12</b>	4,902,947
<b>13</b>	Enter the amount, if any, you carried over from 2020 and/or 2021 and used in 2022. See instructions . . . . .	<b>13</b>	21,868
<b>14</b>	If you forfeited or carried over to 2023 any of the amounts reported on line 12 or 13, enter the amount. See instructions . . . . .	<b>14</b>	( 137,960 )
<b>15</b>	Combine lines 12 through 14. See instructions . . . . .	<b>15</b>	
<b>16</b>	Enter the total amount of <b>qualified expenses</b> incurred in 2022 for the care of the <b>qualifying person(s)</b> . . . . .	<b>16</b>	14,251,769
<b>17</b>	Enter the <b>smaller</b> of line 15 or 16 . . . . .	<b>17</b>	
<b>18</b>	Enter your <b>earned income</b> . See instructions . . . . .	<b>18</b>	627,721,104
<b>19</b>	Enter the amount shown below that applies to you. <ul style="list-style-type: none"> <li>• If married filing jointly, enter your spouse's earned income (if you or your spouse was a student or was disabled, see the instructions for line 5).</li> <li>• If married filing separately, see instructions.</li> <li>• All others, enter the amount from line 18.</li> </ul>	<b>19</b>	330,333,724
<b>20</b>	Enter the <b>smallest</b> of line 17, 18, or 19 . . . . .	<b>20</b>	
<b>21</b>	Enter \$5,000 (\$2,500 if married filing separately <b>and</b> you were required to enter your spouse's earned income on line 19). If you entered an amount on line 13, add it to the \$5,000 or \$2,500 amount you enter on line 21. However, don't enter more than the maximum amount allowed under your dependent care plan. If your dependent care plan uses a non-calendar plan year, see instructions . . . . .	<b>21</b>	24,332,662
<b>22</b>	Is any amount on line 12 or 13 from your sole proprietorship or partnership? <input type="checkbox"/> <b>No.</b> Enter -0-. <input type="checkbox"/> <b>Yes.</b> Enter the amount here . . . . .	<b>22</b>	14,883
<b>23</b>	Subtract line 22 from line 15 . . . . .	<b>23</b>	
<b>24</b>	<b>Deductible benefits.</b> Enter the <b>smallest</b> of line 20, 21, or 22. Also, include this amount on the appropriate line(s) of your return. See instructions . . . . .	<b>24</b>	8,851
<b>25</b>	<b>Excluded benefits.</b> If you checked "No" on line 22, enter the smaller of line 20 or 21. Otherwise, subtract line 24 from the smaller of line 20 or line 21. If zero or less, enter -0- . . . . .	<b>25</b>	3,993,281
<b>26</b>	<b>Taxable benefits.</b> Subtract line 25 from line 23. If zero or less, enter -0-. Also, enter this amount on Form 1040, 1040-SR, or 1040-NR, line 1e . . . . .	<b>26</b>	778,691

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

<b>27</b>	Enter \$3,000 (\$6,000 if two or more qualifying persons) . . . . .	<b>27</b>	
<b>28</b>	Add lines 24 and 25 . . . . .	<b>28</b>	4,002,132
<b>29</b>	Subtract line 28 from line 27. If zero or less, <b>stop</b> . You can't take the credit. <b>Exception.</b> If you paid 2021 expenses in 2022, see the instructions for line 9b . . . . .	<b>29</b>	
<b>30</b>	Complete line 2 on page 1 of this form. <b>Don't</b> include in column (d) any benefits shown on line 28 above. Then, add the amounts in column (d) and enter the total here . . . . .	<b>30</b>	
<b>31</b>	Enter the <b>smaller</b> of line 29 or 30. Also, enter this amount on line 3 on page 1 of this form and complete lines 4 through 11 . . . . .	<b>31</b>	17,949,381

Form **3468**  
Department of the Treasury  
Internal Revenue Service  
Name(s) shown on return

**Investment Credit**

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

OMB No. 1545-0155  
**2022**  
Attachment  
Sequence No. **174**

**Total Forms Filed = 31,131**

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, Qualifying Advanced Energy Project Credit, and Advanced Manufacturing Investment Credit**

<b>5</b>	<b>Qualifying advanced coal project credit</b> (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)	<b>5a</b>			
b	Qualified investment in advanced coal-based generation technology property placed in service during the tax year for projects described in section 48A(d)(3)(B)(ii) \$ _____ × 15% (0.15)	<b>5b</b>			
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)	<b>5c</b>			
d	Total. Add lines 5a, 5b, and 5c . . . . .			<b>5d</b>	<b>79</b>
<b>6</b>	<b>Qualifying gasification or advanced energy project credit</b> (see instructions):				
a	Qualified investment in property placed in service during the tax year (a) of advanced energy project property or (b) of qualified gasification property for which credits were allocated or reallocated after October 3, 2008, and that includes equipment that separates and sequesters at least 75% of the project's carbon dioxide emissions . . . . . \$ _____ × 30% (0.30)	<b>6a</b>			
b	Qualified investment in property other than in <b>6a</b> above placed in service during the tax year . . . . . \$ _____ × 20% (0.20)	<b>6b</b>			
c	Total. Add lines 6a and 6b . . . . .			<b>6c</b>	<b>1,536</b>
<b>7</b>	<b>Advanced manufacturing investment credit</b> (see instructions): Basis in qualified property as part of an advanced manufacturing facility, placed in service during the tax year and after 2022, the construction of which began after August 9, 2022 . . . . . \$ _____ × 25% (0.25)	<b>7</b>			*
<b>8</b>	Reserved for future use . . . . .	<b>8</b>			
<b>9</b>	Enter the applicable unused investment credit from cooperatives (see instructions) . . . . .	<b>9</b>			<b>1,704</b>
<b>10</b>	Add lines 5d, 6c, 7, and 9. Report this amount on Form 3800, Part III, line 1a (see instructions if you entered an amount on line 7) . . . . .	<b>10</b>			<b>3,323</b>

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

Form **3468**  
Department of the Treasury  
Internal Revenue Service

**Investment Credit**

OMB No. 1545-0155

**2022**  
Attachment  
Sequence No. **174**

Attach to your tax return.

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

Name(s) shown on return

**Total Forms Filed = 31,131**

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, Qualifying Advanced Energy Project Credit, and Advanced Manufacturing Investment Credit**

<b>5</b>	<b>Qualifying advanced coal project credit</b> (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)	<b>5a</b>			
b	Qualified investment in advanced coal-based generation technology property placed in service during the tax year for projects described in section 48A(d)(3)(B)(ii) \$ _____ × 15% (0.15)	<b>5b</b>			
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)	<b>5c</b>			
d	Total. Add lines 5a, 5b, and 5c . . . . .			<b>5d</b>	<b>323</b>
<b>6</b>	<b>Qualifying gasification or advanced energy project credit</b> (see instructions):				
a	Qualified investment in property placed in service during the tax year (a) of advanced energy project property or (b) of qualified gasification property for which credits were allocated or reallocated after October 3, 2008, and that includes equipment that separates and sequesters at least 75% of the project's carbon dioxide emissions . . . . . \$ _____ × 30% (0.30)	<b>6a</b>			
b	Qualified investment in property other than in <b>6a</b> above placed in service during the tax year . . . . . \$ _____ × 20% (0.20)	<b>6b</b>			
c	Total. Add lines 6a and 6b . . . . .			<b>6c</b>	<b>1,105</b>
<b>7</b>	<b>Advanced manufacturing investment credit</b> (see instructions): Basis in qualified property as part of an advanced manufacturing facility, placed in service during the tax year and after 2022, the construction of which began after August 9, 2022 . . . . . \$ _____ × 25% (0.25)	<b>7</b>			*
<b>8</b>	Reserved for future use . . . . .	<b>8</b>			
<b>9</b>	Enter the applicable unused investment credit from cooperatives (see instructions) . . . . .	<b>9</b>			<b>6,000</b>
<b>10</b>	Add lines 5d, 6c, 7, and 9. Report this amount on Form 3800, Part III, line 1a (see instructions if you entered an amount on line 7) . . . . .	<b>10</b>			<b>7,569</b>

For Paperwork Reduction Act Notice, see separate instructions.

Cat. No. 12276E

Form **3468** (2022)

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



**Part III Rehabilitation Credit and Energy Credit**

<b>11 Rehabilitation credit</b> (see instructions for requirements that must be met):			
<b>a</b>	Check this box if you are electing under section 47(d)(5) to take your qualified rehabilitation expenditures into account for the tax year in which paid (or, for self-rehabilitated property, when capitalized). See instructions. <b>Note:</b> This election applies to the current tax year and to all later tax years. You may not revoke this election without IRS consent . . . . . <input type="checkbox"/>		
<b>b</b>	Enter the dates on which the 24- or 60-month measuring period begins _____ and ends _____ .		
<b>c</b>	Enter the adjusted basis of the building as of the beginning date above (or the first day of your holding period, if later) . . . . . \$ _____		
<b>d</b>	Enter the amount of the qualified rehabilitation expenditures incurred, or treated as incurred, during the period on line 11b above . . . . . \$ _____ Enter the amount of qualified rehabilitation expenditures and multiply by the percentage shown:		
<b>e</b>	Pre-1936 buildings under the transition rule (see instructions) . . . . . \$ _____ × 10% (0.10)	<b>11e</b>	<b>518</b>
<b>f</b>	Certified historic structures under the transition rule (see instructions) \$ _____ × 20% (0.20)	<b>11f</b>	<b>5,872</b>
<b>g</b>	Certified historic structures with expenditures paid or incurred after 2017 and not under the transition rule (see instructions) . . . . . \$ _____ × 4% (0.04)	<b>11g</b>	<b>2,086</b>
<b>Note:</b> This credit is allowed for a 5-year period beginning in the tax year that the qualified rehabilitated building is placed in service. For properties identified on line 11f or 11g, complete lines 11h and 11i.			
<b>h</b>	Enter the assigned NPS project number or the pass-through entity's employer identification number (see instructions) . . . . . _____		
<b>i</b>	Enter the date that the NPS approved the Request for Certification of Completed Work (see instructions) . . . . . _____		
<b>12 Energy credit:</b>			
<b>a</b>	Basis of property using geothermal energy placed in service during the tax year. See instructions . . . . . \$ _____ × 30% (0.30)	<b>12a</b>	<b>1,632</b>
<b>b</b>	Basis of property using solar illumination or solar energy placed in service during the tax year that is attributable to periods after 2005, the construction of which began before 2020 or after 2021 (see instructions) . . . . . \$ _____ × 30% (0.30)	<b>12b</b>	<b>8,798</b>
<b>c</b>	Basis of property using solar illumination or solar energy placed in service during the tax year, the construction of which began in 2020 or 2021 (see instructions) . . . . . \$ _____ × 30% (0.30)	<b>12c</b>	<b>9,433</b>
<b>d</b>	Reserved for future use . . . . .	<b>12d</b>	
<b>Qualified fuel cell property</b> (see instructions):			
<b>e</b>	Basis of property placed in service during the tax year that was acquired after 2005 and before October 4, 2008, and the basis attributable to construction, reconstruction, or erection by the taxpayer after 2005 and before October 4, 2008 . . . . . \$ _____ × 30% (0.30)	<b>12e</b>	
<b>f</b>	Applicable kilowatt capacity of property on line 12e (see instructions) . . . . . × \$1,000	<b>12f</b>	
<b>g</b>	Enter the smaller of line 12e or line 12f . . . . .	<b>12g</b>	*
<b>h</b>	Basis of property placed in service during the tax year that is attributable to periods after October 3, 2008, the construction of which began before 2020 or after 2021 . . . . . \$ _____ × 30% (0.30)	<b>12h</b>	
<b>i</b>	Applicable kilowatt capacity of property on line 12h (see instructions) . . . . . × \$3,000	<b>12i</b>	
<b>j</b>	Enter the smaller of line 12h or line 12i . . . . .	<b>12j</b>	*
<b>k</b>	Basis of property placed in service during the tax year, the construction of which began in 2020 or 2021 . . . . . \$ _____ × 30% (0.30)	<b>12k</b>	
<b>l</b>	Applicable kilowatt capacity of property on line 12k (see instructions) . . . . . × \$3,000	<b>12l</b>	
<b>m</b>	Enter the smaller of line 12k or line 12l . . . . .	<b>12m</b>	*
<b>n</b>	Reserved for future use . . . . .	<b>12n</b>	
<b>o</b>	Reserved for future use . . . . .	<b>12o</b>	
<b>p</b>	Reserved for future use . . . . .	<b>12p</b>	

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



**Part III Rehabilitation Credit and Energy Credit**

<b>11 Rehabilitation credit</b> (see instructions for requirements that must be met):			
<b>a</b>	Check this box if you are electing under section 47(d)(5) to take your qualified rehabilitation expenditures into account for the tax year in which paid (or, for self-rehabilitated property, when capitalized). See instructions. <b>Note:</b> This election applies to the current tax year and to all later tax years. You may not revoke this election without IRS consent . . . . . <input type="checkbox"/>		
<b>b</b>	Enter the dates on which the 24- or 60-month measuring period begins _____ and ends _____		
<b>c</b>	Enter the adjusted basis of the building as of the beginning date above (or the first day of your holding period, if later) . . . . . \$ _____		
<b>d</b>	Enter the amount of the qualified rehabilitation expenditures incurred, or treated as incurred, during the period on line 11b above . . . . . \$ _____ Enter the amount of qualified rehabilitation expenditures and multiply by the percentage shown:		
<b>e</b>	Pre-1936 buildings under the transition rule (see instructions) . . . . . \$ _____ × 10% (0.10)	<b>11e</b>	<b>1,188</b>
<b>f</b>	Certified historic structures under the transition rule (see instructions) \$ _____ × 20% (0.20)	<b>11f</b>	<b>299,396</b>
<b>g</b>	Certified historic structures with expenditures paid or incurred after 2017 and not under the transition rule (see instructions) . . . . . \$ _____ × 4% (0.04)	<b>11g</b>	<b>60,931</b>
<b>Note:</b> This credit is allowed for a 5-year period beginning in the tax year that the qualified rehabilitated building is placed in service. For properties identified on line 11f or 11g, complete lines 11h and 11i.			
<b>h</b>	Enter the assigned NPS project number or the pass-through entity's employer identification number (see instructions) . . . . . _____		
<b>i</b>	Enter the date that the NPS approved the Request for Certification of Completed Work (see instructions) . . . . . _____		
<b>12 Energy credit:</b>			
<b>a</b>	Basis of property using geothermal energy placed in service during the tax year. See instructions . . . . . \$ _____ × 30% (0.30)	<b>12a</b>	<b>258,499</b>
<b>b</b>	Basis of property using solar illumination or solar energy placed in service during the tax year that is attributable to periods after 2005, the construction of which began before 2020 or after 2021 (see instructions) . . . . . \$ _____ × 30% (0.30)	<b>12b</b>	<b>353,857</b>
<b>c</b>	Basis of property using solar illumination or solar energy placed in service during the tax year, the construction of which began in 2020 or 2021 (see instructions) . . . . . \$ _____ × 30% (0.30)	<b>12c</b>	<b>306,952</b>
<b>d</b>	Reserved for future use . . . . .	<b>12d</b>	
<b>Qualified fuel cell property</b> (see instructions):			
<b>e</b>	Basis of property placed in service during the tax year that was acquired after 2005 and before October 4, 2008, and the basis attributable to construction, reconstruction, or erection by the taxpayer after 2005 and before October 4, 2008 . . . . . \$ _____ × 30% (0.30)	<b>12e</b>	
<b>f</b>	Applicable kilowatt capacity of property on line 12e (see instructions) . . . . . × \$1,000	<b>12f</b>	
<b>g</b>	Enter the smaller of line 12e or line 12f . . . . .	<b>12g</b>	*
<b>h</b>	Basis of property placed in service during the tax year that is attributable to periods after October 3, 2008, the construction of which began before 2020 or after 2021 . . . . . \$ _____ × 30% (0.30)	<b>12h</b>	
<b>i</b>	Applicable kilowatt capacity of property on line 12h (see instructions) . . . . . × \$3,000	<b>12i</b>	
<b>j</b>	Enter the smaller of line 12h or line 12i . . . . .	<b>12j</b>	*
<b>k</b>	Basis of property placed in service during the tax year, the construction of which began in 2020 or 2021 . . . . . \$ _____ × 30% (0.30)	<b>12k</b>	
<b>l</b>	Applicable kilowatt capacity of property on line 12k (see instructions) . . . . . × \$3,000	<b>12l</b>	
<b>m</b>	Enter the smaller of line 12k or line 12l . . . . .	<b>12m</b>	*
<b>n</b>	Reserved for future use . . . . .	<b>12n</b>	
<b>o</b>	Reserved for future use . . . . .	<b>12o</b>	
<b>p</b>	Reserved for future use . . . . .	<b>12p</b>	

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

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

<b>Qualified microturbine property</b> (see instructions):					
<b>q</b>	Basis of property placed in service during the tax year that was acquired after 2005, the basis attributable to construction, reconstruction, or erection by the taxpayer after 2005 . . . . .	\$ _____ × 10% (0.10)	<b>12q</b>		
<b>r</b>	Kilowatt capacity of property on line 12q . . . . .	_____ × \$200	<b>12r</b>		
<b>s</b>	Enter the smaller of line 12q or line 12r . . . . .			<b>12s</b>	<b>6</b>
<b>Combined heat and power system property</b> (see instructions):					
<b>Caution:</b> You can't claim this credit if the electrical capacity of the property is more than 50 megawatts or has a mechanical energy capacity of more than 67,000 horsepower or an equivalent combination of electrical and mechanical energy capabilities.					
<b>t</b>	Basis of property placed in service during the tax year. See instructions. For property placed in service after 2022, multiply by 30% instead of 10% . . . . .	\$ _____ × 10% (0.10)	<b>12t</b>		
<b>u</b>	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 . . . . .		<b>12u</b>		
<b>v</b>	Multiply line 12t by line 12u . . . . .			<b>12v</b>	<b>420</b>
<b>Qualified small wind energy property</b> (see instructions):					
<b>w</b>	Basis of property placed in service during the tax year that was acquired after October 3, 2008, and before 2009 and the basis attributable to the construction, reconstruction, or erection by the taxpayer after October 3, 2008, and before 2009 . . . . .	\$ _____ × 30% (0.30)	<b>12w</b>		
<b>x</b>	Enter the smaller of line 12w or \$4,000 . . . . .			<b>12x</b>	<b>*</b>
<b>y</b>	Basis of property placed in service during the tax year that is attributable to periods after 2008, the construction of which began before 2020 or after 2021 . . . . .	\$ _____ × 30% (0.30)		<b>12y</b>	<b>*</b>
<b>z</b>	Basis of property placed in service during the tax year, the construction of which began in 2020 or 2021 . . . . .	\$ _____ × 30% (0.30)		<b>12z</b>	<b>*</b>
<b>aa</b>	Reserved for future use . . . . .			<b>12aa</b>	
<b>Waste energy recovery property:</b>					
<b>bb</b>	Basis of property placed in service during the tax year. See instructions . . . . .	\$ _____ × 30% (0.30)		<b>12bb</b>	<b>0</b>
<b>Geothermal heat pump systems</b> (see instructions):					
<b>cc</b>	Basis of property placed in service during the tax year. See instructions. For property placed in service after 2022, multiply by 30% instead of 10% . . . . .	\$ _____ × 10% (0.10)		<b>12cc</b>	<b>*</b>
<b>Qualified investment credit facility property</b> (see instructions):					
<b>dd</b>	Basis of property placed in service during the tax year . . . . .	\$ _____ × 30% (0.30)		<b>12dd</b>	<b>291</b>
<b>ee</b>	Reserved for future use . . . . .			<b>12ee</b>	
<b>ff</b>	Reserved for future use . . . . .			<b>12ff</b>	
<b>gg</b>	Reserved for future use . . . . .			<b>12gg</b>	
<b>hh</b>	<b>Other energy credits and special adjustments</b> (see instructions) . . . . .			<b>12hh</b>	<b>*</b>
<b>13</b>	Enter the applicable unused investment credit from cooperatives (see instructions) . . . . .			<b>13</b>	<b>180</b>
<b>14</b>	Combine lines 11e, 11f, 11g, 12a, 12b, 12c, 12g, 12j, 12m, 12s, 12v, 12x, 12y, 12z, 12bb, 12cc, 12dd, 12hh, and 13. Report this amount on Form 3800, Part III, line 4a . . . . .			<b>14</b>	<b>27,822</b>

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

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

<b>Qualified microturbine property</b> (see instructions):					
<b>q</b>	Basis of property placed in service during the tax year that was acquired after 2005, the basis attributable to construction, reconstruction, or erection by the taxpayer after 2005 . . . . .	\$ _____	× 10% (0.10)	<b>12q</b>	
<b>r</b>	Kilowatt capacity of property on line 12q . . . . .		× \$200	<b>12r</b>	
<b>s</b>	Enter the smaller of line 12q or line 12r . . . . .				<b>12s</b> <b>20</b>
<b>Combined heat and power system property</b> (see instructions):					
<b>Caution:</b> You can't claim this credit if the electrical capacity of the property is more than 50 megawatts or has a mechanical energy capacity of more than 67,000 horsepower or an equivalent combination of electrical and mechanical energy capabilities.					
<b>t</b>	Basis of property placed in service during the tax year. See instructions. For property placed in service after 2022, multiply by 30% instead of 10% . . . . .	\$ _____	× 10% (0.10)	<b>12t</b>	
<b>u</b>	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 . . . . .			<b>12u</b>	
<b>v</b>	Multiply line 12t by line 12u . . . . .				<b>12v</b> <b>117</b>
<b>Qualified small wind energy property</b> (see instructions):					
<b>w</b>	Basis of property placed in service during the tax year that was acquired after October 3, 2008, and before 2009 and the basis attributable to the construction, reconstruction, or erection by the taxpayer after October 3, 2008, and before 2009 . . . . .	\$ _____	× 30% (0.30)	<b>12w</b>	
<b>x</b>	Enter the smaller of line 12w or \$4,000 . . . . .				<b>12x</b> *
<b>y</b>	Basis of property placed in service during the tax year that is attributable to periods after 2008, the construction of which began before 2020 or after 2021 . . . . .	\$ _____	× 30% (0.30)		<b>12y</b> *
<b>z</b>	Basis of property placed in service during the tax year, the construction of which began in 2020 or 2021 . . . . .	\$ _____	× 30% (0.30)		<b>12z</b> *
<b>aa</b>	Reserved for future use . . . . .				<b>12aa</b>
<b>Waste energy recovery property:</b>					
<b>bb</b>	Basis of property placed in service during the tax year. See instructions . . . . .	\$ _____	× 30% (0.30)		<b>12bb</b> <b>0</b>
<b>Geothermal heat pump systems</b> (see instructions):					
<b>cc</b>	Basis of property placed in service during the tax year. See instructions. For property placed in service after 2022, multiply by 30% instead of 10% . . . . .	\$ _____	× 10% (0.10)		<b>12cc</b> *
<b>Qualified investment credit facility property</b> (see instructions):					
<b>dd</b>	Basis of property placed in service during the tax year . . . . .	\$ _____	× 30% (0.30)		<b>12dd</b> <b>23,095</b>
<b>ee</b>	Reserved for future use . . . . .				<b>12ee</b>
<b>ff</b>	Reserved for future use . . . . .				<b>12ff</b>
<b>gg</b>	Reserved for future use . . . . .				<b>12gg</b>
<b>hh</b>	<b>Other energy credits and special adjustments</b> (see instructions) . . . . .				<b>12hh</b> *
<b>13</b>	Enter the applicable unused investment credit from cooperatives (see instructions) . . . . .				<b>13</b> <b>1,561</b>
<b>14</b>	Combine lines 11e, 11f, 11g, 12a, 12b, 12c, 12g, 12j, 12m, 12s, 12v, 12x, 12y, 12z, 12bb, 12cc, 12dd, 12hh, and 13. Report this amount on Form 3800, Part III, line 4a . . . . .				<b>14</b> <b>1,311,675</b>

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

Form **3800**  
Department of the Treasury  
Internal Revenue Service  
Name(s) shown on return

**General Business Credit**

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

OMB No. 1545-0895

**2022**  
Attachment  
Sequence No. **22**

**Total Forms Filed =** 733,933

Identifying number

**Part I Current Year Credit for Credits Not Allowed Against Tentative Minimum Tax (TMT)**  
(See instructions and complete Part(s) III before Parts I and II.)

<b>1</b>	General business credit from line 2 of all Parts III with box A checked . . . . .		<b>1</b>	110,876
<b>2</b>	Passive activity credits from line 2 of all Parts III with box B checked . . . . .	<b>2</b> 85,632		
<b>3</b>	Enter the applicable passive activity credits allowed for 2022. See instructions . . . . .		<b>3</b>	65,408
<b>4</b>	Carryforward of general business credit to 2022. Enter the amount from line 2 of Part III with box C checked. See instructions for statement to attach . . . . .		<b>4</b>	58,127
<b>5</b>	Check this box if the carryforward was changed or revised from the original reported amount . . . . . <input type="checkbox"/>		<b>5</b>	
<b>6</b>	Carryback of general business credit from 2023. Enter the amount from line 2 of Part III with box D checked. See instructions . . . . .		<b>6</b>	218,137
<b>6</b>	Add lines 1, 3, 4, and 5 . . . . .		<b>6</b>	218,137

**Part II Allowable Credit**

<b>7</b>	Regular tax before credits: • Individuals. Enter the sum of the amounts from Form 1040, 1040-SR, or 1040-NR, line 16, and Schedule 2 (Form 1040), line 2. • Corporations. Enter the amount from Form 1120, Schedule J, Part I, line 2; or the applicable line of your return. • Estates and trusts. Enter the sum of the amounts from Form 1041, Schedule G, lines 1a and 1b, plus any Form 8978 amount included on line 1d; or the amount from the applicable line of your return.		<b>7</b>	674,409
<b>8</b>	Alternative minimum tax: • Individuals. Enter the amount from Form 6251, line 11. • Corporations. Enter -0-. • Estates and trusts. Enter the amount from Schedule I (Form 1041), line 54.		<b>8</b>	27,189
<b>9</b>	Add lines 7 and 8 . . . . .		<b>9</b>	675,108
<b>10a</b>	Foreign tax credit . . . . .	<b>10a</b>		
<b>b</b>	Certain allowable credits (see instructions) . . . . .	<b>10b</b> 207,598		
<b>c</b>	Add lines 10a and 10b . . . . .		<b>10c</b>	458,877
<b>11</b>	<b>Net income tax.</b> Subtract line 10c from line 9. If zero, skip lines 12 through 15 and enter -0- on line 16		<b>11</b>	644,405
<b>12</b>	<b>Net regular tax.</b> Subtract line 10c from line 7. If zero or less, enter -0- . . . . .	<b>12</b> 643,716		
<b>13</b>	Enter 25% (0.25) of the excess, if any, of line 12 over \$25,000. See instructions	<b>13</b> 425,359		
<b>14</b>	Tentative minimum tax: • Individuals. Enter the amount from Form 6251, line 9. • Corporations. Enter -0-. • Estates and trusts. Enter the amount from Schedule I (Form 1041), line 52.	<b>14</b> 517,221		
<b>15</b>	Enter the greater of line 13 or line 14 . . . . .		<b>15</b>	518,326
<b>16</b>	Subtract line 15 from line 11. If zero or less, enter -0- . . . . .		<b>16</b>	606,611
<b>17</b>	Enter the <b>smaller</b> of line 6 or line 16 . . . . .		<b>17</b>	181,421
	<b>C corporations:</b> See the line 17 instructions if there has been an ownership change, acquisition, or reorganization.			

Form **3800**

**General Business Credit**

OMB No. 1545-0895

Department of the Treasury  
Internal Revenue Service

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

**2022**  
Attachment  
Sequence No. **22**

Name(s) shown on return

**Total Forms Filed =** 733,933

Identifying number

**Part I Current Year Credit for Credits Not Allowed Against Tentative Minimum Tax (TMT)**  
(See instructions and complete Part(s) III before Parts I and II.)

<b>1</b>	General business credit from line 2 of all Parts III with box A checked . . . . .	<b>1</b>	1,209,586
<b>2</b>	Passive activity credits from line 2 of all Parts III with box B checked . . . . .	<b>2</b>	180,978
<b>3</b>	Enter the applicable passive activity credits allowed for 2022. See instructions . . . . .	<b>3</b>	224,805
<b>4</b>	Carryforward of general business credit to 2022. Enter the amount from line 2 of Part III with box C checked. See instructions for statement to attach . . . . .	<b>4</b>	3,234,684
<b>5</b>	Check this box if the carryforward was changed or revised from the original reported amount . . . . . <input type="checkbox"/> Carryback of general business credit from 2023. Enter the amount from line 2 of Part III with box D checked. See instructions . . . . .	<b>5</b>	
<b>6</b>	Add lines 1, 3, 4, and 5 . . . . .	<b>6</b>	4,669,075

**Part II Allowable Credit**

<b>7</b>	Regular tax before credits: • Individuals. Enter the sum of the amounts from Form 1040, 1040-SR, or 1040-NR, line 16, and Schedule 2 (Form 1040), line 2. • Corporations. Enter the amount from Form 1120, Schedule J, Part I, line 2; or the applicable line of your return. • Estates and trusts. Enter the sum of the amounts from Form 1041, Schedule G, lines 1a and 1b, plus any Form 8978 amount included on line 1d; or the amount from the applicable line of your return.	<b>7</b>	265,553,413
<b>8</b>	Alternative minimum tax: • Individuals. Enter the amount from Form 6251, line 11. • Corporations. Enter -0-. • Estates and trusts. Enter the amount from Schedule I (Form 1041), line 54.	<b>8</b>	989,455
<b>9</b>	Add lines 7 and 8 . . . . .	<b>9</b>	266,542,869
<b>10a</b>	Foreign tax credit . . . . .	<b>10a</b>	
<b>b</b>	Certain allowable credits (see instructions) . . . . .	<b>10b</b>	751,620
<b>c</b>	Add lines 10a and 10b . . . . .	<b>10c</b>	9,033,359
<b>11</b>	<b>Net income tax.</b> Subtract line 10c from line 9. If zero, skip lines 12 through 15 and enter -0- on line 16	<b>11</b>	257,509,475
<b>12</b>	<b>Net regular tax.</b> Subtract line 10c from line 7. If zero or less, enter -0- . . . . .	<b>12</b>	256,522,664
<b>13</b>	Enter 25% (0.25) of the excess, if any, of line 12 over \$25,000. See instructions	<b>13</b>	60,991,330
<b>14</b>	Tentative minimum tax: • Individuals. Enter the amount from Form 6251, line 9. • Corporations. Enter -0-. • Estates and trusts. Enter the amount from Schedule I (Form 1041), line 52.	<b>14</b>	217,733,551
<b>15</b>	Enter the greater of line 13 or line 14 . . . . .	<b>15</b>	217,829,818
<b>16</b>	Subtract line 15 from line 11. If zero or less, enter -0- . . . . .	<b>16</b>	39,767,271
<b>17</b>	Enter the <b>smaller</b> of line 6 or line 16 . . . . . <b>C corporations:</b> See the line 17 instructions if there has been an ownership change, acquisition, or reorganization.	<b>17</b>	1,860,127

**2022 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.

<b>18</b>	Multiply line 14 by 75% (0.75). See instructions . . . . .	<b>18</b>	30,841
<b>19</b>	Enter the greater of line 13 or line 18 . . . . .	<b>19</b>	30,907
<b>20</b>	Subtract line 19 from line 11. If zero or less, enter -0- . . . . .	<b>20</b>	34,358
<b>21</b>	Subtract line 17 from line 20. If zero or less, enter -0- . . . . .	<b>21</b>	33,909
<b>22</b>	Combine the amounts from line 3 of all Parts III with box A, C, or D checked . . . . .	<b>22</b>	12,511
<b>23</b>	Passive activity credit from line 3 of all Parts III with box B checked . . . . .	<b>23</b>	7,056
<b>24</b>	Enter the applicable passive activity credit allowed for 2022. See instructions . . . . .	<b>24</b>	5,806
<b>25</b>	Add lines 22 and 24 . . . . .	<b>25</b>	18,190
<b>26</b>	Empowerment zone and renewal community employment credit allowed. Enter the smaller of line 21 or line 25 . . . . .	<b>26</b>	15,542
<b>27</b>	Subtract line 13 from line 11. If zero or less, enter -0- . . . . .	<b>27</b>	644,405
<b>28</b>	Add lines 17 and 26 . . . . .	<b>28</b>	189,776
<b>29</b>	Subtract line 28 from line 27. If zero or less, enter -0- . . . . .	<b>29</b>	627,976
<b>30</b>	Enter the general business credit from line 5 of all Parts III with box A checked . . . . .	<b>30</b>	296,887
<b>31</b>	Reserved . . . . .	<b>31</b>	
<b>32</b>	Passive activity credits from line 5 of all Parts III with box B checked . . . . .	<b>32</b>	187,846
<b>33</b>	Enter the applicable passive activity credits allowed for 2022. See instructions . . . . .	<b>33</b>	127,649
<b>34</b>	Carryforward of business credit to 2022. Enter the amount from line 5 of Part III with box C checked and line 6 of Part III with box G checked. See instructions for statement to attach . . . . . Check this box if the carryforward was changed or revised from the original reported amount . . . <input type="checkbox"/>	<b>34</b>	76,885
<b>35</b>	Carryback of business credit from 2023. Enter the amount from line 5 of Part III with box D checked. See instructions . . . . .	<b>35</b>	
<b>36</b>	Add lines 30, 33, 34, and 35 . . . . .	<b>36</b>	446,665
<b>37</b>	Enter the <b>smaller</b> of line 29 or line 36 . . . . .	<b>37</b>	388,366
<b>38</b>	<b>Credit allowed for the current year.</b> Add lines 28 and 37. Report the amount from line 38 (if smaller than the sum of Part I, line 6, and Part II, lines 25 and 36, see instructions) as indicated below or on the applicable line of your return. <ul style="list-style-type: none"> <li>• Individuals. Schedule 3 (Form 1040), line 6.</li> <li>• Corporations. Form 1120, Schedule J, Part I, line 5c.</li> <li>• Estates and trusts. Form 1041, Schedule G, line 2b.</li> </ul>	<b>38</b>	527,880



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

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

<b>18</b>	Multiply line 14 by 75% (0.75). See instructions . . . . .	<b>18</b>	17,793,992
<b>19</b>	Enter the greater of line 13 or line 18 . . . . .	<b>19</b>	17,821,760
<b>20</b>	Subtract line 19 from line 11. If zero or less, enter -0- . . . . .	<b>20</b>	10,064,157
<b>21</b>	Subtract line 17 from line 20. If zero or less, enter -0- . . . . .	<b>21</b>	9,814,235
<b>22</b>	Combine the amounts from line 3 of all Parts III with box A, C, or D checked . . . . .	<b>22</b>	77,321
<b>23</b>	Passive activity credit from line 3 of all Parts III with box B checked . . . . .	<b>23</b>	4,484
<b>24</b>	Enter the applicable passive activity credit allowed for 2022. See instructions . . . . .	<b>24</b>	12,209
<b>25</b>	Add lines 22 and 24 . . . . .	<b>25</b>	89,531
<b>26</b>	Empowerment zone and renewal community employment credit allowed. Enter the smaller of line 21 or line 25 . . . . .	<b>26</b>	47,794
<b>27</b>	Subtract line 13 from line 11. If zero or less, enter -0- . . . . .	<b>27</b>	196,518,146
<b>28</b>	Add lines 17 and 26 . . . . .	<b>28</b>	1,907,921
<b>29</b>	Subtract line 28 from line 27. If zero or less, enter -0- . . . . .	<b>29</b>	194,610,224
<b>30</b>	Enter the general business credit from line 5 of all Parts III with box A checked . . . . .	<b>30</b>	5,219,000
<b>31</b>	Reserved . . . . .	<b>31</b>	
<b>32</b>	Passive activity credits from line 5 of all Parts III with box B checked . . . . .	<b>32</b>	788,272
<b>33</b>	Enter the applicable passive activity credits allowed for 2022. See instructions . . . . .	<b>33</b>	657,308
<b>34</b>	Carryforward of business credit to 2022. Enter the amount from line 5 of Part III with box C checked and line 6 of Part III with box G checked. See instructions for statement to attach . . . . . Check this box if the carryforward was changed or revised from the original reported amount . . . <input type="checkbox"/>	<b>34</b>	4,069,987
<b>35</b>	Carryback of business credit from 2023. Enter the amount from line 5 of Part III with box D checked. See instructions . . . . .	<b>35</b>	
<b>36</b>	Add lines 30, 33, 34, and 35 . . . . .	<b>36</b>	9,946,295
<b>37</b>	Enter the <b>smaller</b> of line 29 or line 36 . . . . .	<b>37</b>	5,475,959
<b>38</b>	<b>Credit allowed for the current year.</b> Add lines 28 and 37. Report the amount from line 38 (if smaller than the sum of Part I, line 6, and Part II, lines 25 and 36, see instructions) as indicated below or on the applicable line of your return. <ul style="list-style-type: none"> <li>• Individuals. Schedule 3 (Form 1040), line 6.</li> <li>• Corporations. Form 1120, Schedule J, Part I, line 5c.</li> <li>• Estates and trusts. Form 1041, Schedule G, line 2b.</li> </ul>	<b>38</b>	7,383,881



2022 Line Item Estimates—All figures are estimates based on samples.
Number of returns filed for selected lines

Table with 2 columns: 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

Table with 3 columns: (a) Description of credit, (b) Enter EIN if claiming the credit from a pass-through entity, (c) Enter the appropriate amount. Rows include 1a through 1zz, 2, 3, 4a through 4z, 5, 6.

\* See instructions for limitation on this credit.

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

Name(s) shown on return	Identifying number
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**Part III General Business Credits or Eligible Small Business Credits** (see instructions)

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

- |  |   |
|--|---|
| <p><b>A</b> <input type="checkbox"/> General Business Credit From a Non-Passive Activity</p> <p><b>B</b> <input type="checkbox"/> General Business Credit From a Passive Activity</p> <p><b>C</b> <input type="checkbox"/> General Business Credit Carryforwards</p> <p><b>D</b> <input type="checkbox"/> General Business Credit Carrybacks</p> | <p><b>E</b> <input type="checkbox"/> Reserved</p> <p><b>F</b> <input type="checkbox"/> Reserved</p> <p><b>G</b> <input type="checkbox"/> Eligible Small Business Credit Carryforwards</p> <p><b>H</b> <input type="checkbox"/> Reserved</p> |
|--|---|
- I** If you are filing more than one Part III with box A or B checked, complete and attach first an additional Part III combining amounts from all Parts III with box A or B checked. Check here if this is the consolidated Part III

(a) Description of credit	(b) Enter EIN if claiming the credit from a pass-through entity.	(c) Enter the appropriate amount.
<b>Note:</b> On any line where the credit is from more than one source, a separate Part III is needed for each pass-through entity.		
<b>1a</b> Investment (Form 3468, Part II only) (attach Form 3468)	<b>1a</b>	8,024
<b>b</b> Advanced manufacturing production (Form 7207)	<b>1b</b>	*
<b>c</b> Increasing research activities (Form 6765)	<b>1c</b>	753,738
<b>d</b> Low-income housing (carryforward only) (see instructions)	<b>1d</b>	*
<b>e</b> Disabled access (Form 8826)*	<b>1e</b>	5,293
<b>f</b> Renewable electricity production (Form 8835)	<b>1f</b>	2,784
<b>g</b> Indian employment (Form 8845)	<b>1g</b>	7,696
<b>h</b> Orphan drug (Form 8820)	<b>1h</b>	5,190
<b>i</b> New markets (Form 8874)	<b>1i</b>	1,613
<b>j</b> Small employer pension plan startup costs and auto-enrollment (Form 8881)	<b>1j</b>	9,410
<b>k</b> Employer-provided child care facilities and services (Form 8882)*	<b>1k</b>	7,921
<b>l</b> Biodiesel, renewable diesel, or sustainable aviation fuel (attach Form 8864)	<b>1l</b>	3,142
<b>m</b> Low sulfur diesel fuel production (Form 8896)	<b>1m</b>	1
<b>n</b> Distilled spirits (Form 8906)	<b>1n</b>	4,928
<b>o</b> Nonconventional source fuel (carryforward only)	<b>1o</b>	*
<b>p</b> Energy efficient home (Form 8908)	<b>1p</b>	265,038
<b>q</b> Energy efficient appliance (carryforward only)	<b>1q</b>	*
<b>r</b> Alternative motor vehicle (Form 8910)	<b>1r</b>	38,180
<b>s</b> Alternative fuel vehicle refueling property (Form 8911)	<b>1s</b>	36,443
<b>t</b> Enhanced oil recovery credit (Form 8830)	<b>1t</b>	53,630
<b>u</b> Mine rescue team training (Form 8923)	<b>1u</b>	29
<b>v</b> Agricultural chemicals security (carryforward only)	<b>1v</b>	0
<b>w</b> Employer differential wage payments (Form 8932)	<b>1w</b>	642
<b>x</b> Carbon oxide sequestration (Form 8933)	<b>1x</b>	8,098
<b>y</b> Qualified plug-in electric drive motor vehicle (Form 8936)	<b>1y</b>	75,313
<b>z</b> Qualified plug-in electric vehicle (carryforward only)	<b>1z</b>	*
<b>aa</b> Employee retention (Form 5884-A)	<b>1aa</b>	23,968
<b>bb</b> General credits from an electing large partnership (carryforward only)	<b>1bb</b>	*
<b>zz</b> Other. Oil and gas production from marginal wells (Form 8904) and certain other credits (see instructions)	<b>1zz</b>	77,610
<b>2</b> Add lines 1a through 1zz and enter here and on the applicable line of Part I	<b>2</b>	1,391,449
<b>3</b> Enter the amount from Form 8844 here and on the applicable line of Part II	<b>3</b>	50,581
<b>4a</b> Investment (Form 3468, Part III) (attach Form 3468)	<b>4a</b>	1,319,531
<b>b</b> Work opportunity (Form 5884)	<b>4b</b>	739,858
<b>c</b> Biofuel producer (Form 6478)	<b>4c</b>	41,698
<b>d</b> Low-income housing (Form 8586)	<b>4d</b>	107,766
<b>e</b> Renewable electricity production (Form 8835)	<b>4e</b>	3,457
<b>f</b> Employer social security and Medicare taxes paid on certain employee tips (Form 8846)	<b>4f</b>	2,038,850
<b>g</b> Qualified railroad track maintenance (Form 8900)	<b>4g</b>	40,817
<b>h</b> Small employer health insurance premiums (Form 8941)	<b>4h</b>	11,552
<b>i</b> Increasing research activities (Form 6765)	<b>4i</b>	1,566,396
<b>j</b> Employer credit for paid family and medical leave (Form 8994)	<b>4j</b>	84,339
<b>z</b> Other	<b>4z</b>	63,709
<b>5</b> Add lines 4a through 4z and enter here and on the applicable line of Part II	<b>5</b>	
<b>6</b> Add lines 2, 3, and 5 and enter here and on the applicable line of Part II	<b>6</b>	

\* See instructions for limitation on this credit.

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

Form **3903**  
Department of the Treasury  
Internal Revenue Service

### Moving Expenses

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

OMB No. 1545-0074

**2022**  
Attachment  
Sequence No. **170**

Name(s) shown on return	<b>Total Forms Filed =</b> 124,330	Your social security number
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**Before you begin:** You can deduct moving expenses only if you are a **Member of the Armed Forces** on active duty and, due to a military order, you, your spouse, or your dependents move because of a permanent change of station.  
Check here to certify that you meet these requirements. See the instructions . . . . .

<b>1</b>	Transportation and storage of household goods and personal effects (see instructions) . . . . .	<b>1</b>	94,795
<b>2</b>	Travel (including lodging) from your old home to your new home (see instructions). <b>Do not</b> include the cost of meals. . . . .	<b>2</b>	116,009
<b>3</b>	Add lines 1 and 2 . . . . .	<b>3</b>	124,026
<b>4</b>	Enter the total amount the government paid you for the expenses listed on lines 1 and 2 that is <b>not</b> included in box 1 of your Form W-2 (wages). This amount should be shown in box 12 of your Form W-2 with code <b>P</b> . . . . .	<b>4</b>	50,041
<b>5</b>	Is line 3 <b>more than</b> line 4?  <input type="checkbox"/> <b>No.</b> You <b>cannot</b> deduct your moving expenses. If line 3 is less than line 4, subtract line 3 from line 4 and include the result on Form 1040, 1040-SR, 1040-NR, line 1h.  <input type="checkbox"/> <b>Yes.</b> Subtract line 4 from line 3. Enter the result here and on Schedule 1 (Form 1040), line 14. This is your <b>moving expense deduction</b> . . . . .	<b>5</b>	110,795

Form **3903**  
Department of the Treasury  
Internal Revenue Service

**Moving Expenses**

OMB No. 1545-0074

**2022**  
Attachment  
Sequence No. **170**

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

Name(s) shown on return

**Total Forms Filed =** 124,330

Your social security number

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

<b>1</b>	Transportation and storage of household goods and personal effects (see instructions) . . . . .	<b>1</b>	286,624
<b>2</b>	Travel (including lodging) from your old home to your new home (see instructions). <b>Do not</b> include the cost of meals. . . . .	<b>2</b>	169,220
<b>3</b>	Add lines 1 and 2 . . . . .	<b>3</b>	455,845
<b>4</b>	Enter the total amount the government paid you for the expenses listed on lines 1 and 2 that is <b>not</b> included in box 1 of your Form W-2 (wages). This amount should be shown in box 12 of your Form W-2 with code <b>P</b> . . . . .	<b>4</b>	138,756
<b>5</b>	Is line 3 <b>more than</b> line 4?  <input type="checkbox"/> <b>No.</b> You <b>cannot</b> deduct your moving expenses. If line 3 is less than line 4, subtract line 3 from line 4 and include the result on Form 1040, 1040-SR, 1040-NR, line 1h.  <input type="checkbox"/> <b>Yes.</b> Subtract line 4 from line 3. Enter the result here and on Schedule 1 (Form 1040), line 14. This is your <b>moving expense deduction</b> . . . . .	<b>5</b>	338,096

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

Cat. No. 12490K

Form **3903** (2022)

Form **4136**Department of the Treasury  
Internal Revenue Service**Credit for Federal Tax Paid on Fuels**Go to [www.irs.gov/Form4136](http://www.irs.gov/Form4136) for instructions and the latest information.

OMB No. 1545-0162

**2022**  
Attachment  
Sequence No. **23**

Name (as shown on your income tax return)

**Total Forms Filed = 568,926**

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 the credit reference number.

	(a) Type of use	(b) Rate	(c) Gallons	(d) Amount of credit	(e) CRN
a	Off-highway business use	.183	}	\$ 512,033	362
b	Use on a farm for farming purposes	.183			
c	Other nontaxable use (see <b>Caution</b> above line 1)	.183			
d	Exported	.184		23,265	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		\$ 1,050	354
b	Other nontaxable use (see <b>Caution</b> above line 1)	.193		1,582	324
c	Exported	.194		0	412
d	LUST tax on aviation fuels used in foreign trade	.001		*	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	}	\$ 85,324	360
b	Use on a farm for farming purposes	.243			
c	Use in trains	.243		*	353
d	Use in certain intercity and local buses (see <b>Caution</b> above line 1)	.17		*	350
e	Exported	.244		*	413

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

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

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

	(a) Type of use	(b) Rate	(c) Gallons	(d) Amount of credit	(e) CRN
a	Nontaxable use taxed at \$.244	\$.243	}	\$ 9,795	346
b	Use on a farm for farming purposes	.243			
c	Use in certain intercity and local buses (see <b>Caution</b> above line 1)	.17		0	347
d	Exported	.244		*	414
e	Nontaxable use taxed at \$.044	.043		*	377
f	Nontaxable use taxed at \$.219	.218		*	369

For Paperwork Reduction Act Notice, see the separate instructions.

Cat. No. 12625R

Form **4136** (2022)

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

Form **4136**

**Credit for Federal Tax Paid on Fuels**

OMB No. 1545-0162

Department of the Treasury  
Internal Revenue Service

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

**2022**  
Attachment  
Sequence No. **23**

Name (as shown on your income tax return)

**Total Forms Filed = 568,926**

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 the credit reference number.

	(a) Type of use	(b) Rate	(c) Gallons	(d) Amount of credit	(e) CRN
a	Off-highway business use	\$.183	}	\$ 5,444,499	362
b	Use on a farm for farming purposes	.183			
c	Other nontaxable use (see <b>Caution</b> above line 1)	.183			
d	Exported	.184		901,290	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		\$ 12,151	354
b	Other nontaxable use (see <b>Caution</b> above line 1)	.193		13,404	324
c	Exported	.194		0	412
d	LUST tax on aviation fuels used in foreign trade	.001		*	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	}	\$ 538,060	360
b	Use on a farm for farming purposes	.243			
c	Use in trains	.243		*	353
d	Use in certain intercity and local buses (see <b>Caution</b> above line 1)	.17		*	350
e	Exported	.244		*	413

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

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

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

	(a) Type of use	(b) Rate	(c) Gallons	(d) Amount of credit	(e) CRN
a	Nontaxable use taxed at \$.244	\$.243	}	\$ 131,352	346
b	Use on a farm for farming purposes	.243			
c	Use in certain intercity and local buses (see <b>Caution</b> above line 1)	.17		0	347
d	Exported	.244		*	414
e	Nontaxable use taxed at \$.044	.043		0	377
f	Nontaxable use taxed at \$.219	.218		*	369

For Paperwork Reduction Act Notice, see the separate instructions.

Cat. No. 12625R

Form **4136** (2022)

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

**2022 Line Item Estimates—All figures are estimates based on samples.  
Number of returns filed for selected lines**

Form 4136 (2022)

Page **2****5 Kerosene Used in Aviation**

	(a) Type of use	(b) Rate	(c) Gallons	(d) Amount of credit	(e) CRN
<b>a</b>	Kerosene used in commercial aviation (other than foreign trade) taxed at \$.244	.200		\$ 27	417
<b>b</b>	Kerosene used in commercial aviation (other than foreign trade) taxed at \$.219	.175		14	355
<b>c</b>	Nontaxable use (other than use by state or local government) taxed at \$.244	.243		9,795	346
<b>d</b>	Nontaxable use (other than use by state or local government) taxed at \$.219	.218		*	369
<b>e</b>	LUST tax on aviation fuels used in foreign trade	.001		*	433

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

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

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

	(b) Rate	(c) Gallons	(d) Amount of credit	(e) CRN
<b>a</b>	Use by a state or local government	\$.243	\$ 85,324	360
<b>b</b>	Use in certain intercity and local buses	.17	*	350

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

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

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

	(b) Rate	(c) Gallons	(d) Amount of credit	(e) CRN
<b>a</b>	Use by a state or local government	\$.243	\$ 9,795	346
<b>b</b>	Sales from a blocked pump	.243		
<b>c</b>	Use in certain intercity and local buses	.17	0	347

**8 Sales by Registered Ultimate Vendors of Kerosene for Use in Aviation****Registration No.**

Claimant sold the kerosene for use in aviation at a tax-excluded price and has not collected the amount of tax from the buyer, repaid the amount of tax to the buyer, or has obtained the written consent of the buyer to make the claim. See the instructions for additional information to be submitted.

	(a) Type of use	(b) Rate	(c) Gallons	(d) Amount of credit	(e) CRN
<b>a</b>	Use in commercial aviation (other than foreign trade) taxed at \$.219	\$.175		\$ 14	355
<b>b</b>	Use in commercial aviation (other than foreign trade) taxed at \$.244	.200		27	417
<b>c</b>	Nonexempt use in noncommercial aviation	.025		0	418
<b>d</b>	Other nontaxable uses taxed at \$.244	.243		9,795	346
<b>e</b>	Other nontaxable uses taxed at \$.219	.218		*	369
<b>f</b>	LUST tax on aviation fuels used in foreign trade	.001		*	433

Form **4136** (2022)

\* 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
<b>a</b>	Kerosene used in commercial aviation (other than foreign trade) taxed at \$.244	\$.200		\$ 631	417
<b>b</b>	Kerosene used in commercial aviation (other than foreign trade) taxed at \$.219	.175		176	355
<b>c</b>	Nontaxable use (other than use by state or local government) taxed at \$.244	.243		131,352	346
<b>d</b>	Nontaxable use (other than use by state or local government) taxed at \$.219	.218		*	369
<b>e</b>	LUST tax on aviation fuels used in foreign trade	.001		*	433

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

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

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

	(b) Rate	(c) Gallons	(d) Amount of credit	(e) CRN
<b>a</b>	Use by a state or local government	\$.243	\$ 538,060	360
<b>b</b>	Use in certain intercity and local buses	.17	*	350

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

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

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

	(b) Rate	(c) Gallons	(d) Amount of credit	(e) CRN
<b>a</b>	Use by a state or local government	\$.243	} \$ 131,352	346
<b>b</b>	Sales from a blocked pump	.243		
<b>c</b>	Use in certain intercity and local buses	.17	0	347

**8 Sales by Registered Ultimate Vendors of Kerosene for Use in Aviation** **Registration No.**

Claimant sold the kerosene for use in aviation at a tax-excluded price and has not collected the amount of tax from the buyer, repaid the amount of tax to the buyer, or has obtained the written consent of the buyer to make the claim. See the instructions for additional information to be submitted.

	(a) Type of use	(b) Rate	(c) Gallons	(d) Amount of credit	(e) CRN
<b>a</b>	Use in commercial aviation (other than foreign trade) taxed at \$.219	\$.175		\$ 176	355
<b>b</b>	Use in commercial aviation (other than foreign trade) taxed at \$.244	.200		631	417
<b>c</b>	Nonexempt use in noncommercial aviation	.025		0	418
<b>d</b>	Other nontaxable uses taxed at \$.244	.243		131,352	346
<b>e</b>	Other nontaxable uses taxed at \$.219	.218		*	369
<b>f</b>	LUST tax on aviation fuels used in foreign trade	.001		*	433

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

<b>9 Reserved for future use</b>		<b>Registration No.</b>			
		<b>(b) Rate</b>	<b>(c) Gallons of alcohol</b>	<b>(d) Amount of credit</b>	<b>(e) CRN</b>
<b>a</b>	Reserved for future use			\$	
<b>b</b>	Reserved for future use				

<b>10 Biodiesel, Renewable Diesel, or Sustainable Aviation Fuel Mixture Credit</b>		<b>Registration No.</b>			
<p><b>Biodiesel or renewable diesel mixtures.</b> Claimant produced a mixture by mixing biodiesel with diesel fuel or renewable diesel with liquid fuel (other than renewable diesel). The biodiesel used to produce the biodiesel mixture met ASTM D6751 and met EPA's registration requirements for fuels and fuel additives. 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.</p> <p><b>Sustainable aviation fuel (SAF) mixtures.</b> Claimant produced a qualified mixture by mixing SAF with kerosene. The qualified mixture was produced by the claimant in the United States, such mixture was used by the claimant (or sold by the claimant for use) in an aircraft, such sale or use was in the ordinary course of a trade or business of the claimant, and the transfer of such mixture to the fuel tank of such aircraft occurred in the United States. The SAF used to produce the qualified mixture is the portion of liquid fuel that is not kerosene that (i) either (A) meets the specifications of one of the ASTM D7566 Annexes, or (B) meets the specifications of ASTM D1655 Annex A1, (ii) is not derived from coprocessing an applicable material (or materials derived from an applicable material) with a feedstock that is not biomass, (iii) is not derived from palm fatty acid distillates or petroleum, and (iv) has been certified in accordance with section 40B(e) as having a lifecycle greenhouse gas emissions reduction percentage of at least 50 percent. <b>For all claims.</b> Claimant has attached the appropriate certificates and, if applicable, appropriate reseller statements. Claimant has no reason to believe that the information in the certificate or statement is false. See the instructions for additional information and requirements.</p>					
		<b>(b) Rate</b>	<b>(c) Number of gallons sold or used</b>	<b>(d) Amount of credit</b>	<b>(e) CRN</b>
<b>a</b>	Biodiesel (other than agri-biodiesel) mixtures	\$1.00		\$ *	388
<b>b</b>	Agri-biodiesel mixtures	1.00		0	390
<b>c</b>	Renewable diesel mixtures	1.00		*	307
<b>d</b>	Sustainable aviation fuel mixtures (see instructions)			0	440

**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.

	<b>(a) Type of use</b>	<b>(b) Rate</b>	<b>(c) Gallons, or gasoline or diesel gallon equivalents</b>	<b>(d) Amount of credit</b>	<b>(e) CRN</b>
<b>a</b>	Liquefied petroleum gas (LPG) (see instructions)	\$.183		\$ 0	419
<b>b</b>	"P Series" fuels	.183		3,199	420
<b>c</b>	Compressed natural gas (CNG) (see instructions)	.183		*	421
<b>d</b>	Liquefied hydrogen	.183		*	422
<b>e</b>	Fischer-Tropsch process liquid fuel from coal (including peat)	.243		0	423
<b>f</b>	Liquid fuel derived from biomass	.243		*	424
<b>g</b>	Liquefied natural gas (LNG) (see instructions)	.243		*	425
<b>h</b>	Liquefied gas derived from biomass	.183		*	435

\* 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, Renewable Diesel, or Sustainable Aviation Fuel Mixture Credit**

**Registration No.**

**Biodiesel or renewable diesel mixtures.** Claimant produced a mixture by mixing biodiesel with diesel fuel or renewable diesel with liquid fuel (other than renewable diesel). The biodiesel used to produce the biodiesel mixture met ASTM D6751 and met EPA's registration requirements for fuels and fuel additives. 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.

**Sustainable aviation fuel (SAF) mixtures.** Claimant produced a qualified mixture by mixing SAF with kerosene. The qualified mixture was produced by the claimant in the United States, such mixture was used by the claimant (or sold by the claimant for use) in an aircraft, such sale or use was in the ordinary course of a trade or business of the claimant, and the transfer of such mixture to the fuel tank of such aircraft occurred in the United States. The SAF used to produce the qualified mixture is the portion of liquid fuel that is not kerosene that (i) either (A) meets the specifications of one of the ASTM D7566 Annexes, or (B) meets the specifications of ASTM D1655 Annex A1, (ii) is not derived from coprocessing an applicable material (or materials derived from an applicable material) with a feedstock that is not biomass, (iii) is not derived from palm fatty acid distillates or petroleum, and (iv) has been certified in accordance with section 40B(e) as having a lifecycle greenhouse gas emissions reduction percentage of at least 50 percent. **For all claims.** Claimant has attached the appropriate certificates and, if applicable, appropriate reseller statements. Claimant has no reason to believe that the information in the certificate or statement is false. See the instructions for additional information and requirements.

	(b) Rate	(c) Number of gallons sold or used	(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		*	307
d Sustainable aviation fuel mixtures (see instructions)			0	440

**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		\$ 0	419
b "P Series" fuels		.183		10,545	420
c Compressed natural gas (CNG) (see instructions)		.183		*	421
d Liquefied hydrogen		.183		*	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

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

**2022 Line Item Estimates—All figures are estimates based on samples.  
Number of returns filed for selected lines**

**12 Alternative Fuel Credit**

**Registration No.**

For the alternative fuel mixture credit, claimant produced a mixture by mixing taxable fuel with alternative fuel. Claimant certifies that it (a) produced the alternative fuel, or (b) has in its possession the name, address, and EIN of the person(s) that sold the alternative fuel to the claimant; the date of purchase; and an invoice or other documentation identifying the amount of the alternative fuel. The claimant also certifies that it made no other claim for the amount of the alternative fuel, or has repaid the amount to the government. The alternative fuel mixture was sold by the claimant to any person for use as a fuel or was used as a fuel by the claimant.

	(b) Rate	(c) Gallons, or gasoline or diesel gallon equivalents	(d) Amount of credit	(e) CRN
<b>a</b> Liquefied petroleum gas (LPG) (see instructions)	\$ .50		\$ 6,362	426
<b>b</b> "P Series" fuels	.50		1,009	427
<b>c</b> Compressed natural gas (CNG) (see instructions)	.50		*	428
<b>d</b> Liquefied hydrogen (terminated after 12/31/2022)	.50		*	429
<b>e</b> Fischer-Tropsch process liquid fuel from coal (including peat)	.50		0	430
<b>f</b> Liquid fuel derived from biomass	.50		0	431
<b>g</b> Liquefied natural gas (LNG) (see instructions)	.50		*	432
<b>h</b> Liquefied gas derived from biomass	.50		0	436
<b>i</b> Compressed gas derived from biomass	.50		*	437

**13 Registered Credit Card Issuers**

**Registration No.**

	(b) Rate	(c) Gallons	(d) Amount of credit	(e) CRN
<b>a</b> Diesel fuel sold for the exclusive use of a state or local government	\$ .243		\$ 85,324	360
<b>b</b> Kerosene sold for the exclusive use of a state or local government	.243		9,795	346
<b>c</b> Kerosene for use in aviation sold for the exclusive use of a state or local government taxed at \$.219	.218		*	369

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

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

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

**15 Diesel-Water Fuel Emulsion Blending**

**Registration No.**

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

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

	(b) Rate	(c) Gallons	(d) Amount of credit	(e) CRN
<b>a</b> Exported dyed diesel fuel and exported gasoline blendstocks taxed at \$.001	\$ .001		\$ *	415
<b>b</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** \$ 568,926

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

**12 Alternative Fuel Credit**

**Registration No.**

For the alternative fuel mixture credit, claimant produced a mixture by mixing taxable fuel with alternative fuel. Claimant certifies that it (a) produced the alternative fuel, or (b) has in its possession the name, address, and EIN of the person(s) that sold the alternative fuel to the claimant; the date of purchase; and an invoice or other documentation identifying the amount of the alternative fuel. The claimant also certifies that it made no other claim for the amount of the alternative fuel, or has repaid the amount to the government. The alternative fuel mixture was sold by the claimant to any person for use as a fuel or was used as a fuel by the claimant.

	(b) Rate	(c) Gallons, or gasoline or diesel gallon equivalents	(d) Amount of credit	(e) CRN
<b>a</b> Liquefied petroleum gas (LPG) (see instructions)	\$ .50		\$ 42,034	426
<b>b</b> "P Series" fuels	.50		6,223	427
<b>c</b> Compressed natural gas (CNG) (see instructions)	.50		*	428
<b>d</b> Liquefied hydrogen (terminated after 12/31/2022)	.50		*	429
<b>e</b> Fischer-Tropsch process liquid fuel from coal (including peat)	.50		0	430
<b>f</b> Liquid fuel derived from biomass	.50		0	431
<b>g</b> Liquefied natural gas (LNG) (see instructions)	.50		*	432
<b>h</b> Liquefied gas derived from biomass	.50		0	436
<b>i</b> Compressed gas derived from biomass	.50		*	437

**13 Registered Credit Card Issuers**

**Registration No.**

	(b) Rate	(c) Gallons	(d) Amount of credit	(e) CRN
<b>a</b> Diesel fuel sold for the exclusive use of a state or local government	\$ .243		\$ 538,060	360
<b>b</b> Kerosene sold for the exclusive use of a state or local government	.243		131,352	346
<b>c</b> Kerosene for use in aviation sold for the exclusive use of a state or local government taxed at \$.219	.218		*	369

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

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

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

**15 Diesel-Water Fuel Emulsion Blending**

**Registration No.**

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

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

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

<b>17</b>	\$ 7,187,735		
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\* Data not shown because of the small number of sample returns on which they are based.

Form 4562

Depreciation and Amortization
(Including Information on Listed Property)

OMB No. 1545-0172

2022

Department of the Treasury
Internal Revenue Service

Attach to your tax return.

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

Attachment
Sequence No. 179

Table with 3 columns: Name(s) shown on return, Business or activity to which this form relates, Identifying number. Includes Total Forms Filed = 10,316,054.

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.

Table with 5 columns: Line number, Description, Amount, Line number, Amount. Includes lines 1-13 for Section 179 election.

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.)

Table with 3 columns: Line number, Description, Amount. Includes lines 14-16 for special depreciation allowance.

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

Section A

Table with 3 columns: Line number, Description, Amount. Includes lines 17-18 for MACRS deductions.

Section B—Assets Placed in Service During 2022 Tax Year Using the General Depreciation System

Table with 7 columns: (a) Classification of property, (b) Month and year placed in service, (c) Basis for depreciation, (d) Recovery period, (e) Convention, (f) Method, (g) Depreciation deduction. Includes lines 19a-i for general depreciation system.

Section C—Assets Placed in Service During 2022 Tax Year Using the Alternative Depreciation System

Table with 7 columns: Line number, Description, Amount, Line number, Amount, Line number, Amount. Includes lines 20a-d for alternative depreciation system.

Part IV Summary (See instructions.)

Table with 3 columns: Line number, Description, Amount. Includes lines 21-23 for summary.

For Paperwork Reduction Act Notice, see separate instructions.

Cat. No. 12906N

Form 4562 (2022)

\* 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

**Depreciation and Amortization**  
**(Including Information on Listed Property)**

OMB No. 1545-0172

**2022**  
Attachment  
Sequence No. **179**

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

Name(s) shown on return <b>Total Forms Filed = 10,316,054</b>	Business or activity to which this form relates	Identifying number
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**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.

<b>1</b> Maximum amount (see instructions)	<b>1</b>	
<b>2</b> Total cost of section 179 property placed in service (see instructions)	<b>2</b>	59,320,391
<b>3</b> Threshold cost of section 179 property before reduction in limitation (see instructions)	<b>3</b>	
<b>4</b> Reduction in limitation. Subtract line 3 from line 2. If zero or less, enter -0-	<b>4</b>	
<b>5</b> Dollar limitation for tax year. Subtract line 4 from line 1. If zero or less, enter -0-. If married filing separately, see instructions	<b>5</b>	2,750,575,851
<b>6</b> (a) Description of property	(b) Cost (business use only)	(c) Elected cost
<b>7</b> Listed property. Enter the amount from line 29	<b>7</b>	2,374,005
<b>8</b> Total elected cost of section 179 property. Add amounts in column (c), lines 6 and 7	<b>8</b>	60,017,656
<b>9</b> Tentative deduction. Enter the <b>smaller</b> of line 5 or line 8	<b>9</b>	59,955,076
<b>10</b> Carryover of disallowed deduction from line 13 of your 2021 Form 4562	<b>10</b>	3,559,403
<b>11</b> Business income limitation. Enter the smaller of business income (not less than zero) or line 5. See instructions	<b>11</b>	559,845,265
<b>12</b> Section 179 expense deduction. Add lines 9 and 10, but don't enter more than line 11	<b>12</b>	59,642,702
<b>13</b> Carryover of disallowed deduction to 2023. Add lines 9 and 10, less line 12	<b>13</b>	

**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.)**

<b>14</b> Special depreciation allowance for qualified property (other than listed property) placed in service during the tax year. See instructions	<b>14</b>	61,066,786
<b>15</b> Property subject to section 168(f)(1) election	<b>15</b>	38,242
<b>16</b> Other depreciation (including ACRS)	<b>16</b>	8,227,919

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

**Section A**

<b>17</b> MACRS deductions for assets placed in service in tax years beginning before 2022	<b>17</b>	57,650,127
<b>18</b> If you are electing to group any assets placed in service during the tax year into one or more general asset accounts, check here <input type="checkbox"/>		

**Section B—Assets Placed in Service During 2022 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
<b>19a</b> 3-year property		2,755,126				777,921
<b>b</b> 5-year property		23,612,300				3,981,916
<b>c</b> 7-year property		20,962,571				2,525,661
<b>d</b> 10-year property		2,951,127				214,665
<b>e</b> 15-year property		7,215,442				301,100
<b>f</b> 20-year property		2,646,234				83,978
<b>g</b> 25-year property		767,623	25 yrs.		S/L	46,675
<b>h</b> Residential rental property undetermined type		260,010,248	27.5 yrs.	MM	S/L	5,642,677
		49,531	27.5 yrs.	MM	S/L	31,097
<b>i</b> Nonresidential real property		83,597,029	39 yrs.	MM	S/L	1,375,141
	Total GDS cost	404,567,233		MM	S/L	14,980,831

**Section C—Assets Placed in Service During 2022 Tax Year Using the Alternative Depreciation System**

<b>20a</b> Class life		817,556			S/L	40,917
<b>b</b> 12-year		101,131	12 yrs.		S/L	23,328
<b>c</b> 30-year		4,362,328	30 yrs.	MM	S/L	84,874
<b>d</b> 40-year	7,146,255	1,865,240	40 yrs.	MM	S/L	32,460

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

<b>21</b> Listed property. Enter amount from line 28	<b>21</b>	19,637,530
<b>22</b> <b>Total.</b> Add amounts from line 12, lines 14 through 17, lines 19 and 20 in column (g), and line 21. Enter here and on the appropriate lines of your return. Partnerships and S corporations—see instructions	<b>22</b>	221,425,716
<b>23</b> For assets shown above and placed in service during the current year, enter the portion of the basis attributable to section 263A costs	<b>23</b>	*

For Paperwork Reduction Act Notice, see separate instructions.

Cat. No. 12906N

Form **4562** (2022)

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



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.)

Table with 9 main columns: (a) Type of property, (b) Date placed in service, (c) Business/investment use percentage, (d) Cost or other basis, (e) Basis for depreciation, (f) Recovery period, (g) Method/Convention, (h) Depreciation deduction, (i) Elected section 179 cost. Includes rows 25-29.

Section B—Information on Use of Vehicles

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

Table with 6 main columns: (a) Vehicle 1, (b) Vehicle 2, (c) Vehicle 3, (d) Vehicle 4, (e) Vehicle 5, (f) Vehicle 6. Includes rows 30-36.

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.

Table with 2 main columns: Yes, No. Includes rows 37-41.

Part VI Amortization

Table with 6 main columns: (a) Description of costs, (b) Date amortization begins, (c) Amortizable amount, (d) Code section, (e) Amortization period or percentage, (f) Amortization for this year. Includes rows 42-44.

**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
<b>25</b> Special depreciation allowance for qualified listed property placed in service during the tax year and used more than 50% in a qualified business use. See instructions .						<b>25</b>	11,086,628	
<b>26</b> Property used more than 50% in a qualified business use:		%		75,929,105			8,300,460	
		%						
		%						
<b>27</b> Property used 50% or less in a qualified business use:		%		5,858,498		S/L -	630,195	
		%				S/L -		
		%		81,787,603		S/L -		
<b>28</b> Add amounts in column (h), lines 25 through 27. Enter here and on line 21, page 1 .						<b>28</b>	19,637,530	
<b>29</b> Add amounts in column (i), line 26. Enter here and on line 7, page 1 . . . . .						<b>29</b>		2,374,005

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

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

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

	<b>Yes</b>	<b>No</b>
<b>37</b> Do you maintain a written policy statement that prohibits all personal use of vehicles, including commuting, by your employees? . . . . .		
<b>38</b> Do you maintain a written policy statement that prohibits personal use of vehicles, except commuting, by your employees? See the instructions for vehicles used by corporate officers, directors, or 1% or more owners . . . . .		
<b>39</b> Do you treat all use of vehicles by employees as personal use? . . . . .		
<b>40</b> Do you provide more than five vehicles to your employees, obtain information from your employees about the use of the vehicles, and retain the information received? . . . . .		
<b>41</b> Do you meet the requirements concerning qualified automobile demonstration use? See instructions . . . . .		

**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
<b>42</b> Amortization of costs that begins during your 2022 tax year (see instructions):		10,104,910			
<b>43</b> Amortization of costs that began before your 2022 tax year . . . . .				<b>43</b>	2,298,482
<b>44 Total.</b> Add amounts in column (f). See the instructions for where to report . . . . .				<b>44</b>	3,967,268

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

2022
Attachment
Sequence No. 26

Name(s) shown on tax return

Total Forms Filed = 136,072

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.

Table with 4 columns: Type of Property, City and State, ZIP Code, Date Acquired. Rows for Property A, B, C, D.

Table with 5 columns: Properties (A, B, C, D) and rows 2-9 for cost, insurance, gain, fair market value before/after, and subtraction.

Table with 2 columns: Line numbers (10-12) and values.

13 Add the amounts on line 4 of all Forms 4684 . . . . . 13 1,230

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 . . . . . 14 100,600

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 79,469

16 Add lines 13 and 15. Subtract the result from line 14 . . . . . 16 22,065

17 Enter 10% of your adjusted gross income from Form 1040, 1040-SR, or 1040-NR, line 11. Estates and trusts, see instructions . . . . . 17 23,059

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 18,339

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

**Casualties and Thefts**

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

OMB No. 1545-0177

**2022**  
Attachment  
Sequence No. **26**

Name(s) shown on tax return

**Total Forms Filed =** 136,072

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.)

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

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

	Properties					
	A	B	C	D		
2	Cost or other basis of each property . . . . .					
3	Insurance or other reimbursement (whether or not you filed a claim) (see instructions) . . . . . <b>Note:</b> If line 2 is <b>more</b> than line 3, skip line 4.					
4	Gain from casualty or theft. If line 3 is <b>more</b> than line 2, enter the difference here and skip lines 5 through 9 for that column. See instructions if line 3 includes insurance or other reimbursement you did not claim, or you received payment for your loss in a later tax year . . . . .					
5	Fair market value <b>before</b> casualty or theft . . . . .					
6	Fair market value <b>after</b> casualty or theft . . . . .					
7	Subtract line 6 from line 5 . . . . .					
8	Enter the <b>smaller</b> of line 2 or line 7 . . . . .					
9	Subtract line 3 from line 8. If zero or less, enter -0- . . . . .					
10	Casualty or theft loss. Add the amounts on line 9 in columns A through D . . . . .					<b>10</b>
11	Enter \$100 (\$500 if qualified disaster loss rules apply; see instructions) . . . . .					<b>11</b>
12	Subtract line 11 from line 10. If zero or less, enter -0- . . . . . <b>Caution:</b> Use only one Form 4684 for lines 13 through 18.					<b>12</b>
13	Add the amounts on line 4 of all Forms 4684 . . . . .					<b>13</b> 21,531
14	Add the amounts on line 12 of all Forms 4684. If you have losses not attributable to a federally declared disaster, see the instructions . . . . . <b>Caution:</b> See instructions before completing line 15.					<b>14</b> 5,433,134
15	<ul style="list-style-type: none"> <li>If line 13 is <b>more</b> than line 14, enter the difference here and on Schedule D. <b>Do not</b> complete the rest of this section.</li> <li>If line 13 is <b>equal</b> to line 14, enter -0- here. <b>Do not</b> complete the rest of this section.</li> <li>If line 13 is <b>less</b> than line 14, and you have no qualified disaster losses subject to the \$500 reduction on line 11 on any Form(s) 4684, enter -0- here and go to line 16. If you have qualified disaster losses subject to the \$500 reduction, subtract line 13 from line 14 and enter the smaller of this difference or the amount on line 12 of the Form(s) 4684 reporting those losses. Enter that result here and on Schedule A (Form 1040), line 16; or 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.</li> </ul>					<b>15</b> 3,152,940
16	Add lines 13 and 15. Subtract the result from line 14 . . . . .					<b>16</b> 2,288,850
17	Enter 10% of your adjusted gross income from Form 1040, 1040-SR, or 1040-NR, line 11. Estates and trusts, see instructions . . . . .					<b>17</b> 573,178
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 . . . . .					<b>18</b> 1,866,629

2022 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

Table with columns for Properties A, B, C, D and rows 20-28 for cost, insurance, gain, market value, and loss.

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

Table for Summary of Gains and Losses with columns (a) Identify casualty or theft, (b) Losses from casualties or thefts, and (c) Gains from casualties or thefts.

Casualty or Theft of Property Held More Than One Year

Table for Casualty or Theft of Property Held More Than One Year with rows 33-39 for gains, losses, and net gain/loss.



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

Identifying number

**SECTION B—Business and Income-Producing Property**

**Part I Casualty or Theft Gain or Loss** (Use a separate Part I for each casualty or theft.)

**19** Description of properties (show type, location, and date acquired for each property). Use a separate line for each property lost or damaged from the same casualty or theft. **See instructions if claiming a loss due to a Ponzi-type investment scheme and Section C is not completed.**

- Property **A** \_\_\_\_\_
- Property **B** \_\_\_\_\_
- Property **C** \_\_\_\_\_
- Property **D** \_\_\_\_\_

	Properties			
	A	B	C	D
<b>20</b> Cost or adjusted basis of each property . . . . .	<b>20</b>			
<b>21</b> Insurance or other reimbursement (whether or not you filed a claim). See the instructions for line 3 . . . . . <b>Note:</b> If line 20 is <b>more</b> than line 21, skip line 22.	<b>21</b>			
<b>22</b> Gain from casualty or theft. If line 21 is <b>more</b> than line 20, enter the difference here and on line 29 or line 34, column (c), except as provided in the instructions for line 33. Also, skip lines 23 through 27 for that column. See the instructions for line 4 if line 21 includes insurance or other reimbursement you did not claim, or you received payment for your loss in a later tax year	<b>22</b>			
<b>23</b> Fair market value <b>before</b> casualty or theft . . . . .	<b>23</b>			
<b>24</b> Fair market value <b>after</b> casualty or theft . . . . .	<b>24</b>			
<b>25</b> Subtract line 24 from line 23 . . . . .	<b>25</b>			
<b>26</b> Enter the <b>smaller</b> of line 20 or line 25 . . . . . <b>Note:</b> If the property was totally destroyed by casualty or lost from theft, enter on line 26 the amount from line 20.	<b>26</b>			
<b>27</b> Subtract line 21 from line 26. If zero or less, enter -0- . . . . .	<b>27</b>			
<b>28</b> Casualty or theft loss. Add the amounts on line 27. Enter the total here and on line 29 or line 34. See instructions . . . . .			<b>28</b>	

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

(a) Identify casualty or theft	(b) Losses from casualties or thefts		(c) Gains from casualties or thefts includible in income
	(i) Trade, business, rental, or royalty property	(ii) Income-producing property	
<b>Casualty or Theft of Property Held One Year or Less</b>			
<b>29</b> _____	( )	( )	
<b>30</b> Totals. Add the amounts on line 29 . . . . .	<b>30</b> ( )	( )	
<b>31</b> Combine line 30, columns (b)(i) and (c). Enter the net gain or (loss) here and on Form 4797, line 14. If Form 4797 is not otherwise required, see instructions . . . . .			<b>31</b> -315,315
<b>32</b> Enter the amount from line 30, column (b)(ii), here. Individuals, enter the amount from income-producing property on Schedule A (Form 1040), line 16; or 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 . . . . .			<b>32</b> 1,134,061

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

<b>33</b> Casualty or theft gains from Form 4797, line 32 . . . . .	<b>33</b>	74,002
<b>34</b> _____	( )	( )
<b>35</b> Total losses. Add amounts on line 34, columns (b)(i) and (b)(ii) . . . . .	<b>35</b>	( 992,607 ) ( 969,415 )
<b>36</b> Total gains. Add lines 33 and 34, column (c) . . . . .	<b>36</b>	245,443
<b>37</b> Add amounts on line 35, columns (b)(i) and (b)(ii) . . . . .	<b>37</b>	1,962,022
<b>38</b> If the loss on line 37 is <b>more</b> than the gain on line 36: <b>a</b> Combine line 35, column (b)(i), and line 36, and enter the net gain or (loss) here. Partnerships and S corporations, see the <i>Note</i> below. All others, enter this amount on Form 4797, line 14. If Form 4797 is not otherwise required, see instructions . . . . .	<b>38a</b>	-985,105
<b>b</b> Enter the amount from line 35, column (b)(ii), here. Individuals, enter the amount from income-producing property on Schedule A (Form 1040), line 16; or 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 <i>Note</i> below . . . . .	<b>38b</b>	923,546
<b>39</b> If the loss on line 37 is <b>less</b> than or <b>equal</b> to the gain on line 36, combine lines 36 and 37 and enter here. Partnerships, see the <i>Note</i> below. All others, enter this amount on Form 4797, line 3 <b>Note:</b> Partnerships, enter the amount from line 38a, 38b, or 39 on Form 1065, Schedule K, line 11. S corporations, enter the amount from line 38a or 38b on Form 1120-S, Schedule K, line 10.	<b>39</b>	236,877

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		3,072

**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		1,387,984

**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

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**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). \_\_\_\_\_

Form 4797

Sales of Business Property
(Also Involuntary Conversions and Recapture Amounts
Under Sections 179 and 280F(b)(2))

OMB No. 1545-0184

2022

Department of the Treasury
Internal Revenue Service

Attach to your tax return.
Go to www.irs.gov/Form4797 for instructions and the latest information.

Attachment
Sequence No. 27

Table with 2 columns: Name(s) shown on return, Identifying number. Includes Total Forms Filed = 3,362,301.

Table with 2 columns: Description (1a, 1b, 1c), Amount. 1a: Enter the gross proceeds... 1b: Enter the total amount of gain... 1c: Enter the total amount of loss...

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)

Table with 7 columns: (a) Description of property, (b) Date acquired, (c) Date sold, (d) Gross sales price, (e) Depreciation allowed, (f) Cost or other basis, (g) Gain or (loss). Includes a total of 2,182,329.

Table with 2 columns: Description (3-7), Amount. 3: Gain, if any, from Form 4684, line 39. 4: Section 1231 gain from installment sales... 5: Section 1231 gain or (loss) from like-kind exchanges... 6: Gain, if any, from line 32... 7: Combine lines 2 through 6.

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.

Table with 2 columns: Description (8-9), Amount. 8: Nonrecaptured net section 1231 losses from prior years. 9: Subtract line 8 from line 7. If zero or less, enter -0-.

Part II Ordinary Gains and Losses (see instructions)

Table with 2 columns: Description (10), Amount. 10: Ordinary gains and losses not included on lines 11 through 16 (include property held 1 year or less):

Table with 2 columns: Description (11-17), Amount. 11: Loss, if any, from line 7. 12: Gain, if any, from line 7 or amount from line 8, if applicable. 13: Gain, if any, from line 31. 14: Net gain or (loss) from Form 4684, lines 31 and 38a. 15: Ordinary gain from installment sales from Form 6252, line 25 or 36. 16: Ordinary gain or (loss) from like-kind exchanges from Form 8824. 17: Combine lines 10 through 16.

Table with 2 columns: Description (18a, 18b), Amount. 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. 18a: If the loss on line 11 includes a loss from Form 4684, line 35, column (b)(ii), enter that part of the loss here. 18b: Redetermine the gain or (loss) on line 17 excluding the loss, if any, on line 18a.

Form **4797**

**Sales of Business Property**  
(Also Involuntary Conversions and Recapture Amounts Under Sections 179 and 280F(b)(2))

OMB No. 1545-0184

**2022**

Department of the Treasury  
Internal Revenue Service

Attach to your tax return.  
Go to [www.irs.gov/Form4797](http://www.irs.gov/Form4797) for instructions and the latest information.

Attachment  
Sequence No. **27**

Name(s) shown on return	<b>Total Forms Filed =</b> 3,362,301	<b>Identifying number</b>
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<b>1a</b> Enter the gross proceeds from sales or exchanges reported to you for 2022 on Form(s) 1099-B or 1099-S (or substitute statement) that you are including on line 2, 10, or 20. See instructions . . . . .	<b>1a</b>	
<b>b</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 . . . . .	<b>1b</b>	
<b>c</b> Enter the total amount of loss that you are including on lines 2 and 10 due to the partial dispositions of MACRS assets . . . . .	<b>1c</b>	

**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)
							299,966,028

<b>3</b> Gain, if any, from Form 4684, line 39 . . . . .	<b>3</b>	233,409
<b>4</b> Section 1231 gain from installment sales from Form 6252, line 26 or 37 . . . . .	<b>4</b>	12,217,605
<b>5</b> Section 1231 gain or (loss) from like-kind exchanges from Form 8824 . . . . .	<b>5</b>	4,352,413
<b>6</b> Gain, if any, from line 32, from other than casualty or theft . . . . .	<b>6</b>	103,831,652
<b>7</b> Combine lines 2 through 6. Enter the gain or (loss) here and on the appropriate line as follows . . . . .	<b>7</b>	420,601,107

**Partnerships and S corporations.** Report the gain or (loss) following the instructions for Form 1065, Schedule K, line 10, or Form 1120-S, Schedule K, line 9. Skip lines 8, 9, 11, and 12 below.

**Individuals, partners, S corporation shareholders, and all others.** If line 7 is zero or a loss, enter the amount from line 7 on line 11 below and skip lines 8 and 9. If line 7 is a gain and you didn't have any prior year section 1231 losses, or they were recaptured in an earlier year, enter the gain from line 7 as a long-term capital gain on the Schedule D filed with your return and skip lines 8, 9, 11, and 12 below.

<b>8</b> Nonrecaptured net section 1231 losses from prior years. See instructions . . . . .	<b>8</b>	12,000,391
<b>9</b> Subtract line 8 from line 7. If zero or less, enter -0-. If line 9 is zero, enter the gain from line 7 on line 12 below. If line 9 is more than zero, enter the amount from line 8 on line 12 below and enter the gain from line 9 as a long-term capital gain on the Schedule D filed with your return. See instructions. . . . .	<b>9</b>	69,149,242

**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):

							19,863,496
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<b>11</b> Loss, if any, from line 7 . . . . .	<b>11</b>	( 12,252,968 )
<b>12</b> Gain, if any, from line 7 or amount from line 8, if applicable . . . . .	<b>12</b>	4,527,745
<b>13</b> Gain, if any, from line 31 . . . . .	<b>13</b>	20,822,027
<b>14</b> Net gain or (loss) from Form 4684, lines 31 and 38a . . . . .	<b>14</b>	-360,950
<b>15</b> Ordinary gain from installment sales from Form 6252, line 25 or 36 . . . . .	<b>15</b>	135,298
<b>16</b> Ordinary gain or (loss) from like-kind exchanges from Form 8824 . . . . .	<b>16</b>	411,396
<b>17</b> Combine lines 10 through 16. . . . .	<b>17</b>	33,146,043

**18** For all except individual returns, enter the amount from line 17 on the appropriate line of your return and skip lines a and b below. For individual returns, complete lines a and b below.

<b>a</b> If the loss on line 11 includes a loss from Form 4684, line 35, column (b)(ii), enter that part of the loss here. Enter the loss from income-producing property on Schedule A (Form 1040), line 16. (Do not include any loss on property used as an employee.) Identify as from "Form 4797, line 18a." See instructions . . . . .	<b>18a</b>	0
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<b>b</b> Redetermine the gain or (loss) on line 17 excluding the loss, if any, on line 18a. Enter here and on Schedule 1 (Form 1040), Part I, line 4 . . . . .	<b>18b</b>	33,146,043
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**Part III Gain From Disposition of Property Under Sections 1245, 1250, 1252, 1254, and 1255**  
(see instructions)

19 (a) Description of section 1245, 1250, 1252, 1254, or 1255 property:		(b) Date acquired (mo., day, yr.)	(c) Date sold (mo., day, yr.)
<b>A</b>			
<b>B</b>			
<b>C</b>			
<b>D</b>			
<b>These columns relate to the properties on lines 19A through 19D.</b>		<b>Property A</b>	<b>Property B</b>
<b>20</b>	Gross sales price ( <b>Note:</b> See line 1a before completing.) . . . . .	<b>20</b>	
<b>21</b>	Cost or other basis plus expense of sale . . . . .	<b>21</b>	
<b>22</b>	Depreciation (or depletion) allowed or allowable. . . . .	<b>22</b>	
<b>23</b>	Adjusted basis. Subtract line 22 from line 21. . . . .	<b>23</b>	
<b>24</b>	Total gain. Subtract line 23 from line 20 . . . . .	<b>24</b>	
<b>25</b>	<b>If section 1245 property:</b>		
<b>a</b>	Depreciation allowed or allowable from line 22 . . . . .	<b>25a</b>	
<b>b</b>	Enter the <b>smaller</b> of line 24 or 25a. . . . .	<b>25b</b>	591,865
<b>26</b>	<b>If section 1250 property:</b> If straight line depreciation was used, enter -0- on line 26g, except for a corporation subject to section 291.		
<b>a</b>	Additional depreciation after 1975. See instructions . . . . .	<b>26a</b>	
<b>b</b>	Applicable percentage multiplied by the <b>smaller</b> of line 24 or line 26a. See instructions. . . . .	<b>26b</b>	
<b>c</b>	Subtract line 26a from line 24. If residential rental property or line 24 isn't more than line 26a, skip lines 26d and 26e	<b>26c</b>	
<b>d</b>	Additional depreciation after 1969 and before 1976. . . . .	<b>26d</b>	
<b>e</b>	Enter the <b>smaller</b> of line 26c or 26d . . . . .	<b>26e</b>	
<b>f</b>	Section 291 amount (corporations only) . . . . .	<b>26f</b>	
<b>g</b>	Add lines 26b, 26e, and 26f . . . . .	<b>26g</b>	18,472
<b>27</b>	<b>If section 1252 property:</b> Skip this section if you didn't dispose of farmland or if this form is being completed for a partnership.		
<b>a</b>	Soil, water, and land clearing expenses . . . . .	<b>27a</b>	
<b>b</b>	Line 27a multiplied by applicable percentage. See instructions	<b>27b</b>	
<b>c</b>	Enter the <b>smaller</b> of line 24 or 27b . . . . .	<b>27c</b>	*
<b>28</b>	<b>If section 1254 property:</b>		
<b>a</b>	Intangible drilling and development costs, expenditures for development of mines and other natural deposits, mining exploration costs, and depletion. See instructions	<b>28a</b>	
<b>b</b>	Enter the <b>smaller</b> of line 24 or 28a. . . . .	<b>28b</b>	522
<b>29</b>	<b>If section 1255 property:</b>		
<b>a</b>	Applicable percentage of payments excluded from income under section 126. See instructions . . . . .	<b>29a</b>	
<b>b</b>	Enter the <b>smaller</b> of line 24 or 29a. See instructions . . . . .	<b>29b</b>	*

**Summary of Part III Gains.** Complete property columns A through D through line 29b before going to line 30.

<b>30</b>	Total gains for all properties. Add property columns A through D, line 24 . . . . .	<b>30</b>	1,089,237
<b>31</b>	Add property columns A through D, lines 25b, 26g, 27c, 28b, and 29b. Enter here and on line 13 . . . . .	<b>31</b>	608,585
<b>32</b>	Subtract line 31 from line 30. Enter the portion from casualty or theft on Form 4684, line 33. Enter the portion from other than casualty or theft on Form 4797, line 6 . . . . .	<b>32</b>	722,415

**Part IV Recapture Amounts Under Sections 179 and 280F(b)(2) When Business Use Drops to 50% or Less**  
(see instructions)

		(a) Section 179	(b) Section 280F(b)(2)
<b>33</b>	Section 179 expense deduction or depreciation allowable in prior years. . . . .	<b>33</b>	
<b>34</b>	Recomputed depreciation. See instructions . . . . .	<b>34</b>	
<b>35</b>	Recapture amount. Subtract line 34 from line 33. See the instructions for where to report . . . . .	<b>35</b>	

\* 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)

		(b) Date acquired (mo., day, yr.)	(c) Date sold (mo., day, yr.)
<b>19 (a)</b> Description of section 1245, 1250, 1252, 1254, or 1255 property:			
<b>A</b>			
<b>B</b>			
<b>C</b>			
<b>D</b>			
<b>These columns relate to the properties on lines 19A through 19D.</b>			
	<b>Property A</b>	<b>Property B</b>	<b>Property C</b>
	<b>Property D</b>		
<b>20</b> Gross sales price ( <b>Note:</b> See line 1a before completing.) . . . . .	<b>20</b>		
<b>21</b> Cost or other basis plus expense of sale . . . . .	<b>21</b>		
<b>22</b> Depreciation (or depletion) allowed or allowable. . . . .	<b>22</b>		
<b>23</b> Adjusted basis. Subtract line 22 from line 21. . . . .	<b>23</b>		
<b>24</b> Total gain. Subtract line 23 from line 20 . . . . .	<b>24</b>		
<b>25 If section 1245 property:</b>			
<b>a</b> Depreciation allowed or allowable from line 22 . . . . .	<b>25a</b>		
<b>b</b> Enter the <b>smaller</b> of line 24 or 25a. . . . .	<b>25b</b>	20,299,330	
<b>26 If section 1250 property:</b> If straight line depreciation was used, enter -0- on line 26g, except for a corporation subject to section 291.			
<b>a</b> Additional depreciation after 1975. See instructions . . . . .	<b>26a</b>		
<b>b</b> Applicable percentage multiplied by the <b>smaller</b> of line 24 or line 26a. See instructions. . . . .	<b>26b</b>		
<b>c</b> Subtract line 26a from line 24. If residential rental property or line 24 isn't more than line 26a, skip lines 26d and 26e	<b>26c</b>		
<b>d</b> Additional depreciation after 1969 and before 1976. . . . .	<b>26d</b>		
<b>e</b> Enter the <b>smaller</b> of line 26c or 26d . . . . .	<b>26e</b>		
<b>f</b> Section 291 amount (corporations only) . . . . .	<b>26f</b>		
<b>g</b> Add lines 26b, 26e, and 26f . . . . .	<b>26g</b>	434,437	
<b>27 If section 1252 property:</b> Skip this section if you didn't dispose of farmland or if this form is being completed for a partnership.			
<b>a</b> Soil, water, and land clearing expenses . . . . .	<b>27a</b>		
<b>b</b> Line 27a multiplied by applicable percentage. See instructions	<b>27b</b>		
<b>c</b> Enter the <b>smaller</b> of line 24 or 27b . . . . .	<b>27c</b>	*	
<b>28 If section 1254 property:</b>			
<b>a</b> Intangible drilling and development costs, expenditures for development of mines and other natural deposits, mining exploration costs, and depletion. See instructions	<b>28a</b>		
<b>b</b> Enter the <b>smaller</b> of line 24 or 28a. . . . .	<b>28b</b>	88,584	
<b>29 If section 1255 property:</b>			
<b>a</b> Applicable percentage of payments excluded from income under section 126. See instructions . . . . .	<b>29a</b>		
<b>b</b> Enter the <b>smaller</b> of line 24 or 29a. See instructions . . . . .	<b>29b</b>	*	

**Summary of Part III Gains.** Complete property columns A through D through line 29b before going to line 30.

<b>30</b> Total gains for all properties. Add property columns A through D, line 24 . . . . .	<b>30</b>	124,726,884
<b>31</b> Add property columns A through D, lines 25b, 26g, 27c, 28b, and 29b. Enter here and on line 13 . . . . .	<b>31</b>	20,822,027
<b>32</b> Subtract line 31 from line 30. Enter the portion from casualty or theft on Form 4684, line 33. Enter the portion from other than casualty or theft on Form 4797, line 6 . . . . .	<b>32</b>	103,904,857

**Part IV Recapture Amounts Under Sections 179 and 280F(b)(2) When Business Use Drops to 50% or Less**  
 (see instructions)

		(a) Section 179	(b) Section 280F(b)(2)
<b>33</b> Section 179 expense deduction or depreciation allowable in prior years. . . . .	<b>33</b>		
<b>34</b> Recomputed depreciation. See instructions . . . . .	<b>34</b>		
<b>35</b> Recapture amount. Subtract line 34 from line 33. See the instructions for where to report . . . . .	<b>35</b>		

\* 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

**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](http://www.irs.gov/Form4835) for the latest information.

OMB No. 1545-0074

**2022**  
Attachment  
Sequence No. **37**

Name(s) shown on tax return

Your social security number

**Total Forms Filed = 431,424**

Employer ID number (EIN), if any

**A** Did you actively participate in the operation of this farm during 2022? See instructions  Yes  No

**Part I Gross Farm Rental Income—Based on Production.** Include amounts converted to cash or the equivalent.

<b>1</b>	Income from production of livestock, produce, grains, and other crops . . . . .	<b>1</b>	181,088
<b>2a</b>	Cooperative distributions (Form(s) 1099-PATR) . . . . .	<b>2a</b>	75,314
		<b>2b</b>	Taxable amount
<b>3a</b>	Agricultural program payments (see instructions) . . . . .	<b>3a</b>	110,206
		<b>3b</b>	Taxable amount
<b>4</b>	Commodity Credit Corporation (CCC) loans (see instructions):		
<b>a</b>	CCC loans reported under election . . . . .	<b>4a</b>	*
<b>b</b>	CCC loans forfeited . . . . .	<b>4b</b>	*
		<b>4c</b>	Taxable amount
<b>5</b>	Crop insurance proceeds and federal crop disaster payments (see instructions):		
<b>a</b>	Amount received in 2022 . . . . .	<b>5a</b>	32,697
		<b>5b</b>	Taxable amount
<b>c</b>	If election to defer to 2023 is attached, check here <input type="checkbox"/> <b>5d</b> Amount deferred from 2021. . . . .	<b>5d</b>	
<b>6</b>	Other income, including federal and state gasoline or fuel tax credit or refund (see instructions) . . . . .	<b>6</b>	211,112
<b>7</b>	<b>Gross farm rental income.</b> Add amounts in the right column for lines 1 through 6. Enter the total here and on Schedule E (Form 1040), line 42 . . . . .	<b>7</b>	413,104

**Part II Expenses—Farm Rental Property.** Do not include personal or living expenses.

<b>8</b>	Car and truck expenses (see Schedule F (Form 1040) instructions). Also attach <b>Form 4562</b> . . . . .	<b>8</b>	34,736	<b>21</b>	Pension and profit-sharing plans . . . . .	<b>21</b>	*
<b>9</b>	Chemicals . . . . .	<b>9</b>	65,218	<b>22</b>	Rent or lease:		
<b>10</b>	Conservation expenses (see instructions) . . . . .	<b>10</b>	4,615	<b>a</b>	Vehicles, machinery, and equipment (see instructions) . . . . .	<b>22a</b>	
<b>11</b>	Custom hire (machine work) . . . . .	<b>11</b>	33,366	<b>b</b>	Other (land, animals, etc.) . . . . .	<b>22b</b>	
<b>12</b>	Depreciation and section 179 expense deduction not claimed elsewhere . . . . .	<b>12</b>	121,704	<b>23</b>	Repairs and maintenance . . . . .	<b>23</b>	103,278
<b>13</b>	Employee benefit programs other than on line 21 (see Schedule F (Form 1040) instructions) . . . . .	<b>13</b>	*	<b>24</b>	Seeds and plants . . . . .	<b>24</b>	47,450
<b>14</b>	Feed . . . . .	<b>14</b>	7,900	<b>25</b>	Storage and warehousing . . . . .	<b>25</b>	
<b>15</b>	Fertilizers and lime . . . . .	<b>15</b>	64,646	<b>26</b>	Supplies . . . . .	<b>26</b>	63,505
<b>16</b>	Freight and trucking . . . . .	<b>16</b>		<b>27</b>	Taxes . . . . .	<b>27</b>	308,879
<b>17</b>	Gasoline, fuel, and oil . . . . .	<b>17</b>	70,272	<b>28</b>	Utilities . . . . .	<b>28</b>	
<b>18</b>	Insurance (other than health) . . . . .	<b>18</b>	178,819	<b>29</b>	Veterinary, breeding, and medicine . . . . .	<b>29</b>	
<b>19</b>	Interest (see instructions):			<b>30</b>	Other expenses (specify):		
<b>a</b>	Mortgage (paid to banks, etc.) . . . . .	<b>19a</b>	37,363	<b>a</b>	-----	<b>30a</b>	
<b>b</b>	Other . . . . .	<b>19b</b>	11,426	<b>b</b>	-----	<b>30b</b>	
<b>20</b>	Labor hired (less employment credits) (see Schedule F (Form 1040) instructions) . . . . .	<b>20</b>	14,415	<b>c</b>	-----	<b>30c</b>	
				<b>d</b>	-----	<b>30d</b>	
				<b>e</b>	-----	<b>30e</b>	
				<b>f</b>	-----	<b>30f</b>	
				<b>g</b>	-----	<b>30g</b>	
<b>31</b>	<b>Total expenses.</b> Add lines 8 through 30g. See instructions . . . . .	<b>31</b>	371,956				
<b>32</b>	<b>Net farm rental income or (loss).</b> Subtract line 31 from line 7. If the result is income, enter it here and on Schedule E (Form 1040), line 40. If the result is a loss, you <b>must</b> go to line 34. See instructions. . . . .	<b>32</b>	420,290				
<b>33</b>	Reserved for future use . . . . .	<b>33</b>					
<b>34</b>	If line 32 is a loss, check the box that describes your investment in this activity. See instructions . . . . .	<b>34a</b>	<input type="checkbox"/> All investment is at risk.	<b>34b</b>	<input type="checkbox"/> Some investment is not at risk.		
<b>c</b>	You may have to complete <b>Form 8582</b> to determine your deductible loss, regardless of which box you checked. If you checked box 34b, you <b>must</b> complete <b>Form 6198</b> before going to Form 8582. In either case, enter the <b>deductible loss</b> here and on Schedule E (Form 1040), line 40. See instructions.	<b>34c</b>	68,550				

**Nondeductible loss (+) / suspended loss carryover (-) = 42,115**

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

Cat. No. 13117W

Form **4835** (2022)

\* 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

**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](http://www.irs.gov/Form4835) for the latest information.

OMB No. 1545-0074

**2022**  
Attachment  
Sequence No. **37**

Name(s) shown on tax return

Your social security number

**Total Forms Filed = 431,424**

Employer ID number (EIN), if any

**A** Did you actively participate in the operation of this farm during 2022? See instructions  Yes  No

**Part I Gross Farm Rental Income—Based on Production.** Include amounts converted to cash or the equivalent.

<b>1</b>	Income from production of livestock, produce, grains, and other crops	<b>1</b>	7,039,975
<b>2a</b>	Cooperative distributions (Form(s) 1099-PATR)	<b>2a</b>	2,146,637
<b>2b</b>	Taxable amount	<b>2b</b>	
<b>3a</b>	Agricultural program payments (see instructions)	<b>3a</b>	872,605
<b>3b</b>	Taxable amount	<b>3b</b>	837,815
<b>4</b>	Commodity Credit Corporation (CCC) loans (see instructions):		
<b>a</b>	CCC loans reported under election	<b>4a</b>	*
<b>b</b>	CCC loans forfeited	<b>4b</b>	*
<b>4c</b>	Taxable amount	<b>4c</b>	
<b>5</b>	Crop insurance proceeds and federal crop disaster payments (see instructions):		
<b>a</b>	Amount received in 2022	<b>5a</b>	528,484
<b>5b</b>	Taxable amount	<b>5b</b>	382,012
<b>c</b>	If election to defer to 2023 is attached, check here <input type="checkbox"/>	<b>5d</b>	Amount deferred from 2021.
<b>5d</b>		<b>5d</b>	
<b>6</b>	Other income, including federal and state gasoline or fuel tax credit or refund (see instructions)	<b>6</b>	3,750,149
<b>7</b>	<b>Gross farm rental income.</b> Add amounts in the right column for lines 1 through 6. Enter the total here and on Schedule E (Form 1040), line 42	<b>7</b>	13,762,177

**Part II Expenses—Farm Rental Property.** Do not include personal or living expenses.

<b>8</b>	Car and truck expenses (see Schedule F (Form 1040) instructions). Also attach <b>Form 4562</b>	<b>8</b>	40,054	<b>21</b>	Pension and profit-sharing plans	<b>21</b>	*
<b>9</b>	Chemicals	<b>9</b>	681,790	<b>22</b>	Rent or lease:		
<b>10</b>	Conservation expenses (see instructions)	<b>10</b>	37,860	<b>a</b>	Vehicles, machinery, and equipment (see instructions)	<b>22a</b>	
<b>11</b>	Custom hire (machine work)	<b>11</b>	218,519	<b>b</b>	Other (land, animals, etc.)	<b>22b</b>	
<b>12</b>	Depreciation and section 179 expense deduction not claimed elsewhere	<b>12</b>	1,455,795	<b>23</b>	Repairs and maintenance	<b>23</b>	345,849
<b>13</b>	Employee benefit programs other than on line 21 (see Schedule F (Form 1040) instructions)	<b>13</b>	*	<b>24</b>	Seeds and plants	<b>24</b>	441,844
<b>14</b>	Feed	<b>14</b>	22,327	<b>25</b>	Storage and warehousing	<b>25</b>	
<b>15</b>	Fertilizers and lime	<b>15</b>	998,274	<b>26</b>	Supplies	<b>26</b>	126,900
<b>16</b>	Freight and trucking	<b>16</b>		<b>27</b>	Taxes	<b>27</b>	1,125,099
<b>17</b>	Gasoline, fuel, and oil	<b>17</b>	137,284	<b>28</b>	Utilities	<b>28</b>	
<b>18</b>	Insurance (other than health)	<b>18</b>	491,875	<b>29</b>	Veterinary, breeding, and medicine	<b>29</b>	
<b>19</b>	Interest (see instructions):			<b>30</b>	Other expenses (specify):		
<b>a</b>	Mortgage (paid to banks, etc.)	<b>19a</b>	417,849	<b>a</b>	-----	<b>30a</b>	
<b>b</b>	Other	<b>19b</b>	98,620	<b>b</b>	-----	<b>30b</b>	
<b>20</b>	Labor hired (less employment credits) (see Schedule F (Form 1040) instructions)	<b>20</b>	82,303	<b>c</b>	-----	<b>30c</b>	
				<b>d</b>	-----	<b>30d</b>	
				<b>e</b>	-----	<b>30e</b>	
				<b>f</b>	-----	<b>30f</b>	
				<b>g</b>	-----	<b>30g</b>	
<b>31</b>	<b>Total expenses.</b> Add lines 8 through 30g. See instructions	<b>31</b>	8,033,266				
<b>32</b>	<b>Net farm rental income or (loss).</b> Subtract line 31 from line 7. If the result is income, enter it here and on Schedule E (Form 1040), line 40. If the result is a loss, you <b>must</b> go to line 34. See instructions.	<b>32</b>	5,728,911				
<b>33</b>	Reserved for future use	<b>33</b>					
<b>34</b>	If line 32 is a loss, check the box that describes your investment in this activity. See instructions.	<b>34a</b>	<input type="checkbox"/> All investment is at risk.	<b>34b</b>	<input type="checkbox"/> Some investment is not at risk.		
	<b>Nondeductible loss (+) / suspended carryover (-) = 345,049</b>						
<b>c</b>	You may have to complete <b>Form 8582</b> to determine your deductible loss, regardless of which box you checked. If you checked box 34b, you <b>must</b> complete <b>Form 6198</b> before going to Form 8582. In either case, enter the <b>deductible loss</b> here and on Schedule E (Form 1040), line 40. See instructions.	<b>34c</b>	682,210				

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

Cat. No. 13117W

Form **4835** (2022)

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

Form **4952**  
Department of the Treasury  
Internal Revenue Service**Investment Interest Expense Deduction**Go to [www.irs.gov/Form4952](http://www.irs.gov/Form4952) for the latest information.  
Attach to your tax return.

OMB No. 1545-0191

**2022**  
Attachment  
Sequence No. **51**

Name(s) shown on return

**Total Forms Filed =** 1,365,945

Identifying number

**Part I Total Investment Interest Expense**

<b>1</b>	Investment interest expense paid or accrued in 2022 (see instructions)	<b>1</b>	987,884
<b>2</b>	Disallowed investment interest expense from 2021 Form 4952, line 7	<b>2</b>	578,669
<b>3</b>	<b>Total investment interest expense.</b> Add lines 1 and 2	<b>3</b>	1,353,106

**Part II Net Investment Income**

<b>4a</b>	Gross income from property held for investment (excluding any net gain from the disposition of property held for investment)	<b>4a</b>	1,254,072	
<b>4b</b>	Qualified dividends included on line 4a	<b>4b</b>	1,046,690	
<b>4c</b>	Subtract line 4b from line 4a	<b>4c</b>		1,208,653
<b>4d</b>	Net gain from the disposition of property held for investment	<b>4d</b>	491,757	
<b>4e</b>	Enter the <b>smaller</b> of line 4d or your net capital gain from the disposition of property held for investment. See instructions	<b>4e</b>	459,887	
<b>4f</b>	Subtract line 4e from line 4d	<b>4f</b>		150,749
<b>4g</b>	Enter the amount from lines 4b and 4e that you elect to include in investment income. See instructions	<b>4g</b>		137,330
<b>4h</b>	Investment income. Add lines 4c, 4f, and 4g	<b>4h</b>		1,226,239
<b>5</b>	Investment expenses (see instructions)	<b>5</b>		355,476
<b>6</b>	<b>Net investment income.</b> Subtract line 5 from line 4h. If zero or less, enter -0-	<b>6</b>		1,185,301

**Part III Investment Interest Expense Deduction**

<b>7</b>	Disallowed investment interest expense to be carried forward to 2023. Subtract line 6 from line 3. If zero or less, enter -0-	<b>7</b>	681,059
<b>8</b>	<b>Investment interest expense deduction.</b> Enter the <b>smaller</b> of line 3 or line 6. See instructions	<b>8</b>	1,172,616

For Paperwork Reduction Act Notice, see page 4.

Cat. No. 13177Y

Form **4952** (2022)

Form **4952**  
Department of the Treasury  
Internal Revenue Service

## Investment Interest Expense Deduction

Go to [www.irs.gov/Form4952](http://www.irs.gov/Form4952) for the latest information.  
Attach to your tax return.

OMB No. 1545-0191

**2022**  
Attachment  
Sequence No. **51**

Name(s) shown on return	<b>Total Forms Filed =</b> 1,365,945	Identifying number
-------------------------	--------------------------------------	--------------------

### Part I Total Investment Interest Expense

<b>1</b>	Investment interest expense paid or accrued in 2022 (see instructions)	<b>1</b>	32,756,456
<b>2</b>	Disallowed investment interest expense from 2021 Form 4952, line 7	<b>2</b>	35,458,650
<b>3</b>	<b>Total investment interest expense.</b> Add lines 1 and 2	<b>3</b>	68,215,106

### Part II Net Investment Income

<b>4a</b>	Gross income from property held for investment (excluding any net gain from the disposition of property held for investment)	<b>4a</b>	220,490,210	
<b>4b</b>	Qualified dividends included on line 4a	<b>4b</b>	107,949,870	
<b>4c</b>	Subtract line 4b from line 4a	<b>4c</b>	112,540,340	
<b>4d</b>	Net gain from the disposition of property held for investment	<b>4d</b>	370,068,529	
<b>4e</b>	Enter the <b>smaller</b> of line 4d or your net capital gain from the disposition of property held for investment. See instructions	<b>4e</b>	329,596,910	
<b>4f</b>	Subtract line 4e from line 4d	<b>4f</b>	40,471,619	
<b>4g</b>	Enter the amount from lines 4b and 4e that you elect to include in investment income. See instructions	<b>4g</b>	4,795,653	
<b>4h</b>	Investment income. Add lines 4c, 4f, and 4g	<b>4h</b>	157,807,612	
<b>5</b>	Investment expenses (see instructions)	<b>5</b>	10,600,826	
<b>6</b>	<b>Net investment income.</b> Subtract line 5 from line 4h. If zero or less, enter -0-	<b>6</b>	149,457,431	

### Part III Investment Interest Expense Deduction

<b>7</b>	Disallowed investment interest expense to be carried forward to 2023. Subtract line 6 from line 3. If zero or less, enter -0-	<b>7</b>	39,581,548
<b>8</b>	<b>Investment interest expense deduction.</b> Enter the <b>smaller</b> of line 3 or line 6. See instructions	<b>8</b>	28,633,558

For Paperwork Reduction Act Notice, see page 4.

Cat. No. 13177Y

Form **4952** (2022)

Form **5329**

Department of the Treasury Internal Revenue Service

**Additional Taxes on Qualified Plans (Including IRAs) and Other Tax-Favored Accounts**

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

Go to [www.irs.gov/Form5329](http://www.irs.gov/Form5329) for instructions and the latest information.

OMB No. 1545-0074

**2022**  
Attachment Sequence No. **29**

Name of individual subject to additional tax. If married filing jointly, see instructions. **Total Forms Filed =** 2,679,325 **Your social security number**

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.

Table with 4 rows: 1 Early distributions includible in income... 2 Early distributions included on line 1 that are not subject to the additional tax... 3 Amount subject to additional tax... 4 Additional tax. Enter 10% (0.10) of line 3.

**Part II Additional Tax on Certain Distributions From Education Accounts and ABLÉ Accounts.** Complete this part if you included an amount in income, on Schedule 1 (Form 1040), line 8z, from a Coverdell education savings account (ESA) or a qualified tuition program (QTP), or on Schedule 1 (Form 1040), line 8q, from an ABLÉ account.

Table with 4 rows: 5 Distributions included in income from a Coverdell ESA, a QTP, or an ABLÉ account... 6 Distributions included on line 5 that are not subject to the additional tax... 7 Amount subject to additional tax... 8 Additional tax. Enter 10% (0.10) of line 7.

**Part III Additional Tax on Excess Contributions to Traditional IRAs.** Complete this part if you contributed more to your traditional IRAs for 2022 than is allowable or you had an amount on line 17 of your 2021 Form 5329.

Table with 9 rows: 9 Enter your excess contributions from line 16 of your 2021 Form 5329... 10 If your traditional IRA contributions for 2022 are less than your maximum allowable contribution... 11 2022 traditional IRA distributions included in income... 12 2022 distributions of prior year excess contributions... 13 Add lines 10, 11, and 12... 14 Prior year excess contributions... 15 Excess contributions for 2022... 16 Total excess contributions... 17 Additional tax. Enter 6% (0.06) of the smaller of line 16 or the value of your traditional IRAs on December 31, 2022.

**Part IV Additional Tax on Excess Contributions to Roth IRAs.** Complete this part if you contributed more to your Roth IRAs for 2022 than is allowable or you had an amount on line 25 of your 2021 Form 5329.

Table with 9 rows: 18 Enter your excess contributions from line 24 of your 2021 Form 5329... 19 If your Roth IRA contributions for 2022 are less than your maximum allowable contribution... 20 2022 distributions from your Roth IRAs... 21 Add lines 19 and 20... 22 Prior year excess contributions... 23 Excess contributions for 2022... 24 Total excess contributions... 25 Additional tax. Enter 6% (0.06) of the smaller of line 24 or the value of your Roth IRAs on December 31, 2022.



Form **5329**

Department of the Treasury  
Internal Revenue Service

**Additional Taxes on Qualified Plans  
(Including IRAs) and Other Tax-Favored Accounts**

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

Go to [www.irs.gov/Form5329](http://www.irs.gov/Form5329) for instructions and the latest information.

OMB No. 1545-0074

**2022**  
Attachment  
Sequence No. **29**

Name of individual subject to additional tax. If married filing jointly, see instructions.  
**Total Forms Filed =** 2,679,325

Your social security number

<b>Fill in Your Address Only if You Are Filing This Form by Itself and Not With Your Tax Return</b>	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 <input type="checkbox"/>
	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	28,327,509
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	9,985,273
3	Amount subject to additional tax. Subtract line 2 from line 1	3	18,339,225
4	<b>Additional tax.</b> Enter 10% (0.10) of line 3. Include this amount on Schedule 2 (Form 1040), line 8 <b>Caution:</b> If any part of the amount on line 3 was a distribution from a SIMPLE IRA, you may have to include 25% of that amount on line 4 instead of 10%. See instructions.	4	1,848,451

**Part II Additional Tax on Certain Distributions From Education Accounts and ABLER 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 8q, from an ABLER account.

5	Distributions included in income from a Coverdell ESA, a QTP, or an ABLER account	5	943,654
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	647,094
8	<b>Additional tax.</b> Enter 10% (0.10) of line 7. Include this amount on Schedule 2 (Form 1040), line 8	8	64,804

**Part III Additional Tax on Excess Contributions to Traditional IRAs.** Complete this part if you contributed more to your traditional IRAs for 2022 than is allowable or you had an amount on line 17 of your 2021 Form 5329.

9	Enter your excess contributions from line 16 of your 2021 Form 5329. See instructions. If zero, go to line 15	9	
10	If your traditional IRA contributions for 2022 are less than your maximum allowable contribution, see instructions. Otherwise, enter -0-	10	
11	2022 traditional IRA distributions included in income (see instructions)	11	
12	2022 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 2022 (see instructions)	15	
16	Total excess contributions. Add lines 14 and 15	16	371,472
17	<b>Additional tax.</b> Enter 6% (0.06) of the <b>smaller</b> of line 16 or the value of your traditional IRAs on December 31, 2022 (including 2022 contributions made in 2023). Include this amount on Schedule 2 (Form 1040), line 8	17	21,658

**Part IV Additional Tax on Excess Contributions to Roth IRAs.** Complete this part if you contributed more to your Roth IRAs for 2022 than is allowable or you had an amount on line 25 of your 2021 Form 5329.

18	Enter your excess contributions from line 24 of your 2021 Form 5329. See instructions. If zero, go to line 23	18	347,982
19	If your Roth IRA contributions for 2022 are less than your maximum allowable contribution, see instructions. Otherwise, enter -0-	19	
20	2022 distributions from your Roth IRAs (see instructions)	20	50,324
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 2022 (see instructions)	23	303,964
24	Total excess contributions. Add lines 22 and 23	24	569,359
25	<b>Additional tax.</b> Enter 6% (0.06) of the <b>smaller</b> of line 24 or the value of your Roth IRAs on December 31, 2022 (including 2022 contributions made in 2023). Include this amount on Schedule 2 (Form 1040), line 8	25	108,656

**Part V Additional Tax on Excess Contributions to Coverdell ESAs.** Complete this part if the contributions to your Coverdell ESAs for 2022 were more than is allowable or you had an amount on line 33 of your 2021 Form 5329.

<b>26</b>	Enter the excess contributions from line 32 of your 2021 Form 5329. See instructions. If zero, go to line 31		<b>26</b>	
<b>27</b>	If the contributions to your Coverdell ESAs for 2022 were less than the maximum allowable contribution, see instructions. Otherwise, enter -0-	<b>27</b>		
<b>28</b>	2022 distributions from your Coverdell ESAs (see instructions)	<b>28</b>		
<b>29</b>	Add lines 27 and 28		<b>29</b>	
<b>30</b>	Prior year excess contributions. Subtract line 29 from line 26. If zero or less, enter -0-		<b>30</b>	
<b>31</b>	Excess contributions for 2022 (see instructions)		<b>31</b>	
<b>32</b>	Total excess contributions. Add lines 30 and 31		<b>32</b>	*
<b>33</b>	<b>Additional tax.</b> Enter 6% (0.06) of the <b>smaller</b> of line 32 <b>or</b> the value of your Coverdell ESAs on December 31, 2022 (including 2022 contributions made in 2023). Include this amount on Schedule 2 (Form 1040), line 8		<b>33</b>	*

**Part VI Additional Tax on Excess Contributions to Archer MSAs.** Complete this part if you or your employer contributed more to your Archer MSAs for 2022 than is allowable or you had an amount on line 41 of your 2021 Form 5329.

<b>34</b>	Enter the excess contributions from line 40 of your 2021 Form 5329. See instructions. If zero, go to line 39		<b>34</b>	
<b>35</b>	If the contributions to your Archer MSAs for 2022 are less than the maximum allowable contribution, see instructions. Otherwise, enter -0-	<b>35</b>		
<b>36</b>	2022 distributions from your Archer MSAs from Form 8853, line 8	<b>36</b>		
<b>37</b>	Add lines 35 and 36		<b>37</b>	
<b>38</b>	Prior year excess contributions. Subtract line 37 from line 34. If zero or less, enter -0-		<b>38</b>	
<b>39</b>	Excess contributions for 2022 (see instructions)		<b>39</b>	
<b>40</b>	Total excess contributions. Add lines 38 and 39		<b>40</b>	7,253
<b>41</b>	<b>Additional tax.</b> Enter 6% (0.06) of the <b>smaller</b> of line 40 <b>or</b> the value of your Archer MSAs on December 31, 2022 (including 2022 contributions made in 2023). Include this amount on Schedule 2 (Form 1040), line 8		<b>41</b>	5,033

**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 2022 than is allowable or you had an amount on line 49 of your 2021 Form 5329.

<b>42</b>	Enter the excess contributions from line 48 of your 2021 Form 5329. If zero, go to line 47		<b>42</b>	
<b>43</b>	If the contributions to your HSAs for 2022 are less than the maximum allowable contribution, see instructions. Otherwise, enter -0-	<b>43</b>		
<b>44</b>	2022 distributions from your HSAs from Form 8889, line 16	<b>44</b>		
<b>45</b>	Add lines 43 and 44		<b>45</b>	
<b>46</b>	Prior year excess contributions. Subtract line 45 from line 42. If zero or less, enter -0-		<b>46</b>	
<b>47</b>	Excess contributions for 2022 (see instructions)		<b>47</b>	
<b>48</b>	Total excess contributions. Add lines 46 and 47		<b>48</b>	515,604
<b>49</b>	<b>Additional tax.</b> Enter 6% (0.06) of the <b>smaller</b> of line 48 <b>or</b> the value of your HSAs on December 31, 2022 (including 2022 contributions made in 2023). Include this amount on Schedule 2 (Form 1040), line 8		<b>49</b>	401,258

**Part VIII Additional Tax on Excess Contributions to an ABLER Account.** Complete this part if contributions to your ABLER account for 2022 were more than is allowable.

<b>50</b>	Excess contributions for 2022 (see instructions)		<b>50</b>	*
<b>51</b>	<b>Additional tax.</b> Enter 6% (0.06) of the <b>smaller</b> of line 50 <b>or</b> the value of your ABLER account on December 31, 2022. Include this amount on Schedule 2 (Form 1040), line 8		<b>51</b>	*

**Part IX Additional Tax on Excess Accumulation in Qualified Retirement Plans (Including IRAs).** Complete this part if you did not receive the minimum required distribution from your qualified retirement plan.

<b>52</b>	Minimum required distribution for 2022 (see instructions)		<b>52</b>	
<b>53</b>	Amount actually distributed to you in 2022		<b>53</b>	
<b>54</b>	Subtract line 53 from line 52. If zero or less, enter -0-		<b>54</b>	4,425
<b>55</b>	<b>Additional tax.</b> Enter 50% (0.50) of line 54. Include this amount on Schedule 2 (Form 1040), line 8		<b>55</b>	4,425

**Sign Here Only if You are Filing This Form by Itself and Not With Your Tax Return**

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

\_\_\_\_\_  
Your signature

\_\_\_\_\_  
Date

<b>Paid Preparer Use Only</b>	Print/Type preparer's name	Preparer's signature	Date	Check <input type="checkbox"/> if self-employed	PTIN
	Firm's name			Firm's EIN	
	Firm's address			Phone no.	

\* 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 2022 were more than is allowable or you had an amount on line 33 of your 2021 Form 5329.

<b>26</b>	Enter the excess contributions from line 32 of your 2021 Form 5329. See instructions. If zero, go to line 31		<b>26</b>	
<b>27</b>	If the contributions to your Coverdell ESAs for 2022 were less than the maximum allowable contribution, see instructions. Otherwise, enter -0-	<b>27</b>		
<b>28</b>	2022 distributions from your Coverdell ESAs (see instructions)	<b>28</b>		
<b>29</b>	Add lines 27 and 28		<b>29</b>	
<b>30</b>	Prior year excess contributions. Subtract line 29 from line 26. If zero or less, enter -0-		<b>30</b>	
<b>31</b>	Excess contributions for 2022 (see instructions)		<b>31</b>	
<b>32</b>	Total excess contributions. Add lines 30 and 31		<b>32</b>	*
<b>33</b>	<b>Additional tax.</b> Enter 6% (0.06) of the <b>smaller</b> of line 32 <b>or</b> the value of your Coverdell ESAs on December 31, 2022 (including 2022 contributions made in 2023). Include this amount on Schedule 2 (Form 1040), line 8		<b>33</b>	*

**Part VI Additional Tax on Excess Contributions to Archer MSAs.** Complete this part if you or your employer contributed more to your Archer MSAs for 2022 than is allowable or you had an amount on line 41 of your 2021 Form 5329.

<b>34</b>	Enter the excess contributions from line 40 of your 2021 Form 5329. See instructions. If zero, go to line 39		<b>34</b>	
<b>35</b>	If the contributions to your Archer MSAs for 2022 are less than the maximum allowable contribution, see instructions. Otherwise, enter -0-	<b>35</b>		
<b>36</b>	2022 distributions from your Archer MSAs from Form 8853, line 8	<b>36</b>		
<b>37</b>	Add lines 35 and 36		<b>37</b>	
<b>38</b>	Prior year excess contributions. Subtract line 37 from line 34. If zero or less, enter -0-		<b>38</b>	
<b>39</b>	Excess contributions for 2022 (see instructions)		<b>39</b>	
<b>40</b>	Total excess contributions. Add lines 38 and 39		<b>40</b>	7,253
<b>41</b>	<b>Additional tax.</b> Enter 6% (0.06) of the <b>smaller</b> of line 40 <b>or</b> the value of your Archer MSAs on December 31, 2022 (including 2022 contributions made in 2023). Include this amount on Schedule 2 (Form 1040), line 8		<b>41</b>	5,033

**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 2022 than is allowable or you had an amount on line 49 of your 2021 Form 5329.

<b>42</b>	Enter the excess contributions from line 48 of your 2021 Form 5329. If zero, go to line 47		<b>42</b>	
<b>43</b>	If the contributions to your HSAs for 2022 are less than the maximum allowable contribution, see instructions. Otherwise, enter -0-	<b>43</b>		
<b>44</b>	2022 distributions from your HSAs from Form 8889, line 16	<b>44</b>		
<b>45</b>	Add lines 43 and 44		<b>45</b>	
<b>46</b>	Prior year excess contributions. Subtract line 45 from line 42. If zero or less, enter -0-		<b>46</b>	
<b>47</b>	Excess contributions for 2022 (see instructions)		<b>47</b>	
<b>48</b>	Total excess contributions. Add lines 46 and 47		<b>48</b>	1,192,644
<b>49</b>	<b>Additional tax.</b> Enter 6% (0.06) of the <b>smaller</b> of line 48 <b>or</b> the value of your HSAs on December 31, 2022 (including 2022 contributions made in 2023). Include this amount on Schedule 2 (Form 1040), line 8		<b>49</b>	42,916

**Part VIII Additional Tax on Excess Contributions to an ABLER Account.** Complete this part if contributions to your ABLER account for 2022 were more than is allowable.

<b>50</b>	Excess contributions for 2022 (see instructions)		<b>50</b>	*
<b>51</b>	<b>Additional tax.</b> Enter 6% (0.06) of the <b>smaller</b> of line 50 <b>or</b> the value of your ABLER account on December 31, 2022. Include this amount on Schedule 2 (Form 1040), line 8		<b>51</b>	*

**Part IX Additional Tax on Excess Accumulation in Qualified Retirement Plans (Including IRAs).** Complete this part if you did not receive the minimum required distribution from your qualified retirement plan.

<b>52</b>	Minimum required distribution for 2022 (see instructions)		<b>52</b>	
<b>53</b>	Amount actually distributed to you in 2022		<b>53</b>	
<b>54</b>	Subtract line 53 from line 52. If zero or less, enter -0-		<b>54</b>	8,321
<b>55</b>	<b>Additional tax.</b> Enter 50% (0.50) of line 54. Include this amount on Schedule 2 (Form 1040), line 8		<b>55</b>	4,160

**Sign Here Only if You are Filing This Form by Itself and Not With Your Tax Return**

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

\_\_\_\_\_  
Your signature

\_\_\_\_\_  
Date

<b>Paid Preparer Use Only</b>	Print/Type preparer's name	Preparer's signature	Date	Check <input type="checkbox"/> if self-employed	PTIN
	Firm's name			Firm's EIN	
	Firm's address			Phone no.	

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

Form **5405**  
(Rev. November 2022)  
Department of the Treasury  
Internal Revenue Service  
Name shown on return

## Repayment of the First-Time Homebuyer Credit

Attach to Form 1040, 1040-SR, 1040-NR, or 1040-X.  
Go to [www.irs.gov/Form5405](http://www.irs.gov/Form5405) for instructions and the latest information.

OMB No. 1545-0074

Attachment Sequence No. **58**

Total Forms Filed = 77,427

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 2022. No repayment of the credit is required of the deceased taxpayer. If you are filing a joint return for 2022 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	43,947
5	Enter the amount of the credit you repaid with your tax returns for the years 2010 through 2021 . . . . .	5	42,249
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	42,937
7	Enter the gain on the disposition of your main home (from line 15 below) . . . . .	7	13,116
8	<b>Amount of the credit to be repaid.</b> See instructions . . . . .	8	50,234

**Next:** Enter the amount from line 8 on your 2022 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	16,631
10	Selling expenses (including commissions, advertising and legal fees, and seller-paid loan charges) or expenses in getting the condemnation award . . . . .	10	11,304
11	Subtract line 10 from line 9. This is the amount realized on the sale of the home . . . . .	11	16,631
12	Adjusted basis of home sold (see instructions) . . . . .	12	12,609
13	Enter the first-time homebuyer credit claimed on Form 5405 <b>minus</b> the amount of the credit you repaid with your tax returns for the years 2010 through 2021 . . . . .	13	15,631
14	Subtract line 13 from line 12. This is the adjusted basis for purposes of repaying the credit . . . . .	14	15,632
15	Subtract line 14 from line 11 . . . . .	15	16,639

- 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 2020.
- 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 2022)  
Department of the Treasury  
Internal Revenue Service  
Name shown on return

## Repayment of the First-Time Homebuyer Credit

Attach to Form 1040, 1040-SR, 1040-NR, or 1040-X.  
Go to [www.irs.gov/Form5405](http://www.irs.gov/Form5405) for instructions and the latest information.

OMB No. 1545-0074

Attachment Sequence No. **58**

Total Forms Filed = 77,427

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 2022. No repayment of the credit is required of the deceased taxpayer. If you are filing a joint return for 2022 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	271,249
5	Enter the amount of the credit you repaid with your tax returns for the years 2010 through 2021 . . . . .	5	193,041
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	78,208
7	Enter the gain on the disposition of your main home (from line 15 below) . . . . .	7	1,863,481
8	<b>Amount of the credit to be repaid.</b> See instructions . . . . .	8	34,608
Next: Enter the amount from line 8 on your 2022 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	4,721,533
10	Selling expenses (including commissions, advertising and legal fees, and seller-paid loan charges) or expenses in getting the condemnation award . . . . .	10	490,131
11	Subtract line 10 from line 9. This is the amount realized on the sale of the home . . . . .	11	4,231,402
12	Adjusted basis of home sold (see instructions) . . . . .	12	2,487,728
13	Enter the first-time homebuyer credit claimed on Form 5405 <b>minus</b> the amount of the credit you repaid with your tax returns for the years 2010 through 2021 . . . . .	13	20,973
14	Subtract line 13 from line 12. This is the adjusted basis for purposes of repaying the credit . . . . .	14	2,466,755
15	Subtract line 14 from line 11 . . . . .	15	1,764,647
<ul style="list-style-type: none"> <li>• If line 15 is more than -0-, you have a gain. Check the box on line 3a and complete Part II. <b>However</b>, check the box on line 3f (instead of the box on line 3a) if your home was destroyed or you sold the home through condemnation or under threat of condemnation. Then complete Part II if the event occurred in 2020.</li> <li>• 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.</li> </ul>			

Form **5695**  
Department of the Treasury  
Internal Revenue Service

**Residential Energy Credits**

Go to [www.irs.gov/Form5695](http://www.irs.gov/Form5695) for instructions and the latest information.  
Attach to Form 1040, 1040-SR, or 1040-NR.

OMB No. 1545-0074

**2022**  
Attachment  
Sequence No. **158**

Name(s) shown on return **Total Forms Filed =** 3,410,701 **Your social security number**

**Part I Residential Clean Energy Credit** (See instructions before completing this part.)

**Note:** Skip lines 1 through 11 if you only have a **credit carryforward from 2021**.

<b>1</b>	Qualified solar electric property costs . . . . .	<b>1</b>	1,010,499
<b>2</b>	Qualified solar water heating property costs . . . . .	<b>2</b>	145,269
<b>3</b>	Qualified small wind energy property costs . . . . .	<b>3</b>	38,000
<b>4</b>	Qualified geothermal heat pump property costs . . . . .	<b>4</b>	81,916
<b>5</b>	Qualified biomass fuel property costs . . . . .	<b>5</b>	78,168
<b>6a</b>	Add lines 1 through 5 . . . . .	<b>6a</b>	1,210,384
<b>b</b>	Multiply line 6a by 30% (0.30) . . . . .	<b>6b</b>	1,210,384
<b>7a</b>	Qualified fuel cell property. Was qualified fuel cell property installed on, or in connection with, your main home located in the United States? (See instructions.) . . . . .	<b>7a</b>	<input type="checkbox"/> Yes <input type="checkbox"/> No
	<b>Caution:</b> If you checked the "No" box, you cannot take a credit for qualified fuel cell property. Skip lines 7b through 11.		
<b>b</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 . . . . .		
<b>8</b>	Qualified fuel cell property costs . . . . .	<b>8</b>	34,529
<b>9</b>	Multiply line 8 by 30% (0.30) . . . . .	<b>9</b>	34,529
<b>10</b>	Kilowatt capacity of property on line 8 above . . . . . x \$1,000	<b>10</b>	36,875
<b>11</b>	Enter the smaller of line 9 or line 10 . . . . .	<b>11</b>	31,468
<b>12</b>	Credit carryforward from 2021. Enter the amount, if any, from your 2021 Form 5695, line 16 . . . . .	<b>12</b>	465,148
<b>13</b>	Add lines 6b, 11, and 12 . . . . .	<b>13</b>	1,617,500
<b>14</b>	Limitation based on tax liability. Enter the amount from the Residential Clean Energy Credit Limit Worksheet (see instructions) . . . . .	<b>14</b>	1,622,131
<b>15</b>	<b>Residential clean energy credit.</b> Enter the smaller of line 13 or line 14. Also include this amount on Schedule 3 (Form 1040), line 5 . . . . .	<b>15</b>	1,439,151
<b>16</b>	Credit carryforward to 2023. If line 15 is less than line 13, subtract line 15 from line 13 . . . . .	<b>16</b>	696,322

Form **5695**  
Department of the Treasury  
Internal Revenue Service

**Residential Energy Credits**

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

OMB No. 1545-0074

**2022**  
Attachment  
Sequence No. **158**

Name(s) shown on return

**Total Forms Filed =** 3,410,701

Your social security number

**Part I Residential Clean Energy Credit** (See instructions before completing this part.)

**Note:** Skip lines 1 through 11 if you only have a **credit carryforward from 2021**.

<b>1</b>	Qualified solar electric property costs . . . . .	<b>1</b>	29,606,636
<b>2</b>	Qualified solar water heating property costs . . . . .	<b>2</b>	1,068,709
<b>3</b>	Qualified small wind energy property costs . . . . .	<b>3</b>	254,253
<b>4</b>	Qualified geothermal heat pump property costs . . . . .	<b>4</b>	860,613
<b>5</b>	Qualified biomass fuel property costs . . . . .	<b>5</b>	1,028,575
<b>6a</b>	Add lines 1 through 5 . . . . .	<b>6a</b>	32,818,786
<b>b</b>	Multiply line 6a by 30% (0.30) . . . . .	<b>6b</b>	9,827,077
<b>7a</b>	Qualified fuel cell property. Was qualified fuel cell property installed on, or in connection with, your main home located in the United States? (See instructions.) . . . . .	<b>7a</b>	<input type="checkbox"/> Yes <input type="checkbox"/> No
	<b>Caution:</b> If you checked the "No" box, you cannot take a credit for qualified fuel cell property. Skip lines 7b through 11.		
<b>b</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 . . . . .		
<b>8</b>	Qualified fuel cell property costs . . . . .	<b>8</b>	741,416
<b>9</b>	Multiply line 8 by 30% (0.30) . . . . .	<b>9</b>	222,041
<b>10</b>	Kilowatt capacity of property on line 8 above . . . . . x \$1,000	<b>10</b>	97,502,371
<b>11</b>	Enter the smaller of line 9 or line 10 . . . . .	<b>11</b>	203,706
<b>12</b>	Credit carryforward from 2021. Enter the amount, if any, from your 2021 Form 5695, line 16 . . . . .	<b>12</b>	2,620,607
<b>13</b>	Add lines 6b, 11, and 12 . . . . .	<b>13</b>	12,651,391
<b>14</b>	Limitation based on tax liability. Enter the amount from the Residential Clean Energy Credit Limit Worksheet (see instructions) . . . . .	<b>14</b>	34,225,260
<b>15</b>	<b>Residential clean energy credit.</b> Enter the smaller of line 13 or line 14. Also include this amount on Schedule 3 (Form 1040), line 5 . . . . .	<b>15</b>	7,705,025
<b>16</b>	Credit carryforward to 2023. If line 15 is less than line 13, subtract line 15 from line 13 . . . . .	<b>16</b>	4,946,366

**Part II Energy Efficient Home Improvement Credit**

<p><b>17a</b> Were the qualified energy efficiency improvements or residential energy property costs for your main home located in the United States? (see instructions) . . . . .</p>	<p><b>17a</b></p>	<p><input type="checkbox"/> Yes <input type="checkbox"/> No</p>
<p><b>Caution:</b> If you checked the “No” box, you cannot claim the energy efficient home improvement credit. Do not complete Part II.</p>		
<p><b>b</b> Print the complete address of the main home where you made the qualifying improvements.</p>		
<p><b>Caution:</b> You can only have one main home at a time.</p>		
<p>Number and street <span style="float: right;">Unit No.</span></p>		
<p>City, State, and ZIP code</p>		
<p><b>c</b> Were any of these improvements related to the construction of this main home? . . . . .</p>	<p><b>17c</b></p>	<p><input type="checkbox"/> Yes <input type="checkbox"/> No</p>
<p><b>Caution:</b> If you checked the “Yes” box, you can only claim the energy efficient home improvement credit for qualifying improvements that were not related to the construction of the home. Do not include expenses related to the construction of your main home, even if the improvements were made after you moved into the home.</p>		
<p><b>18</b> Lifetime limitation. Enter the amount from the Lifetime Limitation Worksheet (see instructions) . . .</p>	<p><b>18</b></p>	<p>389,110</p>
<p><b>19</b> Qualified energy efficiency improvements (original use must begin with you and the component must reasonably be expected to last for at least 5 years; do not include labor costs) (see instructions).</p>		
<p><b>a</b> Insulation material or system specifically and primarily designed to reduce heat loss or gain of your home that meets the prescriptive criteria established by the 2009 IECC . . . . .</p>	<p><b>19a</b></p>	<p>510,068</p>
<p><b>b</b> Exterior doors that meet or exceed the version 6.0 Energy Star program requirements . . . . .</p>	<p><b>19b</b></p>	<p>405,794</p>
<p><b>c</b> Metal or asphalt roof that meets or exceeds the Energy Star program requirements and has appropriate pigmented coatings or cooling granules which are specifically and primarily designed to reduce the heat gain of your home . . . . .</p>	<p><b>19c</b></p>	<p>175,176</p>
<p><b>d</b> Exterior windows and skylights that meet or exceed the version 6.0 Energy Star program requirements . . . . .</p>	<p><b>19d</b></p>	<p>574,266</p>
<p><b>e</b> Maximum amount of cost on which the credit can be figured . . . . .</p>	<p><b>19e</b></p>	<p>\$2,000</p>
<p><b>f</b> If you claimed window expenses on your Form 5695 prior to 2022, enter the amount from the Window Expense Worksheet (see instructions); otherwise enter -0- . . . . .</p>	<p><b>19f</b></p>	<p>135,786</p>
<p><b>g</b> Subtract line 19f from line 19e. If zero or less, enter -0- . . . . .</p>	<p><b>19g</b></p>	<p>2,459,038</p>
<p><b>h</b> Enter the smaller of line 19d or line 19g . . . . .</p>	<p><b>19h</b></p>	<p>554,222</p>
<p><b>20</b> Add lines 19a, 19b, 19c, and 19h . . . . .</p>	<p><b>20</b></p>	<p>1,221,290</p>
<p><b>21</b> Multiply line 20 by 10% (0.10) . . . . .</p>	<p><b>21</b></p>	<p>1,221,290</p>
<p><b>22</b> Residential energy property costs (must be placed in service by you; include labor costs for onsite preparation, assembly, and original installation) (see instructions).</p>		
<p><b>a</b> Energy-efficient building property. Do not enter more than <b>\$300</b> . . . . .</p>	<p><b>22a</b></p>	<p>503,190</p>
<p><b>b</b> Qualified natural gas, propane, or oil furnace or hot water boiler. Do not enter more than <b>\$150</b> . . . . .</p>	<p><b>22b</b></p>	<p>576,796</p>
<p><b>c</b> Advanced main air circulating fan used in a natural gas, propane, or oil furnace. Do not enter more than <b>\$50</b> . . . . .</p>	<p><b>22c</b></p>	<p>185,928</p>
<p><b>23</b> Add lines 22a through 22c . . . . .</p>	<p><b>23</b></p>	<p>1,006,283</p>
<p><b>24</b> Add lines 21 and 23 . . . . .</p>	<p><b>24</b></p>	<p>1,961,984</p>
<p><b>25</b> Maximum credit amount. (If you jointly occupied the home, see instructions) . . . . .</p>	<p><b>25</b></p>	<p>\$500</p>
<p><b>26</b> Enter the amount, if any, from line 18 . . . . .</p>	<p><b>26</b></p>	
<p><b>27</b> Subtract line 26 from line 25. If zero or less, <b>stop</b>; you cannot take the energy efficient home improvement credit . . . . .</p>	<p><b>27</b></p>	<p>2,198,015</p>
<p><b>28</b> Enter the smaller of line 24 or line 27 . . . . .</p>	<p><b>28</b></p>	<p>1,943,507</p>
<p><b>29</b> Limitation based on tax liability. Enter the amount from the Energy Efficient Home Improvement Credit Limit Worksheet (see instructions) . . . . .</p>	<p><b>29</b></p>	
<p><b>30</b> <b>Energy efficient home improvement credit.</b> Enter the smaller of line 28 or line 29. Also include this amount on Schedule 3 (Form 1040), line 5 . . . . .</p>	<p><b>30</b></p>	<p>1,911,716</p>



**Part II Energy Efficient Home Improvement Credit**

<p><b>17a</b> Were the qualified energy efficiency improvements or residential energy property costs for your main home located in the United States? (see instructions) . . . . .</p>	<p><b>17a</b></p>	<p><input type="checkbox"/> Yes <input type="checkbox"/> No</p>
<p><b>Caution:</b> If you checked the “No” box, you cannot claim the energy efficient home improvement credit. Do not complete Part II.</p>		
<p><b>b</b> Print the complete address of the main home where you made the qualifying improvements.</p>		
<p><b>Caution:</b> You can only have one main home at a time.</p>		
<p>Number and street</p>	<p>Unit No.</p>	
<p>City, State, and ZIP code</p>		
<p><b>c</b> Were any of these improvements related to the construction of this main home? . . . . .</p>	<p><b>17c</b></p>	<p><input type="checkbox"/> Yes <input type="checkbox"/> No</p>
<p><b>Caution:</b> If you checked the “Yes” box, you can only claim the energy efficient home improvement credit for qualifying improvements that were not related to the construction of the home. Do not include expenses related to the construction of your main home, even if the improvements were made after you moved into the home.</p>		
<p><b>18</b> Lifetime limitation. Enter the amount from the Lifetime Limitation Worksheet (see instructions) . . . . .</p>	<p><b>18</b></p>	<p>220,102</p>
<p><b>19</b> Qualified energy efficiency improvements (original use must begin with you and the component must reasonably be expected to last for at least 5 years; do not include labor costs) (see instructions).</p>		
<p><b>a</b> Insulation material or system specifically and primarily designed to reduce heat loss or gain of your home that meets the prescriptive criteria established by the 2009 IECC . . . . .</p>	<p><b>19a</b></p>	<p>2,012,333</p>
<p><b>b</b> Exterior doors that meet or exceed the version 6.0 Energy Star program requirements . . . . .</p>	<p><b>19b</b></p>	<p>1,319,590</p>
<p><b>c</b> Metal or asphalt roof that meets or exceeds the Energy Star program requirements and has appropriate pigmented coatings or cooling granules which are specifically and primarily designed to reduce the heat gain of your home . . . . .</p>	<p><b>19c</b></p>	<p>1,843,201</p>
<p><b>d</b> Exterior windows and skylights that meet or exceed the version 6.0 Energy Star program requirements . . . . .</p>	<p><b>19d</b></p>	<p>5,130,609</p>
<p><b>e</b> Maximum amount of cost on which the credit can be figured . . . . .</p>	<p><b>19e</b></p>	<p>\$2,000</p>
<p><b>f</b> If you claimed window expenses on your Form 5695 prior to 2022, enter the amount from the Window Expense Worksheet (see instructions); otherwise enter -0- . . . . .</p>	<p><b>19f</b></p>	<p>786,963</p>
<p><b>g</b> Subtract line 19f from line 19e. If zero or less, enter -0- . . . . .</p>	<p><b>19g</b></p>	<p>4,869,667</p>
<p><b>h</b> Enter the smaller of line 19d or line 19g . . . . .</p>	<p><b>19h</b></p>	<p>951,364</p>
<p><b>20</b> Add lines 19a, 19b, 19c, and 19h . . . . .</p>	<p><b>20</b></p>	<p>6,126,488</p>
<p><b>21</b> Multiply line 20 by 10% (0.10) . . . . .</p>	<p><b>21</b></p>	<p>612,688</p>
<p><b>22</b> Residential energy property costs (must be placed in service by you; include labor costs for onsite preparation, assembly, and original installation) (see instructions).</p>		
<p><b>a</b> Energy-efficient building property. Do not enter more than <b>\$300</b> . . . . .</p>	<p><b>22a</b></p>	<p>148,755</p>
<p><b>b</b> Qualified natural gas, propane, or oil furnace or hot water boiler. Do not enter more than <b>\$150</b> . . . . .</p>	<p><b>22b</b></p>	<p>85,457</p>
<p><b>c</b> Advanced main air circulating fan used in a natural gas, propane, or oil furnace. Do not enter more than <b>\$50</b> . . . . .</p>	<p><b>22c</b></p>	<p>9,193</p>
<p><b>23</b> Add lines 22a through 22c . . . . .</p>	<p><b>23</b></p>	<p>243,404</p>
<p><b>24</b> Add lines 21 and 23 . . . . .</p>	<p><b>24</b></p>	<p>856,093</p>
<p><b>25</b> Maximum credit amount. (If you jointly occupied the home, see instructions) . . . . .</p>	<p><b>25</b></p>	<p>\$500</p>
<p><b>26</b> Enter the amount, if any, from line 18 . . . . .</p>	<p><b>26</b></p>	
<p><b>27</b> Subtract line 26 from line 25. If zero or less, <b>stop</b>; you cannot take the energy efficient home improvement credit . . . . .</p>	<p><b>27</b></p>	<p>1,019,477</p>
<p><b>28</b> Enter the smaller of line 24 or line 27 . . . . .</p>	<p><b>28</b></p>	<p>542,985</p>
<p><b>29</b> Limitation based on tax liability. Enter the amount from the Energy Efficient Home Improvement Credit Limit Worksheet (see instructions) . . . . .</p>	<p><b>29</b></p>	
<p><b>30</b> <b>Energy efficient home improvement credit.</b> Enter the smaller of line 28 or line 29. Also include this amount on Schedule 3 (Form 1040), line 5 . . . . .</p>	<p><b>30</b></p>	<p>526,903</p>



Form **5884**  
(Rev. March 2021)  
Department of the Treasury  
Internal Revenue Service

**Work Opportunity Credit**

OMB No. 1545-0219

▶ **Attach to your tax return.**  
▶ **Go to [www.irs.gov/Form5884](http://www.irs.gov/Form5884) for instructions and the latest information.**

Attachment  
Sequence No. **884**

Name(s) shown on return **Total Forms Filed = 29,339** Identifying number

<b>1</b>	Enter on the applicable line below the total qualified first- or second-year wages paid or incurred during the tax year, and multiply by the percentage shown, for services of employees who are certified as members of a targeted group.		
	<b>a</b> Qualified first-year wages of employees who worked for you at least 120 hours but fewer than 400 hours . . . \$ _____ × 25% (0.25)	<b>1a</b>	12,417
	<b>b</b> Qualified first-year wages of employees who worked for you at least 400 hours . . . . . \$ _____ × 40% (0.40)	<b>1b</b>	10,757
	<b>c</b> Qualified second-year wages of employees certified as long-term family assistance recipients . . . . . \$ _____ × 50% (0.50)	<b>1c</b>	11,197
<b>2</b>	Add lines 1a, 1b, and 1c. See instructions for the adjustment you must make to your deduction for salaries and wages . . . . .	<b>2</b>	22,810
<b>3</b>	Work opportunity credit from partnerships, S corporations, cooperatives, estates, and trusts (see instructions) . . . . .	<b>3</b>	6,714
<b>4</b>	Add lines 2 and 3. Cooperatives, estates, and trusts, go to line 5. Partnerships and S corporations, stop here and report this amount on Schedule K. All others, stop here and report this amount on Form 3800, Part III, line 4b . . . . .	<b>4</b>	29,339
<b>5</b>	Amount allocated to patrons of the cooperative or beneficiaries of the estate or trust (see instructions) . . . . .	<b>5</b>	
<b>6</b>	Cooperatives, estates, and trusts, subtract line 5 from line 4. Report this amount on Form 3800, Part III, line 4b . . . . .	<b>6</b>	

Form **5884**  
(Rev. March 2021)  
Department of the Treasury  
Internal Revenue Service

**Work Opportunity Credit**

OMB No. 1545-0219

▶ **Attach to your tax return.**  
▶ **Go to [www.irs.gov/Form5884](http://www.irs.gov/Form5884) for instructions and the latest information.**

Attachment  
Sequence No. **884**

Name(s) shown on return

**Total Forms Filed = 29,339**

Identifying number

<b>1</b>	Enter on the applicable line below the total qualified first- or second-year wages paid or incurred during the tax year, and multiply by the percentage shown, for services of employees who are certified as members of a targeted group.		
	<b>a</b> Qualified first-year wages of employees who worked for you at least 120 hours but fewer than 400 hours . . . \$ _____ × 25% (0.25)	<b>1a</b>	23,107
	<b>b</b> Qualified first-year wages of employees who worked for you at least 400 hours . . . . . \$ _____ × 40% (0.40)	<b>1b</b>	39,413
	<b>c</b> Qualified second-year wages of employees certified as long-term family assistance recipients . . . . . \$ _____ × 50% (0.50)	<b>1c</b>	26,839
<b>2</b>	Add lines 1a, 1b, and 1c. See instructions for the adjustment you must make to your deduction for salaries and wages . . . . .	<b>2</b>	89,359
<b>3</b>	Work opportunity credit from partnerships, S corporations, cooperatives, estates, and trusts (see instructions) . . . . .	<b>3</b>	45,273
<b>4</b>	Add lines 2 and 3. Cooperatives, estates, and trusts, go to line 5. Partnerships and S corporations, stop here and report this amount on Schedule K. All others, stop here and report this amount on Form 3800, Part III, line 4b . . . . .	<b>4</b>	134,631
<b>5</b>	Amount allocated to patrons of the cooperative or beneficiaries of the estate or trust (see instructions) . . . . .	<b>5</b>	
<b>6</b>	Cooperatives, estates, and trusts, subtract line 5 from line 4. Report this amount on Form 3800, Part III, line 4b . . . . .	<b>6</b>	

For Paperwork Reduction Act Notice, see separate instructions.

Cat. No. 13570D

Form **5884** (Rev. 3-2021)

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.

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

Total Forms Filed = 5,732,344

Your social security number

Part I Alternative Minimum Taxable Income (See instructions for how to complete each line.)

Table with 2 columns: Description and Amount. Rows include 1 (5,731,069), 2a (5,714,998), 2b (178,801), 2c (35,644), 2d (26,989), 2e (176,577), 2f (145,131), 2g (683,657), 2h (9,415), 2i (27,612), 2j (107,495), 2k (316,589), 2l (528,730), 2m (609,103), 2n (351,610), 2o (2,138), 2p (5,399), 2q (13,103), 2r (11,988), 2s (\*), 2t (978), 3 (98,570), 4 (5,720,831).

Part II Alternative Minimum Tax (AMT)

Table with 2 columns: Description and Amount. Rows include 5 (4,886,980), 6 (3,124,353), 7 (3,085,782), 8 (1,412,939), 9 (3,019,936), 10 (4,954,903), 11 (198,059).

Form **6251**  
Department of the Treasury  
Internal Revenue Service

**Alternative Minimum Tax—Individuals**

Go to [www.irs.gov/Form6251](http://www.irs.gov/Form6251) for instructions and the latest information.  
Attach to Form 1040, 1040-SR, or 1040-NR.

OMB No. 1545-0074  
**2022**  
Attachment  
Sequence No. **32**

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

**Total Forms Filed = 5,732,344**

Your social security number

**Part I Alternative Minimum Taxable Income** (See instructions for how to complete each line.)

<b>1</b>	Enter the amount from Form 1040 or 1040-SR, line 15, if more than zero. If Form 1040 or 1040-SR, line 15, is zero, subtract 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.) . . . . .	<b>1</b>	2,144,768,991
<b>2a</b>	If filing Schedule A (Form 1040), enter the taxes from Schedule A, line 7; otherwise, enter the amount from Form 1040 or 1040-SR, line 12 . . . . .	<b>2a</b>	102,848,892
<b>b</b>	Tax refund from Schedule 1 (Form 1040), line 1 or line 8z . . . . .	<b>2b</b>	( 529,505 )
<b>c</b>	Investment interest expense (difference between regular tax and AMT) . . . . .	<b>2c</b>	272,041
<b>d</b>	Depletion (difference between regular tax and AMT) . . . . .	<b>2d</b>	460,383
<b>e</b>	Net operating loss deduction from Schedule 1 (Form 1040), line 8a. Enter as a positive amount . . . . .	<b>2e</b>	81,446,002
<b>f</b>	Alternative tax net operating loss deduction . . . . .	<b>2f</b>	( 41,810,640 )
<b>g</b>	Interest from specified private activity bonds exempt from the regular tax . . . . .	<b>2g</b>	1,009,464
<b>h</b>	Qualified small business stock, see instructions . . . . .	<b>2h</b>	232,101
<b>i</b>	Exercise of incentive stock options (excess of AMT income over regular tax income) . . . . .	<b>2i</b>	6,055,858
<b>j</b>	Estates and trusts (amount from Schedule K-1 (Form 1041), box 12, code A) . . . . .	<b>2j</b>	178,498
<b>k</b>	Disposition of property (difference between AMT and regular tax gain or loss) . . . . .	<b>2k</b>	-4,036,801
<b>l</b>	Depreciation on assets placed in service after 1986 (difference between regular tax and AMT) . . . . .	<b>2l</b>	-901,056
<b>m</b>	Passive activities (difference between AMT and regular tax income or loss) . . . . .	<b>2m</b>	1,533,017
<b>n</b>	Loss limitations (difference between AMT and regular tax income or loss) . . . . .	<b>2n</b>	498,542
<b>o</b>	Circulation costs (difference between regular tax and AMT). . . . .	<b>2o</b>	-8,865
<b>p</b>	Long-term contracts (difference between AMT and regular tax income) . . . . .	<b>2p</b>	137,287
<b>q</b>	Mining costs (difference between regular tax and AMT) . . . . .	<b>2q</b>	236,700
<b>r</b>	Research and experimental costs (difference between regular tax and AMT) . . . . .	<b>2r</b>	-205,966
<b>s</b>	Income from certain installment sales before January 1, 1987 . . . . .	<b>2s</b>	( * )
<b>t</b>	Intangible drilling costs preference . . . . .	<b>2t</b>	147,517
<b>3</b>	Other adjustments, including income-based related adjustments . . . . .	<b>3</b>	-864,800
<b>4</b>	<b>Alternative minimum taxable income.</b> Combine lines 1 through 3. (If married filing separately and line 4 is more than \$776,100, see instructions.) . . . . .	<b>4</b>	2,292,041,893

**Part II Alternative Minimum Tax (AMT)**

<b>5</b>	Exemption. <b>IF your filing status is...</b> <b>AND line 4 is not over...</b> <b>THEN enter on line 5...</b> Single or head of household . . . . . \$ 539,900 . . . . . \$ 75,900 Married filing jointly or qualifying widow(er) 1,079,800 . . . . . 118,100 Married filing separately . . . . . 539,900 . . . . . 59,050 If line 4 is <b>over</b> the amount shown above for your filing status, see instructions.	<b>5</b>	536,062,771
<b>6</b>	Subtract line 5 from line 4. If more than zero, go to line 7. If zero or less, enter -0- here and on lines 7, 9, and 11, and go to line 10. . . . .	<b>6</b>	1,899,939,809
<b>7</b>	• If you are filing Form 2555, see instructions for the amount to enter. • If you reported capital gain distributions directly on Form 1040 or 1040-SR, line 7; you reported qualified dividends on Form 1040 or 1040-SR, line 3a; <b>or</b> you had a gain on both lines 15 and 16 of Schedule D (Form 1040) (as refigured for the AMT, if necessary), complete Part III on the back and enter the amount from line 40 here. • <b>All others:</b> If line 6 is \$206,100 or less (\$103,050 or less if married filing separately), multiply line 6 by 26% (0.26). Otherwise, multiply line 6 by 28% (0.28) and subtract \$4,122 (\$2,061 if married filing separately) from the result.	<b>7</b>	457,050,292
<b>8</b>	Alternative minimum tax foreign tax credit (see instructions) . . . . .	<b>8</b>	25,307,233
<b>9</b>	Tentative minimum tax. Subtract line 8 from line 7 . . . . .	<b>9</b>	431,832,049
<b>10</b>	Add Form 1040 or 1040-SR, line 16 (minus any tax from Form 4972), and Schedule 2 (Form 1040), line 2. Subtract from the result 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 . . . . .	<b>10</b>	515,208,220
<b>11</b>	<b>AMT.</b> Subtract line 10 from line 9. If zero or less, enter -0-. Enter here and on Schedule 2 (Form 1040), line 1	<b>11</b>	4,101,697

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

Cat. No. 13600G

Form **6251** (2022)

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

**Part III Tax Computation Using Maximum Capital Gains Rates**

Complete Part III only if you are required to do so by line 7 or by the Foreign Earned Income Tax Worksheet in the instructions.

<b>12</b>	Enter the amount from Form 6251, line 6. If you are filing Form 2555, enter the amount from line 3 of the worksheet in the instructions for line 7 . . . . .	<b>12</b>	
<b>13</b>	Enter the amount from line 4 of the Qualified Dividends and Capital Gain Tax Worksheet in the Instructions for 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 . . . . .	<b>13</b>	2,493,651
<b>14</b>	Enter the amount from Schedule D (Form 1040), line 19 (as refigured for the AMT, if necessary). See instructions. If you are filing Form 2555, see instructions for the amount to enter . . . . .	<b>14</b>	252,712
<b>15</b>	If you did not complete a Schedule D Tax Worksheet for the regular tax or the AMT, enter the amount from line 13. Otherwise, add lines 13 and 14, and enter the <b>smaller</b> of that result or the amount from line 10 of the Schedule D Tax Worksheet (as refigured for the AMT, if necessary). If you are filing Form 2555, see instructions for the amount to enter . . . . .	<b>15</b>	2,488,217
<b>16</b>	Enter the <b>smaller</b> of line 12 or line 15 . . . . .	<b>16</b>	
<b>17</b>	Subtract line 16 from line 12 . . . . .	<b>17</b>	
<b>18</b>	If line 17 is \$206,100 or less (\$103,050 or less if married filing separately), multiply line 17 by 26% (0.26). Otherwise, multiply line 17 by 28% (0.28) and subtract \$4,122 (\$2,061 if married filing separately) from the result	<b>18</b>	1,867,830
<b>19</b>	Enter: <ul style="list-style-type: none"> <li>• \$83,350 if married filing jointly or qualifying widow(er),</li> <li>• \$41,675 if single or married filing separately, or</li> <li>• \$55,800 if head of household.</li> </ul>	<b>19</b>	
<b>20</b>	Enter the amount from line 5 of the Qualified Dividends and Capital Gain Tax Worksheet or the amount from line 14 of the Schedule D Tax Worksheet, whichever applies (as figured for the regular tax). If you did not complete either worksheet for the regular tax, enter the amount from Form 1040 or 1040-SR, line 15; if zero or less, enter -0-. If you are filing Form 2555, see instructions for the amount to enter . . . . .	<b>20</b>	
<b>21</b>	Subtract line 20 from line 19. If zero or less, enter -0- . . . . .	<b>21</b>	
<b>22</b>	Enter the <b>smaller</b> of line 12 or line 13 . . . . .	<b>22</b>	
<b>23</b>	Enter the <b>smaller</b> of line 21 or line 22. This amount is taxed at 0% . . . . .	<b>23</b>	
<b>24</b>	Subtract line 23 from line 22 . . . . .	<b>24</b>	
<b>25</b>	Enter: <ul style="list-style-type: none"> <li>• \$459,750 if single,</li> <li>• \$258,600 if married filing separately,</li> <li>• \$517,200 if married filing jointly or qualifying widow(er), or</li> <li>• \$488,500 if head of household.</li> </ul>	<b>25</b>	
<b>26</b>	Enter the amount from line 21 . . . . .	<b>26</b>	
<b>27</b>	Enter the amount from line 5 of the Qualified Dividends and Capital Gain Tax Worksheet or the amount from line 21 of the Schedule D Tax Worksheet, whichever applies (as figured for the regular tax). If you did not complete either worksheet for the regular tax, enter the amount from Form 1040 or 1040-SR, line 15; if zero or less, enter -0-. If you are filing Form 2555, see instructions for the amount to enter . . . . .	<b>27</b>	
<b>28</b>	Add line 26 and line 27 . . . . .	<b>28</b>	
<b>29</b>	Subtract line 28 from line 25. If zero or less, enter -0- . . . . .	<b>29</b>	
<b>30</b>	Enter the smaller of line 24 or line 29 . . . . .	<b>30</b>	
<b>31</b>	Multiply line 30 by 15% (0.15) . . . . .	<b>31</b>	1,678,385
<b>32</b>	Add lines 23 and 30 . . . . .	<b>32</b>	
<b>If lines 32 and 12 are the same, skip lines 33 through 37 and go to line 38. Otherwise, go to line 33.</b>			
<b>33</b>	Subtract line 32 from line 22 . . . . .	<b>33</b>	
<b>34</b>	Multiply line 33 by 20% (0.20) . . . . .	<b>34</b>	621,405
<b>If line 14 is zero or blank, skip lines 35 through 37 and go to line 38. Otherwise, go to line 35.</b>			
<b>35</b>	Add lines 17, 32, and 33 . . . . .	<b>35</b>	
<b>36</b>	Subtract line 35 from line 12 . . . . .	<b>36</b>	
<b>37</b>	Multiply line 36 by 25% (0.25) . . . . .	<b>37</b>	175,866
<b>38</b>	Add lines 18, 31, 34, and 37 . . . . .	<b>38</b>	
<b>39</b>	If line 12 is \$206,100 or less (\$103,050 or less if married filing separately), multiply line 12 by 26% (0.26). Otherwise, multiply line 12 by 28% (0.28) and subtract \$4,122 (\$2,061 if married filing separately) from the result	<b>39</b>	2,149,399
<b>40</b>	Enter the <b>smaller</b> of line 38 or line 39 here and on line 7. If you are filing Form 2555, do not enter this amount on line 7. Instead, enter it on line 4 of the worksheet in the instructions for line 7 . . . . .	<b>40</b>	

**Part III Tax Computation Using Maximum Capital Gains Rates**

Complete Part III only if you are required to do so by line 7 or by the Foreign Earned Income Tax Worksheet in the instructions.

<b>12</b>	Enter the amount from Form 6251, line 6. If you are filing Form 2555, enter the amount from line 3 of the worksheet in the instructions for line 7 . . . . .	<b>12</b>	
<b>13</b>	Enter the amount from line 4 of the Qualified Dividends and Capital Gain Tax Worksheet in the Instructions for 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 . . . . .	<b>13</b>	853,667,933
<b>14</b>	Enter the amount from Schedule D (Form 1040), line 19 (as refigured for the AMT, if necessary). See instructions. If you are filing Form 2555, see instructions for the amount to enter . . . . .	<b>14</b>	26,472,752
<b>15</b>	If you did not complete a Schedule D Tax Worksheet for the regular tax or the AMT, enter the amount from line 13. Otherwise, add lines 13 and 14, and enter the <b>smaller</b> of that result or the amount from line 10 of the Schedule D Tax Worksheet (as refigured for the AMT, if necessary). If you are filing Form 2555, see instructions for the amount to enter . . . . .	<b>15</b>	879,504,399
<b>16</b>	Enter the <b>smaller</b> of line 12 or line 15 . . . . .	<b>16</b>	
<b>17</b>	Subtract line 16 from line 12 . . . . .	<b>17</b>	
<b>18</b>	If line 17 is \$206,100 or less (\$103,050 or less if married filing separately), multiply line 17 by 26% (0.26). Otherwise, multiply line 17 by 28% (0.28) and subtract \$4,122 (\$2,061 if married filing separately) from the result	<b>18</b>	264,672,932
<b>19</b>	Enter: <ul style="list-style-type: none"> <li>• \$83,350 if married filing jointly or qualifying widow(er),</li> <li>• \$41,675 if single or married filing separately, or</li> <li>• \$55,800 if head of household.</li> </ul>	<b>19</b>	
<b>20</b>	Enter the amount from line 5 of the Qualified Dividends and Capital Gain Tax Worksheet or the amount from line 14 of the Schedule D Tax Worksheet, whichever applies (as figured for the regular tax). If you did not complete either worksheet for the regular tax, enter the amount from Form 1040 or 1040-SR, line 15; if zero or less, enter -0-. If you are filing Form 2555, see instructions for the amount to enter . . . . .	<b>20</b>	
<b>21</b>	Subtract line 20 from line 19. If zero or less, enter -0- . . . . .	<b>21</b>	
<b>22</b>	Enter the <b>smaller</b> of line 12 or line 13 . . . . .	<b>22</b>	
<b>23</b>	Enter the <b>smaller</b> of line 21 or line 22. This amount is taxed at 0% . . . . .	<b>23</b>	
<b>24</b>	Subtract line 23 from line 22 . . . . .	<b>24</b>	
<b>25</b>	Enter: <ul style="list-style-type: none"> <li>• \$459,750 if single,</li> <li>• \$258,600 if married filing separately,</li> <li>• \$517,200 if married filing jointly or qualifying widow(er), or</li> <li>• \$488,500 if head of household.</li> </ul>	<b>25</b>	
<b>26</b>	Enter the amount from line 21 . . . . .	<b>26</b>	
<b>27</b>	Enter the amount from line 5 of the Qualified Dividends and Capital Gain Tax Worksheet or the amount from line 21 of the Schedule D Tax Worksheet, whichever applies (as figured for the regular tax). If you did not complete either worksheet for the regular tax, enter the amount from Form 1040 or 1040-SR, line 15; if zero or less, enter -0-. If you are filing Form 2555, see instructions for the amount to enter . . . . .	<b>27</b>	
<b>28</b>	Add line 26 and line 27 . . . . .	<b>28</b>	
<b>29</b>	Subtract line 28 from line 25. If zero or less, enter -0- . . . . .	<b>29</b>	
<b>30</b>	Enter the smaller of line 24 or line 29 . . . . .	<b>30</b>	
<b>31</b>	Multiply line 30 by 15% (0.15) . . . . .	<b>31</b>	14,751,015
<b>32</b>	Add lines 23 and 30 . . . . .	<b>32</b>	
<b>If lines 32 and 12 are the same, skip lines 33 through 37 and go to line 38. Otherwise, go to line 33.</b>			
<b>33</b>	Subtract line 32 from line 22 . . . . .	<b>33</b>	
<b>34</b>	Multiply line 33 by 20% (0.20) . . . . .	<b>34</b>	133,377,268
<b>If line 14 is zero or blank, skip lines 35 through 37 and go to line 38. Otherwise, go to line 35.</b>			
<b>35</b>	Add lines 17, 32, and 33 . . . . .	<b>35</b>	
<b>36</b>	Subtract line 35 from line 12 . . . . .	<b>36</b>	
<b>37</b>	Multiply line 36 by 25% (0.25) . . . . .	<b>37</b>	4,379,395
<b>38</b>	Add lines 18, 31, 34, and 37 . . . . .	<b>38</b>	
<b>39</b>	If line 12 is \$206,100 or less (\$103,050 or less if married filing separately), multiply line 12 by 26% (0.26). Otherwise, multiply line 12 by 28% (0.28) and subtract \$4,122 (\$2,061 if married filing separately) from the result	<b>39</b>	484,678,570
<b>40</b>	Enter the <b>smaller</b> of line 38 or line 39 here and on line 7. If you are filing Form 2555, do not enter this amount on line 7. Instead, enter it on line 4 of the worksheet in the instructions for line 7 . . . . .	<b>40</b>	



Form 6252

Installment Sale Income

OMB No. 1545-0228

Department of the Treasury
Internal Revenue Service

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.

2022
Attachment Sequence No. 67

Name(s) shown on return

Total Forms Filed = 465,500

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. If "Yes," complete Part III for the year of sale and 2 years after the year of the sale unless you received the final payment during the tax year
4 Reserved for future use

Part I Gross Profit and Contract Price. Complete this part for all years of the installment agreement.

Table with 18 rows for Part I. Columns include line number, description, and amount. Line 5: 442,775; Line 13: 382,425; Line 14: 440,623; Line 15: 3,956; Line 16: 439,266; Line 17: 7,298; Line 18: 438,363.

Part II Installment Sale Income. Complete this part for all years of the installment agreement.

Table with 8 rows for Part II. Columns include line number, description, and amount. Line 19: blank; Line 20: 2,591; Line 21: 417,671; Line 22: 418,682; Line 23: 373,044; Line 24: 416,490; Line 25: 458; Line 26: 416,471.

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?
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)
31 Enter contract price from line 18 for year of first sale
32 Enter the smaller of line 30 or line 31
33 Total payments received by the end of your 2022 tax year (see instructions)
34 Subtract line 33 from line 32. If zero or less, enter -0-
35 Multiply line 34 by the gross profit percentage on line 19 for year of first sale
36 Enter the part of line 35 that is ordinary income under the recapture rules. See instructions
37 Subtract line 36 from line 35. Enter here and on Schedule D or Form 4797. See instructions



Form **6252**  
Department of the Treasury  
Internal Revenue Service

**Installment Sale Income**

OMB No. 1545-0228

**2022**  
Attachment  
Sequence No. **67**

Attach to your tax return.  
Use a separate form for each sale or other disposition of property on the installment method.  
Go to [www.irs.gov/Form6252](http://www.irs.gov/Form6252) for the latest information.

Name(s) shown on return	<b>Total Forms Filed =</b> 465,500	Identifying number
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- 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. If "Yes," complete Part III for the year of sale and 2 years after the year of the sale unless you received the final payment during the tax year . . . . .  Yes  No
- 4 Reserved for future use . . . . .  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. <b>Don't</b> include interest, whether stated or unstated	5	459,736,206
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	110,145,490
14	Subtract line 13 from line 5. If zero or less, <b>don't</b> complete the rest of this form. See instructions . . . . .	14	349,590,715
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	623,940
16	<b>Gross profit.</b> Subtract line 15 from line 14 . . . . .	16	348,985,965
17	Subtract line 13 from line 6. If zero or less, enter -0- . . . . .	17	1,311,923
18	<b>Contract price.</b> Add line 7 and line 17 . . . . .	18	456,139,269

**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	178,485
21	Payments received during year (see instructions). <b>Don't</b> include interest, whether stated or unstated . . . . .	21	82,023,424
22	Add lines 20 and 21 . . . . .	22	82,257,580
23	Payments received in prior years (see instructions). <b>Don't</b> include interest, whether stated or unstated . . . . .	23	197,394,563
24	<b>Installment sale income.</b> Multiply line 22 by line 19 . . . . .	24	59,000,537
25	Enter the part of line 24 that is ordinary income under the recapture rules. See instructions . . . . .	25	202,082
26	Subtract line 25 from line 24. Enter here and on Schedule D or Form 4797. See instructions . . . . .	26	58,798,455

**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) . . . . .
- 31 Enter contract price from line 18 for year of first sale . . . . .
- 32 Enter the **smaller** of line 30 or line 31 . . . . .
- 33 Total payments received by the end of your 2022 tax year (see instructions) . . . . .
- 34 Subtract line 33 from line 32. If zero or less, enter -0- . . . . .
- 35 Multiply line 34 by the gross profit percentage on line 19 for year of first sale . . . . .
- 36 Enter the part of line 35 that is ordinary income under the recapture rules. See instructions . . . . .
- 37 Subtract line 36 from line 35. Enter here and on Schedule D or Form 4797. See instructions . . . . .

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

**Credit for Increasing Research Activities**

► **Attach to your tax return.**  
► **Go to [www.irs.gov/Form6765](http://www.irs.gov/Form6765) for instructions and the latest information.**

Name(s) shown on return	Total Forms Filed = 10,359	Identifying number
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**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 <b>smaller</b> of line 13 or line 14		15	734
16	Add lines 1, 4, and 15		16	744
17	Are you electing the reduced credit under section 280C? ► Yes <input type="checkbox"/> No <input type="checkbox"/> If "Yes," multiply line 16 by 15.8% (0.158). If "No," multiply line 16 by 20% (0.20) and see the instructions for the statement that must be attached. Members of controlled groups or businesses under common control, see instructions for the statement that must be attached		17	744

**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	*
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	640
33	Add lines 23 and 32		33	847
34	Are you electing the reduced credit under section 280C? ► Yes <input type="checkbox"/> No <input type="checkbox"/> If "Yes," multiply line 33 by 79% (0.79). If "No," enter the amount from line 33 and see the line 17 instructions for the statement that must be attached. Members of controlled groups or businesses under common control, see instructions for the statement that must be attached		34	847

For Paperwork Reduction Act Notice, see separate instructions.

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

Form **6765**  
(Rev. December 2020)  
Department of the Treasury  
Internal Revenue Service

**Credit for Increasing Research Activities**

OMB No. 1545-0619

► **Attach to your tax return.**  
► **Go to [www.irs.gov/Form6765](http://www.irs.gov/Form6765) for instructions and the latest information.**

Attachment  
Sequence No. **676**

Name(s) shown on return

Total Forms Filed = 10,359

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 <b>smaller</b> of line 13 or line 14		15	108,521
16	Add lines 1, 4, and 15		16	110,305
17	Are you electing the reduced credit under section 280C? ► Yes <input type="checkbox"/> No <input type="checkbox"/> If "Yes," multiply line 16 by 15.8% (0.158). If "No," multiply line 16 by 20% (0.20) and see the instructions for the statement that must be attached. Members of controlled groups or businesses under common control, see instructions for the statement that must be attached		17	18,882

**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	*
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	19,583
33	Add lines 23 and 32		33	20,964
34	Are you electing the reduced credit under section 280C? ► Yes <input type="checkbox"/> No <input type="checkbox"/> If "Yes," multiply line 33 by 79% (0.79). If "No," enter the amount from line 33 and see the line 17 instructions for the statement that must be attached. Members of controlled groups or businesses under common control, see instructions for the statement that must be attached		34	18,959

For Paperwork Reduction Act Notice, see separate instructions.

Cat. No. 13700H

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

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

**Section C—Current Year Credit**

<b>35</b>	Enter the portion of the credit from Form 8932, line 2, that is attributable to wages that were also used to figure the credit on line 17 or line 34 (whichever applies) . . . . .	<b>35</b>	0
<b>36</b>	Subtract line 35 from line 17 or line 34 (whichever applies). If zero or less, enter -0- . . . . .	<b>36</b>	1,591
<b>37</b>	Credit for increasing research activities from partnerships, S corporations, estates, and trusts . . . . .	<b>37</b>	8,886
<b>38</b>	Add lines 36 and 37 . . . . . <ul style="list-style-type: none"> <li>• Estates and trusts, go to line 39.</li> <li>• Partnerships and S corporations not electing the payroll tax credit, stop here and report this amount on Schedule K.</li> <li>• 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.</li> <li>• 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.</li> <li>• Filers other than eligible small businesses, stop here and report the credit on Form 3800, Part III, line 1c.</li> </ul> <b>Note:</b> Qualified small business filers, other than partnerships and S corporations, electing the payroll tax credit must complete Form 3800 before completing Section D.	<b>38</b>	10,354
<b>39</b>	Amount allocated to beneficiaries of the estate or trust (see instructions) . . . . .	<b>39</b>	
<b>40</b>	Estates and trusts, subtract line 39 from line 38. For eligible small businesses, report the credit on Form 3800, Part III, line 4i. See instructions. For filers other than eligible small businesses, report the credit on Form 3800, Part III, line 1c . . . . .	<b>40</b>	

**Section D—Qualified Small Business Payroll Tax Election and Payroll Tax Credit.** Skip this section if the payroll tax election does not apply. See instructions.

<b>41</b>	Check this box if you are a qualified small business electing the payroll tax credit. See instructions <input type="checkbox"/>		
<b>42</b>	Enter the portion of line 36 elected as a payroll tax credit (do not enter more than \$250,000). See instructions . . . . .	<b>42</b>	*
<b>43</b>	General business credit carryforward from the current year (see instructions). Partnerships and S corporations, skip this line and go to line 44 . . . . .	<b>43</b>	19
<b>44</b>	Partnerships and S corporations, enter the smaller of line 36 or line 42. All others, enter the smallest of line 36, line 42, or line 43. Enter here and on the applicable line of Form 8974, Part 1, column (e). Members of controlled groups or businesses under common control, see instructions for the statement that must be attached . . . . .	<b>44</b>	*

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

**Section C—Current Year Credit**

<b>35</b>	Enter the portion of the credit from Form 8932, line 2, that is attributable to wages that were also used to figure the credit on line 17 or line 34 (whichever applies) . . . . .	<b>35</b>	0
<b>36</b>	Subtract line 35 from line 17 or line 34 (whichever applies). If zero or less, enter -0- . . . . .	<b>36</b>	37,841
<b>37</b>	Credit for increasing research activities from partnerships, S corporations, estates, and trusts . . . . .	<b>37</b>	122,135
<b>38</b>	Add lines 36 and 37 . . . . . • Estates and trusts, go to line 39. • Partnerships and S corporations not electing the payroll tax credit, stop here and report this amount on Schedule K. • Partnerships and S corporations electing the payroll tax credit, complete Section D and report on Schedule K the amount on this line reduced by the amount on line 44. • Eligible small businesses, stop here and report the credit on Form 3800, Part III, line 4i. See instructions for the definition of eligible small business. • Filers other than eligible small businesses, stop here and report the credit on Form 3800, Part III, line 1c. <b>Note:</b> Qualified small business filers, other than partnerships and S corporations, electing the payroll tax credit must complete Form 3800 before completing Section D.	<b>38</b>	159,976
<b>39</b>	Amount allocated to beneficiaries of the estate or trust (see instructions) . . . . .	<b>39</b>	
<b>40</b>	Estates and trusts, subtract line 39 from line 38. For eligible small businesses, report the credit on Form 3800, Part III, line 4i. See instructions. For filers other than eligible small businesses, report the credit on Form 3800, Part III, line 1c . . . . .	<b>40</b>	

**Section D—Qualified Small Business Payroll Tax Election and Payroll Tax Credit.** Skip this section if the payroll tax election does not apply. See instructions.

<b>41</b>	Check this box if you are a qualified small business electing the payroll tax credit. See instructions <input type="checkbox"/>		
<b>42</b>	Enter the portion of line 36 elected as a payroll tax credit (do not enter more than \$250,000). See instructions . . . . .	<b>42</b>	*
<b>43</b>	General business credit carryforward from the current year (see instructions). Partnerships and S corporations, skip this line and go to line 44 . . . . .	<b>43</b>	2,202
<b>44</b>	Partnerships and S corporations, enter the smaller of line 36 or line 42. All others, enter the smallest of line 36, line 42, or line 43. Enter here and on the applicable line of Form 8974, Part 1, column (e). Members of controlled groups or businesses under common control, see instructions for the statement that must be attached . . . . .	<b>44</b>	*

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

Form **6781**  
Department of the Treasury  
Internal Revenue Service

**Gains and Losses From Section 1256  
Contracts and Straddles**

Go to [www.irs.gov/Form6781](http://www.irs.gov/Form6781) for the latest information.

Attach to your tax return.

OMB No. 1545-0644

**2022**  
Attachment  
Sequence No. **82**

Name(s) shown on tax return

**Total Forms Filed =** 624,178

Identifying number

Check all applicable boxes.  
See instructions.

**A**  Mixed straddle election

**C**  Mixed straddle account election

**B**  Straddle-by-straddle identification election

**D**  Net section 1256 contracts loss election

**Part I Section 1256 Contracts Marked to Market**

(a) Identification of account	(b) (Loss)	(c) Gain	
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)			<b>3</b> 621,186
4 Form 1099-B adjustments. See instructions and attach statement			<b>4</b> 4,770
5 Combine lines 3 and 4			<b>5</b> 618,968
<b>Note:</b> If line 5 shows a net gain, skip line 6 and enter the gain on line 7. Partnerships and S corporations, see instructions.			
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-			<b>6</b> 1,739
7 Combine lines 5 and 6			<b>7</b> 617,717
8 <b>Short-term capital gain or (loss).</b> Multiply line 7 by 40% (0.40). Enter here and include on line 4 of Schedule D or on Form 8949. See instructions.			<b>8</b> 607,342
9 <b>Long-term capital gain or (loss).</b> Multiply line 7 by 60% (0.60). Enter here and include on line 11 of Schedule D or on Form 8949. See instructions			<b>9</b> 617,717

**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							<b>11a</b> ( 1,111 )
b Enter the long-term portion of losses from line 10, column (h), here and include on line 11 of Schedule D or on Form 8949. See instructions							<b>11b</b> ( 98 )

**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					<b>13a</b> 1,688
b Enter the long-term portion of gains from line 12, column (f), here and include on line 11 of Schedule D or on Form 8949. See instructions					<b>13b</b> 412

**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](http://www.irs.gov/Form6781) for the latest information.  
Attach to your tax return.

OMB No. 1545-0644

**2022**  
Attachment  
Sequence No. **82**

Name(s) shown on tax return

**Total Forms Filed =** 624,178

Identifying number

Check all applicable boxes. **A**  Mixed straddle election **C**  Mixed straddle account election  
See instructions. **B**  Straddle-by-straddle identification election **D**  Net section 1256 contracts loss election

**Part I Section 1256 Contracts Marked to Market**

(a) Identification of account	(b) (Loss)	(c) Gain	
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	19,055,739
4 Form 1099-B adjustments. See instructions and attach statement . . . . .		4	48,319
5 Combine lines 3 and 4 . . . . .		5	19,104,057
<b>Note:</b> If line 5 shows a net gain, skip line 6 and enter the gain on line 7. Partnerships and S corporations, see instructions.			
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	79,113
7 Combine lines 5 and 6 . . . . .		7	19,183,170
8 <b>Short-term capital gain or (loss).</b> Multiply line 7 by 40% (0.40). Enter here and include on line 4 of Schedule D or on Form 8949. See instructions . . . . .		8	7,673,256
9 <b>Long-term capital gain or (loss).</b> Multiply line 7 by 60% (0.60). Enter here and include on line 11 of Schedule D or on Form 8949. See instructions . . . . .		9	11,509,915

**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	( 38,014 )
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	( 46,211 )

**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	1,009,621
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	632,441

**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 **8283**  
(Rev. November 2022)  
Department of the Treasury  
Internal Revenue Service

### Noncash Charitable Contributions

Attach one or more Forms 8283 to your tax return if you claimed a total deduction of over \$500 for all contributed property.

Go to [www.irs.gov/Form8283](http://www.irs.gov/Form8283) for instructions and the latest information.

OMB No. 1545-0074

Attachment Sequence No. **155**

Name(s) shown on your income tax return

**Total Forms Filed =** 2,903,536

**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		<input type="checkbox"/>	
B		<input type="checkbox"/>	
C		<input type="checkbox"/>	
D		<input type="checkbox"/>	
E		<input type="checkbox"/>	

**Note:** If the amount you claimed as a deduction for an item is \$500 or less, you do not have to complete columns (e), (f), and (g).

	(d) Date of the contribution	(e) Date acquired by donor (mo., yr.)	(f) How acquired by donor	(g) Donor's cost or adjusted basis	(h) Fair market value (see instructions)	(i) Method used to determine the fair market value
A				1,842,550	2,788,470	
B						
C						
D						
E						

**Section B. Donated Property Over \$5,000 (Except Publicly Traded Securities, Vehicles, Intellectual Property or Inventory Reportable in Section A)**—Complete this section for one item (or a group of similar items) for which you claimed a deduction of more than \$5,000 per item or group (except contributions reportable in Section A). Provide a separate form for each item donated unless it is part of a group of similar items. A qualified appraisal is generally required for items reportable in Section B. See instructions.

**Part I Information on Donated Property**

2 Check the box that describes the type of property donated.

- |  |  |   |
|--|--|---|
| a <input type="checkbox"/> Art* (contribution of \$20,000 or more)   | e <input type="checkbox"/> Other Real Estate     | i <input type="checkbox"/> Vehicles                     |
| b <input type="checkbox"/> Qualified Conservation Contribution       | f <input type="checkbox"/> Securities            | j <input type="checkbox"/> Clothing and household items |
| c <input type="checkbox"/> Equipment                                 | g <input type="checkbox"/> Collectibles**        | k <input type="checkbox"/> Other                        |
| d <input type="checkbox"/> Art* (contribution of less than \$20,000) | h <input type="checkbox"/> Intellectual Property |   |

\* Art includes paintings, sculptures, watercolors, prints, drawings, ceramics, antiques, decorative arts, textiles, carpets, silver, rare manuscripts, historical memorabilia, and other similar objects.

\*\* Collectibles include coins, stamps, books, gems, jewelry, sports memorabilia, dolls, etc., but not art as defined above.

**Note:** In certain cases, you must attach a qualified appraisal of the property. See instructions.

3	(a) Description of donated property (if you need more space, attach a separate statement)	(b) If any tangible personal property or real property was donated, give a brief summary of the overall physical condition of the property at the time of the gift.	(c) Appraised fair market value
A			166,229
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			142,824	2,844	114,267	
B						
C						

Form **8283**  
(Rev. November 2022)  
Department of the Treasury  
Internal Revenue Service

### Noncash Charitable Contributions

Attach one or more Forms 8283 to your tax return if you claimed a total deduction of over \$500 for all contributed property.

Go to [www.irs.gov/Form8283](http://www.irs.gov/Form8283) for instructions and the latest information.

OMB No. 1545-0074

Attachment Sequence No. **155**

Name(s) shown on your income tax return

**Total Forms Filed =** 2,903,536

**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		<input type="checkbox"/>	
B		<input type="checkbox"/>	
C		<input type="checkbox"/>	
D		<input type="checkbox"/>	
E		<input type="checkbox"/>	

**Note:** If the amount you claimed as a deduction for an item is \$500 or less, you do not have to complete columns (e), (f), and (g).

	(d) Date of the contribution	(e) Date acquired by donor (mo., yr.)	(f) How acquired by donor	(g) Donor's cost or adjusted basis	(h) Fair market value (see instructions)	(i) Method used to determine the fair market value
A				26,827,557	91,279,871	
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			58,940,896
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			17,724,071	861,682	13,361,478	
B						
C						

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
4b 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
4c Name and address of each organization to which any such contribution was made in a prior year
4d For tangible property, enter the place where the property is located or kept
4e Name of any person, other than the donee organization, having actual possession of the property

Table with 2 columns: Question (5a, 5b, 5c), Yes, No

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
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**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
<b>5a</b> Is there a restriction, either temporary or permanent, on the donee's right to use or dispose of the donated property?	<input type="checkbox"/>		
<b>b</b> Did you give to anyone (other than the donee organization or another organization participating with the donee organization in cooperative fundraising) the right to the income from the donated property or to the possession of the property, including the right to vote donated securities, to acquire the property by purchase or otherwise, or to designate the person having such income, possession, or right to acquire? . . . . .	<input type="checkbox"/>		
<b>c</b> Is there a restriction limiting the donated property for a particular use? . . . . .	<input type="checkbox"/>		

**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
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**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).

<b>Sign Here</b>	Appraiser signature	Date
	Appraiser name	Title

Business address (including room or suite no.)	Identifying number
--	--------------------

City or town, state, and ZIP code

**Part V Donee Acknowledgment**

This charitable organization acknowledges that it is a qualified organization under section 170(c) and that it received the donated property as described in Section B, Part I, above on the following date \_\_\_\_\_

Furthermore, this organization affirms that in the event it sells, exchanges, or otherwise disposes of the property described in Section B, Part I (or any portion thereof) within 3 years after the date of receipt, it will file **Form 8282**, Donee Information Return, with the IRS and give the donor a copy of that form. This acknowledgment does not represent agreement with the claimed fair market value.

Does the organization intend to use the property for an unrelated use? . . . . .  **Yes**  **No**

Name of charitable organization (donee)	Employer identification number	
Address (number, street, and room or suite no.)	City or town, state, and ZIP code	
Authorized signature	Title	Date

Form **8396**

Department of the Treasury  
Internal Revenue Service

**Mortgage Interest Credit**  
(For Holders of Qualified Mortgage Credit Certificates Issued by  
State or Local Governmental Units or Agencies)

Go to [www.irs.gov/Form8396](http://www.irs.gov/Form8396) for the latest information.  
Attach to Form 1040, 1040-SR, or 1040-NR.

OMB No. 1545-0074

**2022**

Attachment  
Sequence No. **138**

Name(s) shown on your tax return	<b>Total Forms Filed =</b> 95,954	Your social security number
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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
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**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 <b>Mortgage Credit Certificate</b> . 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	90,598
<b>You must reduce your deduction for home mortgage interest on Schedule A (Form 1040) by the amount on line 3.</b>		
4 Enter any 2019 credit carryforward from line 16 of your 2021 Form 8396 . . . . .	4	2,603
5 Enter any 2020 credit carryforward from line 14 of your 2021 Form 8396 . . . . .	5	5,943
6 Enter any 2021 credit carryforward from line 17 of your 2021 Form 8396 . . . . .	6	8,113
7 Add lines 3 through 6 . . . . .	7	91,897
8 Limitation based on tax liability. Enter the amount from line 3 of the Credit Limit Worksheet in the instructions . . . . .	8	92,615
9 <b>Current year mortgage interest credit.</b> Enter the <b>smaller</b> of line 7 or line 8. Also include this amount on Schedule 3 (Form 1040), line 6g . . . . .	9	88,559

**Part II Mortgage Interest Credit Carryforward to 2023** (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 <b>larger</b> of line 9 or line 10. . . . .	12	
13 Subtract line 12 from line 11 . . . . .	13	
14 <b>2021 credit carryforward to 2023.</b> Enter the <b>smaller</b> of line 6 or line 13 . . . . .	14	
15 Subtract line 14 from line 13 . . . . .	15	
16 <b>2020 credit carryforward to 2023.</b> Enter the <b>smaller</b> of line 5 or line 15 . . . . .	16	
17 <b>2022 credit carryforward to 2023.</b> Subtract line 9 from line 3. If zero or less, enter -0- . . . . .	17	

Form **8396**

Department of the Treasury  
Internal Revenue Service

**Mortgage Interest Credit**  
(For Holders of Qualified Mortgage Credit Certificates Issued by  
State or Local Governmental Units or Agencies)

Go to [www.irs.gov/Form8396](http://www.irs.gov/Form8396) for the latest information.  
Attach to Form 1040, 1040-SR, or 1040-NR.

OMB No. 1545-0074

**2022**

Attachment  
Sequence No. **138**

Name(s) shown on your tax return

**Total Forms Filed = 95,954**

Your social security number

Enter the address of your main home to which the qualified mortgage certificate relates if it is different from the address shown on your tax return.

Name of Issuer of Mortgage Credit Certificate

Mortgage Credit Certificate Number

Issue date

**Before you begin Part I**, figure the amounts of any of the following credits you are claiming: credit for the elderly or the disabled, alternative motor vehicle credit, and qualified plug-in electric drive motor vehicle credit.

**Part I Current Year Mortgage Interest Credit**

<b>1</b>	Interest paid on the certified indebtedness amount. If someone else (other than your spouse if filing jointly) also held an interest in the home, enter only your share of the interest paid . . . . .	<b>1</b>	
<b>2</b>	Enter the certificate credit rate shown on your <b>Mortgage Credit Certificate</b> . <b>Do not</b> enter the interest rate on your home mortgage . . . . .	<b>2</b>	%
<b>3</b>	If line 2 is 20% or less, multiply line 1 by line 2. If line 2 is more than 20%, or you refinanced your mortgage and received a reissued certificate, see the instructions for the amount to enter . . . . . <b>You must reduce your deduction for home mortgage interest on Schedule A (Form 1040) by the amount on line 3.</b>	<b>3</b>	160,843
<b>4</b>	Enter any 2019 credit carryforward from line 16 of your 2021 Form 8396 . . . . .	<b>4</b>	7,662
<b>5</b>	Enter any 2020 credit carryforward from line 14 of your 2021 Form 8396 . . . . .	<b>5</b>	10,645
<b>6</b>	Enter any 2021 credit carryforward from line 17 of your 2021 Form 8396 . . . . .	<b>6</b>	13,168
<b>7</b>	Add lines 3 through 6 . . . . .	<b>7</b>	192,318
<b>8</b>	Limitation based on tax liability. Enter the amount from line 3 of the Credit Limit Worksheet in the instructions . . . . .	<b>8</b>	825,918
<b>9</b>	<b>Current year mortgage interest credit.</b> Enter the <b>smaller</b> of line 7 or line 8. Also include this amount on Schedule 3 (Form 1040), line 6g . . . . .	<b>9</b>	139,929

**Part II Mortgage Interest Credit Carryforward to 2023** (Complete **only** if line 9 is less than line 7.)

<b>10</b>	Add lines 3 and 4 . . . . .	<b>10</b>	
<b>11</b>	Enter the amount from line 7. . . . .	<b>11</b>	
<b>12</b>	Enter the <b>larger</b> of line 9 or line 10. . . . .	<b>12</b>	
<b>13</b>	Subtract line 12 from line 11 . . . . .	<b>13</b>	
<b>14</b>	<b>2021 credit carryforward to 2023.</b> Enter the <b>smaller</b> of line 6 or line 13 . . . . .	<b>14</b>	
<b>15</b>	Subtract line 14 from line 13 . . . . .	<b>15</b>	
<b>16</b>	<b>2020 credit carryforward to 2023.</b> Enter the <b>smaller</b> of line 5 or line 15 . . . . .	<b>16</b>	
<b>17</b>	<b>2022 credit carryforward to 2023.</b> Subtract line 9 from line 3. If zero or less, enter -0- . . . . .	<b>17</b>	



### Passive Activity Loss Limitations

See separate instructions.

Attach to Form 1040, 1040-SR, or 1041.

Go to [www.irs.gov/Form8582](http://www.irs.gov/Form8582) for instructions and the latest information.

Name(s) shown on return	Total Forms Filed = 8,095,955	Identifying number
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**Part I 2022 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	2,698,297	1d	4,831,130
b Activities with net loss (enter the amount from Part IV, column (b)) . . . . .	1b	( 3,223,754 )		
c Prior years' unallowed losses (enter the amount from Part IV, column (c)) . . . . .	1c	( 1,756,969 )		
d Combine lines 1a, 1b, and 1c . . . . .				

**All Other Passive Activities**

2a Activities with net income (enter the amount from Part V, column (a)) . . . . .	2a	2,787,638	2d	4,144,357
b Activities with net loss (enter the amount from Part V, column (b)) . . . . .	2b	( 2,013,908 )		
c Prior years' unallowed losses (enter the amount from Part V, column (c)) . . . . .	2c	( 1,457,234 )		
d Combine lines 2a, 2b, and 2c . . . . .				

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	8,079,764	3	8,079,764
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- 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 <b>smaller</b> of the loss on line 1d or the loss on line 3 . . . . .	4	2,770,600	4	2,770,600
5 Enter \$150,000. If married filing separately, see instructions . . . . .	5	2,745,665		
6 Enter modified adjusted gross income, but not less than zero. See instructions <b>Note:</b> 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.	6	3,316,073		
7 Subtract line 6 from line 5 . . . . .	7	1,243,678		
8 Multiply line 7 by 50% (0.50). <b>Do not</b> enter more than \$25,000. If married filing separately, see instructions	8	1,243,678		
9 Enter the <b>smaller</b> of line 4 or line 8 . . . . .	9	1,243,633		

**Part III Total Losses Allowed**

10 Add the income, if any, on lines 1a and 2a and enter the total . . . . .	10	1,342,588	10	1,342,588
11 <b>Total losses allowed from all passive activities for 2022.</b> Add lines 9 and 10. See instructions to find out how to report the losses on your tax return . . . . .	11	3,781,052		

**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
<b>Total.</b> Enter on Part I, lines 1a, 1b, and 1c					



Form **8582**  
Department of the Treasury  
Internal Revenue Service  
Name(s) shown on return

### Passive Activity Loss Limitations

See separate instructions.  
Attach to Form 1040, 1040-SR, or 1041.  
Go to [www.irs.gov/Form8582](http://www.irs.gov/Form8582) for instructions and the latest information.

OMB No. 1545-1008

**2022**  
Attachment  
Sequence No. **858**

Total Forms Filed = 8,095,955

Identifying number

#### Part I 2022 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	133,935,071		
1b	Activities with net loss (enter the amount from Part IV, column (b)) . . . . .	1b	( 89,755,786 )		
1c	Prior years' unallowed losses (enter the amount from Part IV, column (c)) . . . . .	1c	( 90,225,177 )		
1d	Combine lines 1a, 1b, and 1c . . . . .	1d			-46,045,892

##### All Other Passive Activities

2a	Activities with net income (enter the amount from Part V, column (a)) . . . . .	2a	272,147,165		
2b	Activities with net loss (enter the amount from Part V, column (b)) . . . . .	2b	( 98,102,133 )		
2c	Prior years' unallowed losses (enter the amount from Part V, column (c)) . . . . .	2c	( 145,715,215 )		
2d	Combine lines 2a, 2b, and 2c . . . . .	2d			28,329,817

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			-17,720,573
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- 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 <b>smaller</b> of the loss on line 1d or the loss on line 3 . . . . .	4			148,901,926
5	Enter \$150,000. If married filing separately, see instructions . . . . .	5	411,271,128		
6	Enter modified adjusted gross income, but not less than zero. See instructions 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.	6	1,124,639,537		
7	Subtract line 6 from line 5 . . . . .	7	74,663,073		
8	Multiply line 7 by 50% (0.50). <b>Do not</b> enter more than \$25,000. If married filing separately, see instructions	8			23,092,854
9	Enter the <b>smaller</b> of line 4 or line 8 . . . . .	9			12,826,472

#### Part III Total Losses Allowed

10	Add the income, if any, on lines 1a and 2a and enter the total . . . . .	10			51,169,836
11	<b>Total losses allowed from all passive activities for 2022.</b> Add lines 9 and 10. See instructions to find out how to report the losses on your tax return . . . . .	11			119,008,982

#### 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
<b>Total.</b> Enter on Part I, lines 1a, 1b, and 1c					

For Paperwork Reduction Act Notice, see instructions.

Cat. No. 63704F

Form **8582** (2022)

Form **8586**  
(Rev. December 2021)  
Department of the Treasury  
Internal Revenue Service

**Low-Income Housing Credit**

OMB No. 1545-0984

▶ Attach to your tax return.  
▶ Go to [www.irs.gov/Form8586](http://www.irs.gov/Form8586) for the latest information.

Attachment  
Sequence No. **36a**

Name(s) shown on return		Total Forms Filed = 1,974	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? <input type="checkbox"/> Yes <input type="checkbox"/> 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	*
4	Low-income housing credit from partnerships, S corporations, estates, and trusts	4	1,954
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	1,962
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](http://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**

OMB No. 1545-0984

▶ Attach to your tax return.  
▶ Go to [www.irs.gov/Form8586](http://www.irs.gov/Form8586) for the latest information.

Attachment  
Sequence No. **36a**

Name(s) shown on return		<b>Total Forms Filed =</b> 1,974	<b>Identifying number</b>
<b>1</b>	Number of Forms 8609-A attached		
<b>2</b>	Has there been a decrease in the qualified basis of any buildings accounted for on line 1 since the close of the preceding tax year? <input type="checkbox"/> Yes <input type="checkbox"/> 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)		
<b>3</b>	Current year credit from attached Form(s) 8609-A (see instructions)	<b>3</b>	*
<b>4</b>	Low-income housing credit from partnerships, S corporations, estates, and trusts	<b>4</b>	27,612
<b>5</b>	Add lines 3 and 4. Estates and trusts, go to line 6. Partnerships and S corporations, stop here and report this amount on Schedule K. All others, stop here and report this amount on Form 3800, Part III, line 4d, column (c)	<b>5</b>	28,516
<b>6</b>	Amount allocated to beneficiaries of the estate or trust (see instructions)	<b>6</b>	
<b>7</b>	Estates and trusts, subtract line 6 from line 5. Report this amount on Form 3800, Part III, line 4d, column (c)	<b>7</b>	

**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](http://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 **8606**  
Department of the Treasury  
Internal Revenue Service

**Nondeductible IRAs**

OMB No. 1545-0074

**2022**  
Attachment  
Sequence No. **48**

Go to [www.irs.gov/Form8606](http://www.irs.gov/Form8606) for instructions and the latest information.

Attach to 2022 Form 1040, 1040-SR, or 1040-NR.

Name. If married, file a separate form for each spouse required to file 2022 Form 8606. See instructions. **Your social security number**  
**Total Forms Filed = 3,250,065**

**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 2022.
- You took distributions from a traditional, SEP, or SIMPLE IRA in 2022 **and** you made nondeductible contributions to a traditional IRA in 2022 or an earlier year. For this purpose, a distribution does not include a rollover (other than a repayment of a qualified disaster distribution, if any, from 2022 Form(s) 8915-F (see instructions)), 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 2022 **and** you made nondeductible contributions to a traditional IRA in 2022 or an earlier year.

<b>1</b>	Enter your nondeductible contributions to traditional IRAs for 2022, including those made for 2022 from January 1, 2023, through April 18, 2023. See instructions . . . . .	<b>1</b>	1,207,493
<b>2</b>	Enter your total basis in traditional IRAs. See instructions . . . . .	<b>2</b>	1,065,728
<b>3</b>	Add lines 1 and 2 . . . . .	<b>3</b>	1,917,336
	<b>In 2022, did you take a distribution from traditional, SEP, or SIMPLE IRAs, or make a Roth IRA conversion?</b> <input type="checkbox"/> <b>No</b> Enter the amount from line 3 on line 14. Do not complete the rest of Part I. <input type="checkbox"/> <b>Yes</b> Go to line 4.		
<b>4</b>	Enter those contributions included on line 1 that were made from January 1, 2023, through April 18, 2023	<b>4</b>	23,399
<b>5</b>	Subtract line 4 from line 3 . . . . .	<b>5</b>	1,910,849
<b>6</b>	Enter the value of <b>all</b> your traditional, SEP, and SIMPLE IRAs as of December 31, 2022, plus any outstanding rollovers. Subtract certain repayments of qualified disaster distributions, if any, from 2022 Form(s) 8915-F (see instructions) . . . . .	<b>6</b>	431,325
<b>7</b>	Enter your distributions from traditional, SEP, and SIMPLE IRAs in 2022. <b>Do not</b> include rollovers (other than repayments of qualified disaster distributions, if any, from 2022 Form(s) 8915-F (see instructions)), qualified charitable distributions, a one-time distribution to fund an HSA, conversions to a Roth IRA, certain returned contributions, or recharacterizations of traditional IRA contributions (see instructions) . . . . .	<b>7</b>	510,765
<b>8</b>	Enter the net amount you converted from traditional, SEP, and SIMPLE IRAs to Roth IRAs in 2022. Also, enter this amount on line 16 . . . . .	<b>8</b>	173,833
<b>9</b>	Add lines 6, 7, and 8 . . . . .	<b>9</b>	684,904
<b>10</b>	Divide line 5 by line 9. Enter the result as a decimal rounded to at least 3 places. If the result is 1.000 or more, enter "1.000" . . . . .	<b>10</b>	x
<b>11</b>	Multiply line 8 by line 10. This is the nontaxable portion of the amount you converted to Roth IRAs. Also, enter this amount on line 17 . . . . .	<b>11</b>	157,046
<b>12</b>	Multiply line 7 by line 10. This is the nontaxable portion of your distributions that you did not convert to a Roth IRA . . . . .	<b>12</b>	461,930
<b>13</b>	Add lines 11 and 12. This is the nontaxable portion of all your distributions . . . . .	<b>13</b>	827,222
<b>14</b>	Subtract line 13 from line 3. This is <b>your total basis in traditional IRAs for 2022 and earlier years</b> . . . . .	<b>14</b>	1,625,444
<b>15a</b>	Subtract line 12 from line 7 . . . . .	<b>15a</b>	479,163
<b>b</b>	Enter the amount on line 15a attributable to qualified disaster distributions, if any, from 2022 Form(s) 8915-F (see instructions). Also, enter this amount on 2022 Form(s) 8915-F, line 18, as applicable (see instructions) . . . . .	<b>15b</b>	8,548
<b>c</b>	<b>Taxable amount.</b> Subtract line 15b from line 15a. If more than zero, also include this amount on 2022 Form 1040, 1040-SR, or 1040-NR, line 4b . . . . .	<b>15c</b>	475,878
	<b>Note:</b> You may be subject to an additional 10% tax on the amount on line 15c if you were under age 59½ at the time of the distribution. See instructions.		



Form **8606**  
Department of the Treasury  
Internal Revenue Service

**Nondeductible IRAs**

OMB No. 1545-0074

**2022**  
Attachment  
Sequence No. **48**

Go to [www.irs.gov/Form8606](http://www.irs.gov/Form8606) for instructions and the latest information.

Attach to 2022 Form 1040, 1040-SR, or 1040-NR.

Name. If married, file a separate form for each spouse required to file 2022 Form 8606. See instructions.

**Total Forms Filed = 3,250,065**

Your social security number

<b>Fill in Your Address Only if You Are Filing This Form by Itself and Not With Your Tax Return</b>	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 2022.
- You took distributions from a traditional, SEP, or SIMPLE IRA in 2022 **and** you made nondeductible contributions to a traditional IRA in 2022 or an earlier year. For this purpose, a distribution does not include a rollover (other than a repayment of a qualified disaster distribution, if any, from 2022 Form(s) 8915-F (see instructions)), 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 2022 **and** you made nondeductible contributions to a traditional IRA in 2022 or an earlier year.

1	Enter your nondeductible contributions to traditional IRAs for 2022, including those made for 2022 from January 1, 2023, through April 18, 2023. See instructions . . . . .	1	8,053,599
2	Enter your total basis in traditional IRAs. See instructions . . . . .	2	36,787,317
3	Add lines 1 and 2 . . . . .	3	44,840,916
	<b>In 2022, did you take a distribution from traditional, SEP, or SIMPLE IRAs, or make a Roth IRA conversion?</b> <input type="checkbox"/> <b>No</b> <input type="checkbox"/> Enter the amount from line 3 on line 14. Do not complete the rest of Part I.		
	<input type="checkbox"/> <b>Yes</b> <input type="checkbox"/> Go to line 4.		
4	Enter those contributions included on line 1 that were made from January 1, 2023, through April 18, 2023	4	171,224
5	Subtract line 4 from line 3 . . . . .	5	44,669,692
6	Enter the value of <b>all</b> your traditional, SEP, and SIMPLE IRAs as of December 31, 2022, plus any outstanding rollovers. Subtract certain repayments of qualified disaster distributions, if any, from 2022 Form(s) 8915-F (see instructions) . . . . .	6	300,589,699
7	Enter your distributions from traditional, SEP, and SIMPLE IRAs in 2022. <b>Do not</b> include rollovers (other than repayments of qualified disaster distributions, if any, from 2022 Form(s) 8915-F (see instructions)), 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	20,977,666
8	Enter the net amount you converted from traditional, SEP, and SIMPLE IRAs to Roth IRAs in 2022. Also, enter this amount on line 16 . . . . .	8	4,929,085
9	Add lines 6, 7, and 8 . . . . .		932,496,450
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	x
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	1,425,895
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	1,694,501
13	Add lines 11 and 12. This is the nontaxable portion of all your distributions . . . . .	13	5,109,455
14	Subtract line 13 from line 3. This is <b>your total basis in traditional IRAs for 2022 and earlier years</b> . . . . .	14	39,731,461
15a	Subtract line 12 from line 7 . . . . .	15a	19,823,544
b	Enter the amount on line 15a attributable to qualified disaster distributions, if any, from 2022 Form(s) 8915-F (see instructions). Also, enter this amount on 2022 Form(s) 8915-F, line 18, as applicable (see instructions) . . . . .	15b	93,588
c	<b>Taxable amount.</b> Subtract line 15b from line 15a. If more than zero, also include this amount on 2022 Form 1040, 1040-SR, or 1040-NR, line 4b . . . . .	15c	19,729,955
	<b>Note:</b> You may be subject to an additional 10% tax on the amount on line 15c if you were under age 59½ at the time of the distribution. See instructions.		

**Part II 2022 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 2022.

<b>16</b>	If you completed Part I, enter the amount from line 8. Otherwise, enter the net amount you converted from traditional, SEP, and SIMPLE IRAs to Roth IRAs in 2022 . . . . .	<b>16</b>	629,647
<b>17</b>	If you completed Part I, enter the amount from line 11. Otherwise, enter your basis in the amount on line 16 (see instructions) . . . . .	<b>17</b>	371,195
<b>18</b>	<b>Taxable amount.</b> Subtract line 17 from line 16. If more than zero, also include this amount on 2022 Form 1040, 1040-SR, or 1040-NR, line 4b . . . . .	<b>18</b>	370,668

**Part III Distributions From Roth IRAs**

Complete this part only if you took a distribution from a Roth IRA in 2022. For this purpose, a distribution does not include a rollover (other than a repayment of a qualified disaster distribution (from 2022 Form(s) 8915-F (see instructions)), qualified charitable distribution, one-time distribution to fund an HSA, recharacterization, or return of certain contributions (see instructions).

<b>19</b>	Enter your total nonqualified distributions from Roth IRAs in 2022, including any qualified first-time homebuyer distributions, and any qualified disaster distributions from 2022 Form(s) 8915-F (see instructions) . . . . .	<b>19</b>	412,098
<b>20</b>	Qualified first-time homebuyer expenses (see instructions). <b>Do not</b> enter more than \$10,000 reduced by the total of all your prior qualified first-time homebuyer distributions . . . . .	<b>20</b>	10,197
<b>21</b>	Subtract line 20 from line 19. If zero or less, enter -0- . . . . .	<b>21</b>	406,958
<b>22</b>	Enter your basis in Roth IRA contributions (see instructions). If line 21 is zero, <b>stop here</b> . . . . .	<b>22</b>	248,135
<b>23</b>	Subtract line 22 from line 21. If zero or less, enter -0- and skip lines 24 and 25. If more than zero, you may be subject to an additional tax (see instructions) . . . . .	<b>23</b>	231,472
<b>24</b>	Enter your basis in conversions from traditional, SEP, and SIMPLE IRAs and rollovers from qualified retirement plans to a Roth IRA. See instructions . . . . .	<b>24</b>	11,827
<b>25a</b>	Subtract line 24 from line 23. If zero or less, enter -0- and skip lines 25b and 25c . . . . .	<b>25a</b>	219,801
<b>b</b>	Enter the amount on line 25a attributable to qualified disaster distributions, if any, from 2022 Form(s) 8915-F (see instructions). Also, enter this amount on 2022 Form(s) 8915-F, line 19, as applicable (see instructions) . . . . .	<b>25b</b>	*
<b>c</b>	<b>Taxable amount.</b> Subtract line 25b from line 25a. If more than zero, also include this amount on 2022 Form 1040, 1040-SR, or 1040-NR, line 4b . . . . .	<b>25c</b>	218,787

**Sign Here Only if You Are Filing This Form by Itself and Not With Your Tax Return**

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

\_\_\_\_\_  
Your signature

\_\_\_\_\_  
Date

**Paid Preparer Use Only**

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

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

**Part II 2022 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 2022.

<b>16</b>	If you completed Part I, enter the amount from line 8. Otherwise, enter the net amount you converted from traditional, SEP, and SIMPLE IRAs to Roth IRAs in 2022 . . . . .	<b>16</b>	19,804,687
<b>17</b>	If you completed Part I, enter the amount from line 11. Otherwise, enter your basis in the amount on line 16 (see instructions) . . . . .	<b>17</b>	3,589,138
<b>18</b>	<b>Taxable amount.</b> Subtract line 17 from line 16. If more than zero, also include this amount on 2022 Form 1040, 1040-SR, or 1040-NR, line 4b . . . . .	<b>18</b>	16,215,548

**Part III Distributions From Roth IRAs**

Complete this part only if you took a distribution from a Roth IRA in 2022. For this purpose, a distribution does not include a rollover (other than a repayment of a qualified disaster distribution (from 2022 Form(s) 8915-F (see instructions)), qualified charitable distribution, one-time distribution to fund an HSA, recharacterization, or return of certain contributions (see instructions).

<b>19</b>	Enter your total nonqualified distributions from Roth IRAs in 2022, including any qualified first-time homebuyer distributions, and any qualified disaster distributions from 2022 Form(s) 8915-F (see instructions) . . . . .	<b>19</b>	3,949,253
<b>20</b>	Qualified first-time homebuyer expenses (see instructions). <b>Do not</b> enter more than \$10,000 reduced by the total of all your prior qualified first-time homebuyer distributions . . . . .	<b>20</b>	91,520
<b>21</b>	Subtract line 20 from line 19. If zero or less, enter -0- . . . . .	<b>21</b>	3,867,606
<b>22</b>	Enter your basis in Roth IRA contributions (see instructions). If line 21 is zero, <b>stop here</b> . . . . .	<b>22</b>	4,480,810
<b>23</b>	Subtract line 22 from line 21. If zero or less, enter -0- and skip lines 24 and 25. If more than zero, you may be subject to an additional tax (see instructions) . . . . .	<b>23</b>	1,818,037
<b>24</b>	Enter your basis in conversions from traditional, SEP, and SIMPLE IRAs and rollovers from qualified retirement plans to a Roth IRA. See instructions . . . . .	<b>24</b>	3,798,714
<b>25a</b>	Subtract line 24 from line 23. If zero or less, enter -0- and skip lines 25b and 25c . . . . .	<b>25a</b>	1,468,990
<b>b</b>	Enter the amount on line 25a attributable to qualified disaster distributions, if any, from 2022 Form(s) 8915-F (see instructions). Also, enter this amount on 2022 Form(s) 8915-F, line 19, as applicable (see instructions) . . . . .	<b>25b</b>	*
<b>c</b>	<b>Taxable amount.</b> Subtract line 25b from line 25a. If more than zero, also include this amount on 2022 Form 1040, 1040-SR, or 1040-NR, line 4b . . . . .	<b>25c</b>	1,462,868

**Sign Here Only if You Are Filing This Form by Itself and Not With Your Tax Return**

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

\_\_\_\_\_  
Your signature Date

<b>Paid Preparer Use Only</b>	Print/Type preparer's name	Preparer's signature	Date	Check <input type="checkbox"/> if self-employed	PTIN
	Firm's name			Firm's EIN	
	Firm's address			Phone no.	

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



Form **8615**  
Department of the Treasury  
Internal Revenue Service

**Tax for Certain Children Who Have Unearned Income**  
Attach only to the child's Form 1040 or 1040-NR.  
Go to [www.irs.gov/Form8615](http://www.irs.gov/Form8615) for instructions and the latest information.

OMB No. 1545-0074

**2022**  
Attachment  
Sequence No. **33**

Child's name shown on return	<b>Total Forms Filed =</b> 298,223	Child's social security number
<b>A</b> Parent's name (first, initial, and last). <b>Caution:</b> See instructions before completing.		<b>B</b> Parent's social security number
<b>C</b> Parent's filing status (check one): <input type="checkbox"/> Single <input type="checkbox"/> Married filing jointly <input type="checkbox"/> Married filing separately <input type="checkbox"/> Head of household <input type="checkbox"/> Qualifying widow(er)		

**Part I Child's Net Unearned Income**

1 Enter the child's unearned income. See instructions . . . . .	<b>1</b>	298,223
2 If the child <b>did not</b> itemize deductions on <b>Schedule A</b> (Form 1040) or <b>Schedule A</b> (Form 1040-NR), enter \$2,300. Otherwise, see instructions . . . . .	<b>2</b>	298,223
3 Subtract line 2 from line 1. If zero or less, <b>stop</b> ; do not complete the rest of this form but <b>do</b> attach it to the child's return. . . . .	<b>3</b>	295,109
4 Enter the child's <b>taxable income</b> from Form 1040 or 1040-NR, line 15. If the child files Form 2555, see the instructions. . . . .	<b>4</b>	263,795
5 Enter the <b>smaller</b> of line 3 or line 4. If zero, <b>stop</b> ; do not complete the rest of this form but <b>do</b> attach it to the child's return. . . . .	<b>5</b>	263,795

**Part II Tentative Tax Based on the Tax Rate of the Parent**

6 Enter the parent's <b>taxable income</b> from Form 1040 or 1040-NR, line 15. If zero or less, enter -0-. If the parent files Form 2555, see the instructions . . . . .	<b>6</b>	229,587
7 Enter the total, if any, from Forms 8615, line 5, of <b>all other</b> children of the parent named above. <b>Do not</b> include the amount from line 5 above . . . . .	<b>7</b>	89,261
8 Add lines 5, 6, and 7. See instructions . . . . .	<b>8</b>	270,765
9 Enter the tax on the amount on line 8 based on the <b>parent's</b> filing status above. See instructions. If the Qualified Dividends and Capital Gain Tax Worksheet, Schedule D Tax Worksheet, or Schedule J (Form 1040) is used to figure the tax, check here . . . . . <input type="checkbox"/>	<b>9</b>	261,677
10 Enter the parent's tax from Form 1040 or 1040-NR, line 16, minus any alternative minimum tax. <b>Do not</b> include any tax from <b>Form 4972</b> or <b>Form 8814</b> , or any tax from the recapture of an education credit. If the parent files Form 2555, see the instructions. If the Qualified Dividends and Capital Gain Tax Worksheet, Schedule D Tax Worksheet, or Schedule J (Form 1040) was used to figure the tax, check here . . . . . <input type="checkbox"/>	<b>10</b>	227,422
11 Subtract line 10 from line 9 and enter the result. If line 7 is blank, also enter this amount on line 13 and go to <b>Part III</b> . . . . .	<b>11</b>	251,104
12a Add lines 5 and 7 . . . . .	<b>12a</b>	263,795
b Divide line 5 by line 12a. Enter the result as a decimal (rounded to at least three places) . . . . .	<b>12b</b>	x .
13 Multiply line 11 by line 12b . . . . .	<b>13</b>	250,095

**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 . . . . .	<b>14</b>	226,553
15 Enter the tax on the amount on line 14 based on the <b>child's</b> filing status. See instructions. If the Qualified Dividends and Capital Gain Tax Worksheet, Schedule D Tax Worksheet, or Schedule J (Form 1040) is used to figure the tax, check here . . . . . <input type="checkbox"/>	<b>15</b>	103,249
16 Add lines 13 and 15 . . . . .	<b>16</b>	257,162
17 Enter the tax on the amount on line 4 based on the <b>child's</b> filing status. See instructions. If the Qualified Dividends and Capital Gain Tax Worksheet, Schedule D Tax Worksheet, or Schedule J (Form 1040) is used to figure the tax, check here . . . . . <input type="checkbox"/>	<b>17</b>	167,818
18 Enter the <b>larger</b> of line 16 or line 17 here and on the <b>child's</b> Form 1040 or 1040-NR, line 16. If the child files Form 2555, see the instructions . . . . .	<b>18</b>	258,205

Form **8615**  
Department of the Treasury  
Internal Revenue Service

**Tax for Certain Children Who Have Unearned Income**  
Attach only to the child's Form 1040 or 1040-NR.  
Go to [www.irs.gov/Form8615](http://www.irs.gov/Form8615) for instructions and the latest information.

OMB No. 1545-0074

**2022**  
Attachment  
Sequence No. **33**

Child's name shown on return	<b>Total Forms Filed =</b> 298,223	Child's social security number
A Parent's name (first, initial, and last). <b>Caution:</b> See instructions before completing.		B Parent's social security number
C Parent's filing status (check one): <input type="checkbox"/> Single <input type="checkbox"/> Married filing jointly <input type="checkbox"/> Married filing separately <input type="checkbox"/> Head of household <input type="checkbox"/> Qualifying widow(er)		

**Part I Child's Net Unearned Income**

1 Enter the child's unearned income. See instructions . . . . .	<b>1</b>	5,791,793
2 If the child <b>did not</b> itemize deductions on <b>Schedule A</b> (Form 1040) or <b>Schedule A</b> (Form 1040-NR), enter \$2,300. Otherwise, see instructions . . . . .	<b>2</b>	716,081
3 Subtract line 2 from line 1. If zero or less, <b>stop</b> ; do not complete the rest of this form but <b>do</b> attach it to the child's return. . . . .	<b>3</b>	5,104,255
4 Enter the child's <b>taxable income</b> from Form 1040 or 1040-NR, line 15. If the child files Form 2555, see the instructions. . . . .	<b>4</b>	5,156,421
5 Enter the <b>smaller</b> of line 3 or line 4. If zero, <b>stop</b> ; do not complete the rest of this form but <b>do</b> attach it to the child's return. . . . .	<b>5</b>	4,567,460

**Part II Tentative Tax Based on the Tax Rate of the Parent**

6 Enter the parent's <b>taxable income</b> from Form 1040 or 1040-NR, line 15. If zero or less, enter -0-. If the parent files Form 2555, see the instructions . . . . .	<b>6</b>	468,862,252
7 Enter the total, if any, from Forms 8615, line 5, of <b>all other</b> children of the parent named above. <b>Do not</b> include the amount from line 5 above . . . . .	<b>7</b>	3,114,742
8 Add lines 5, 6, and 7. See instructions . . . . .	<b>8</b>	476,544,454
9 Enter the tax on the amount on line 8 based on the <b>parent's</b> filing status above. See instructions. If the Qualified Dividends and Capital Gain Tax Worksheet, Schedule D Tax Worksheet, or Schedule J (Form 1040) is used to figure the tax, check here . . . . . <input type="checkbox"/>	<b>9</b>	145,566,705
10 Enter the parent's tax from Form 1040 or 1040-NR, line 16, minus any alternative minimum tax. <b>Do not</b> include any tax from <b>Form 4972</b> or <b>Form 8814</b> , or any tax from the recapture of an education credit. If the parent files Form 2555, see the instructions. If the Qualified Dividends and Capital Gain Tax Worksheet, Schedule D Tax Worksheet, or Schedule J (Form 1040) was used to figure the tax, check here . . . . . <input type="checkbox"/>	<b>10</b>	143,757,403
11 Subtract line 10 from line 9 and enter the result. If line 7 is blank, also enter this amount on line 13 and go to <b>Part III</b> . . . . .	<b>11</b>	1,809,302
12a Add lines 5 and 7 . . . . .	<b>12a</b>	7,682,202
b Divide line 5 by line 12a. Enter the result as a decimal (rounded to at least three places) . . . . .	<b>12b</b>	x .
13 Multiply line 11 by line 12b . . . . .	<b>13</b>	1,061,344

**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 . . . . .	<b>14</b>	588,961
15 Enter the tax on the amount on line 14 based on the <b>child's</b> filing status. See instructions. If the Qualified Dividends and Capital Gain Tax Worksheet, Schedule D Tax Worksheet, or Schedule J (Form 1040) is used to figure the tax, check here . . . . . <input type="checkbox"/>	<b>15</b>	40,740
16 Add lines 13 and 15 . . . . .	<b>16</b>	1,102,084
17 Enter the tax on the amount on line 4 based on the <b>child's</b> filing status. See instructions. If the Qualified Dividends and Capital Gain Tax Worksheet, Schedule D Tax Worksheet, or Schedule J (Form 1040) is used to figure the tax, check here . . . . . <input type="checkbox"/>	<b>17</b>	672,507
18 Enter the <b>larger</b> of line 16 or line 17 here and on the <b>child's</b> Form 1040 or 1040-NR, line 16. If the child files Form 2555, see the instructions . . . . .	<b>18</b>	1,109,969

Form **8801**  
Department of the Treasury  
Internal Revenue Service

**Credit for Prior Year Minimum Tax—  
Individuals, Estates, and Trusts**  
Go to [www.irs.gov/Form8801](http://www.irs.gov/Form8801) for instructions and the latest information.  
Attach to Form 1040, 1040-SR, 1040-NR, or 1041.

OMB No. 1545-1073

**2022**  
Attachment  
Sequence No. **801**

Name(s) shown on return

**Total Forms Filed =** 232,636

Identifying number

**Part I Net Minimum Tax on Exclusion Items**

<b>1</b>	Combine lines 1 and 2e of your 2021 Form 6251. Estates and trusts, see instructions . . . . .	<b>1</b>	200,675
<b>2</b>	Enter adjustments and preferences treated as exclusion items (see instructions) . . . . .	<b>2</b>	196,589
<b>3</b>	Minimum tax credit net operating loss deduction (see instructions) . . . . .	<b>3</b>	( 5,804 )
<b>4</b>	Combine lines 1, 2, and 3. If zero or less, enter -0- here and on line 15 and go to Part II. If more than \$752,800 and you were married filing separately for 2021, see instructions . . . . .	<b>4</b>	184,811
<b>5</b>	Enter: \$114,600 if married filing jointly or qualifying widow(er) for 2021; \$73,600 if single or head of household for 2021; or \$57,300 if married filing separately for 2021. Estates and trusts, enter \$25,700	<b>5</b>	232,636
<b>6</b>	Enter: \$1,047,200 if married filing jointly or qualifying widow(er) for 2021; \$523,600 if single, head of household, or married filing separately for 2021. Estates and trusts, enter \$85,650 . . . . .	<b>6</b>	232,636
<b>7</b>	Subtract line 6 from line 4. If zero or less, enter -0- here and on line 8 and go to line 9 . . . . .	<b>7</b>	48,641
<b>8</b>	Multiply line 7 by 25% (0.25). . . . .	<b>8</b>	48,641
<b>9</b>	Subtract line 8 from line 5. If zero or less, enter -0- . . . . .	<b>9</b>	197,610
<b>10</b>	Subtract line 9 from line 4. If zero or less, enter -0- here and on line 15 and go to Part II. Form 1040-NR filers, see instructions. . . . .	<b>10</b>	145,932
<b>11</b>	<ul style="list-style-type: none"> <li>• If for 2021 you filed Form 2555, see instructions for the amount to enter.</li> <li>• If for 2021 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.</li> <li>• All others: If line 10 is \$199,900 or less (\$99,950 or less if married filing separately for 2021), multiply line 10 by 26% (0.26). Otherwise, multiply line 10 by 28% (0.28) and subtract \$3,998 (\$1,999 if married filing separately for 2021) from the result.</li> </ul>	<b>11</b>	143,044
<b>12</b>	Minimum tax foreign tax credit on exclusion items (see instructions) . . . . .	<b>12</b>	55,475
<b>13</b>	Tentative minimum tax on exclusion items. Subtract line 12 from line 11 . . . . .	<b>13</b>	140,925
<b>14</b>	Enter the amount from your 2021 Form 6251, line 10, or 2021 Form 1041, Schedule I, line 53 . . . . .	<b>14</b>	145,960
<b>15</b>	<b>Net minimum tax on exclusion items.</b> Subtract line 14 from line 13. If zero or less, enter -0- . . . . .	<b>15</b>	40,614

For Paperwork Reduction Act Notice, see instructions.

Cat. No. 10002S

Form **8801** (2022)

Form **8801**  
Department of the Treasury  
Internal Revenue Service

**Credit for Prior Year Minimum Tax—  
Individuals, Estates, and Trusts**  
Go to [www.irs.gov/Form8801](http://www.irs.gov/Form8801) for instructions and the latest information.  
Attach to Form 1040, 1040-SR, 1040-NR, or 1041.

OMB No. 1545-1073

**2022**  
Attachment  
Sequence No. **801**

Name(s) shown on return

**Total Forms Filed =** 232,636

Identifying number

**Part I Net Minimum Tax on Exclusion Items**

<b>1</b>	Combine lines 1 and 2e of your 2021 Form 6251. Estates and trusts, see instructions . . . . .	<b>1</b>	280,294,608
<b>2</b>	Enter adjustments and preferences treated as exclusion items (see instructions) . . . . .	<b>2</b>	3,757,452
<b>3</b>	Minimum tax credit net operating loss deduction (see instructions) . . . . .	<b>3</b>	( 2,883,127 )
<b>4</b>	Combine lines 1, 2, and 3. If zero or less, enter -0- here and on line 15 and go to Part II. If more than \$752,800 and you were married filing separately for 2021, see instructions . . . . .	<b>4</b>	285,481,579
<b>5</b>	Enter: \$114,600 if married filing jointly or qualifying widow(er) for 2021; \$73,600 if single or head of household for 2021; or \$57,300 if married filing separately for 2021. Estates and trusts, enter \$25,700	<b>5</b>	23,485,132
<b>6</b>	Enter: \$1,047,200 if married filing jointly or qualifying widow(er) for 2021; \$523,600 if single, head of household, or married filing separately for 2021. Estates and trusts, enter \$85,650 . . . . .	<b>6</b>	204,602,974
<b>7</b>	Subtract line 6 from line 4. If zero or less, enter -0- here and on line 8 and go to line 9 . . . . .	<b>7</b>	207,575,861
<b>8</b>	Multiply line 7 by 25% (0.25) . . . . .	<b>8</b>	51,893,971
<b>9</b>	Subtract line 8 from line 5. If zero or less, enter -0- . . . . .	<b>9</b>	19,291,080
<b>10</b>	Subtract line 9 from line 4. If zero or less, enter -0- here and on line 15 and go to Part II. Form 1040-NR filers, see instructions. . . . .	<b>10</b>	272,652,323
<b>11</b>	<ul style="list-style-type: none"> <li>• If for 2021 you filed Form 2555, see instructions for the amount to enter.</li> <li>• If for 2021 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.</li> <li>• <b>All others:</b> If line 10 is \$199,900 or less (\$99,950 or less if married filing separately for 2021), multiply line 10 by 26% (0.26). Otherwise, multiply line 10 by 28% (0.28) and subtract \$3,998 (\$1,999 if married filing separately for 2021) from the result.</li> </ul>	<b>11</b>	58,132,726
<b>12</b>	Minimum tax foreign tax credit on exclusion items (see instructions) . . . . .	<b>12</b>	2,025,413
<b>13</b>	Tentative minimum tax on exclusion items. Subtract line 12 from line 11 . . . . .	<b>13</b>	56,154,975
<b>14</b>	Enter the amount from your 2021 Form 6251, line 10, or 2021 Form 1041, Schedule I, line 53 . . . . .	<b>14</b>	57,608,331
<b>15</b>	<b>Net minimum tax on exclusion items.</b> Subtract line 14 from line 13. If zero or less, enter -0- . . . . .	<b>15</b>	1,288,932

For Paperwork Reduction Act Notice, see instructions.

Cat. No. 10002S

Form **8801** (2022)

**2022 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 2023**

<b>16</b>	Enter the amount from your 2021 Form 6251, line 11, or 2021 Form 1041, Schedule I, line 54 . . . . .	<b>16</b>	93,793
<b>17</b>	Enter the amount from line 15 . . . . .	<b>17</b>	
<b>18</b>	Subtract line 17 from line 16. If less than zero, enter as a negative amount . . . . .	<b>18</b>	90,831
<b>19</b>	<b>2021 credit carryforward.</b> Enter the amount from your 2021 Form 8801, line 26 . . . . .	<b>19</b>	116,991
<b>20</b>	Enter your 2021 unallowed qualified electric vehicle credit (see instructions) . . . . .	<b>20</b>	1,024
<b>21</b>	Combine lines 18 through 20. If zero or less, stop here and see the instructions . . . . .	<b>21</b>	182,451
<b>22</b>	Enter your 2022 regular income tax liability minus allowable credits (see instructions) . . . . .	<b>22</b>	149,870
<b>23</b>	Enter the amount from your 2022 Form 6251, line 9, or 2022 Form 1041, Schedule I, line 52. . . . .	<b>23</b>	136,383
<b>24</b>	Subtract line 23 from line 22. If zero or less, enter -0- . . . . .	<b>24</b>	113,847
<b>25</b>	<b>Minimum tax credit.</b> Enter the <b>smaller</b> of line 21 or line 24. Also enter this amount on your 2022 Schedule 3 (Form 1040), line 6b; or Form 1041, Schedule G, line 2c. . . . .	<b>25</b>	113,847
<b>26</b>	<b>Credit carryforward to 2023.</b> Subtract line 25 from line 21. Keep a record of this amount because you may use it in future years . . . . .	<b>26</b>	125,080

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

**Part II Minimum Tax Credit and Carryforward to 2023**

<b>16</b>	Enter the amount from your 2021 Form 6251, line 11, or 2021 Form 1041, Schedule I, line 54 . . . . .	<b>16</b>	3,419,232
<b>17</b>	Enter the amount from line 15 . . . . .	<b>17</b>	
<b>18</b>	Subtract line 17 from line 16. If less than zero, enter as a negative amount . . . . .	<b>18</b>	2,130,301
<b>19</b>	<b>2021 credit carryforward.</b> Enter the amount from your 2021 Form 8801, line 26 . . . . .	<b>19</b>	8,961,902
<b>20</b>	Enter your 2021 unallowed qualified electric vehicle credit (see instructions) . . . . .	<b>20</b>	*
<b>21</b>	Combine lines 18 through 20. If zero or less, stop here and see the instructions . . . . .	<b>21</b>	11,756,159
<b>22</b>	Enter your 2022 regular income tax liability minus allowable credits (see instructions) . . . . .	<b>22</b>	34,435,634
<b>23</b>	Enter the amount from your 2022 Form 6251, line 9, or 2022 Form 1041, Schedule I, line 52. . . . .	<b>23</b>	33,041,017
<b>24</b>	Subtract line 23 from line 22. If zero or less, enter -0- . . . . .	<b>24</b>	2,998,952
<b>25</b>	<b>Minimum tax credit.</b> Enter the <b>smaller</b> of line 21 or line 24. Also enter this amount on your 2022 Schedule 3 (Form 1040), line 6b; or Form 1041, Schedule G, line 2c. . . . .	<b>25</b>	1,390,197
<b>26</b>	<b>Credit carryforward to 2023.</b> Subtract line 25 from line 21. Keep a record of this amount because you may use it in future years . . . . .	<b>26</b>	10,365,962

Form **8801** (2022)

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



**Part III Tax Computation Using Maximum Capital Gains Rates**

Complete Part III only if you are required to do so by line 11 or by the Foreign Earned Income Tax Worksheet in the instructions.

<p><b>Caution:</b> If you didn't complete the 2021 Qualified Dividends and Capital Gain Tax Worksheet, the 2021 Schedule D Tax Worksheet, or Part V of the 2021 Schedule D (Form 1041), see the instructions before completing this part.*</p>		
<b>27</b>	Enter the amount from Form 8801, line 10. If you filed Form 2555 for 2021, enter the amount from line 3 of the Foreign Earned Income Tax Worksheet in the instructions . . . . .	<b>27</b>
<p><b>Caution:</b> If for <b>2021</b> you filed Form 1041 or 2555, see the instructions before completing lines 28, 29, and 30.</p>		
<b>28</b>	Enter the amount from line 4 of your 2021 Qualified Dividends and Capital Gain Tax Worksheet, the amount from line 13 of your 2021 Schedule D Tax Worksheet, or the amount from line 26 of the 2021 Schedule D (Form 1041), whichever applies (as refigured for the AMT, if necessary)* . . . . .	<b>28</b>
<p><b>If you figured your 2021 tax using the 2021 Qualified Dividends and Capital Gain Tax Worksheet, skip line 29 and enter the amount from line 28 on line 30. Otherwise, go to line 29.</b></p>		
<b>29</b>	Enter the amount from line 19 of your 2021 Schedule D (Form 1040), or line 18b, column (2), of the 2021 Schedule D (Form 1041) . . . . .	<b>29</b>
<b>30</b>	Add lines 28 and 29, and enter the <b>smaller</b> of that result or the amount from line 10 of your 2021 Schedule D Tax Worksheet . . . . .	<b>30</b>
<b>31</b>	Enter the <b>smaller</b> of line 27 or line 30 . . . . .	<b>31</b>
<b>32</b>	Subtract line 31 from line 27 . . . . .	<b>32</b>
<b>33</b>	If line 32 is \$199,900 or less (\$99,950 or less if married filing separately for 2021), multiply line 32 by 26% (0.26). Otherwise, multiply line 32 by 28% (0.28) and subtract \$3,998 (\$1,999 if married filing separately for 2021) from the result . . . . .	<b>33</b>
<b>34</b>	Enter: <ul style="list-style-type: none"> <li>• \$80,800 if married filing jointly or qualifying widow(er) for 2021,</li> <li>• \$40,400 if single or married filing separately for 2021,</li> <li>• \$54,100 if head of household for 2021, or</li> <li>• \$2,700 for an estate or trust.</li> </ul>	<b>34</b>
<b>35</b>	Enter the amount from line 5 of your 2021 Qualified Dividends and Capital Gain Tax Worksheet, the amount from line 14 of your 2021 Schedule D Tax Worksheet, or the amount from line 27 of the 2021 Schedule D (Form 1041), whichever applies. If you didn't complete either worksheet or Part V of the 2021 Schedule D (Form 1041), enter the amount from your 2021 Form 1040, 1040-SR, or 1040-NR, line 15, or 2021 Form 1041, line 23, whichever applies; if zero or less, enter -0- . . . . .	<b>35</b>
<b>36</b>	Subtract line 35 from line 34. If zero or less, enter -0- . . . . .	<b>36</b>
<b>37</b>	Enter the <b>smaller</b> of line 27 or line 28 . . . . .	<b>37</b>
<b>38</b>	Enter the <b>smaller</b> of line 36 or line 37 . . . . .	<b>38</b>
<b>39</b>	Subtract line 38 from line 37 . . . . .	<b>39</b>
<b>40</b>	Enter: <ul style="list-style-type: none"> <li>• \$445,850 if single for 2021,</li> <li>• \$250,800 if married filing separately for 2021,</li> <li>• \$501,600 if married filing jointly or qualifying widow(er) for 2021,</li> <li>• \$473,750 if head of household for 2021, or</li> <li>• \$13,250 for an estate or trust.</li> </ul>	<b>40</b>
<b>41</b>	Enter the amount from line 36 . . . . .	<b>41</b>
<b>42</b>	Form 1040, 1040-SR, or 1040-NR filers, enter the amount from line 5 of your 2021 Qualified Dividends and Capital Gain Tax Worksheet or the amount from line 21 of your 2021 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 2021 Schedule D (Form 1041) or line 18 of your 2021 Schedule D Tax Worksheet, whichever applies. If you didn't complete either the worksheet or Part V of the 2021 Schedule D (Form 1041), enter the amount from your 2021 Form 1041, line 23; if zero or less, enter -0-	<b>42</b>

\* The 2021 Qualified Dividends and Capital Gain Tax Worksheet is in the 2021 Instructions for Form 1040. The 2021 Schedule D Tax Worksheet is in the 2021 Instructions for Schedule D (Form 1040) (or the 2021 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 2021 Qualified Dividends and Capital Gain Tax Worksheet, the 2021 Schedule D Tax Worksheet, or Part V of the 2021 Schedule D (Form 1041), see the instructions before completing this part.\*

<b>27</b>	Enter the amount from Form 8801, line 10. If you filed Form 2555 for 2021, enter the amount from line 3 of the Foreign Earned Income Tax Worksheet in the instructions . . . . .	<b>27</b>	
	<b>Caution:</b> If for <b>2021</b> you filed Form 1041 or 2555, see the instructions before completing lines 28, 29, and 30.		
<b>28</b>	Enter the amount from line 4 of your 2021 Qualified Dividends and Capital Gain Tax Worksheet, the amount from line 13 of your 2021 Schedule D Tax Worksheet, or the amount from line 26 of the 2021 Schedule D (Form 1041), whichever applies (as refigured for the AMT, if necessary)* . . . . .	<b>28</b>	
	<b>If you figured your 2021 tax using the 2021 Qualified Dividends and Capital Gain Tax Worksheet, skip line 29 and enter the amount from line 28 on line 30. Otherwise, go to line 29.</b>		
<b>29</b>	Enter the amount from line 19 of your 2021 Schedule D (Form 1040), or line 18b, column (2), of the 2021 Schedule D (Form 1041) . . . . .	<b>29</b>	
<b>30</b>	Add lines 28 and 29, and enter the <b>smaller</b> of that result or the amount from line 10 of your 2021 Schedule D Tax Worksheet . . . . .	<b>30</b>	
<b>31</b>	Enter the <b>smaller</b> of line 27 or line 30 . . . . .	<b>31</b>	
<b>32</b>	Subtract line 31 from line 27 . . . . .	<b>32</b>	
<b>33</b>	If line 32 is \$199,900 or less (\$99,950 or less if married filing separately for 2021), multiply line 32 by 26% (0.26). Otherwise, multiply line 32 by 28% (0.28) and subtract \$3,998 (\$1,999 if married filing separately for 2021) from the result . . . . .	<b>33</b>	
<b>34</b>	Enter: <ul style="list-style-type: none"> <li>• \$80,800 if married filing jointly or qualifying widow(er) for 2021,</li> <li>• \$40,400 if single or married filing separately for 2021,</li> <li>• \$54,100 if head of household for 2021, or</li> <li>• \$2,700 for an estate or trust.</li> </ul>	<b>34</b>	
<b>35</b>	Enter the amount from line 5 of your 2021 Qualified Dividends and Capital Gain Tax Worksheet, the amount from line 14 of your 2021 Schedule D Tax Worksheet, or the amount from line 27 of the 2021 Schedule D (Form 1041), whichever applies. If you didn't complete either worksheet or Part V of the 2021 Schedule D (Form 1041), enter the amount from your 2021 Form 1040, 1040-SR, or 1040-NR, line 15, or 2021 Form 1041, line 23, whichever applies; if zero or less, enter -0- . . . . .	<b>35</b>	
<b>36</b>	Subtract line 35 from line 34. If zero or less, enter -0- . . . . .	<b>36</b>	
<b>37</b>	Enter the <b>smaller</b> of line 27 or line 28 . . . . .	<b>37</b>	
<b>38</b>	Enter the <b>smaller</b> of line 36 or line 37 . . . . .	<b>38</b>	
<b>39</b>	Subtract line 38 from line 37 . . . . .	<b>39</b>	
<b>40</b>	Enter: <ul style="list-style-type: none"> <li>• \$445,850 if single for 2021,</li> <li>• \$250,800 if married filing separately for 2021,</li> <li>• \$501,600 if married filing jointly or qualifying widow(er) for 2021,</li> <li>• \$473,750 if head of household for 2021, or</li> <li>• \$13,250 for an estate or trust.</li> </ul>	<b>40</b>	
<b>41</b>	Enter the amount from line 36 . . . . .	<b>41</b>	
<b>42</b>	Form 1040, 1040-SR, or 1040-NR filers, enter the amount from line 5 of your 2021 Qualified Dividends and Capital Gain Tax Worksheet or the amount from line 21 of your 2021 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 2021 Schedule D (Form 1041) or line 18 of your 2021 Schedule D Tax Worksheet, whichever applies. If you didn't complete either the worksheet or Part V of the 2021 Schedule D (Form 1041), enter the amount from your 2021 Form 1041, line 23; if zero or less, enter -0-	<b>42</b>	

\* The 2021 Qualified Dividends and Capital Gain Tax Worksheet is in the 2021 Instructions for Form 1040. The 2021 Schedule D Tax Worksheet is in the 2021 Instructions for Schedule D (Form 1040) (or the 2021 Instructions for Schedule D (Form 1041)).

**Part III Tax Computation Using Maximum Capital Gains Rates** *(continued)*

<b>43</b>	Add lines 41 and 42 . . . . .	<b>43</b>	
<b>44</b>	Subtract line 43 from line 40. If zero or less, enter -0- . . . . .	<b>44</b>	
<b>45</b>	Enter the <b>smaller</b> of line 39 or line 44 . . . . .	<b>45</b>	
<b>46</b>	Multiply line 45 by 15% (0.15) . . . . .	<b>46</b>	
<b>47</b>	Add lines 38 and 45 . . . . .	<b>47</b>	
	<b>If lines 47 and 27 are the same, skip lines 48 through 52 and go to line 53. Otherwise, go to line 48.</b>		
<b>48</b>	Subtract line 47 from line 37 . . . . .	<b>48</b>	
<b>49</b>	Multiply line 48 by 20% (0.20) . . . . .	<b>49</b>	
	<b>If line 29 is zero or blank, skip lines 50 through 52 and go to line 53. Otherwise, go to line 50.</b>		
<b>50</b>	Add lines 32, 47, and 48 . . . . .	<b>50</b>	
<b>51</b>	Subtract line 50 from line 27 . . . . .	<b>51</b>	
<b>52</b>	Multiply line 51 by 25% (0.25) . . . . .	<b>52</b>	
<b>53</b>	Add lines 33, 46, 49, and 52 . . . . .	<b>53</b>	
<b>54</b>	If line 27 is \$199,900 or less (\$99,950 or less if married filing separately for 2021), multiply line 27 by 26% (0.26). Otherwise, multiply line 27 by 28% (0.28) and subtract \$3,998 (\$1,999 if married filing separately for 2021) from the result . . . . .	<b>54</b>	
<b>55</b>	Enter the <b>smaller</b> of line 53 or line 54 here and on line 11. If you filed Form 2555 for 2021, don't enter this amount on line 11. Instead, enter it on line 4 of the Foreign Earned Income Tax Worksheet in the instructions for line 11 . . . . .	<b>55</b>	

**Part III Tax Computation Using Maximum Capital Gains Rates** *(continued)*

<b>43</b>	Add lines 41 and 42 . . . . .	<b>43</b>	
<b>44</b>	Subtract line 43 from line 40. If zero or less, enter -0- . . . . .	<b>44</b>	
<b>45</b>	Enter the <b>smaller</b> of line 39 or line 44 . . . . .	<b>45</b>	
<b>46</b>	Multiply line 45 by 15% (0.15) . . . . .	<b>46</b>	
<b>47</b>	Add lines 38 and 45 . . . . .	<b>47</b>	
	<b>If lines 47 and 27 are the same, skip lines 48 through 52 and go to line 53. Otherwise, go to line 48.</b>		
<b>48</b>	Subtract line 47 from line 37 . . . . .	<b>48</b>	
<b>49</b>	Multiply line 48 by 20% (0.20) . . . . .	<b>49</b>	
	<b>If line 29 is zero or blank, skip lines 50 through 52 and go to line 53. Otherwise, go to line 50.</b>		
<b>50</b>	Add lines 32, 47, and 48 . . . . .	<b>50</b>	
<b>51</b>	Subtract line 50 from line 27 . . . . .	<b>51</b>	
<b>52</b>	Multiply line 51 by 25% (0.25) . . . . .	<b>52</b>	
<b>53</b>	Add lines 33, 46, 49, and 52 . . . . .	<b>53</b>	
<b>54</b>	If line 27 is \$199,900 or less (\$99,950 or less if married filing separately for 2021), multiply line 27 by 26% (0.26). Otherwise, multiply line 27 by 28% (0.28) and subtract \$3,998 (\$1,999 if married filing separately for 2021) from the result . . . . .	<b>54</b>	
<b>55</b>	Enter the <b>smaller</b> of line 53 or line 54 here and on line 11. If you filed Form 2555 for 2021, don't enter this amount on line 11. Instead, enter it on line 4 of the Foreign Earned Income Tax Worksheet in the instructions for line 11 . . . . .	<b>55</b>	

Form **8814**  
Department of the Treasury  
Internal Revenue Service

**Parents' Election To Report  
Child's Interest and Dividends**  
Attach to parents' Form 1040, 1040-SR, or 1040-NR.  
Go to [www.irs.gov/Form8814](http://www.irs.gov/Form8814) for the latest information.

OMB No. 1545-0074

**2022**  
Attachment  
Sequence No. **40**

Name(s) shown on your return

**Total Forms Filed =** 88,897

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)

**C** If more than one Form 8814 is attached, check here

**Part I Child's Interest and Dividends To Report on Your Return**

<b>1a</b>	Enter your child's <b>taxable</b> interest. If this amount is different from the amounts shown on the child's Forms 1099-INT and 1099-OID, see the instructions . . . . .	<b>1a</b>	12,791
<b>b</b>	Enter your child's <b>tax-exempt</b> interest. <b>Do not</b> include this amount on line 1a	<b>1b</b>	526
<b>2a</b>	Enter your child's ordinary dividends, including any Alaska Permanent Fund dividends. If your child received any ordinary dividends as a nominee, see the instructions . . . . .	<b>2a</b>	49,214
<b>b</b>	Enter your child's qualified dividends included on line 2a. See the instructions	<b>2b</b>	22,480
<b>3</b>	Enter your child's capital gain distributions. If your child received any capital gain distributions as a nominee, see the instructions . . . . .	<b>3</b>	13,387
<b>4</b>	Add lines 1a, 2a, and 3. If the total is \$2,300 or less, skip lines 5 through 12 and go to line 13. If the total is \$11,500 or more, <b>do not</b> file this form. Your child <b>must</b> file his or her own return to report the income . . . . .	<b>4</b>	52,376
<b>5</b>	Base amount. Enter 2,300 . . . . .	<b>5</b>	
<b>6</b>	Subtract line 5 from line 4 . . . . .	<b>6</b>	39,639
<b>If both lines 2b and 3 are zero or blank, skip lines 7 through 10, enter -0- on line 11, and go to line 12. Otherwise, go to line 7.</b>			
<b>7</b>	Divide line 2b by line 4. Enter the result as a decimal (rounded to at least three places) . . . . .	<b>7</b>	.
<b>8</b>	Divide line 3 by line 4. Enter the result as a decimal (rounded to at least three places) . . . . .	<b>8</b>	.
<b>9</b>	Multiply line 6 by line 7. Enter the result here. See the instructions for where to report this amount on your return . . . . .	<b>9</b>	12,414
<b>10</b>	Multiply line 6 by line 8. Enter the result here. See the instructions for where to report this amount on your return . . . . .	<b>10</b>	7,216
<b>11</b>	Add lines 9 and 10 . . . . .	<b>11</b>	12,944
<b>12</b>	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 . . . . .	<b>12</b>	36,336

**Part II Tax on the First \$2,300 of Child's Interest and Dividends**

<b>13</b>	Amount not taxed. Enter \$1,150 . . . . .	<b>13</b>	
<b>14</b>	Subtract line 13 from line 4. If the result is zero or less, enter -0- . . . . .	<b>14</b>	51,632
<b>15</b>	<b>Tax.</b> Is the amount on line 14 less than \$1,150? <input type="checkbox"/> <b>No.</b> Enter \$115 here and see the <b>Note</b> below. <input type="checkbox"/> <b>Yes.</b> Multiply line 14 by 10% (0.10). Enter the result here and see the <b>Note</b> below.	<b>15</b>	51,632

**Note:** If you checked the box on line C above, see the instructions. Otherwise, include the amount from line 15 in the tax you enter on Form 1040, 1040-SR, or 1040-NR, line 16. Be sure to check box 1 on Form 1040, 1040-SR, or 1040-NR, line 16.

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

Cat. No. 10750J

Form **8814** (2022)

Form **8814**

Department of the Treasury  
Internal Revenue Service

**Parents' Election To Report  
Child's Interest and Dividends**

Attach to parents' Form 1040, 1040-SR, or 1040-NR.  
Go to [www.irs.gov/Form8814](http://www.irs.gov/Form8814) for the latest information.

OMB No. 1545-0074

**2022**  
Attachment  
Sequence No. **40**

Name(s) shown on your return

**Total Forms Filed = 88,897**

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)

**C** If more than one Form 8814 is attached, check here

**Part I Child's Interest and Dividends To Report on Your Return**

<b>1a</b>	Enter your child's <b>taxable</b> interest. If this amount is different from the amounts shown on the child's Forms 1099-INT and 1099-OID, see the instructions . . . . .	<b>1a</b>	11,708
<b>b</b>	Enter your child's <b>tax-exempt</b> interest. <b>Do not</b> include this amount on line 1a . . . . .	<b>1b</b>	556
<b>2a</b>	Enter your child's ordinary dividends, including any Alaska Permanent Fund dividends. If your child received any ordinary dividends as a nominee, see the instructions . . . . .	<b>2a</b>	198,446
<b>b</b>	Enter your child's qualified dividends included on line 2a. See the instructions . . . . .	<b>2b</b>	55,298
<b>3</b>	Enter your child's capital gain distributions. If your child received any capital gain distributions as a nominee, see the instructions . . . . .	<b>3</b>	35,230
<b>4</b>	Add lines 1a, 2a, and 3. If the total is \$2,300 or less, skip lines 5 through 12 and go to line 13. If the total is \$11,500 or more, <b>do not</b> file this form. Your child <b>must</b> file his or her own return to report the income . . . . .	<b>4</b>	245,384
<b>5</b>	Base amount. Enter 2,300 . . . . .	<b>5</b>	
<b>6</b>	Subtract line 5 from line 4 . . . . .	<b>6</b>	59,084
<b>If both lines 2b and 3 are zero or blank, skip lines 7 through 10, enter -0- on line 11, and go to line 12. Otherwise, go to line 7.</b>			
<b>7</b>	Divide line 2b by line 4. Enter the result as a decimal (rounded to at least three places) . . . . .	<b>7</b>	.
<b>8</b>	Divide line 3 by line 4. Enter the result as a decimal (rounded to at least three places) . . . . .	<b>8</b>	.
<b>9</b>	Multiply line 6 by line 7. Enter the result here. See the instructions for where to report this amount on your return . . . . .	<b>9</b>	16,076
<b>10</b>	Multiply line 6 by line 8. Enter the result here. See the instructions for where to report this amount on your return . . . . .	<b>10</b>	11,230
<b>11</b>	Add lines 9 and 10 . . . . .	<b>11</b>	27,306
<b>12</b>	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 . . . . .	<b>12</b>	33,217

**Part II Tax on the First \$2,300 of Child's Interest and Dividends**

<b>13</b>	Amount not taxed. Enter \$1,150 . . . . .	<b>13</b>	
<b>14</b>	Subtract line 13 from line 4. If the result is zero or less, enter -0- . . . . .	<b>14</b>	92,466
<b>15</b>	<b>Tax.</b> Is the amount on line 14 less than \$1,150? <input type="checkbox"/> <b>No.</b> Enter \$115 here and see the <b>Note</b> below. <input type="checkbox"/> <b>Yes.</b> Multiply line 14 by 10% (0.10). Enter the result here and see the <b>Note</b> below. } . . . . .	<b>15</b>	9,246

**Note:** If you checked the box on line C above, see the instructions. Otherwise, include the amount from line 15 in the tax you enter on Form 1040, 1040-SR, or 1040-NR, line 16. Be sure to check box 1 on Form 1040, 1040-SR, or 1040-NR, line 16.

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

Cat. No. 10750J

Form **8814** (2022)



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

2022
Attachment
Sequence No. 109

Name(s) shown on tax return

Total Forms Filed = 72,980

Identifying number

Part I Information on the Like-Kind Exchange

Note: Only real property should be described on lines 1 and 2. If the property described on line 1 or line 2 is real 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.

OMB No. 1545-1190

**2022**  
Attachment  
Sequence No. **109**

Go to [www.irs.gov/Form8824](http://www.irs.gov/Form8824) for instructions and the latest information.

Name(s) shown on tax return

**Total Forms Filed =** 72,980

Identifying number

**Part I Information on the Like-Kind Exchange**

**Note:** Only real property should be described on lines 1 and 2. If the property described on line 1 or line 2 is real 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**

<b>8</b> Name of related party	Relationship to you	Related party's identifying number
--------------------------------	---------------------	------------------------------------

Address (no., street, and apt., room, or suite no.; city or town; state; and ZIP code)

- 9 During this tax year (and before the date that is 2 years after the last transfer of property that was part of the exchange), did the related party sell or dispose of any part of the like-kind property received from you (or an intermediary) in the exchange? . . . . .  **Yes**  **No**
- 10 During this tax year (and before the date that is 2 years after the last transfer of property that was part of the exchange), did you sell or dispose of any part of the like-kind property you received? . . . . .  **Yes**  **No**

*If both lines 9 and 10 are "No" and this is the year of the exchange, go to Part III. If both lines 9 and 10 are "No" and this is **not** the year of the exchange, stop here. If either line 9 or line 10 is "Yes," complete Part III and report on this year's tax return the deferred gain or (loss) from line 24 **unless** one of the exceptions on line 11 applies.*

- 11 If one of the exceptions below applies to the disposition, check the applicable box.
  - a  The disposition was after the death of either of the related parties.
  - b  The disposition was an involuntary conversion, and the threat of conversion occurred after the exchange.
  - c  You can establish to the satisfaction of the IRS that neither the exchange nor the disposition had tax avoidance as one of its principal purposes. If this box is checked, attach an explanation. See instructions.

2022 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.

Table with 5 columns: Line number, Description, Sub-column 1, Sub-column 2, Total. Rows 12-25 covering FMV, adjusted basis, gain/loss, cash received, FMV of like-kind property, add lines, adjusted basis of like-kind property, realized gain/loss, deferred gain, and basis of like-kind property received.

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.

Table with 5 columns: Line number, Description, Sub-column 1, Sub-column 2, Total. Rows 26-38 covering certificate number, descriptions of divested and replacement property, date of sale, sales price, basis of divested property, realized gain, cost of replacement property, ordinary income under recapture rules, deferred gain, and basis of replacement property.

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

Your social security number

**Part III Realized Gain or (Loss), Recognized Gain, and Basis of Like-Kind Property Received**

**Caution:** If you transferred **and** received (a) more than one group of like-kind properties, or (b) cash or other (not like-kind) property, see **Reporting of multi-asset exchanges** in the instructions.

**Note:** Complete lines 12 through 14 **only** if you gave up property that was not like-kind. Otherwise, go to line 15.

<b>12</b>	Fair market value (FMV) of other property given up. See instructions . . . . .	<b>12</b>	2,011.623	
<b>13</b>	Adjusted basis of other property given up . . . . .	<b>13</b>	606.753	
<b>14</b>	Gain or (loss) recognized on other property given up. Subtract line 13 from line 12. Report the gain or (loss) in the same manner as if the exchange had been a sale . . . . .	<b>14</b>		1,404,869
<b>Caution:</b> If the property given up was used previously or partly as a home, see <b>Property used as home</b> in the instructions.				
<b>15</b>	Cash received, FMV of other property received, plus net liabilities assumed by other party, reduced (but not below zero) by any exchange expenses you incurred. See instructions . . . . .	<b>15</b>		8,375,518
<b>16</b>	FMV of like-kind property you received . . . . .	<b>16</b>		98,785,023
<b>17</b>	Add lines 15 and 16 . . . . .	<b>17</b>		107,160,541
<b>18</b>	Adjusted basis of like-kind property you gave up, net amounts paid to other party, plus any exchange expenses <b>not</b> used on line 15. See instructions . . . . .	<b>18</b>		53,698,329
<b>19</b>	<b>Realized gain or (loss).</b> Subtract line 18 from line 17 . . . . .	<b>19</b>		53,462,211
<b>20</b>	Enter the smaller of line 15 or line 19, but not less than zero . . . . .	<b>20</b>		6,421,337
<b>21</b>	Ordinary income under recapture rules. Enter here and on Form 4797, line 16. See instructions . . . . .	<b>21</b>		190,713
<b>22</b>	Subtract line 21 from line 20. If zero or less, enter -0-. If more than zero, enter here and on Schedule D or Form 4797, unless the installment method applies. See instructions . . . . .	<b>22</b>		6,294,564
<b>23</b>	<b>Recognized gain.</b> Add lines 21 and 22 . . . . .	<b>23</b>		6,485,277
<b>24</b>	Deferred gain or (loss). Subtract line 23 from line 19. If a related party exchange, see instructions . . . . .	<b>24</b>		46,976,934
<b>25</b>	<b>Basis of like-kind property received.</b> Subtract line 15 from the sum of lines 18 and 23. See instructions . . . . .	<b>25</b>		51,808,089

**Part IV Deferral of Gain From Section 1043 Conflict-of-Interest Sales**

**Note:** This part is to be used **only** by officers or employees of the executive branch of the federal government or judicial officers of the federal government (including certain spouses, minor or dependent children, and trustees as described in section 1043) for reporting nonrecognition of gain under section 1043 on the sale of property to comply with the conflict-of-interest requirements. This part can be used **only** if the cost of the replacement property is more than the basis of the divested property.

<b>26</b>	Enter the number from the upper right corner of your certificate of divestiture. ( <b>Do not</b> attach a copy of your certificate. Keep the certificate with your records.) . . . . .			-
<b>27</b>	Description of divested property _____ _____			
<b>28</b>	Description of replacement property _____ _____			
<b>29</b>	Date divested property was sold (month, day, year) . . . . .	<b>29</b>		MM/DD/YYYY
<b>30</b>	Sales price of divested property. See instructions . . . . .	<b>30</b>		
<b>31</b>	Basis of divested property . . . . .	<b>31</b>		
<b>32</b>	<b>Realized gain.</b> Subtract line 31 from line 30 . . . . .	<b>32</b>		
<b>33</b>	Cost of replacement property purchased within 60 days after date of sale . . . . .	<b>33</b>		
<b>34</b>	Subtract line 33 from line 30. If zero or less, enter -0- . . . . .	<b>34</b>		
<b>35</b>	Ordinary income under recapture rules. Enter here and on Form 4797, line 10. See instructions . . . . .	<b>35</b>		
<b>36</b>	Subtract line 35 from line 34. If zero or less, enter -0-. If more than zero, enter here and on Schedule D or Form 4797. See instructions . . . . .	<b>36</b>		
<b>37</b>	<b>Deferred gain.</b> Subtract the sum of lines 35 and 36 from line 32 . . . . .	<b>37</b>		
<b>38</b>	<b>Basis of replacement property.</b> Subtract line 37 from line 33 . . . . .	<b>38</b>		

Form 8829

Expenses for Business Use of Your Home

OMB No. 1545-0074

Department of the Treasury
Internal Revenue Service

File only with Schedule C (Form 1040). Use a separate Form 8829 for each home you used
for business during the year.

2022
Attachment
Sequence No. 176

Go to www.irs.gov/Form8829 for instructions and the latest information.

Name(s) of proprietor(s)

Total Forms Filed = 3,496,932

Your social security number

Part I Part of Your Home Used for Business

Table with 7 rows for Part I. Line 1: Area used regularly and exclusively for business... 3,238,600. Line 2: Total area of home... 3,242,125. Line 3: Divide line 1 by line 2... %. Line 4: Multiply days used for daycare... hr. Line 5: If you started or stopped using your home... hr. Line 6: Divide line 4 by line 5... . Line 7: Business percentage... %.

Part II Figure Your Allowable Deduction

Table with 36 rows for Part II. Line 8: Enter the amount from Schedule C... 3,296,660. Lines 9-22: Direct and indirect expenses. Line 13: 979,531. Line 14: 1,043,998. Line 15: 2,364,111. Line 16: 25,543. Line 17: 148,039. Line 18: 91,005. Line 19: 71,855. Line 20: 141,381. Line 21: 200,016. Line 22: 103,844. Line 23: 518,129. Line 24: 2,783,047. Line 25: 696,765. Line 26: 3,018,541. Line 27: 2,197,632. Line 28: 2,155,387. Line 29: 2,966. Line 30: 1,219,858. Line 31: 337,566. Line 32: 1,254,882. Line 33: 803,386. Line 34: 2,582,437. Line 35: 9,999. Line 36: 2,579,433.

Part III Depreciation of Your Home

Table with 7 rows for Part III. Line 37: 1,195,223. Line 38: 679,529. Line 39: 1,185,654. Line 40: 1,178,820. Line 41: %. Line 42: 1,219,858.

Part IV Carryover of Unallowed Expenses to 2023

Table with 2 rows for Part IV. Line 43: 1,068,350. Line 44: 504,309.



Form **8829**

**Expenses for Business Use of Your Home**

OMB No. 1545-0074

Department of the Treasury  
Internal Revenue Service

File only with Schedule C (Form 1040). Use a separate Form 8829 for each home you used for business during the year.

**2022**  
Attachment  
Sequence No. **176**

Go to [www.irs.gov/Form8829](http://www.irs.gov/Form8829) for instructions and the latest information.

Name(s) of proprietor(s)

**Total Forms Filed =** 3,496,932

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	1,134,908
2	Total area of home	2	6,963,894
3	Divide line 1 by line 2. Enter the result as a percentage	3	%
<b>For daycare facilities not used exclusively for business, go to line 4. All others, go to line 7.</b>			
4	Multiply days used for daycare during year by hours used per day	4	hr.
5	If you started or stopped using your home for daycare during the year, see instructions; otherwise, enter 8,760	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, <b>plus</b> any gain derived from the business use of your home, <b>minus</b> any loss from the trade or business not derived from the business use of your home. See instructions.	8	117,571,773
<b>See instructions for columns (a) and (b) before completing lines 9-22.</b>			
		(a) Direct expenses	(b) Indirect expenses
9	Casualty losses (see instructions)	9	13,206
10	Deductible mortgage interest (see instructions)	10	328,311
11	Real estate taxes (see instructions)	11	115,137
12	Add lines 9, 10, and 11	12	456,653
13	Multiply line 12, column (b), by line 7	13	1,516,240
14	Add line 12, column (a), and line 13	14	1,972,893
15	Subtract line 14 from line 8. If zero or less, enter -0-	15	130,667,329
16	Excess mortgage interest (see instructions)	16	73,515
17	Excess real estate taxes (see instructions)	17	396,325
18	Insurance	18	126,058
19	Rent	19	697,083
20	Repairs and maintenance	20	337,769
21	Utilities	21	376,412
22	Other expenses (see instructions)	22	183,481
23	Add lines 16 through 22	23	2,190,643
24	Multiply line 23, column (b), by line 7	24	8,303,486
25	Carryover of prior year operating expenses (see instructions)	25	5,234,833
26	Add line 23, column (a), line 24, and line 25	26	15,728,962
27	Allowable operating expenses. Enter the <b>smaller</b> of line 15 or line 26	27	8,105,618
28	Limit on excess casualty losses and depreciation. Subtract line 27 from line 15	28	122,561,712
29	Excess casualty losses (see instructions)	29	54,255
30	Depreciation of your home from line 42 below	30	1,413,691
31	Carryover of prior year excess casualty losses and depreciation (see instructions)	31	1,578,593
32	Add lines 29 through 31	32	3,046,540
33	Allowable excess casualty losses and depreciation. Enter the <b>smaller</b> of line 28 or line 32	33	1,020,556
34	Add lines 14, 27, and 33	34	11,099,067
35	Casualty loss portion, if any, from lines 14 and 33. Carry amount to <b>Form 4684</b> . See instructions	35	34,800
36	<b>Allowable expenses for business use of your home.</b> Subtract line 35 from line 34. Enter here and on Schedule C, line 30. If your home was used for more than one business, see instructions	36	11,064,267

**Part III Depreciation of Your Home**

37	Enter the <b>smaller</b> of your home's adjusted basis or its fair market value. See instructions	37	452,655,315
38	Value of land included on line 37	38	75,475,813
39	Basis of building. Subtract line 38 from line 37	39	377,179,502
40	Business basis of building. Multiply line 39 by line 7	40	54,133,559
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	1,413,691

**Part IV Carryover of Unallowed Expenses to 2023**

43	Operating expenses. Subtract line 27 from line 26. If less than zero, enter -0-	43	7,623,344
44	Excess casualty losses and depreciation. Subtract line 33 from line 32. If less than zero, enter -0-	44	2,025,984



Form **8839**

**Qualified Adoption Expenses**

OMB No. 1545-0074

Department of the Treasury  
Internal Revenue Service

Attach to Form 1040, 1040-SR, or 1040-NR.  
Go to [www.irs.gov/Form8839](http://www.irs.gov/Form8839) for instructions and the latest information.

**2022**  
Attachment  
Sequence No. **38**

Name(s) shown on return

**Total Forms Filed = 72,910**

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—			(f) Child's identifying number	(g) Check if adoption became final in 2022 or earlier
				(c) born before 2005 and disabled	(d) a child with special needs	(e) a foreign child		
Child 1				<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>		<input type="checkbox"/>
Child 2				<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>		<input type="checkbox"/>
Child 3				<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>		<input type="checkbox"/>

**Caution:** If the child was a foreign child, see **Special rules** in the instructions for line 1, column (e), before you complete Part II or Part III. If you received **employer-provided adoption benefits**, complete Part III on the back next.

**Part II Adoption Credit**

	Child 1	Child 2	Child 3	
2 Maximum adoption credit per child. Enter \$14,890 (see instructions)				2
3 Did you file Form 8839 for a prior year for the same child? <input type="checkbox"/> <b>No.</b> Enter -0-. <input type="checkbox"/> <b>Yes.</b> See instructions for the amount to enter.				3
4 Subtract line 3 from line 2	37,014	17,694	6,386	4
5 <b>Qualified adoption expenses</b> (see instructions) <b>Caution:</b> Your qualified adoption expenses may not be equal to the adoption expenses you paid in 2022.	37,216	13,473	5,059	5
6 Enter the <b>smaller</b> of line 4 or line 5	36,911	13,472	5,059	6
7 Enter modified adjusted gross income (see instructions)				7
8 Is line 7 more than \$223,410? <input type="checkbox"/> <b>No.</b> Skip lines 8 and 9, and enter -0- on line 10. <input type="checkbox"/> <b>Yes.</b> Subtract \$223,410 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	34,953	12,451	5,057	11
12 Add the amounts on line 11				12
13 Credit carryforward, if any, from prior years. See your Adoption Credit Carryforward Worksheet in the 2021 Form 8839 instructions				13
14 Add lines 12 and 13				14
15 Enter the amount from line 5 of the Credit Limit Worksheet in the instructions				15
16 <b>Adoption Credit.</b> 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

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

Cat. No. 22843L

Form **8839** (2022)

Form **8839**

**Qualified Adoption Expenses**

OMB No. 1545-0074

Department of the Treasury  
Internal Revenue Service

Attach to Form 1040, 1040-SR, or 1040-NR.  
Go to [www.irs.gov/Form8839](http://www.irs.gov/Form8839) for instructions and the latest information.

**2022**  
Attachment  
Sequence No. **38**

Name(s) shown on return

**Total Forms Filed = 72,910**

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—			(f) Child's identifying number	(g) Check if adoption became final in 2022 or earlier
				(c) born before 2005 and disabled	(d) a child with special needs	(e) a foreign child		
Child 1				<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>		<input type="checkbox"/>
Child 2				<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>		<input type="checkbox"/>
Child 3				<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>		<input type="checkbox"/>

**Caution:** If the child was a foreign child, see **Special rules** in the instructions for line 1, column (e), before you complete Part II or Part III. If you received **employer-provided adoption benefits**, complete Part III on the back next.

**Part II Adoption Credit**

	Child 1	Child 2	Child 3	
2 Maximum adoption credit per child. Enter \$14,890 (see instructions)				2
3 Did you file Form 8839 for a prior year for the same child? <input type="checkbox"/> <b>No.</b> Enter -0-. <input type="checkbox"/> <b>Yes.</b> See instructions for the amount to enter.	440,519	207,476	89,647	3
4 Subtract line 3 from line 2				4
5 <b>Qualified adoption expenses</b> (see instructions) <b>Caution:</b> Your qualified adoption expenses may not be equal to the adoption expenses you paid in 2022.	412,022	116,937	18,368	5
6 Enter the <b>smaller</b> of line 4 or line 5	230,717	75,143	18,330	6
7 Enter modified adjusted gross income (see instructions)				7
8 Is line 7 more than \$223,410? <input type="checkbox"/> <b>No.</b> Skip lines 8 and 9, and enter -0- on line 10. <input type="checkbox"/> <b>Yes.</b> Subtract \$223,410 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	218,596	74,494	18,270	11
12 Add the amounts on line 11				12
13 Credit carryforward, if any, from prior years. See your Adoption Credit Carryforward Worksheet in the 2021 Form 8839 instructions				13
14 Add lines 12 and 13				14
15 Enter the amount from line 5 of the Credit Limit Worksheet in the instructions				15
16 <b>Adoption Credit.</b> 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

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

Cat. No. 22843L

Form **8839** (2022)

**Part III Employer-Provided Adoption Benefits**

	Child 1	Child 2	Child 3		
<b>17</b> Maximum exclusion per child. Enter \$14,890 (see instructions) . . . . .	<b>17</b>				
<b>18</b> Did you receive employer-provided adoption benefits for a prior year for the same child? <input type="checkbox"/> <b>No.</b> Enter -0-. <input type="checkbox"/> <b>Yes.</b> See instructions for the amount to enter. }	<b>18</b>				
<b>19</b> Subtract line 18 from line 17 . . . . .	<b>19</b>				
<b>20</b> Employer-provided adoption benefits you received in 2022. This amount should be shown in box 12 of your 2022 Form(s) W-2 with code <b>T</b> . . . . .	<b>20</b>				
<b>21</b> Add the amounts on line 20 . . . . .				<b>21</b>	3,244
<b>22</b> Enter the <b>smaller</b> of line 19 or line 20. But if the child was a child with special needs and the adoption became final in 2022, enter the amount from line 19 .	<b>22</b>				
<b>23</b> Enter modified adjusted gross income (from the worksheet in the instructions) . . . . .	<b>23</b>				
<b>24</b> Is line 23 more than \$223,410? <input type="checkbox"/> <b>No.</b> Skip lines 24 and 25, and enter -0- on line 26. <input type="checkbox"/> <b>Yes.</b> Subtract \$223,410 from line 23 . . . . .	<b>24</b>				
<b>25</b> Divide line 24 by \$40,000. Enter the result as a decimal (rounded to at least three places). Do not enter more than 1.000 . . . . .				<b>25</b>	x .
<b>26</b> Multiply each amount on line 22 by line 25 . . . . .	<b>26</b>				
<b>27 Excluded benefits.</b> Subtract line 26 from line 22 . . . . .	<b>27</b>	3,024	*		*
<b>28</b> Add the amounts on line 27 . . . . .				<b>28</b>	3,024
<b>29 Taxable benefits.</b> Is line 28 more than line 21? <input type="checkbox"/> <b>No.</b> Subtract line 28 from line 21. Also, include this amount, if more than zero, on line 1f of Form 1040, 1040-SR, or 1040-NR. <input type="checkbox"/> <b>Yes.</b> Subtract line 21 from line 28. Enter the result as a negative number. Also, enter the result on line 1f of Form 1040, 1040-SR, or 1040-NR. }				<b>29</b>	2,241



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 2021, those expenses were not fully reimbursed by your employer or otherwise, and the adoption was not final by the end of 2021.
- The total adoption expenses you paid in 2022 were not fully reimbursed by your employer or otherwise, and the adoption became final in 2022 or earlier.
- You adopted a child with special needs and the adoption became final in 2022.

\* 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		
<b>17</b>	Maximum exclusion per child. Enter \$14,890 (see instructions) . . . . .				<b>17</b>	
<b>18</b>	Did you receive employer-provided adoption benefits for a prior year for the same child? <input type="checkbox"/> <b>No.</b> Enter -0-. <input type="checkbox"/> <b>Yes.</b> See instructions for the amount to enter. } . . . . .				<b>18</b>	
<b>19</b>	Subtract line 18 from line 17 . . . . .				<b>19</b>	
<b>20</b>	Employer-provided adoption benefits you received in 2022. This amount should be shown in box 12 of your 2022 Form(s) W-2 with code <b>T</b> . . . . .				<b>20</b>	
<b>21</b>	Add the amounts on line 20 . . . . .				<b>21</b>	21,208
<b>22</b>	Enter the <b>smaller</b> of line 19 or line 20. But if the child was a child with special needs and the adoption became final in 2022, enter the amount from line 19 . . . . .				<b>22</b>	
<b>23</b>	Enter modified adjusted gross income (from the worksheet in the instructions) . . . . .	<b>23</b>				
<b>24</b>	Is line 23 more than \$223,410? <input type="checkbox"/> <b>No.</b> Skip lines 24 and 25, and enter -0- on line 26. <input type="checkbox"/> <b>Yes.</b> Subtract \$223,410 from line 23 . . . . .		<b>24</b>			
<b>25</b>	Divide line 24 by \$40,000. Enter the result as a decimal (rounded to at least three places). Do not enter more than 1.000 . . . . .			<b>25</b> x .		
<b>26</b>	Multiply each amount on line 22 by line 25 . . . . .	<b>26</b>				
<b>27</b>	<b>Excluded benefits.</b> Subtract line 26 from line 22 . . . . .	<b>27</b>	21,211	*	*	
<b>28</b>	Add the amounts on line 27 . . . . .				<b>28</b>	23,607
<b>29</b>	<b>Taxable benefits.</b> Is line 28 more than line 21? <input type="checkbox"/> <b>No.</b> Subtract line 28 from line 21. Also, include this amount, if more than zero, on line 1f of Form 1040, 1040-SR, or 1040-NR. <input type="checkbox"/> <b>Yes.</b> Subtract line 21 from line 28. Enter the result as a negative number. Also, enter the result on line 1f of Form 1040, 1040-SR, or 1040-NR. } . . . . .				<b>29</b>	-2,399



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 2021, those expenses were not fully reimbursed by your employer or otherwise, and the adoption was not final by the end of 2021.
- The total adoption expenses you paid in 2022 were not fully reimbursed by your employer or otherwise, and the adoption became final in 2022 or earlier.
- You adopted a child with special needs and the adoption became final in 2022.

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

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](http://www.irs.gov/Form8846) for the latest information.

OMB No. 1545-0123

**2022**  
Attachment  
Sequence No. **846**

Name(s) shown on return

Total Forms Filed = 21,898

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.

<b>1</b>	Tips received by employees for services on which you paid or incurred employer social security and Medicare taxes during the tax year (see instructions) . . . . .	<b>1</b>	9,543
<b>2</b>	Tips not subject to the credit provisions (see instructions) . . . . .	<b>2</b>	3,250
<b>3</b>	Creditable tips. Subtract line 2 from line 1 . . . . .	<b>3</b>	9,537
<b>4</b>	Multiply line 3 by 7.65% (0.0765). If you had any tipped employees whose wages (including tips) exceeded \$147,000, see instructions and check here . . . . . <input type="checkbox"/>	<b>4</b>	9,537
<b>5</b>	Credit for employer social security and Medicare taxes paid on certain employee tips from partnerships and S corporations . . . . .	<b>5</b>	13,851
<b>6</b>	Add lines 4 and 5. Partnerships and S corporations, report this amount on Schedule K. All others, report this amount on Form 3800, Part III, line 4f . . . . .	<b>6</b>	21,892

For Paperwork Reduction Act Notice, see instructions.

Cat. No. 16148Z

Form **8846** (2022)

Form **8846**

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

OMB No. 1545-0123

Department of the Treasury  
Internal Revenue Service

Attach to your tax return.

**2022**  
Attachment  
Sequence No. **846**

Go to [www.irs.gov/Form8846](http://www.irs.gov/Form8846) for the latest information.

Name(s) shown on return

Total Forms Filed = 21,898

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.

<b>1</b>	Tips received by employees for services on which you paid or incurred employer social security and Medicare taxes during the tax year (see instructions) . . . . .	<b>1</b>	1,305,054
<b>2</b>	Tips not subject to the credit provisions (see instructions) . . . . .	<b>2</b>	56,055
<b>3</b>	Creditable tips. Subtract line 2 from line 1 . . . . .	<b>3</b>	1,248,998
<b>4</b>	Multiply line 3 by 7.65% (0.0765). If you had any tipped employees whose wages (including tips) exceeded \$147,000, see instructions and check here . . . . . <input type="checkbox"/>	<b>4</b>	95,549
<b>5</b>	Credit for employer social security and Medicare taxes paid on certain employee tips from partnerships and S corporations . . . . .	<b>5</b>	161,245
<b>6</b>	Add lines 4 and 5. Partnerships and S corporations, report this amount on Schedule K. All others, report this amount on Form 3800, Part III, line 4f . . . . .	<b>6</b>	256,794

For Paperwork Reduction Act Notice, see instructions.

Cat. No. 16148Z

Form **8846** (2022)



Form **8853**  
Department of the Treasury  
Internal Revenue Service

**Archer MSAs and  
Long-Term Care Insurance Contracts**  
Go to [www.irs.gov/Form8853](http://www.irs.gov/Form8853) for instructions and the latest information.  
Attach to Form 1040, 1040-SR, or 1040-NR.

OMB No. 1545-0074

**2022**  
Attachment  
Sequence No. **39**

Name(s) shown on return	Total Forms Filed = 135,816	Social security number of MSA account holder. If both spouses have MSAs, see instructions
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**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 2022 . . . . .	1	
2	Archer MSA contributions you made for 2022, including those made in 2023 by the unextended due date of your return that were for 2022. Don't include rollovers. See instructions . . . . .	2	5,376
3	Limitation from the Line 3 Limitation Chart and Worksheet in the instructions . . . . .	3	4,142
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	4,148
5	<b>Archer MSA deduction.</b> Enter the <b>smallest</b> of line 2, 3, or 4 here. Also include this amount on Schedule 1 (Form 1040), line 23 . . . . .	5	*
<b>Caution:</b> 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 2022 from all Archer MSAs (see instructions) . . . . .	6a	13,482
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 unextended due date of your return. See instructions . . . . .	6b	*
c	Subtract line 6b from line 6a . . . . .	6c	12,429
7	Unreimbursed qualified medical expenses (see instructions) . . . . .	7	6,807
8	<b>Taxable Archer MSA distributions.</b> Subtract line 7 from line 6c. If zero or less, enter -0-. Also include this amount in the total on Schedule 1 (Form 1040), line 8e . . . . .	8	6,625
9a	If any of the distributions included on line 8 meet any of the <b>Exceptions to the Additional 20% Tax</b> (see instructions), check here . . . . . <input type="checkbox"/>		
b	<b>Additional 20% tax</b> (see instructions). Enter 20% (0.20) of the distributions included on line 8 that are subject to the additional 20% tax. Also include this amount in the total on Schedule 2 (Form 1040), line 17e . . . . .	9b	5,593

**Section B. Medicare Advantage MSA Distributions.** If you are filing jointly and both you and your spouse received distributions in 2022 from a Medicare Advantage MSA, complete a separate Section B for each spouse. See instructions.

10	Total distributions you received in 2022 from all Medicare Advantage MSAs (see instructions) . . . . .	10	8,007
11	Unreimbursed qualified medical expenses (see instructions) . . . . .	11	7,571
12	<b>Taxable Medicare Advantage MSA distributions.</b> Subtract line 11 from line 10. If zero or less, enter -0-. Also include this amount in the total on Schedule 1 (Form 1040), line 8e . . . . .	12	2,452
13a	If any of the distributions included on line 12 meet any of the <b>Exceptions to the Additional 50% Tax</b> (see instructions), check here . . . . . <input type="checkbox"/>		
b	<b>Additional 50% tax.</b> Enter 50% (0.50) of the distributions included on line 12 that are subject to the additional 50% tax. See instructions for the amount to enter if you had a Medicare Advantage MSA at the end of 2021. Also include this amount in the total on Schedule 2 (Form 1040), line 17f . . . . .	13b	2,452

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

Cat. No. 24091H

Form **8853** (2022)

\* 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

**Archer MSAs and  
Long-Term Care Insurance Contracts**  
Go to [www.irs.gov/Form8853](http://www.irs.gov/Form8853) for instructions and the latest information.  
Attach to Form 1040, 1040-SR, or 1040-NR.

OMB No. 1545-0074

**2022**  
Attachment  
Sequence No. **39**

Name(s) shown on return	Total Forms Filed = 135,816	Social security number of MSA account holder. If both spouses have MSAs, see instructions
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**Section A. Archer MSAs.** If you have only a Medicare Advantage MSA, skip Section A and complete Section B.

**Part I Archer MSA Contributions and Deductions.** See instructions before completing this part. If you are filing jointly and both you and your spouse have high deductible health plans with self-only coverage, complete a separate Part I for each spouse.

<b>1</b>	Total employer contributions to your Archer MSA(s) for 2022 . . . . .	<b>1</b>	
<b>2</b>	Archer MSA contributions you made for 2022, including those made in 2023 by the unextended due date of your return that were for 2022. Don't include rollovers. See instructions . . . . .	<b>2</b>	21,636
<b>3</b>	Limitation from the Line 3 Limitation Chart and Worksheet in the instructions . . . . .	<b>3</b>	10,998
<b>4</b>	Compensation (see instructions) from the employer maintaining the high deductible health plan. (If self-employed, enter your earned income from the trade or business under which the high deductible health plan was established.) . . . . .	<b>4</b>	403,236
<b>5</b>	<b>Archer MSA deduction.</b> Enter the <b>smallest</b> of line 2, 3, or 4 here. Also include this amount on Schedule 1 (Form 1040), line 23 . . . . .	<b>5</b>	*
<b>Caution:</b> If line 2 is more than line 5, you may have to pay an additional tax. See instructions.			

**Part II Archer MSA Distributions**

<b>6a</b>	Total distributions you and your spouse received in 2022 from all Archer MSAs (see instructions) . . . . .	<b>6a</b>	20,076
<b>b</b>	Distributions included on line 6a that you rolled over to another Archer MSA or a health savings account. Also include any excess contributions (and the earnings on those excess contributions) included on line 6a that were withdrawn by the unextended due date of your return. See instructions . . . . .	<b>6b</b>	*
<b>c</b>	Subtract line 6b from line 6a . . . . .	<b>6c</b>	16,086
<b>7</b>	Unreimbursed qualified medical expenses (see instructions) . . . . .	<b>7</b>	12,647
<b>8</b>	<b>Taxable Archer MSA distributions.</b> Subtract line 7 from line 6c. If zero or less, enter -0-. Also include this amount in the total on Schedule 1 (Form 1040), line 8e . . . . .	<b>8</b>	7,067
<b>9a</b>	If any of the distributions included on line 8 meet any of the <b>Exceptions to the Additional 20% Tax</b> (see instructions), check here . . . . . <input type="checkbox"/>		
<b>b</b>	<b>Additional 20% tax</b> (see instructions). Enter 20% (0.20) of the distributions included on line 8 that are subject to the additional 20% tax. Also include this amount in the total on Schedule 2 (Form 1040), line 17e . . . . .	<b>9b</b>	1,168

**Section B. Medicare Advantage MSA Distributions.** If you are filing jointly and both you and your spouse received distributions in 2022 from a Medicare Advantage MSA, complete a separate Section B for each spouse. See instructions.

<b>10</b>	Total distributions you received in 2022 from all Medicare Advantage MSAs (see instructions) . . . . .	<b>10</b>	16,977
<b>11</b>	Unreimbursed qualified medical expenses (see instructions) . . . . .	<b>11</b>	21,332
<b>12</b>	<b>Taxable Medicare Advantage MSA distributions.</b> Subtract line 11 from line 10. If zero or less, enter -0-. Also include this amount in the total on Schedule 1 (Form 1040), line 8e . . . . .	<b>12</b>	1,809
<b>13a</b>	If any of the distributions included on line 12 meet any of the <b>Exceptions to the Additional 50% Tax</b> (see instructions), check here . . . . . <input type="checkbox"/>		
<b>b</b>	<b>Additional 50% tax.</b> Enter 50% (0.50) of the distributions included on line 12 that are subject to the additional 50% tax. See instructions for the amount to enter if you had a Medicare Advantage MSA at the end of 2021. Also include this amount in the total on Schedule 2 (Form 1040), line 17f . . . . .	<b>13b</b>	905

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

Cat. No. 24091H

Form **8853** (2022)

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

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 2022, 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 2022 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** 46,597

**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 8e, 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** 24,109

**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** 26,173

**Note:** If you checked "Yes" on line 15 above, see **Multiple Payees** in the instructions before completing lines 21 through 25.

**21** Multiply \$390 by the number of days in the LTC period **21** 43,085

**22** Costs incurred for qualified LTC services provided for the insured during the LTC period (see instructions) **22** 60,296

**23** Enter the **larger** of line 21 or line 22 **23** 72,937

**24** Reimbursements for qualified LTC services provided for the insured during the LTC period **24** 58,345

**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** 58,784 +/-

**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 8e, or, for taxpayers filing Form 1040-NR, on Form 1040-NR, Schedule NEC, line 12. For taxpayers filing Form 1040-NR, on Schedule NEC (Form 1040-NR), line 12, enter "LTC" and the amount **26** 4,912

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

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 2022, 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 2022 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** 2,525,782

**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 8e, 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** 1,313,362

**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** 1,591,499

**Note:** If you checked "Yes" on line 15 above, see **Multiple Payees** in the instructions before completing lines 21 through 25.

**21** Multiply \$390 by the number of days in the LTC period **21** 4,932,215

**22** Costs incurred for qualified LTC services provided for the insured during the LTC period (see instructions) **22** 3,571,245

**23** Enter the **larger** of line 21 or line 22 **23** 6,694,534

**24** Reimbursements for qualified LTC services provided for the insured during the LTC period **24** 2,515,500

**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** 4,872,789 +/-

**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 8e, or, for taxpayers filing Form 1040-NR, on Form 1040-NR, Schedule NEC, line 12. For taxpayers filing Form 1040-NR, on Schedule NEC (Form 1040-NR), line 12, enter "LTC" and the amount **26** 230,818

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

Form **8863**

Department of the Treasury  
Internal Revenue Service

Name(s) shown on return

**Education Credits**  
**(American Opportunity and Lifetime Learning Credits)**

Attach to Form 1040 or 1040-SR.

Go to [www.irs.gov/Form8863](http://www.irs.gov/Form8863) for instructions and the latest information.

OMB No. 1545-0074

**2022**

Attachment  
Sequence No. **50**

Total Forms Filed = 8,730,136

Your social security number



Complete a separate Part III on page 2 for each student for whom you're claiming either credit before you complete Parts I and II.

**Part I Refundable American Opportunity Credit**

<b>1</b>	After completing Part III for each student, enter the total of all amounts from all Parts III, line 30 . . . . .	<b>1</b>	6,067,568
<b>2</b>	Enter: \$180,000 if married filing jointly; \$90,000 if single, head of household, or qualifying surviving spouse . . . . .	<b>2</b>	6,067,568
<b>3</b>	Enter the amount from Form 1040 or 1040-SR, line 11. But if you're filing Form 2555 or 4563, or you're excluding income from Puerto Rico, see Pub. 970 for the amount to enter instead . . . . .	<b>3</b>	6,000,959
<b>4</b>	Subtract line 3 from line 2. If zero or less, <b>stop</b> ; you can't take any education credit . . . . .	<b>4</b>	6,064,856
<b>5</b>	Enter: \$20,000 if married filing jointly; \$10,000 if single, head of household, or qualifying surviving spouse . . . . .	<b>5</b>	6,064,856
<b>6</b>	If line 4 is: • Equal to or more than line 5, enter 1.000 on line 6 . . . . . • Less than line 5, divide line 4 by line 5. Enter the result as a decimal (rounded to at least three places) . . . . .	<b>6</b>	6,064,856
<b>7</b>	Multiply line 1 by line 6. <b>Caution:</b> If you were under age 24 at the end of the year <b>and</b> meet the conditions described in the instructions, you <b>can't</b> take the refundable American opportunity credit; skip line 8, enter the amount from line 7 on line 9, and check this box . . . . . <input type="checkbox"/>	<b>7</b>	6,064,856
<b>8</b>	<b>Refundable American opportunity credit.</b> Multiply line 7 by 40% (0.40). Enter the amount here and on Form 1040 or 1040-SR, line 29. Then go to line 9 below. . . . .	<b>8</b>	5,957,083

**Part II Nonrefundable Education Credits**

<b>9</b>	Subtract line 8 from line 7. Enter here and on line 2 of the Credit Limit Worksheet (see instructions) . . . . .	<b>9</b>	6,064,856
<b>10</b>	After completing Part III for each student, enter the total of all amounts from all Parts III, line 31. If zero, skip lines 11 through 17, enter -0- on line 18, and go to line 19 . . . . .	<b>10</b>	2,796,542
<b>11</b>	Enter the smaller of line 10 or \$10,000 . . . . .	<b>11</b>	2,796,542
<b>12</b>	Multiply line 11 by 20% (0.20) . . . . .	<b>12</b>	2,795,533
<b>13</b>	Enter: \$180,000 if married filing jointly; \$90,000 if single, head of household, or qualifying surviving spouse . . . . .	<b>13</b>	2,796,542
<b>14</b>	Enter the amount from Form 1040 or 1040-SR, line 11. But if you're filing Form 2555 or 4563, or you're excluding income from Puerto Rico, see Pub. 970 for the amount to enter instead . . . . .	<b>14</b>	2,795,533
<b>15</b>	Subtract line 14 from line 13. If zero or less, skip lines 16 and 17, enter -0- on line 18, and go to line 19 . . . . .	<b>15</b>	2,796,542
<b>16</b>	Enter: \$20,000 if married filing jointly; \$10,000 if single, head of household, or qualifying surviving spouse . . . . .	<b>16</b>	2,796,223
<b>17</b>	If line 15 is: • Equal to or more than line 16, enter 1.000 on line 17 and go to line 18 . . . . . • Less than line 16, divide line 15 by line 16. Enter the result as a decimal (rounded to at least three places) . . . . .	<b>17</b>	.
<b>18</b>	Multiply line 12 by line 17. Enter here and on line 1 of the Credit Limit Worksheet (see instructions) . . . . .	<b>18</b>	2,795,214
<b>19</b>	<b>Nonrefundable education credits.</b> Enter the amount from line 7 of the Credit Limit Worksheet (see instructions) here and on Schedule 3 (Form 1040), line 3 . . . . .	<b>19</b>	7,528,175

Form **8863**

**Education Credits**  
**(American Opportunity and Lifetime Learning Credits)**

OMB No. 1545-0074

Department of the Treasury  
Internal Revenue Service

Attach to Form 1040 or 1040-SR.

**2022**  
Attachment  
Sequence No. **50**

Go to [www.irs.gov/Form8863](http://www.irs.gov/Form8863) for instructions and the latest information.

Name(s) shown on return

Total Forms Filed = 8,730,136

Your social security number



Complete a separate Part III on page 2 for each student for whom you're claiming either credit before you complete Parts I and II.

**Part I Refundable American Opportunity Credit**

1	After completing Part III for each student, enter the total of all amounts from all Parts III, line 30 . . . . .			<b>1</b>	13,524,624
2	Enter: \$180,000 if married filing jointly; \$90,000 if single, head of household, or qualifying surviving spouse . . . . .	<b>2</b>	753,389,758		
3	Enter the amount from Form 1040 or 1040-SR, line 11. But if you're filing Form 2555 or 4563, or you're excluding income from Puerto Rico, see Pub. 970 for the amount to enter instead . . . . .	<b>3</b>	331,984,632		
4	Subtract line 3 from line 2. If zero or less, <b>stop</b> ; you can't take any education credit . . . . .	<b>4</b>	421,550,483		
5	Enter: \$20,000 if married filing jointly; \$10,000 if single, head of household, or qualifying surviving spouse . . . . .	<b>5</b>	83,675,837		
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) . . . . .			<b>6</b>	5,923,538
7	Multiply line 1 by line 6. <b>Caution:</b> If you were under age 24 at the end of the year <b>and</b> meet the conditions described in the instructions, you <b>can't</b> take the refundable American opportunity credit; skip line 8, enter the amount from line 7 on line 9, and check this box . . . . . <input type="checkbox"/>			<b>7</b>	13,173,749
8	<b>Refundable American opportunity credit.</b> Multiply line 7 by 40% (0.40). Enter the amount here and on Form 1040 or 1040-SR, line 29. Then go to line 9 below. . . . .			<b>8</b>	5,184,485

**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) . . . . .	<b>9</b>		7,989,264	
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 . . . . .	<b>10</b>		23,102,253	
11	Enter the smaller of line 10 or \$10,000 . . . . .	<b>11</b>		14,335,117	
12	Multiply line 11 by 20% (0.20) . . . . .	<b>12</b>		2,867,021	
13	Enter: \$180,000 if married filing jointly; \$90,000 if single, head of household, or qualifying surviving spouse . . . . .	<b>13</b>	357,377,993		
14	Enter the amount from Form 1040 or 1040-SR, line 11. But if you're filing Form 2555 or 4563, or you're excluding income from Puerto Rico, see Pub. 970 for the amount to enter instead . . . . .	<b>14</b>	191,208,683		
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 . . . . .	<b>15</b>	166,169,310		
16	Enter: \$20,000 if married filing jointly; \$10,000 if single, head of household, or qualifying surviving spouse . . . . .	<b>16</b>	39,732,726		
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) . . . . .			<b>17</b>	.
18	Multiply line 12 by line 17. Enter here and on line 1 of the Credit Limit Worksheet (see instructions) . . . . .	<b>18</b>		2,770,229	
19	<b>Nonrefundable education credits.</b> Enter the amount from line 7 of the Credit Limit Worksheet (see instructions) here and on Schedule 3 (Form 1040), line 3 . . . . .	<b>19</b>		7,850,773	



Name(s) shown on return	Your social security number
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**Complete Part III for each student for whom you're claiming either the American opportunity credit or lifetime learning credit. Use additional copies of page 2 as needed for each student.**

**Part III Student and Educational Institution Information.** See instructions.

<b>20</b> Student name (as shown on page 1 of your tax return)	<b>21</b> Student social security number (as shown on page 1 of your tax return)
<b>22</b> Educational institution information (see instructions)	
<b>a.</b> Name of first educational institution	<b>b.</b> Name of second educational institution (if any)
<b>(1)</b> Address. Number and street (or P.O. box). City, town or post office, state, and ZIP code. If a foreign address, see instructions.	<b>(1)</b> Address. Number and street (or P.O. box). City, town or post office, state, and ZIP code. If a foreign address, see instructions.
<b>(2)</b> Did the student receive Form 1098-T from this institution for 2022? <input type="checkbox"/> Yes <input type="checkbox"/> No	<b>(2)</b> Did the student receive Form 1098-T from this institution for 2022? <input type="checkbox"/> Yes <input type="checkbox"/> No
<b>(3)</b> Did the student receive Form 1098-T from this institution for 2021 with box 7 checked? <input type="checkbox"/> Yes <input type="checkbox"/> No	<b>(3)</b> Did the student receive Form 1098-T from this institution for 2021 with box 7 checked? <input type="checkbox"/> Yes <input type="checkbox"/> No
<b>(4)</b> Enter the institution's employer identification number (EIN) if you're claiming the American opportunity credit or if you checked "Yes" in (2) or (3). You can get the EIN from Form 1098-T or from the institution. _ _ - _ _ _ _ _ _ _ _	<b>(4)</b> Enter the institution's employer identification number (EIN) if you're claiming the American opportunity credit or if you checked "Yes" in (2) or (3). You can get the EIN from Form 1098-T or from the institution. _ _ - _ _ _ _ _ _ _ _
<b>23</b> Has the American opportunity credit been claimed for this student for any 4 prior tax years? <input type="checkbox"/> Yes — <b>Stop!</b> Go to line 31 for this student. <input type="checkbox"/> No — Go to line 24.	
<b>24</b> Was the student enrolled at least half-time for at least one academic period that began or is treated as having begun in 2022 at an eligible educational institution in a program leading towards a postsecondary degree, certificate, or other recognized postsecondary educational credential? See instructions. <input type="checkbox"/> Yes — Go to line 25. <input type="checkbox"/> No — <b>Stop!</b> Go to line 31 for this student.	
<b>25</b> Did the student complete the first 4 years of postsecondary education before 2022? See instructions. <input type="checkbox"/> Yes — <b>Stop!</b> Go to line 31 for this student. <input type="checkbox"/> No — Go to line 26.	
<b>26</b> Was the student convicted, before the end of 2022, of a felony for possession or distribution of a controlled substance? <input type="checkbox"/> Yes — <b>Stop!</b> Go to line 31 for this student. <input type="checkbox"/> No — Complete lines 27 through 30 for this student.	



**You can't take the American opportunity credit and the lifetime learning credit for the same student in the same year. If you complete lines 27 through 30 for this student, don't complete line 31.**

		6,067,568	17,724
<b>27</b> Adjusted qualified education expenses (see instructions). <b>Don't enter more than \$4,000</b> . . . . .	<b>27</b>	312,299	*
<b>28</b> Subtract \$2,000 from line 27. If zero or less, enter -0- . . . . .	<b>28</b>		
<b>29</b> Multiply line 28 by 25% (0.25) . . . . .	<b>29</b>		
<b>30</b> If line 28 is zero, enter the amount from line 27. Otherwise, add \$2,000 to the amount on line 29 and enter the result. Skip line 31. Include the total of all amounts from all Parts III, line 30, on Part I, line 1 . . . . .	<b>30</b>	6,067,568	17,724
		312,299	*
<b>Lifetime Learning Credit</b>			
<b>31</b> Adjusted qualified education expenses (see instructions). Include the total of all amounts from all Parts III, line 31, on Part II, line 10 . . . . .	<b>31</b>	2,796,542	*
		70,333	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
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**Complete Part III for each student for whom you're claiming either the American opportunity credit or lifetime learning credit. Use additional copies of page 2 as needed for each student.**

**Part III Student and Educational Institution Information.** See instructions.

<b>20</b> Student name (as shown on page 1 of your tax return)	<b>21</b> Student social security number (as shown on page 1 of your tax return)
--	--

<b>22</b> Educational institution information (see instructions)	
<b>a.</b> Name of first educational institution	<b>b.</b> Name of second educational institution (if any)
<b>(1)</b> Address. Number and street (or P.O. box). City, town or post office, state, and ZIP code. If a foreign address, see instructions.	<b>(1)</b> Address. Number and street (or P.O. box). City, town or post office, state, and ZIP code. If a foreign address, see instructions.
<b>(2)</b> Did the student receive Form 1098-T from this institution for 2022? <input type="checkbox"/> Yes <input type="checkbox"/> No	<b>(2)</b> Did the student receive Form 1098-T from this institution for 2022? <input type="checkbox"/> Yes <input type="checkbox"/> No
<b>(3)</b> Did the student receive Form 1098-T from this institution for 2021 with box 7 checked? <input type="checkbox"/> Yes <input type="checkbox"/> No	<b>(3)</b> Did the student receive Form 1098-T from this institution for 2021 with box 7 checked? <input type="checkbox"/> Yes <input type="checkbox"/> No
<b>(4)</b> Enter the institution's employer identification number (EIN) if you're claiming the American opportunity credit or if you checked "Yes" in (2) or (3). You can get the EIN from Form 1098-T or from the institution. _ _ - _ _ _ _ _ _ _ _ _ _	<b>(4)</b> Enter the institution's employer identification number (EIN) if you're claiming the American opportunity credit or if you checked "Yes" in (2) or (3). You can get the EIN from Form 1098-T or from the institution. _ _ - _ _ _ _ _ _ _ _ _ _

**23** Has the American opportunity credit been claimed for this student for any 4 prior tax years?  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 2022 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 2022? 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 2022, 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.



**You can't take the American opportunity credit and the lifetime learning credit for the same student in the same year. If you complete lines 27 through 30 for this student, don't complete line 31.**

<b>American Opportunity Credit</b>		18,917,537	60,138
<b>27</b> Adjusted qualified education expenses (see instructions). <b>Don't enter more than \$4,000</b> . . . . .	<b>27</b>	974,937	*
<b>28</b> Subtract \$2,000 from line 27. If zero or less, enter -0- . . . . .	<b>28</b>		
<b>29</b> Multiply line 28 by 25% (0.25) . . . . .	<b>29</b>		
<b>30</b> If line 28 is zero, enter the amount from line 27. Otherwise, add \$2,000 to the amount on line 29 and enter the result. Skip line 31. Include the total of all amounts from all Parts III, line 30, on Part I, line 1 . . . . .	<b>30</b>	12,812,688	39,996
		666,934	*
<b>Lifetime Learning Credit</b>			
<b>31</b> Adjusted qualified education expenses (see instructions). Include the total of all amounts from all Parts III, line 31, on Part II, line 10 . . . . .	<b>31</b>	22,717,411	*
		384,841	0

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

Form 8880

Credit for Qualified Retirement Savings Contributions

OMB No. 1545-0074

Department of the Treasury
Internal Revenue Service

Attach to Form 1040, 1040-SR, or 1040-NR.
Go to www.irs.gov/Form8880 for the latest information.

2022
Attachment
Sequence No. 54

Name(s) shown on return

Total Forms Filed = 9,436,595

Your social security number



You cannot take this credit if either of the following applies.

- The amount on Form 1040, 1040-SR, or 1040-NR, line 11, is more than \$34,000 (\$51,000 if head of household; \$68,000 if married filing jointly).
The person(s) who made the qualified contribution or elective deferral (a) was born after January 1, 2005; (b) is claimed as a dependent on someone else's 2022 tax return; or (c) was a student (see instructions).

Table with 3 columns: Line number, (a) You, (b) Your spouse. Rows 1-9 detailing contribution calculations and final amounts.

Table for line 9 calculation based on line 8 amount and filing status. Columns: If line 8 is—, And your filing status is—, Enter on line 9—.

Note: If line 9 is zero, stop; you can't take this credit.

Table for lines 10-12 showing final credit calculation steps and resulting amounts.

\* 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**

**Credit for Qualified Retirement Savings Contributions**

OMB No. 1545-0074

Department of the Treasury  
Internal Revenue Service

Attach to Form 1040, 1040-SR, or 1040-NR.  
Go to [www.irs.gov/Form8880](http://www.irs.gov/Form8880) for the latest information.

**2022**  
Attachment  
Sequence No. **54**

Name(s) shown on return

Total Forms Filed = 9,436,595

Your social security number



You **cannot** take this credit if **either** of the following applies.

- The amount on Form 1040, 1040-SR, or 1040-NR, line 11, is more than \$34,000 (\$51,000 if head of household; \$68,000 if married filing jointly).
- The person(s) who made the qualified contribution or elective deferral (a) was born after January 1, 2005; (b) is claimed as a dependent on someone else's 2022 tax return; or (c) was a **student** (see instructions).

	(a) You	(b) Your spouse
<b>1</b> Traditional and Roth IRA contributions, and ABLE account contributions by the designated beneficiary for 2022. <b>Do not</b> include rollover contributions . . . . .	2,686,162	826,768
<b>2</b> Elective deferrals to a 401(k) or other qualified employer plan, voluntary employee contributions, and 501(c)(18)(D) plan contributions for 2022 (see instructions) . . . . .	14,993,374	3,292,008
<b>3</b> Add lines 1 and 2 . . . . .	17,679,536	4,118,776
<b>4</b> Certain distributions received <b>after</b> 2019 and <b>before</b> the due date (including extensions) of your 2022 tax return (see instructions). If married filing jointly, include <b>both</b> spouses' amounts in <b>both</b> columns. See instructions for an exception . . . . .	462,511	216,783
<b>5</b> Subtract line 4 from line 3. If zero or less, enter -0- . . . . .	17,281,297	3,978,024
<b>6</b> In each column, enter the <b>smaller</b> of line 5 or \$2,000 . . . . .	10,467,092	1,563,523
<b>7</b> Add the amounts on line 6. If zero, <b>stop</b> ; you can't take this credit . . . . .		12,030,615
<b>8</b> Enter the amount from Form 1040, 1040-SR, or 1040-NR, line 11* . . . . .	343,719,561	
<b>9</b> Enter the applicable decimal amount from the table below.		

If line 8 is—		And your filing status is—		
Over—	But not over—	Married filing jointly	Head of household	Single, Married filing separately, or Qualifying surviving spouse
Enter on line 9—				
---	\$20,500	0.5	0.5	0.5
\$20,500	\$22,000	0.5	0.5	0.2
\$22,000	\$30,750	0.5	0.5	0.1
\$30,750	\$33,000	0.5	0.2	0.1
\$33,000	\$34,000	0.5	0.1	0.1
\$34,000	\$41,000	0.5	0.1	0.0
\$41,000	\$44,000	0.2	0.1	0.0
\$44,000	\$51,000	0.1	0.1	0.0
\$51,000	\$68,000	0.1	0.0	0.0
\$68,000	---	0.0	0.0	0.0

**Note:** If line 9 is zero, **stop**; you can't take this credit.

<b>10</b> Multiply line 7 by line 9 . . . . .	<b>10</b>	2,156,096
<b>11</b> Limitation based on tax liability. Enter the amount from the Credit Limit Worksheet in the instructions . . . . .	<b>11</b>	16,960,457
<b>12</b> <b>Credit for qualified retirement savings contributions.</b> Enter the <b>smaller</b> of line 10 or line 11 here and on Schedule 3 (Form 1040), line 4 . . . . .	<b>12</b>	1,810,118

\* See Pub. 590-A for the amount to enter if you claim any exclusion or deduction for foreign earned income, foreign housing, or income from Puerto Rico or for bona fide residents of American Samoa.

Form **8889**  
Department of the Treasury  
Internal Revenue Service

**Health Savings Accounts (HSAs)**

OMB No. 1545-0074

**2022**  
Attachment  
Sequence No. **52**

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

Go to [www.irs.gov/Form8889](http://www.irs.gov/Form8889) for instructions and the latest information.

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

Total Forms Filed = 16,497,046

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 2022. See instructions . . . . .	<input type="checkbox"/> Self-only <input type="checkbox"/> Family
2	HSA contributions you made for 2022 (or those made on your behalf), including those made by the unextended due date of your tax return that were for 2022. <b>Do not</b> include employer contributions, contributions through a cafeteria plan, or rollovers. See instructions . . . . .	2 2,116,616
3	If you were under age 55 at the end of 2022 and, on the first day of <b>every</b> month during 2022, you were, or were considered, an eligible individual with the <b>same</b> coverage, enter \$3,650 (\$7,300 for family coverage). <b>All others</b> , see the instructions for the amount to enter . . . . .	3 14,370,369
4	Enter the amount you and your employer contributed to your Archer MSAs for 2022 from Form 8853, lines 1 and 2. If you or your spouse had family coverage under an HDHP at any time during 2022, also include any amount contributed to your spouse's Archer MSAs . . . . .	4 30,066
5	Subtract line 4 from line 3. If zero or less, enter -0- . . . . .	5 14,368,641
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 2022, see the instructions for the amount to enter . . . . .	6 14,115,722
7	If you were age 55 or older at the end of 2022, married, and you or your spouse had family coverage under an HDHP at any time during 2022, enter your additional contribution amount. See instructions . . . . .	7 1,663,492
8	Add lines 6 and 7 . . . . .	8 14,117,049
9	Employer contributions made to your HSAs for 2022 . . . . .	9 12,906,873
10	Qualified HSA funding distributions . . . . .	10 42,935
11	Add lines 9 and 10 . . . . .	11 12,916,787
12	Subtract line 11 from line 8. If zero or less, enter -0- . . . . .	12 12,557,868
13	<b>HSA deduction.</b> Enter the <b>smaller</b> of line 2 or line 12 here and on Schedule 1 (Form 1040), Part II, line 13 <b>Caution:</b> If line 2 is more than line 13, you may have to pay an additional tax. See instructions.	13 2,041,587

**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 2022 from all HSAs (see instructions) . . . . .	14a 9,346,472
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 92,567
c	Subtract line 14b from line 14a . . . . .	14c 9,297,666
15	Qualified medical expenses paid using HSA distributions (see instructions) . . . . .	15 8,945,732
16	<b>Taxable HSA distributions.</b> Subtract line 15 from line 14c. If zero or less, enter -0-. Also, include this amount in the total on Schedule 1 (Form 1040), Part I, line 8f . . . . .	16 465,435
17a	If any of the distributions included on line 16 meet any of the <b>Exceptions to the Additional 20% Tax</b> (see instructions), check here . . . . . <input type="checkbox"/>	
b	<b>Additional 20% tax</b> (see instructions). Enter 20% (0.20) of the distributions included on line 16 that are subject to the additional 20% tax. Also, include this amount in the total on Schedule 2 (Form 1040), Part II, line 17c . . . . .	17b 231,662

**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 10,700
19	Qualified HSA funding distribution . . . . .	19 *
20	<b>Total income.</b> Add lines 18 and 19. Include this amount on Schedule 1 (Form 1040), Part I, line 8f . . . . .	20 12,713
21	<b>Additional tax.</b> Multiply line 20 by 10% (0.10). Include this amount in the total on Schedule 2 (Form 1040), Part II, line 17d . . . . .	21 12,713

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

Cat. No. 37621P

Form **8889** (2022)

\* 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)

OMB No. 1545-0074

**2022**  
Attachment  
Sequence No. **52**

Attach to Form 1040, 1040-SR, or 1040-NR.  
Go to [www.irs.gov/Form8889](http://www.irs.gov/Form8889) for instructions and the latest information.

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

Total Forms Filed = 16,497,046

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 2022. See instructions . . . . .	<input type="checkbox"/> Self-only <input type="checkbox"/> Family
2	HSA contributions you made for 2022 (or those made on your behalf), including those made by the unextended due date of your tax return that were for 2022. <b>Do not</b> include employer contributions, contributions through a cafeteria plan, or rollovers. See instructions . . . . .	2 6,623,617
3	If you were under age 55 at the end of 2022 and, on the first day of <b>every</b> month during 2022, you were, or were considered, an eligible individual with the <b>same</b> coverage, enter \$3,650 (\$7,300 for family coverage). <b>All others</b> , see the instructions for the amount to enter . . . . .	3 84,387,865
4	Enter the amount you and your employer contributed to your Archer MSAs for 2022 from Form 8853, lines 1 and 2. If you or your spouse had family coverage under an HDHP at any time during 2022, also include any amount contributed to your spouse's Archer MSAs . . . . .	4 72,685
5	Subtract line 4 from line 3. If zero or less, enter -0- . . . . .	5 84,332,443
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 2022, see the instructions for the amount to enter . . . . .	6 79,832,867
7	If you were age 55 or older at the end of 2022, married, and you or your spouse had family coverage under an HDHP at any time during 2022, enter your additional contribution amount. See instructions . . . . .	7 1,723,902
8	Add lines 6 and 7 . . . . .	8 81,556,769
9	Employer contributions made to your HSAs for 2022 . . . . .	9 35,451,339
10	Qualified HSA funding distributions . . . . .	10 82,231
11	Add lines 9 and 10 . . . . .	11 35,533,569
12	Subtract line 11 from line 8. If zero or less, enter -0- . . . . .	12 47,613,960
13	<b>HSA deduction.</b> Enter the <b>smaller</b> of line 2 or line 12 here and on Schedule 1 (Form 1040), Part II, line 13 <b>Caution:</b> If line 2 is more than line 13, you may have to pay an additional tax. See instructions.	13 6,047,945

**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 2022 from all HSAs (see instructions) . . . . .	14a 24,757,638
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 228,127
c	Subtract line 14b from line 14a . . . . .	14c 24,529,511
15	Qualified medical expenses paid using HSA distributions (see instructions) . . . . .	15 23,862,510
16	<b>Taxable HSA distributions.</b> Subtract line 15 from line 14c. If zero or less, enter -0-. Also, include this amount in the total on Schedule 1 (Form 1040), Part I, line 8f . . . . .	16 667,001
17a	If any of the distributions included on line 16 meet any of the <b>Exceptions to the Additional 20% Tax</b> (see instructions), check here . . . . . <input type="checkbox"/>	
b	<b>Additional 20% tax</b> (see instructions). Enter 20% (0.20) of the distributions included on line 16 that are subject to the additional 20% tax. Also, include this amount in the total on Schedule 2 (Form 1040), Part II, line 17c . . . . .	17b 69,245

**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 14,505
19	Qualified HSA funding distribution . . . . .	19 *
20	<b>Total income.</b> Add lines 18 and 19. Include this amount on Schedule 1 (Form 1040), Part I, line 8f . . . . .	20 16,173
21	<b>Additional tax.</b> Multiply line 20 by 10% (0.10). Include this amount in the total on Schedule 2 (Form 1040), Part II, line 17d . . . . .	21 1,618

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

Cat. No. 37621P

Form **8889** (2022)

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



Form <b>8910</b> (Rev. January 2022) Department of the Treasury Internal Revenue Service	<b>Alternative Motor Vehicle Credit</b>  <b>► Attach to your tax return.</b> <b>► Go to <a href="http://www.irs.gov/Form8910">www.irs.gov/Form8910</a> for instructions and the latest information.</b>	OMB No. 1545-1998  Attachment Sequence No. <b>68</b>
Name(s) shown on return      Total Forms Filed =      47,619		<b>Identifying number</b>

**Note:**

- Use this form to claim the credit for certain alternative motor vehicles.
- Claim the credit for certain plug-in electric vehicles on Form 8936.

**Part I Tentative Credit**

Use a separate column for each vehicle. If you need more columns, use additional Forms 8910 and include the totals on lines 7 and 11.

		(a) Vehicle 1	(b) Vehicle 2
1 Year, make, and model of vehicle . . . . .	<b>1</b>		
2 Vehicle identification number (see instructions) . . . . .	<b>2</b>		
3 Enter date vehicle was placed in service (MM/DD/YYYY) . . . . .	<b>3</b>		
4 <b>Tentative credit</b> (see instructions for amount to enter) . . . . .	<b>4</b>	46,586	2,092

**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) . . . . .	<b>5</b>	%	%
6 Multiply line 4 by line 5 . . . . .	<b>6</b>		
7 Add columns (a) and (b) on line 6 . . . . .	<b>7</b>		6,162
8 Alternative motor vehicle credit from partnerships and S corporations (see instructions) . . . . .	<b>8</b>		*
9 <b>Business/investment use part of credit.</b> Add lines 7 and 8. Partnerships and S corporations, stop here and report this amount on Schedule K. All others, report this amount on Form 3800, Part III, line 1r . . . . .	<b>9</b>		6,167

**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 . . . . .	<b>10</b>		
11 Add columns (a) and (b) on line 10 . . . . .	<b>11</b>		42,531
12 Enter the amount from Form 1040, 1040-SR, or 1040-NR, line 18 . . . . .	<b>12</b>		
13 Personal credits from Form 1040, 1040-SR, or 1040-NR (see instructions) . . . . .	<b>13</b>		8,254
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 . . . . .	<b>14</b>		47,617
15 <b>Personal use part of credit.</b> Enter the <b>smaller</b> of line 11 or line 14 here and on Schedule 3 (Form 1040), line 6e. If line 14 is smaller than line 11, see instructions . . . . .	<b>15</b>		42,531

For Paperwork Reduction Act Notice, see separate instructions.

Cat. No. 37720F

Form **8910** (Rev. 1-2022)

\* 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

OMB No. 1545-1998

▶ **Attach to your tax return.**

▶ **Go to [www.irs.gov/Form8910](http://www.irs.gov/Form8910) for instructions and the latest information.**

Attachment  
Sequence No. **68**

Name(s) shown on return

Total Forms Filed = 47,619

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 . . . . .		
2	Vehicle identification number (see instructions) . . . . .		
3	Enter date vehicle was placed in service (MM/DD/YYYY) . . . . .		
4	<b>Tentative credit</b> (see instructions for amount to enter) . . . . .	246,393	9,316

**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) . . . . .	%	%
6	Multiply line 4 by line 5 . . . . .		
7	Add columns (a) and (b) on line 6 . . . . .	7	21,243
8	Alternative motor vehicle credit from partnerships and S corporations (see instructions) . . . . .	8	*
9	<b>Business/investment use part of credit.</b> Add lines 7 and 8. Partnerships and S corporations, stop here and report this amount on Schedule K. All others, report this amount on Form 3800, Part III, line 1r . . . . .	9	21,252

**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	234,519
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	10,019
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	1,348,244
15	<b>Personal use part of credit.</b> Enter the <b>smaller</b> of line 11 or line 14 here and on Schedule 3 (Form 1040), line 6e. If line 14 is smaller than line 11, see instructions . . . . .	15	189,368

For Paperwork Reduction Act Notice, see separate instructions.

Cat. No. 37720F

Form **8910** (Rev. 1-2022)

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

Form **8911**  
(Rev. January 2023)  
Department of the Treasury  
Internal Revenue Service

**Alternative Fuel Vehicle Refueling Property Credit**

OMB No. 1545-0123

Attach to your tax return.

Go to [www.irs.gov/Form8911](http://www.irs.gov/Form8911) for instructions and the latest information.

Attachment  
Sequence No. **151**

Name(s) shown on return	Total Forms Filed = 99,289	Identifying number
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**Part I Total Cost of Refueling Property**

1	Total cost of qualified alternative fuel vehicle refueling property placed in service during the tax year (see <i>What's New</i> in the instructions)	1	99,282
---	---	---	--------

**Part II Credit for Business/Investment Use Part of Refueling Property**

2	Business/investment use part (see instructions)	2	3,394
3	Section 179 expense deduction (see instructions)	3	*
4a	Subtract line 3 from line 2	4a	3,394
b	Enter any amount included on line 4a attributable to property placed in service after 2022 as part of a project subject to project requirements that were not met (see instructions)	4b	*
c	Subtract line 4b from line 4a	4c	3,352
5a	Multiply line 4b by 6% (0.06)	5a	*
b	Multiply line 4c by 30% (0.30)	5b	3,393
c	Add lines 5a and 5b	5c	3,353
6	Maximum business/investment use part of credit (see instructions)	6	3,838
7	Enter the <b>smaller</b> of line 5c or line 6	7	3,394
8	Alternative fuel vehicle refueling property credit from partnerships and S corporations (see instructions)	8	43
9	<b>Business/investment use part of credit.</b> Add lines 7 and 8. Partnerships and S corporations, stop here and report this amount on Schedule K. All others, report this amount on Form 3800, Part III, line 1s	9	3,417

**Part III Credit for Personal Use Part of Refueling Property**

10	Subtract line 2 from line 1. If zero, stop here; <b>do not</b> file this form unless you are claiming a credit on line 9	10	
11	Multiply line 10 by 30% (0.30)	11	
12	Maximum personal use part of credit (see instructions)	12	
13	Enter the <b>smaller</b> of line 11 or line 12	13	97,798
14	Regular tax before credits: <ul style="list-style-type: none"> <li>Individuals. Enter the sum of the amounts from Form 1040, 1040-SR, or 1040-NR, line 16, and Schedule 2 (Form 1040), line 2.</li> <li>Other filers. Enter the regular tax before credits from your return.</li> </ul>	14	
15	Credits that reduce regular tax before the alternative fuel vehicle refueling property credit:		
a	Foreign tax credit	15a	
b	Certain allowable credits (see instructions)	15b	
c	Add lines 15a and 15b	15c	74,063
16	Net regular tax. Subtract line 15c from line 14. If zero or less, enter -0- and stop here; <b>do not</b> file this form unless you are claiming a credit on line 9	16	97,792
17	Tentative minimum tax (see instructions): <ul style="list-style-type: none"> <li>Individuals. Enter the amount from Form 6251, line 9.</li> <li>Other filers. Enter the tentative minimum tax from your alternative minimum tax form or schedule.</li> </ul>	17	84,824
18	Subtract line 17 from line 16. If zero or less, stop here; <b>do not</b> file this form unless you are claiming a credit on line 9	18	97,790
19	<b>Personal use part of credit.</b> Enter the <b>smaller</b> of line 13 or line 18 here and on Schedule 3 (Form 1040), line 6j; or the appropriate line of your return. If line 18 is smaller than line 13, see instructions	19	97,790

For Paperwork Reduction Act Notice, see separate instructions.

Cat. No. 37721Q

Form **8911** (Rev. 1-2023)

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

Form **8911**  
(Rev. January 2023)  
Department of the Treasury  
Internal Revenue Service

**Alternative Fuel Vehicle Refueling Property Credit**

OMB No. 1545-0123

Attach to your tax return.

Go to [www.irs.gov/Form8911](http://www.irs.gov/Form8911) for instructions and the latest information.

Attachment  
Sequence No. **151**

Name(s) shown on return	Total Forms Filed = 99,289	Identifying number
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**Part I Total Cost of Refueling Property**

<b>1</b> Total cost of qualified alternative fuel vehicle refueling property placed in service during the tax year (see <i>What's New</i> in the instructions)	<b>1</b>	161,656
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**Part II Credit for Business/Investment Use Part of Refueling Property**

<b>2</b> Business/investment use part (see instructions)	<b>2</b>	8,765
<b>3</b> Section 179 expense deduction (see instructions)	<b>3</b>	*
<b>4a</b> Subtract line 3 from line 2	<b>4a</b>	8,764
<b>b</b> Enter any amount included on line 4a attributable to property placed in service after 2022 as part of a project subject to project requirements that were not met (see instructions)	<b>4b</b>	*
<b>c</b> Subtract line 4b from line 4a	<b>4c</b>	8,499
<b>5a</b> Multiply line 4b by 6% (0.06)	<b>5a</b>	*
<b>b</b> Multiply line 4c by 30% (0.30)	<b>5b</b>	2,630
<b>c</b> Add lines 5a and 5b	<b>5c</b>	2,550
<b>6</b> Maximum business/investment use part of credit (see instructions)	<b>6</b>	112,095
<b>7</b> Enter the <b>smaller</b> of line 5c or line 6	<b>7</b>	2,388
<b>8</b> Alternative fuel vehicle refueling property credit from partnerships and S corporations (see instructions)	<b>8</b>	501
<b>9</b> <b>Business/investment use part of credit.</b> Add lines 7 and 8. Partnerships and S corporations, stop here and report this amount on Schedule K. All others, report this amount on Form 3800, Part III, line 1s	<b>9</b>	2,889

**Part III Credit for Personal Use Part of Refueling Property**

<b>10</b> Subtract line 2 from line 1. If zero, stop here; <b>do not</b> file this form unless you are claiming a credit on line 9	<b>10</b>	
<b>11</b> Multiply line 10 by 30% (0.30)	<b>11</b>	
<b>12</b> Maximum personal use part of credit (see instructions)	<b>12</b>	
<b>13</b> Enter the <b>smaller</b> of line 11 or line 12	<b>13</b>	42,949
<b>14</b> Regular tax before credits: • Individuals. Enter the sum of the amounts from Form 1040, 1040-SR, or 1040-NR, line 16, and Schedule 2 (Form 1040), line 2. • Other filers. Enter the regular tax before credits from your return.	<b>14</b>	
<b>15</b> Credits that reduce regular tax before the alternative fuel vehicle refueling property credit: <b>a</b> Foreign tax credit	<b>15a</b>	
<b>b</b> Certain allowable credits (see instructions)	<b>15b</b>	
<b>c</b> Add lines 15a and 15b	<b>15c</b>	295,747
<b>16</b> Net regular tax. Subtract line 15c from line 14. If zero or less, enter -0- and stop here; <b>do not</b> file this form unless you are claiming a credit on line 9	<b>16</b>	6,906,817
<b>17</b> 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.	<b>17</b>	5,773,804
<b>18</b> Subtract line 17 from line 16. If zero or less, stop here; <b>do not</b> file this form unless you are claiming a credit on line 9	<b>18</b>	1,133,089
<b>19</b> <b>Personal use part of credit.</b> Enter the <b>smaller</b> of line 13 or line 18 here and on Schedule 3 (Form 1040), line 6j; or the appropriate line of your return. If line 18 is smaller than line 13, see instructions	<b>19</b>	42,321

For Paperwork Reduction Act Notice, see separate instructions.

Cat. No. 37721Q

Form **8911** (Rev. 1-2023)

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

**Form 8936**  
(Rev. January 2023)  
Department of the Treasury  
Internal Revenue Service  
Name(s) shown on return

**Qualified Plug-in Electric Drive Motor Vehicle Credit**  
**(Including Qualified Two-Wheeled Plug-in Electric Vehicles and New Clean Vehicles)**

OMB No. 1545-2137

Attach to your tax return.

Go to [www.irs.gov/Form8936](http://www.irs.gov/Form8936) for instructions and the latest information.

Attachment  
Sequence No. **69**

**Total Forms Filed = 255,551**

Identifying number

**Note:** This credit is for qualified plug-in electric drive motor vehicles placed in service before 2023, qualified two-wheeled plug-in electric vehicles acquired before but placed in service in 2022, and new clean vehicles placed in service after 2022. See separate instructions for vehicle definitions and other requirements.

**Part I Tentative Credit**

Use a separate column for each vehicle. If you need more columns, use additional Forms 8936 and include the totals on lines 12 and 19.

		(a) Vehicle 1	(b) Vehicle 2
<b>1</b> Year, make, and model of vehicle . . . . .	<b>1</b>		
<b>2</b> Vehicle identification number (see instructions) . . . . .	<b>2</b>		
<b>3</b> Enter date vehicle was placed in service (MM/DD/YYYY)	<b>3</b>		
<b>4a</b> If the vehicle is a two-wheeled vehicle, enter the cost of the vehicle. If the vehicle has at least four wheels, see instructions . . . . .	<b>4a</b>		
<b>b</b> Phase-out percentage (see instructions) . . . . .	<b>4b</b>	%	%
<b>c</b> Tentative credit. Multiply line 4a by line 4b . . . . .	<b>4c</b>		

**Next:** If you did NOT use your vehicle for business or investment purposes and did not have a credit from a partnership or S corporation, skip Part II and go to Part III. All others, go to Part II.

**Part II Credit for Business/Investment Use Part of Vehicle**

<b>5</b> Business/investment use percentage (see instructions)	<b>5</b>	%	%
<b>6</b> Multiply line 4c by line 5. If the vehicle has at least four wheels, leave lines 7 through 10 blank and go to line 11	<b>6</b>		
<b>7</b> Section 179 expense deduction (see instructions) . . . . .	<b>7</b>		
<b>8</b> Subtract line 7 from line 6 . . . . .	<b>8</b>		
<b>9</b> Multiply line 8 by 10% (0.10) . . . . .	<b>9</b>		
<b>10</b> Maximum credit per vehicle . . . . .	<b>10</b>	2,500	2,500
<b>11</b> For vehicles with four or more wheels, enter the amount from line 6. If the vehicle is a two-wheeled vehicle, enter the smaller of line 9 or line 10 . . . . .	<b>11</b>		
<b>12</b> Add columns (a) and (b) on line 11 . . . . .	<b>12</b>		7,725
<b>13</b> Qualified plug-in electric drive motor vehicle credit from partnerships and S corporations (see instructions) . . . . .	<b>13</b>		3,664
<b>14</b> <b>Business/investment use part of credit.</b> Add lines 12 and 13. Partnerships and S corporations, stop here and report this amount on Schedule K. All others, report this amount on Form 3800, Part III, line 1y . . . . .	<b>14</b>		11,365

**Note:** Complete Part III to figure any credit for the personal use part of the vehicle.

Form **8936**  
(Rev. January 2023)  
Department of the Treasury  
Internal Revenue Service  
Name(s) shown on return

**Qualified Plug-in Electric Drive Motor Vehicle Credit**  
(Including Qualified Two-Wheeled Plug-in Electric Vehicles and New Clean Vehicles)

OMB No. 1545-2137

Attach to your tax return.

Go to [www.irs.gov/Form8936](http://www.irs.gov/Form8936) for instructions and the latest information.

Attachment  
Sequence No. **69**

Total Forms Filed = 255,551

Identifying number

**Note:** This credit is for qualified plug-in electric drive motor vehicles placed in service before 2023, qualified two-wheeled plug-in electric vehicles acquired before but placed in service in 2022, and new clean vehicles placed in service after 2022. See separate instructions for vehicle definitions and other requirements.

**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 . . . . .		
2	Vehicle identification number (see instructions) . . . . .		
3	Enter date vehicle was placed in service (MM/DD/YYYY)		
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 . . . . .		
b	Phase-out percentage (see instructions) . . . . .	%	%
c	Tentative credit. Multiply line 4a by line 4b . . . . .		

**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)	%	%
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		
7	Section 179 expense deduction (see instructions) . . . . .		
8	Subtract line 7 from line 6 . . . . .		
9	Multiply line 8 by 10% (0.10) . . . . .		
10	Maximum credit per vehicle . . . . .	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 . . . . .		
12	Add columns (a) and (b) on line 11 . . . . .		33,341
13	Qualified plug-in electric drive motor vehicle credit from partnerships and S corporations (see instructions) . . . . .		19,575
14	<b>Business/investment use part of credit.</b> Add lines 12 and 13. Partnerships and S corporations, stop here and report this amount on Schedule K. All others, report this amount on Form 3800, Part III, line 1y . . . . .		52,916

**Note:** Complete Part III to figure any credit for the personal use part of the vehicle.



**2022 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
<b>15</b>	If you skipped Part II, enter the amount from line 4c. If you completed Part II, subtract line 6 from line 4c. If the vehicle has at least four wheels, leave lines 16 and 17 blank and go to line 18 . . . . .		
<b>16</b>	Multiply line 15 by 10% (0.10) . . . . .		
<b>17</b>	Maximum credit per vehicle. If you skipped Part II, enter \$2,500. If you completed Part II, subtract line 11 from line 10 . . . . .		
<b>18</b>	For vehicles with four or more wheels placed in service before 2023, enter the amount from line 15. If the vehicle is a two-wheeled vehicle, enter the smaller of line 16 or line 17. For vehicles placed in service after 2022, see instructions . . . . .		
<b>19</b>	Add columns (a) and (b) on line 18 . . . . .	<b>19</b>	250,013
<b>20</b>	Enter the amount from Form 1040, 1040-SR, or 1040-NR, line 18 . . . . .	<b>20</b>	
<b>21</b>	Personal credits from Form 1040, 1040-SR, or 1040-NR (see instructions) . . . . .	<b>21</b>	100,467
<b>22</b>	Subtract line 21 from line 20. If zero or less, enter -0- and stop here. You cannot claim the personal use part of the credit . . . . .	<b>22</b>	253,552
<b>23</b>	<b>Personal use part of credit.</b> Enter the <b>smaller</b> of line 19 or line 22 here and on Schedule 3 (Form 1040), line 6f. If line 22 is smaller than line 19, see instructions . . . . .	<b>23</b>	248,052

**Part III Credit for Personal Use Part of Vehicle**

		(a) Vehicle 1	(b) Vehicle 2
<b>15</b>	If you skipped Part II, enter the amount from line 4c. If you completed Part II, subtract line 6 from line 4c. If the vehicle has at least four wheels, leave lines 16 and 17 blank and go to line 18 . . . . .		
<b>16</b>	Multiply line 15 by 10% (0.10) . . . . .		
<b>17</b>	Maximum credit per vehicle. If you skipped Part II, enter \$2,500. If you completed Part II, subtract line 11 from line 10 . . . . .		
<b>18</b>	For vehicles with four or more wheels placed in service before 2023, enter the amount from line 15. If the vehicle is a two-wheeled vehicle, enter the smaller of line 16 or line 17. For vehicles placed in service after 2022, see instructions . . . . .		
<b>19</b>	Add columns (a) and (b) on line 18 . . . . .	<b>19</b>	1,915,700
<b>20</b>	Enter the amount from Form 1040, 1040-SR, or 1040-NR, line 18 . . . . .	<b>20</b>	
<b>21</b>	Personal credits from Form 1040, 1040-SR, or 1040-NR (see instructions) . . . . .	<b>21</b>	330,352
<b>22</b>	Subtract line 21 from line 20. If zero or less, enter -0- and stop here. You cannot claim the personal use part of the credit . . . . .	<b>22</b>	20,056,129
<b>23</b>	<b>Personal use part of credit.</b> Enter the <b>smaller</b> of line 19 or line 22 here and on Schedule 3 (Form 1040), line 6f. If line 22 is smaller than line 19, see instructions . . . . .	<b>23</b>	1,652,554

Form **8938**  
(Rev. November 2021)  
Department of the Treasury  
Internal Revenue Service

**Statement of Specified Foreign Financial Assets**

▶ Go to [www.irs.gov/Form8938](http://www.irs.gov/Form8938) for instructions and the latest information.  
▶ Attach to your tax return.

OMB No. 1545-2195

Attachment  
Sequence No. 938

For calendar year 20 \_\_\_\_\_ or tax year beginning \_\_\_\_\_, 20 \_\_\_\_\_, and ending \_\_\_\_\_, 20 \_\_\_\_\_

If you have attached additional statements, check here  Number of additional statements \_\_\_\_\_

<b>1</b> Name(s) shown on return	<b>Total Forms Filed =</b> 601,355	<b>2</b> Taxpayer identification number (TIN)
<b>3</b> Type of filer		
<input type="checkbox"/> Specified individual <input type="checkbox"/> Partnership <input type="checkbox"/> Corporation <input type="checkbox"/> Trust		
<b>4</b> If you checked box 3a, skip this line 4. If you checked box 3b or 3c, enter the name and TIN of the specified individual who closely holds the partnership or corporation. If you checked box 3d, enter the name and TIN of the specified person who is a current beneficiary of the trust. (See instructions for definitions and what to do if you have more than one specified individual or specified person to list.)		
<b>a</b> Name	<b>b</b> TIN	

**Part I Foreign Deposit and Custodial Accounts Summary**

<b>5</b> Number of deposit accounts (reported in Part V) . . . . .	▶
<b>6</b> Maximum value of all deposit accounts . . . . .	\$ 529,611
<b>7</b> Number of custodial accounts (reported in Part V) . . . . .	▶
<b>8</b> Maximum value of all custodial accounts . . . . .	\$ 126,395
<b>9</b> Were any foreign deposit or custodial accounts closed during the tax year? . . . . .	<input type="checkbox"/> Yes <input type="checkbox"/> No

**Part II Other Foreign Assets Summary**

<b>10</b> Number of foreign assets (reported in Part VI) . . . . .	▶
<b>11</b> Maximum value of all assets (reported in Part VI) . . . . .	\$ 193,514
<b>12</b> Were any foreign assets acquired or sold during the tax year? . . . . .	<input type="checkbox"/> Yes <input type="checkbox"/> No

**Part III Summary of Tax Items Attributable to Specified Foreign Financial Assets** (see instructions)

(a) Asset category	(b) Tax item	(c) Amount reported on form or schedule	Where reported	
			(d) Form and line	(e) Schedule and line
<b>13</b> Foreign deposit and custodial accounts	<b>a</b> Interest	\$ 1,351,039		
	<b>b</b> Dividends	\$ 89,652		
	<b>c</b> Royalties	\$ 134		
	<b>d</b> Other income	\$ 19,914		
	<b>e</b> Gains (losses)	\$ 40,959		
	<b>f</b> Deductions	\$ 810		
	<b>g</b> Credits	\$ 8,985		
<b>14</b> Other foreign assets	<b>a</b> Interest	\$ 26,852		
	<b>b</b> Dividends	\$ 33,459		
	<b>c</b> Royalties	\$ 2,015		
	<b>d</b> Other income	\$ 42,581		
	<b>e</b> Gains (losses)	\$ 28,375		
	<b>f</b> Deductions	\$ 9,693		
	<b>g</b> Credits	\$ 6,745		

**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.

<b>15</b> Number of Forms 3520 _____	<b>16</b> Number of Forms 3520-A _____	<b>17</b> Number of Forms 5471 _____
<b>18</b> Number of Forms 8621 _____	<b>19</b> 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](http://www.irs.gov/Form8938) for instructions and the latest information.  
▶ Attach to your tax return.

OMB No. 1545-2195

Attachment  
Sequence No. 938

For calendar year 20 \_\_\_\_\_ or tax year beginning \_\_\_\_\_, 20 \_\_\_\_\_, and ending \_\_\_\_\_, 20 \_\_\_\_\_

If you have attached additional statements, check here  Number of additional statements \_\_\_\_\_

<b>1</b> Name(s) shown on return	<b>Total Forms Filed =</b> 601,355	<b>2</b> Taxpayer identification number (TIN)
<b>3</b> Type of filer		
<input type="checkbox"/> Specified individual <input type="checkbox"/> Partnership <input type="checkbox"/> Corporation <input type="checkbox"/> Trust		
<b>4</b> If you checked box 3a, skip this line 4. If you checked box 3b or 3c, enter the name and TIN of the specified individual who closely holds the partnership or corporation. If you checked box 3d, enter the name and TIN of the specified person who is a current beneficiary of the trust. (See instructions for definitions and what to do if you have more than one specified individual or specified person to list.)		
<b>a</b> Name		<b>b</b> TIN

**Part I Foreign Deposit and Custodial Accounts Summary**

<b>5</b> Number of deposit accounts (reported in Part V) . . . . .	▶
<b>6</b> Maximum value of all deposit accounts . . . . .	\$ 432,543,948
<b>7</b> Number of custodial accounts (reported in Part V) . . . . .	▶
<b>8</b> Maximum value of all custodial accounts . . . . .	\$ 174,714,143
<b>9</b> Were any foreign deposit or custodial accounts closed during the tax year? . . . . .	<input type="checkbox"/> Yes <input type="checkbox"/> No

**Part II Other Foreign Assets Summary**

<b>10</b> Number of foreign assets (reported in Part VI) . . . . .	▶
<b>11</b> Maximum value of all assets (reported in Part VI) . . . . .	\$ 331,915,102
<b>12</b> Were any foreign assets acquired or sold during the tax year? . . . . .	<input type="checkbox"/> Yes <input type="checkbox"/> No

**Part III Summary of Tax Items Attributable to Specified Foreign Financial Assets** (see instructions)

(a) Asset category	(b) Tax item	(c) Amount reported on form or schedule	Where reported	
			(d) Form and line	(e) Schedule and line
<b>13</b> Foreign deposit and custodial accounts	<b>a</b> Interest	\$ 1,351,039		
	<b>b</b> Dividends	\$ 3,320,961		
	<b>c</b> Royalties	\$ -6,142		
	<b>d</b> Other income	\$ 1,037,632		
	<b>e</b> Gains (losses)	\$ 856,124		
	<b>f</b> Deductions	\$ 89,407		
	<b>g</b> Credits	\$ 250,010		
<b>14</b> Other foreign assets	<b>a</b> Interest	\$ 945,974		
	<b>b</b> Dividends	\$ 4,399,643		
	<b>c</b> Royalties	\$ 870,443		
	<b>d</b> Other income	\$ 4,813,975		
	<b>e</b> Gains (losses)	\$ 13,461,949		
	<b>f</b> Deductions	\$ 624,309		
	<b>g</b> Credits	\$ 179,536		

**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 **8959**  
Department of the Treasury  
Internal Revenue Service  
Name(s) shown on return

**Additional Medicare Tax**

If any line does not apply to you, leave it blank. See separate instructions.  
Attach to Form 1040, 1040-SR, 1040-NR, 1040-PR, or 1040-SS.  
Go to [www.irs.gov/Form8959](http://www.irs.gov/Form8959) for instructions and the latest information.

OMB No. 1545-0074

**2022**  
Attachment  
Sequence No. **71**

Total Forms Filed = 7,866,995

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	7,594,553		
2	Unreported tips from Form 4137, line 6	2	2,120		
3	Wages from Form 8919, line 6	3	2,638		
4	Add lines 1 through 3	4	7,594,594		
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 surviving spouse \$200,000	5	7,853,738		
6	Subtract line 5 from line 4. If zero or less, enter -0-	6		6,310,505	
7	Additional Medicare Tax on Medicare wages. Multiply line 6 by 0.9% (0.009). Enter here and go to Part II	7		6,309,479	

**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	1,780,521		
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 surviving spouse \$200,000	9	7,676,571		
10	Enter the amount from line 4	10	7,594,594		
11	Subtract line 10 from line 9. If zero or less, enter -0-	11	1,533,378		
12	Subtract line 11 from line 8. If zero or less, enter -0-	12		1,607,569	
13	Additional Medicare Tax on self-employment income. Multiply line 12 by 0.9% (0.009). Enter here and go to Part III	13		1,607,254	

**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	4,639		
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 surviving spouse \$200,000	15	7,603,027		
16	Subtract line 15 from line 14. If zero or less, enter -0-	16		1,899	
17	Additional Medicare Tax on railroad retirement (RRTA) compensation. Multiply line 16 by 0.9% (0.009). Enter here and go to Part IV	17		1,899	

**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		6,973,863	
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**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	7,586,681		
20	Enter the amount from line 1	20	7,594,553		
21	Multiply line 20 by 1.45% (0.0145). This is your regular Medicare tax withholding on Medicare wages	21	7,594,134		
22	Subtract line 21 from line 19. If zero or less, enter -0-. This is your Additional Medicare Tax withholding on Medicare wages	22		5,651,154	
23	Additional Medicare Tax withholding on railroad retirement (RRTA) compensation from Form W-2, box 14 (see instructions)	23		2,868	
24	<b>Total Additional Medicare Tax withholding.</b> Add lines 22 and 23. Also include this amount with federal income tax withholding on Form 1040, 1040-SR, or 1040-NR, line 25c (Form 1040-PR or 1040-SS filers, see instructions)	24		5,652,551	

Form **8959**  
Department of the Treasury  
Internal Revenue Service  
Name(s) shown on return

**Additional Medicare Tax**

If any line does not apply to you, leave it blank. See separate instructions.  
Attach to Form 1040, 1040-SR, 1040-NR, 1040-PR, or 1040-SS.  
Go to [www.irs.gov/Form8959](http://www.irs.gov/Form8959) for instructions and the latest information.

OMB No. 1545-0074

**2022**  
Attachment  
Sequence No. **71**

Total Forms Filed = 7,866,995

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	3,071,649,909		
2	Unreported tips from Form 4137, line 6 . . . . .	2	51,460		
3	Wages from Form 8919, line 6 . . . . .	3	125,715		
4	Add lines 1 through 3 . . . . .	4	3,071,827,084		
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 surviving spouse . . . . . \$200,000	5	1,849,336,643		
6	Subtract line 5 from line 4. If zero or less, enter -0- . . . . .	6		1,383,404,473	
7	Additional Medicare Tax on Medicare wages. Multiply line 6 by 0.9% (0.009). Enter here and go to Part II . . . . .	7		12,450,631	

**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	396,106,914		
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 surviving spouse . . . . . \$200,000	9	1,808,362,460		
10	Enter the amount from line 4 . . . . .	10	3,071,827,084		
11	Subtract line 10 from line 9. If zero or less, enter -0- . . . . .	11	162,974,228		
12	Subtract line 11 from line 8. If zero or less, enter -0- . . . . .	12		292,500,991	
13	Additional Medicare Tax on self-employment income. Multiply line 12 by 0.9% (0.009). Enter here and go to Part III . . . . .	13		2,632,511	

**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	1,140,445		
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 surviving spouse . . . . . \$200,000	15	1,790,745,014		
16	Subtract line 15 from line 14. If zero or less, enter -0- . . . . .	16		396,756	
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		3,571	

**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		15,086,713	
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**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	55,506,824		
20	Enter the amount from line 1 . . . . .	20	3,071,649,909		
21	Multiply line 20 by 1.45% (0.0145). This is your regular Medicare tax withholding on Medicare wages . . . . .	21	44,538,913		
22	Subtract line 21 from line 19. If zero or less, enter -0-. This is your Additional Medicare Tax withholding on Medicare wages . . . . .	22		11,058,408	
23	Additional Medicare Tax withholding on railroad retirement (RRTA) compensation from Form W-2, box 14 (see instructions) . . . . .	23		3,173	
24	<b>Total Additional Medicare Tax withholding.</b> Add lines 22 and 23. Also include this amount with federal income tax withholding on Form 1040, 1040-SR, or 1040-NR, line 25c (Form 1040-PR or 1040-SS filers, see instructions) . . . . .	24		11,061,581	



**Net Investment Income Tax—  
Individuals, Estates, and Trusts**

OMB No. 1545-2227

**2022**  
Attachment  
Sequence No. **72**

Attach to your tax return.

Go to [www.irs.gov/Form8960](http://www.irs.gov/Form8960) for instructions and the latest information.

Name(s) shown on your tax return	<b>Total Forms Filed =</b> 9,012,236	Your social security number or EIN
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**Part I Investment Income**  Section 6013(g) election (see instructions)  
 Section 6013(h) election (see instructions)  
 Regulations section 1.1411-10(g) election (see instructions)

<b>1</b> Taxable interest (see instructions)		<b>1</b>	7,248,322
<b>2</b> Ordinary dividends (see instructions)		<b>2</b>	6,302,177
<b>3</b> Annuities (see instructions)		<b>3</b>	157,269
<b>4a</b> Rental real estate, royalties, partnerships, S corporations, trusts, etc. (see instructions)	<b>4a</b> 4,791,318	<b>4c</b>	2,329,638
<b>b</b> Adjustment for net income or loss derived in the ordinary course of a non-section 1411 trade or business (see instructions)	<b>4b</b> 3,867,989		
<b>c</b> Combine lines 4a and 4b			
<b>5a</b> Net gain or loss from disposition of property (see instructions)	<b>5a</b> 6,291,636	<b>5d</b>	6,165,296
<b>b</b> Net gain or loss from disposition of property that is not subject to net investment income tax (see instructions)	<b>5b</b> 579,315		
<b>c</b> Adjustment from disposition of partnership interest or S corporation stock (see instructions)	<b>5c</b> 22,594		
<b>d</b> Combine lines 5a through 5c			
<b>6</b> Adjustments to investment income for certain CFCs and PFICs (see instructions)		<b>6</b>	16,752
<b>7</b> Other modifications to investment income (see instructions)		<b>7</b>	709,493
<b>8</b> Total investment income. Combine lines 1, 2, 3, 4c, 5d, 6, and 7		<b>8</b>	8,242,923

**Part II Investment Expenses Allocable to Investment Income and Modifications**

<b>9a</b> Investment interest expenses (see instructions)	<b>9a</b> 556,142	<b>9d</b>	2,618,930
<b>b</b> State, local, and foreign income tax (see instructions)	<b>9b</b> 2,407,268		
<b>c</b> Miscellaneous investment expenses (see instructions)	<b>9c</b> 186,506		
<b>d</b> Add lines 9a, 9b, and 9c			
<b>10</b> Additional modifications (see instructions)		<b>10</b>	130,610
<b>11</b> Total deductions and modifications. Add lines 9d and 10		<b>11</b>	2,693,185

**Part III Tax Computation**

<b>12</b> Net investment income. Subtract Part II, line 11, from Part I, line 8. Individuals, complete lines 13–17. Estates and trusts, complete lines 18a–21. If zero or less, enter -0-		<b>12</b>	7,281,302
<b>Individuals:</b>		<b>16</b>	7,247,835
<b>13</b> Modified adjusted gross income (see instructions)	<b>13</b> 9,010,865		
<b>14</b> Threshold based on filing status (see instructions)	<b>14</b> 9,012,236		
<b>15</b> Subtract line 14 from line 13. If zero or less, enter -0-	<b>15</b> 8,959,266		
<b>16</b> Enter the smaller of line 12 or line 15			
<b>17</b> Net investment income tax for individuals. Multiply line 16 by 3.8% (0.038). <b>Enter here and include on your tax return</b> (see instructions)		<b>17</b>	7,140,565
<b>Estates and Trusts:</b>		<b>20</b>	
<b>18a</b> Net investment income (line 12 above)	<b>18a</b>		
<b>b</b> Deductions for distributions of net investment income and deductions under section 642(c) (see instructions)	<b>18b</b>		
<b>c</b> Undistributed net investment income. Subtract line 18b from line 18a (see instructions). If zero or less, enter -0-	<b>18c</b>		
<b>19a</b> Adjusted gross income (see instructions)	<b>19a</b>		
<b>b</b> Highest tax bracket for estates and trusts for the year (see instructions)	<b>19b</b>		
<b>c</b> Subtract line 19b from line 19a. If zero or less, enter -0-	<b>19c</b>		
<b>20</b> Enter the smaller of line 18c or line 19c		<b>20</b>	
<b>21</b> Net investment income tax for estates and trusts. Multiply line 20 by 3.8% (0.038). <b>Enter here and include on your tax return</b> (see instructions)		<b>21</b>	

Form **8960**  
Department of the Treasury  
Internal Revenue Service

**Net Investment Income Tax—  
Individuals, Estates, and Trusts**

OMB No. 1545-2227

**2022**  
Attachment  
Sequence No. **72**

Attach to your tax return.

Go to [www.irs.gov/Form8960](http://www.irs.gov/Form8960) for instructions and the latest information.

Name(s) shown on your tax return

**Total Forms Filed =** 9,012,236

Your social security number or EIN

- Part I Investment Income**  Section 6013(g) election (see instructions)  
 Section 6013(h) election (see instructions)  
 Regulations section 1.1411-10(g) election (see instructions)

<b>1</b>	Taxable interest (see instructions)		<b>1</b>	90,806,316
<b>2</b>	Ordinary dividends (see instructions)		<b>2</b>	284,547,545
<b>3</b>	Annuities (see instructions)		<b>3</b>	5,997,406
<b>4a</b>	Rental real estate, royalties, partnerships, S corporations, trusts, etc. (see instructions)	<b>4a</b> 1,236,530,632	<b>4c</b>	122,453,045
<b>b</b>	Adjustment for net income or loss derived in the ordinary course of a non-section 1411 trade or business (see instructions)	<b>4b</b> -1,114,077,588		
<b>c</b>	Combine lines 4a and 4b			
<b>5a</b>	Net gain or loss from disposition of property (see instructions)	<b>5a</b> 1,147,376,343	<b>5d</b>	747,637,381
<b>b</b>	Net gain or loss from disposition of property that is not subject to net investment income tax (see instructions)	<b>5b</b> -342,661,522		
<b>c</b>	Adjustment from disposition of partnership interest or S corporation stock (see instructions)	<b>5c</b> -57,077,439		
<b>d</b>	Combine lines 5a through 5c			
<b>6</b>	Adjustments to investment income for certain CFCs and PFICs (see instructions)		<b>6</b>	1,640,461
<b>7</b>	Other modifications to investment income (see instructions)		<b>7</b>	-8,298,075
<b>8</b>	Total investment income. Combine lines 1, 2, 3, 4c, 5d, 6, and 7		<b>8</b>	1,244,784,079

**Part II Investment Expenses Allocable to Investment Income and Modifications**

<b>9a</b>	Investment interest expenses (see instructions)	<b>9a</b> 21,762,226	<b>9d</b>	29,950,634
<b>b</b>	State, local, and foreign income tax (see instructions)	<b>9b</b> 6,225,177		
<b>c</b>	Miscellaneous investment expenses (see instructions)	<b>9c</b> 1,963,231		
<b>d</b>	Add lines 9a, 9b, and 9c			
<b>10</b>	Additional modifications (see instructions)		<b>10</b>	931,421
<b>11</b>	Total deductions and modifications. Add lines 9d and 10		<b>11</b>	30,882,055

**Part III Tax Computation**

<b>12</b>	Net investment income. Subtract Part II, line 11, from Part I, line 8. Individuals, complete lines 13–17. Estates and trusts, complete lines 18a–21. If zero or less, enter -0-		<b>12</b>	1,241,591,753
<b>Individuals:</b>				
<b>13</b>	Modified adjusted gross income (see instructions)	<b>13</b> 5,899,513,171	<b>16</b>	1,078,791,601
<b>14</b>	Threshold based on filing status (see instructions)	<b>14</b> 2,111,164,324		
<b>15</b>	Subtract line 14 from line 13. If zero or less, enter -0-	<b>15</b> 3,796,380,040		
<b>16</b>	Enter the smaller of line 12 or line 15			
<b>17</b>	Net investment income tax for individuals. Multiply line 16 by 3.8% (0.038). <b>Enter here and include on your tax return</b> (see instructions)		<b>17</b>	40,994,087
<b>Estates and Trusts:</b>				
<b>18a</b>	Net investment income (line 12 above)	<b>18a</b>	<b>20</b>	
<b>b</b>	Deductions for distributions of net investment income and deductions under section 642(c) (see instructions)	<b>18b</b>		
<b>c</b>	Undistributed net investment income. Subtract line 18b from line 18a (see instructions). If zero or less, enter -0-	<b>18c</b>		
<b>19a</b>	Adjusted gross income (see instructions)	<b>19a</b>		
<b>b</b>	Highest tax bracket for estates and trusts for the year (see instructions)	<b>19b</b>		
<b>c</b>	Subtract line 19b from line 19a. If zero or less, enter -0-	<b>19c</b>		
<b>20</b>	Enter the smaller of line 18c or line 19c			
<b>21</b>	Net investment income tax for estates and trusts. Multiply line 20 by 3.8% (0.038). <b>Enter here and include on your tax return</b> (see instructions)		<b>21</b>	

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

2022
Attachment
Sequence No. 73

Name shown on your return Total Forms Filed = 9,000,908 Your social security number

A. 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

Table with 7 rows and 4 columns. Row 1: Tax family size. Row 2a: Modified AGI (8,955,024). Row 2b: Total dependents' modified AGI (96,593). Row 3: Household income (8,804,569). Row 4: Federal poverty line (9,000,908). Row 5: Household income as a percentage of federal poverty line (%). Row 7: Applicable figure. Row 8a: Annual contribution amount (6,135,193). Row 8b: Monthly contribution amount (6,134,183).

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.
10 See the instructions to determine if you can use line 11 or must complete lines 12 through 23.

Table with 7 columns: Annual Calculation, Monthly Calculation, (a) Annual enrollment premiums, (b) Annual applicable SLCSP premium, (c) Annual contribution amount, (d) Annual maximum premium assistance, (e) Annual premium tax credit allowed, (f) Annual advance payment of PTC. Rows include Annual Totals and monthly breakdown from January to December.

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
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
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.

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
28 Repayment limitation (see instructions)
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

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](http://www.irs.gov/Form8962) for instructions and the latest information.

OMB No. 1545-0074

**2022**  
Attachment  
Sequence No. **73**

Name shown on your return **Total Forms Filed = 9,000,908** Your social security number

**A.** You cannot take the PTC if your filing status is married filing separately unless you qualify for an exception. See instructions. If you qualify, check the box

**Part I Annual and Monthly Contribution Amount**

<b>1</b>	Tax family size. Enter your tax family size. See instructions . . . . .	<b>1</b>	
<b>2a</b>	Modified AGI. Enter your modified AGI. See instructions . . . . .	<b>2a</b>	<b>445,589,199</b>
<b>b</b>	Enter the total of your dependents' modified AGI. See instructions . . . . .	<b>2b</b>	<b>884,628</b>
<b>3</b>	Household income. Add the amounts on lines 2a and 2b. See instructions . . . . .	<b>3</b>	<b>458,710,847</b>
<b>4</b>	Federal poverty line. Enter the federal poverty line amount from Table 1-1, 1-2, or 1-3. See instructions. Check the appropriate box for the federal poverty table used. <b>a</b> <input type="checkbox"/> Alaska <b>b</b> <input type="checkbox"/> Hawaii <b>c</b> <input type="checkbox"/> Other 48 states and DC	<b>4</b>	<b>156,053,148</b>
<b>5</b>	Household income as a percentage of federal poverty line (see instructions) . . . . .	<b>5</b>	%
<b>6</b>	Reserved for future use . . . . .		
<b>7</b>	Applicable figure. Using your line 5 percentage, locate your "applicable figure" on the table in the instructions . . . . .	<b>7</b>	
<b>8a</b>	Annual contribution amount. Multiply line 3 by line 7. Round to nearest whole dollar amount	<b>8a</b>	<b>27,402,504</b>
	<b>b</b> Monthly contribution amount. Divide line 8a by 12. Round to nearest whole dollar amount	<b>8b</b>	<b>2,283,782</b>

**Part II Premium Tax Credit Claim and Reconciliation of Advance Payment of Premium Tax Credit**

**9** Are you allocating policy amounts with another taxpayer or do you want to use the alternative calculation for year of marriage? See instructions.  
 **Yes.** Skip to Part IV, Allocation of Policy Amounts, or Part V, Alternative Calculation for Year of Marriage.  **No.** Continue to line 10.

**10** See the instructions to determine if you can use line 11 or must complete lines 12 through 23.  
 **Yes.** Continue to line 11. Compute your annual PTC. Then skip lines 12–23 and continue to line 24.  **No.** Continue to lines 12–23. Compute your monthly PTC and continue to line 24.

Annual Calculation	(a) Annual enrollment premiums (Form(s) 1095-A, line 33A)	(b) Annual applicable SLCSP premium (Form(s) 1095-A, line 33B)	(c) Annual contribution amount (line 8a)	(d) Annual maximum premium assistance (subtract (c) from (b); if zero or less, enter -0-)	(e) Annual premium tax credit allowed (smaller of (a) or (d))	(f) Annual advance payment of PTC (Form(s) 1095-A, line 33C)	
<b>11</b> Annual Totals	41,125,399	40,611,781	<b>16,398,549</b>	<b>31,478,844</b>	<b>30,526,524</b>	34,172,562	
Monthly Calculation	(a) Monthly enrollment premiums (Form(s) 1095-A, lines 21–32, column A)	(b) Monthly applicable SLCSP premium (Form(s) 1095-A, lines 21–32, column B)	(c) Monthly contribution amount (amount from line 8b or alternative marriage monthly calculation)	(d) Monthly maximum premium assistance (subtract (c) from (b); if zero or less, enter -0-)	(e) Monthly premium tax credit allowed (smaller of (a) or (d))	(f) Monthly advance payment of PTC (Form(s) 1095-A, lines 21–32, column C)	
<b>12</b> January					<b>1,901,008</b>	2,209,608	
<b>13</b> February					<b>1,982,042</b>	2,293,830	
<b>14</b> March					<b>1,968,396</b>	2,272,674	
<b>15</b> April					<b>1,979,738</b>	2,265,389	
<b>16</b> May					<b>1,991,294</b>	2,275,368	
<b>17</b> June					<b>1,978,031</b>	2,263,534	
<b>18</b> July					<b>1,962,163</b>	2,246,352	
<b>19</b> August					<b>1,960,493</b>	2,240,016	
<b>20</b> September					<b>1,970,143</b>	2,240,485	
<b>21</b> October					<b>1,973,408</b>	2,237,194	
<b>22</b> November					<b>1,958,363</b>	2,224,594	
<b>23</b> December					<b>1,940,033</b>	2,200,325	
<b>24</b>	Total premium tax credit. Enter the amount from line 11(e) or add lines 12(e) through 23(e) and enter the total here					<b>24</b>	54,010,225
<b>25</b>	Advance payment of PTC. Enter the amount from line 11(f) or add lines 12(f) through 23(f) and enter the total here					<b>25</b>	61,129,095
<b>26</b>	Net premium tax credit. If line 24 is greater than line 25, subtract line 25 from line 24. Enter the difference here and on Schedule 3 (Form 1040), line 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 . . . . .					<b>26</b>	<b>2,388,657</b>

**Part III Repayment of Excess Advance Payment of the Premium Tax Credit**

<b>27</b>	Excess advance payment of PTC. If line 25 is greater than line 24, subtract line 24 from line 25. Enter the difference here	<b>27</b>	<b>9,510,209</b>
<b>28</b>	Repayment limitation (see instructions) . . . . .	<b>28</b>	<b>4,768,102</b>
<b>29</b>	Excess advance premium tax credit repayment. Enter the smaller of line 27 or line 28 here and on Schedule 2 (Form 1040), line 2 . . . . .	<b>29</b>	<b>7,004,325</b>

**Part IV Allocation of Policy Amounts**

Complete the following information for up to four policy amount allocations. See instructions for allocation details.

**Allocation 1**

<b>30</b>	<b>(a)</b> Policy Number (Form 1095-A, line 2)	<b>(b)</b> SSN of other taxpayer	<b>(c)</b> Allocation start month	<b>(d)</b> Allocation stop month
	<b>Allocation percentage applied to monthly amounts</b>	<b>(e)</b> Premium Percentage	<b>(f)</b> SLCSP Percentage	<b>(g)</b> Advance Payment of the PTC Percentage

**Allocation 2**

<b>31</b>	<b>(a)</b> Policy Number (Form 1095-A, line 2)	<b>(b)</b> SSN of other taxpayer	<b>(c)</b> Allocation start month	<b>(d)</b> Allocation stop month
	<b>Allocation percentage applied to monthly amounts</b>	<b>(e)</b> Premium Percentage	<b>(f)</b> SLCSP Percentage	<b>(g)</b> Advance Payment of the PTC Percentage

**Allocation 3**

<b>32</b>	<b>(a)</b> Policy Number (Form 1095-A, line 2)	<b>(b)</b> SSN of other taxpayer	<b>(c)</b> Allocation start month	<b>(d)</b> Allocation stop month
	<b>Allocation percentage applied to monthly amounts</b>	<b>(e)</b> Premium Percentage	<b>(f)</b> SLCSP Percentage	<b>(g)</b> Advance Payment of the PTC Percentage

**Allocation 4**

<b>33</b>	<b>(a)</b> Policy Number (Form 1095-A, line 2)	<b>(b)</b> SSN of other taxpayer	<b>(c)</b> Allocation start month	<b>(d)</b> Allocation stop month
	<b>Allocation percentage applied to monthly amounts</b>	<b>(e)</b> Premium Percentage	<b>(f)</b> SLCSP Percentage	<b>(g)</b> Advance Payment of the PTC Percentage

**34** Have you completed all policy amount allocations?

**Yes.** Multiply the amounts on Form 1095-A by the allocation percentages entered by policy. Add all allocated policy amounts and non-allocated policy amounts from Forms 1095-A, if any, to compute a combined total for each month. Enter the combined total for each month on lines 12–23, columns (a), (b), and (f). Compute the amounts for lines 12–23, columns (c)–(e), and continue to line 24.

**No.** See the instructions to report additional policy amount allocations.

**Part V Alternative Calculation for Year of Marriage**

Complete line(s) 35 and/or 36 to elect the alternative calculation for year of marriage. For eligibility to make the election, see the instructions for line 9. To complete line(s) 35 and/or 36 and compute the amounts for lines 12–23, see the instructions for this Part V.

<b>35</b>	<b>Alternative entries for your SSN</b>	<b>(a)</b> Alternative family size	<b>(b)</b> Alternative monthly contribution amount	<b>(c)</b> Alternative start month	<b>(d)</b> Alternative stop month
<b>36</b>	<b>Alternative entries for your spouse's SSN</b>	<b>(a)</b> Alternative family size	<b>(b)</b> Alternative monthly contribution amount	<b>(c)</b> Alternative start month	<b>(d)</b> Alternative stop month

**Part IV Allocation of Policy Amounts**

Complete the following information for up to four policy amount allocations. See instructions for allocation details.

**Allocation 1**

<b>30</b>	<b>(a)</b> Policy Number (Form 1095-A, line 2)	<b>(b)</b> SSN of other taxpayer	<b>(c)</b> Allocation start month	<b>(d)</b> Allocation stop month
	<b>Allocation percentage applied to monthly amounts</b>	<b>(e)</b> Premium Percentage	<b>(f)</b> SLCSP Percentage	<b>(g)</b> Advance Payment of the PTC Percentage

**Allocation 2**

<b>31</b>	<b>(a)</b> Policy Number (Form 1095-A, line 2)	<b>(b)</b> SSN of other taxpayer	<b>(c)</b> Allocation start month	<b>(d)</b> Allocation stop month
	<b>Allocation percentage applied to monthly amounts</b>	<b>(e)</b> Premium Percentage	<b>(f)</b> SLCSP Percentage	<b>(g)</b> Advance Payment of the PTC Percentage

**Allocation 3**

<b>32</b>	<b>(a)</b> Policy Number (Form 1095-A, line 2)	<b>(b)</b> SSN of other taxpayer	<b>(c)</b> Allocation start month	<b>(d)</b> Allocation stop month
	<b>Allocation percentage applied to monthly amounts</b>	<b>(e)</b> Premium Percentage	<b>(f)</b> SLCSP Percentage	<b>(g)</b> Advance Payment of the PTC Percentage

**Allocation 4**

<b>33</b>	<b>(a)</b> Policy Number (Form 1095-A, line 2)	<b>(b)</b> SSN of other taxpayer	<b>(c)</b> Allocation start month	<b>(d)</b> Allocation stop month
	<b>Allocation percentage applied to monthly amounts</b>	<b>(e)</b> Premium Percentage	<b>(f)</b> SLCSP Percentage	<b>(g)</b> Advance Payment of the PTC Percentage

- 34** Have you completed all policy amount allocations?
- Yes.** Multiply the amounts on Form 1095-A by the allocation percentages entered by policy. Add all allocated policy amounts and non-allocated policy amounts from Forms 1095-A, if any, to compute a combined total for each month. Enter the combined total for each month on lines 12–23, columns (a), (b), and (f). Compute the amounts for lines 12–23, columns (c)–(e), and continue to line 24.
- No.** See the instructions to report additional policy amount allocations.

**Part V Alternative Calculation for Year of Marriage**

Complete line(s) 35 and/or 36 to elect the alternative calculation for year of marriage. For eligibility to make the election, see the instructions for line 9. To complete line(s) 35 and/or 36 and compute the amounts for lines 12–23, see the instructions for this Part V.

<b>35</b>	<b>Alternative entries for your SSN</b>	<b>(a)</b> Alternative family size	<b>(b)</b> Alternative monthly contribution amount	<b>(c)</b> Alternative start month	<b>(d)</b> Alternative stop month
<b>36</b>	<b>Alternative entries for your spouse's SSN</b>	<b>(a)</b> Alternative family size	<b>(b)</b> Alternative monthly contribution amount	<b>(c)</b> Alternative start month	<b>(d)</b> Alternative stop month



Form **8990**  
(Rev. December 2022)  
Department of the Treasury  
Internal Revenue Service

**Limitation on Business Interest Expense  
Under Section 163(j)**

OMB No. 1545-0123

Attach to your tax return.

Go to [www.irs.gov/Form8990](http://www.irs.gov/Form8990) for instructions and the latest information.

Taxpayer name(s) shown on tax return	<b>Total Forms Filed = 140,392</b>	Identification number
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- A** 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 \_\_\_\_\_
- B** Is the foreign entity a CFC group member? See instructions . . . . .  Yes  No
- C** Is this Form 8990 filed by the specified group parent for an entire CFC group? See instructions . . . . .  Yes  No
- D** Has a CFC or a CFC group made a safe harbor election? If yes, see instructions for which lines of Form 8990 to complete . . . . .  Yes  No

**Part I Computation of Allowable Business Interest Expense**

Part I is completed by all taxpayers subject to section 163(j). Schedule A and Schedule B need to be completed before Part I when the taxpayer is a partner or shareholder of a pass-through entity subject to section 163(j).

**Section I—Business Interest Expense**

<b>1</b> Current year business interest expense (not including floor plan financing interest expense), before the section 163(j) limitation . . . . .	<b>1</b>	<b>37,712</b>		
<b>2</b> Disallowed business interest expense carryforwards from prior years. (Does not apply to a partnership) . . . . .	<b>2</b>	<b>8,850</b>		
<b>3</b> Partner's excess business interest expense treated as paid or accrued in current year (Schedule A, line 44, column (h)) . . . . .	<b>3</b>	<b>14,751</b>		
<b>4</b> Floor plan financing interest expense. See instructions . . . . .	<b>4</b>	<b>45</b>		
<b>5 Total business interest expense.</b> Add lines 1 through 4 . . . . .	<b>5</b>		<b>53,768</b>	

**Section II—Adjusted Taxable Income**

**Tentative Taxable Income**

<b>6 Tentative taxable income.</b> See instructions . . . . .	<b>6</b>	<b>68,000</b>
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**Additions** (adjustments to be made if amounts are taken into account on line 6)

<b>7</b> Any item of loss or deduction that is not properly allocable to a trade or business of the taxpayer. See instructions . . . . .	<b>7</b>	<b>793</b>		
<b>8</b> Any business interest expense not from a pass-through entity. See instructions . . . . .	<b>8</b>	<b>30,157</b>		
<b>9</b> Amount of any net operating loss deduction under section 172 . . . . .	<b>9</b>	<b>2,400</b>		
<b>10</b> Amount of any qualified business income deduction allowed under section 199A . . . . .	<b>10</b>	<b>54,053</b>		
<b>11</b> Reserved for future use . . . . .	<b>11</b>			
<b>12</b> Amount of any loss or deduction items from a pass-through entity. See instructions . . . . .	<b>12</b>	<b>25,689</b>		
<b>13</b> Other additions. See instructions . . . . .	<b>13</b>	<b>1,522</b>		
<b>14</b> Total current year partner's excess taxable income (Schedule A, line 44, column (f)) . . . . .	<b>14</b>	<b>50,794</b>		
<b>15</b> Total current year S corporation shareholder's excess taxable income (Schedule B, line 46, column (c)) . . . . .	<b>15</b>	<b>8,999</b>		
<b>16 Total.</b> Add lines 7 through 15 . . . . .	<b>16</b>		<b>128,801</b>	

**Reductions** (adjustments to be made if amounts are taken into account on line 6)

<b>17</b> Any item of income or gain that is not properly allocable to a trade or business of the taxpayer. See instructions . . . . .	<b>17</b>	<b>1,095</b>		
		<b>( 305 )</b>		
<b>18</b> Any business interest income not from a pass-through entity. See instructions . . . . .	<b>18</b>	<b>( )</b>		
<b>19</b> Amount of any income or gain items from a pass-through entity. See instructions . . . . .	<b>19</b>	<b>( 26,708 )</b>		
<b>20</b> Other reductions. See instructions . . . . .	<b>20</b>	<b>( 112 )</b>		
<b>21 Total.</b> Combine lines 17 through 20 . . . . .	<b>21</b>		<b>( 26,928 )</b>	
<b>22 Adjusted taxable income.</b> Combine lines 6, 16, and 21. See instructions . . . . .	<b>22</b>		<b>130,768</b>	

Form **8990**  
(Rev. December 2022)  
Department of the Treasury  
Internal Revenue Service

**Limitation on Business Interest Expense  
Under Section 163(j)**

OMB No. 1545-0123

Attach to your tax return.

Go to [www.irs.gov/Form8990](http://www.irs.gov/Form8990) for instructions and the latest information.

Taxpayer name(s) shown on tax return	<b>Total Forms Filed = 140,392</b>	Identification number
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- A** 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 \_\_\_\_\_
- B** Is the foreign entity a CFC group member? See instructions . . . . .  **Yes**  **No**
- C** Is this Form 8990 filed by the specified group parent for an entire CFC group? See instructions . . . . .  **Yes**  **No**
- D** Has a CFC or a CFC group made a safe harbor election? If yes, see instructions for which lines of Form 8990 to complete . . . . .  **Yes**  **No**

**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	4,964,762		
2	Disallowed business interest expense carryforwards from prior years. (Does not apply to a partnership) . . . . .	2	963,640		
3	Partner's excess business interest expense treated as paid or accrued in current year (Schedule A, line 44, column (h)) . . . . .	3	676,605		
4	Floor plan financing interest expense. See instructions . . . . .	4	11,349		
5	<b>Total business interest expense.</b> Add lines 1 through 4 . . . . .	5		6,616,702	

**Section II—Adjusted Taxable Income**

**Tentative Taxable Income**

6	<b>Tentative taxable income.</b> See instructions . . . . .	6	182,163,725
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**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	6,981,037		
8	Any business interest expense not from a pass-through entity. See instructions . . . . .	8	2,892,982		
9	Amount of any net operating loss deduction under section 172 . . . . .	9	10,198,707		
10	Amount of any qualified business income deduction allowed under section 199A . . . . .	10	10,202,312		
11	Reserved for future use . . . . .	11			
12	Amount of any loss or deduction items from a pass-through entity. See instructions . . . . .	12	41,539,573		
13	Other additions. See instructions . . . . .	13	1,965,064		
14	Total current year partner's excess taxable income (Schedule A, line 44, column (f)) . . . . .	14	56,496,617		
15	Total current year S corporation shareholder's excess taxable income (Schedule B, line 46, column (c)) . . . . .	15	56,227,992		
16	<b>Total.</b> Add lines 7 through 15 . . . . .	16		187,067,295	

**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	16,671,703		
			( 457,248 )		
18	Any business interest income not from a pass-through entity. See instructions . . . . .	18	( )		
19	Amount of any income or gain items from a pass-through entity. See instructions . . . . .	19	( 96,302,747 )		
20	Other reductions. See instructions . . . . .	20	( 3,600,038 )		
21	<b>Total.</b> Combine lines 17 through 20 . . . . .	21		( 117,031,735 )	
22	<b>Adjusted taxable income.</b> Combine lines 6, 16, and 21. See instructions . . . . .	22		253,841,838	

**Section III—Business Interest Income**

<b>23</b>	Current year business interest income. See instructions . . . . .	<b>23</b>	<b>770</b>		
<b>24</b>	Excess business interest income from pass-through entities (total of Schedule A, line 44, column (g), and Schedule B, line 46, column (d)) . . . . .	<b>24</b>	<b>13,256</b>		
<b>25</b>	<b>Total.</b> Add lines 23 and 24 . . . . .			<b>25</b>	<b>13,769</b>

**Section IV—163(j) Limitation Calculations****Limitation on Business Interest Expense**

<b>26</b>	Multiply the adjusted taxable income from line 22 by the applicable percentage. See instructions . . . . .	<b>26</b>	<b>128,488 +/-</b>		
<b>27</b>	Business interest income (line 25) . . . . .	<b>27</b>			
<b>28</b>	Floor plan financing interest expense (line 4) . . . . .	<b>28</b>			
<b>29</b>	<b>Total.</b> Add lines 26, 27, and 28 . . . . .			<b>29</b>	<b>128,999</b>

**Allowable Business Interest Expense**

<b>30</b>	<b>Total current year business interest expense deduction.</b> See instructions . . . . .	<b>30</b>			<b>45,200</b>
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**Carryforward**

<b>31</b>	<b>Disallowed business interest expense.</b> Subtract line 29 from line 5. (If zero or less, enter -0-.) . . . . .	<b>31</b>			<b>17,062</b>
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**Part II Partnership Pass-Through Items**

*Part II is only completed by a partnership that is subject to section 163(j). The partnership items below are allocated to the partners and are not carried forward by the partnership. See the instructions for more information.*

**Excess Business Interest Expense**

<b>32</b>	<b>Excess business interest expense.</b> Enter amount from line 31 . . . . .	<b>32</b>			
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**Excess Taxable Income** (If you entered an amount on line 32, skip lines 33 through 37.)

<b>33</b>	Subtract the sum of lines 4 and 25 from line 5. (If zero or less, enter -0-.) . . . . .	<b>33</b>			
<b>34</b>	Subtract line 33 from line 26. (If zero or less, enter -0-.) . . . . .	<b>34</b>			
<b>35</b>	Divide line 34 by line 26. Enter the result as a decimal. (If line 26 is zero, enter -0-.) . . . . .	<b>35</b>			.
<b>36</b>	<b>Excess taxable income.</b> Multiply line 35 by line 22 . . . . .	<b>36</b>			

**Excess Business Interest Income**

<b>37</b>	<b>Excess business interest income.</b> Subtract the sum of lines 1, 2, and 3 from line 25. (If zero or less, enter -0-.) . . . . .	<b>37</b>			
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**Part III S Corporation Pass-Through Items**

*Part III is only completed by S corporations that are subject to section 163(j). The S corporation items below are allocated to the shareholders. See the instructions for more information.*

**Excess Taxable Income**

<b>38</b>	Subtract the sum of lines 4 and 25 from line 5. (If zero or less, enter -0-.) . . . . .	<b>38</b>			
<b>39</b>	Subtract line 38 from line 26. (If zero or less, enter -0-.) . . . . .	<b>39</b>			
<b>40</b>	Divide line 39 by line 26. Enter the result as a decimal. (If line 26 is zero, enter -0-.) . . . . .	<b>40</b>			.
<b>41</b>	<b>Excess taxable income.</b> Multiply line 40 by line 22 . . . . .	<b>41</b>			

**Excess Business Interest Income**

<b>42</b>	<b>Excess business interest income.</b> Subtract the sum of lines 1, 2, and 3 from line 25. (If zero or less, enter -0-.) . . . . .	<b>42</b>			
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**Section III—Business Interest Income**

<b>23</b>	Current year business interest income. See instructions . . . . .	<b>23</b>	<b>1,046,997</b>		
<b>24</b>	Excess business interest income from pass-through entities (total of Schedule A, line 44, column (g), and Schedule B, line 46, column (d)) . . . . .	<b>24</b>	<b>10,219,157</b>		
<b>25</b>	<b>Total.</b> Add lines 23 and 24 . . . . .			<b>25</b>	<b>11,266,159</b>

**Section IV—163(j) Limitation Calculations**

**Limitation on Business Interest Expense**

<b>26</b>	Multiply the adjusted taxable income from line 22 by the applicable percentage. See instructions . . . . .	<b>26</b>	<b>77,647,618 +/-</b>		
<b>27</b>	Business interest income (line 25) . . . . .	<b>27</b>			
<b>28</b>	Floor plan financing interest expense (line 4) . . . . .	<b>28</b>			
<b>29</b>	<b>Total.</b> Add lines 26, 27, and 28 . . . . .			<b>29</b>	<b>88,925,125</b>

**Allowable Business Interest Expense**

<b>30</b>	<b>Total current year business interest expense deduction.</b> See instructions . . . . .	<b>30</b>	<b>4,666,509</b>
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**Carryforward**

<b>31</b>	<b>Disallowed business interest expense.</b> Subtract line 29 from line 5. (If zero or less, enter -0-.) . . . . .	<b>31</b>	<b>2,014,290</b>
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**Part II Partnership Pass-Through Items**

*Part II is only completed by a partnership that is subject to section 163(j). The partnership items below are allocated to the partners and are not carried forward by the partnership. See the instructions for more information.*

**Excess Business Interest Expense**

<b>32</b>	<b>Excess business interest expense.</b> Enter amount from line 31 . . . . .	<b>32</b>	
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**Excess Taxable Income** (If you entered an amount on line 32, skip lines 33 through 37.)

<b>33</b>	Subtract the sum of lines 4 and 25 from line 5. (If zero or less, enter -0-.) . . . . .	<b>33</b>	
<b>34</b>	Subtract line 33 from line 26. (If zero or less, enter -0-.) . . . . .	<b>34</b>	
<b>35</b>	Divide line 34 by line 26. Enter the result as a decimal. (If line 26 is zero, enter -0-.) . . . . .	<b>35</b>	.
<b>36</b>	<b>Excess taxable income.</b> Multiply line 35 by line 22 . . . . .	<b>36</b>	

**Excess Business Interest Income**

<b>37</b>	<b>Excess business interest income.</b> Subtract the sum of lines 1, 2, and 3 from line 25. (If zero or less, enter -0-.) . . . . .	<b>37</b>	
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**Part III S Corporation Pass-Through Items**

*Part III is only completed by S corporations that are subject to section 163(j). The S corporation items below are allocated to the shareholders. See the instructions for more information.*

**Excess Taxable Income**

<b>38</b>	Subtract the sum of lines 4 and 25 from line 5. (If zero or less, enter -0-.) . . . . .	<b>38</b>	
<b>39</b>	Subtract line 38 from line 26. (If zero or less, enter -0-.) . . . . .	<b>39</b>	
<b>40</b>	Divide line 39 by line 26. Enter the result as a decimal. (If line 26 is zero, enter -0-.) . . . . .	<b>40</b>	.
<b>41</b>	<b>Excess taxable income.</b> Multiply line 40 by line 22 . . . . .	<b>41</b>	

**Excess Business Interest Income**

<b>42</b>	<b>Excess business interest income.</b> Subtract the sum of lines 1, 2, and 3 from line 25. (If zero or less, enter -0-.) . . . . .	<b>42</b>	
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**2022 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			(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 (see instructions)
		(c) Current year (see instructions)	(d) Prior year carryforward (see instructions)	(e) Total ((c) plus (d))				
<b>43</b>								
<b>44 Total</b>								

**SCHEDULE B Summary of S Corporation Shareholder's Excess Taxable Income and Excess Business Interest Income**

*Any taxpayer that is required to complete Part I and is a shareholder in an S corporation that has excess taxable income or excess business interest income should complete Schedule B before completing Part I.*

(a) Name of S corporation	(b) EIN	(c) Current year excess taxable income	(d) Current year excess business interest income
<b>45</b>			
<b>46 Total</b>			

**2022 Line Item Estimates—All figures are estimates based on samples.  
Amounts of selected lines filed (in thousands of dollars)**

**SCHEDULE A Summary of Partner's Section 163(j) Excess Items**

*Any taxpayer that owns an interest in a partnership subject to section 163(j) should complete Schedule A before completing Part I.*

(a) Name of partnership	(b) EIN	Excess Business Interest Expense			(f) Current year excess taxable income	(g) Current year excess business interest income	(h) Excess business interest expense treated as paid or accrued (see instructions)	(i) Current year excess business interest expense carryforward (see instructions)
		(c) Current year (see instructions)	(d) Prior year carryforward (see instructions)	(e) Total ((c) plus (d))				
<b>43</b>								
<b>44 Total</b>								

**SCHEDULE B Summary of S Corporation Shareholder's Excess Taxable Income and Excess Business Interest Income**

*Any taxpayer that is required to complete Part I and is a shareholder in an S corporation that has excess taxable income or excess business interest income should complete Schedule B before completing Part I.*

(a) Name of S corporation	(b) EIN	(c) Current year excess taxable income	(d) Current year excess business interest income
<b>45</b>			
<b>46 Total</b>			



Form **8992**  
(Rev. December 2022)  
Department of the Treasury  
Internal Revenue Service

**U.S. Shareholder Calculation of Global Intangible  
Low-Taxed Income (GILTI)**

Go to [www.irs.gov/Form8992](http://www.irs.gov/Form8992) for instructions and the latest information.

OMB No. 1545-0123

Attachment  
Sequence No. **992**

Name of person filing this return	<b>Total Forms Filed = 20,671</b>	A Identifying number
Name of U.S. shareholder		B Identifying number

**Part I Net Controlled Foreign Corporation (CFC) Tested Income**

<b>1</b> Sum of Pro Rata Share of Net Tested Income	} . . . . .		<b>1</b>	<b>16,313</b>
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).				
	} . . . . .		<b>2</b>	<b>( 10,950 )</b>
If the U.S. shareholder is a member of a U.S. consolidated group, enter the amount from Schedule B (Form 8992), Part II, column (c), that pertains to the U.S. shareholder.				
<b>2</b> Sum of Pro Rata Share of Net Tested Loss	} . . . . .		<b>2</b>	<b>( 10,950 )</b>
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).				
	} . . . . .		<b>3</b>	<b>20,657</b>
If the U.S. shareholder is a member of a U.S. consolidated group, enter the amount from Schedule B (Form 8992), Part II, column (f), that pertains to the U.S. shareholder.				
<b>3</b> Net CFC Tested Income. Combine lines 1 and 2. If zero or less, stop here . . . . .			<b>3</b>	<b>20,657</b>

**Part II Calculation of Global Intangible Low-Taxed Income (GILTI)**

<b>1</b> Net CFC Tested Income. Enter amount from Part I, line 3 . . . . .			<b>1</b>	<b>14,968</b>
<b>2</b> Deemed Tangible Income Return (DTIR)	} . . . . .		<b>2</b>	<b>7,535</b>
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).				
	} . . . . .		<b>3a</b>	<b>3,072</b>
If the U.S. shareholder is a member of a U.S. consolidated group, enter the amount from Schedule B (Form 8992), Part II, column (i), that pertains to the U.S. shareholder.				
<b>3a</b> Sum of Pro Rata Share of Tested Interest Expense	} . . . . .		<b>3a</b>	<b>3,072</b>
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).				
	} . . . . .		<b>3b</b>	<b>2,864</b>
If the U.S. shareholder is a member of a U.S. consolidated group, leave line 3a blank.				
<b>b</b> Sum of Pro Rata Share of Tested Interest Income	} . . . . .		<b>3b</b>	<b>2,864</b>
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).				
	} . . . . .		<b>3c</b>	<b>2,869</b>
If the U.S. shareholder is a member of a U.S. consolidated group, leave line 3b blank.				
<b>c</b> Specified Interest Expense	} . . . . .		<b>3c</b>	<b>2,869</b>
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-.				
	} . . . . .		<b>4</b>	<b>7,212</b>
If the U.S. shareholder is a member of a U.S. consolidated group, enter the amount from Schedule B (Form 8992), Part II, column (m), that pertains to the U.S. shareholder.				
<b>4</b> Net DTIR. Subtract line 3c from line 2. If zero or less, enter -0- . . . . .			<b>4</b>	<b>7,212</b>
<b>5</b> GILTI. Subtract line 4 from line 1. If zero or less, enter -0- . . . . .			<b>5</b>	<b>12,238</b>

Form **8992**  
(Rev. December 2022)  
Department of the Treasury  
Internal Revenue Service

**U.S. Shareholder Calculation of Global Intangible  
Low-Taxed Income (GILTI)**

Go to [www.irs.gov/Form8992](http://www.irs.gov/Form8992) for instructions and the latest information.

OMB No. 1545-0123

Attachment  
Sequence No. **992**

Name of person filing this return	<b>Total Forms Filed = 20,671</b>	<b>A</b> Identifying number
Name of U.S. shareholder		<b>B</b> Identifying number

**Part I Net Controlled Foreign Corporation (CFC) Tested Income**

<b>1</b> Sum of Pro Rata Share of Net Tested Income	} . . . . .		<b>1</b>	<b>2,748,654</b>
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.				
<b>2</b> Sum of Pro Rata Share of Net Tested Loss	} . . . . .		<b>2</b>	<b>( 2,582,607 )</b>
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.				
<b>3</b> Net CFC Tested Income. Combine lines 1 and 2. If zero or less, stop here . . . . .			<b>3</b>	<b>166,047</b>

**Part II Calculation of Global Intangible Low-Taxed Income (GILTI)**

<b>1</b> Net CFC Tested Income. Enter amount from Part I, line 3 . . . . .			<b>1</b>	<b>2,177,985</b>
<b>2</b> Deemed Tangible Income Return (DTIR)	} . . . . .		<b>2</b>	<b>714,238</b>
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.				
<b>3a</b> Sum of Pro Rata Share of Tested Interest Expense	} . . . . .	<b>3a</b>		<b>212,668</b>
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.				
<b>b</b> Sum of Pro Rata Share of Tested Interest Income	} . . . . .	<b>3b</b>		<b>60,825</b>
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.				
<b>c</b> Specified Interest Expense	} . . . . .		<b>3c</b>	<b>175,945</b>
If the U.S. shareholder is not a member of a U.S. consolidated group, subtract line 3b from line 3a. If zero or less, enter -0-. If the U.S. shareholder is a member of a U.S. consolidated group, enter the amount from Schedule B (Form 8992), Part II, column (m), that pertains to the U.S. shareholder.				
<b>4</b> Net DTIR. Subtract line 3c from line 2. If zero or less, enter -0- . . . . .			<b>4</b>	<b>573,830</b>
<b>5</b> GILTI. Subtract line 4 from line 1. If zero or less, enter -0- . . . . .			<b>5</b>	<b>1,793,830</b>

For Paperwork Reduction Act Notice, see separate instructions.

Cat. No. 37816Y

Form **8992** (Rev. 12-2022)

Form **8994**  
(Rev. January 2021)  
Department of the Treasury  
Internal Revenue Service

**Employer Credit for Paid Family and Medical Leave**

OMB No. 1545-2282

▶ **Attach to your tax return.**

▶ **Go to [www.irs.gov/Form8994](http://www.irs.gov/Form8994) for instructions and the latest information.**

Attachment  
Sequence No. **994**

Name(s) shown on return	<b>Total Forms Filed =</b>	<b>10,769</b>	<b>Identifying number</b>
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- A** Do you have a written policy providing for at least 2 weeks of annual paid family and medical leave for your qualifying employee(s) to whom wages are paid (prorated for any part-time employees)? See instructions.
  - Yes.**
  - No.** Stop. Do not file Form 8994 (see instructions for an exception that may apply to a partnership or S corporation).
  
- B** Does the written policy provide paid family and medical leave of at least 50% of the wages normally paid to a qualifying employee? See instructions.
  - Yes.**
  - No.** Stop. Do not file Form 8994 (see instructions for an exception that may apply to a partnership or S corporation).
  
- C** Did you pay family and medical leave to at least one qualifying employee during the tax year? See instructions.
  - Yes.**
  - No.** Stop. Do not file Form 8994 (see instructions for an exception that may apply to a partnership or S corporation).
  
- D** If you employed at least one qualifying employee who was not covered by the Family and Medical Leave Act, did you include in your written policy and otherwise comply with “non-interference” language? See instructions.
  - Yes.**
  - No.** Stop. Do not file Form 8994 (see instructions for an exception that may apply to a partnership or S corporation).

<b>1</b> Enter the total paid family and medical leave credit figured for wages paid during your tax year to your qualifying employee(s) while on family and medical leave (if you use the Paid Family and Medical Leave Credit Worksheet, the total from column (d)). See instructions for the adjustment you must make to your deduction for salaries and wages . . . . .	<b>1</b>	<b>9,376</b>
<b>2</b> Employer credit for paid family and medical leave from partnerships and S corporations (see instructions)	<b>2</b>	<b>1,394</b>
<b>3</b> Add lines 1 and 2. Partnerships and S corporations, report this amount on Schedule K. All others, report this amount on Form 3800, Part III, line 4j . . . . .	<b>3</b>	<b>10,769</b>

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

Cat. No. 37804G

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

Form **8994**  
(Rev. January 2021)  
Department of the Treasury  
Internal Revenue Service

**Employer Credit for Paid Family and Medical Leave**

OMB No. 1545-2282

▶ **Attach to your tax return.**

▶ **Go to [www.irs.gov/Form8994](http://www.irs.gov/Form8994) for instructions and the latest information.**

Attachment  
Sequence No. **994**

Name(s) shown on return

**Total Forms Filed = 10,769**

Identifying number

- A** Do you have a written policy providing for at least 2 weeks of annual paid family and medical leave for your qualifying employee(s) to whom wages are paid (prorated for any part-time employees)? See instructions.  
 **Yes.**  
 **No.** Stop. Do not file Form 8994 (see instructions for an exception that may apply to a partnership or S corporation).
- B** Does the written policy provide paid family and medical leave of at least 50% of the wages normally paid to a qualifying employee? See instructions.  
 **Yes.**  
 **No.** Stop. Do not file Form 8994 (see instructions for an exception that may apply to a partnership or S corporation).
- C** Did you pay family and medical leave to at least one qualifying employee during the tax year? See instructions.  
 **Yes.**  
 **No.** Stop. Do not file Form 8994 (see instructions for an exception that may apply to a partnership or S corporation).
- D** If you employed at least one qualifying employee who was not covered by the Family and Medical Leave Act, did you include in your written policy and otherwise comply with “non-interference” language? See instructions.  
 **Yes.**  
 **No.** Stop. Do not file Form 8994 (see instructions for an exception that may apply to a partnership or S corporation).

<b>1</b>	Enter the total paid family and medical leave credit figured for wages paid during your tax year to your qualifying employee(s) while on family and medical leave (if you use the Paid Family and Medical Leave Credit Worksheet, the total from column (d)). See instructions for the adjustment you must make to your deduction for salaries and wages . . . . .	<b>1</b>	<b>71,161</b>
<b>2</b>	Employer credit for paid family and medical leave from partnerships and S corporations (see instructions)	<b>2</b>	<b>715</b>
<b>3</b>	Add lines 1 and 2. Partnerships and S corporations, report this amount on Schedule K. All others, report this amount on Form 3800, Part III, line 4j . . . . .	<b>3</b>	<b>71,876</b>

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

Cat. No. 37804G

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

Form **8995**

**Qualified Business Income Deduction  
Simplified Computation**

OMB No. 1545-2294

**2022**

Department of the Treasury  
Internal Revenue Service

Attach to your tax return.

Attachment  
Sequence No. **55**

Go to [www.irs.gov/Form8995](http://www.irs.gov/Form8995) for instructions and the latest information.

Name(s) shown on return

**Total Forms Filed =** 40,372,138 **Total Forms 8995A Filed =**

**Your taxpayer identification number**  
4,234,953

**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 \$170,050 (\$340,100 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)	30,776,401	
3	Qualified business net (loss) carryforward from the prior year	( 11,026,081 )	
4	Total qualified business income. Combine lines 2 and 3. If zero or less, enter -0-	19,507,096	
5	Qualified business income component. Multiply line 4 by 20% (0.20)		21,240,056
6	Qualified REIT dividends and publicly traded partnership (PTP) income or (loss) (see instructions)	12,508,930	
7	Qualified REIT dividends and qualified PTP (loss) carryforward from the prior year	( 236,046 )	
8	Total qualified REIT dividends and PTP income. Combine lines 6 and 7. If zero or less, enter -0-	12,365,850	
9	REIT and PTP component. Multiply line 8 by 20% (0.20)		11,351,122
10	Qualified business income deduction before the income limitation. Add lines 5 and 9		30,244,214
11	Taxable income before qualified business income deduction (see instructions)	37,768,544	
12	Net capital gain (see instructions)	19,034,444	
13	Subtract line 12 from line 11. If zero or less, enter -0-	37,107,586	
14	Income limitation. Multiply line 13 by 20% (0.20)		37,104,610
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)		25,633,928
16	Total qualified business (loss) carryforward. Combine lines 2 and 3. If greater than zero, enter -0-		( 14,529,183 )
17	Total qualified REIT dividends and PTP (loss) carryforward. Combine lines 6 and 7. If greater than zero, enter -0-		( 221,085 )

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

Cat. No. 37806C

Form **8995** (2022)

Form **8995**

**Qualified Business Income Deduction  
Simplified Computation**

OMB No. 1545-2294

**2022**

Department of the Treasury  
Internal Revenue Service

Attach to your tax return.

Attachment  
Sequence No. **55**

Go to [www.irs.gov/Form8995](http://www.irs.gov/Form8995) for instructions and the latest information.

Name(s) shown on return

**Total Forms Filed =** 40,372,138 **Total Forms 8995A Filed =**

**Your taxpayer identification number**  
4,234,953

**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 \$170,050 (\$340,100 if married filing jointly), and you aren't a patron of an agricultural or horticultural cooperative.

<b>1</b>	<b>(a)</b> Trade, business, or aggregation name	<b>(b)</b> Taxpayer identification number	<b>(c)</b> Qualified business income or (loss)
<b>i</b>			
<b>ii</b>			
<b>iii</b>			
<b>iv</b>			
<b>v</b>			
<b>2</b>	Total qualified business income or (loss). Combine lines 1i through 1v, column (c)	<b>2</b> 341,844,114	
<b>3</b>	Qualified business net (loss) carryforward from the prior year	<b>3</b> ( 701,611,391 )	
<b>4</b>	Total qualified business income. Combine lines 2 and 3. If zero or less, enter -0-	<b>4</b> 524,212,920	
<b>5</b>	Qualified business income component. Multiply line 4 by 20% (0.20)		<b>5</b> 240,525,411
<b>6</b>	Qualified REIT dividends and publicly traded partnership (PTP) income or (loss) (see instructions)	<b>6</b> 19,141,506	
<b>7</b>	Qualified REIT dividends and qualified PTP (loss) carryforward from the prior year	<b>7</b> ( 4,160,246 )	
<b>8</b>	Total qualified REIT dividends and PTP income. Combine lines 6 and 7. If zero or less, enter -0-	<b>8</b> 19,313,235	
<b>9</b>	REIT and PTP component. Multiply line 8 by 20% (0.20)		<b>9</b> 3,862,557
<b>10</b>	Qualified business income deduction before the income limitation. Add lines 5 and 9		<b>10</b> 244,387,967
<b>11</b>	Taxable income before qualified business income deduction (see instructions)	<b>11</b> 6,454,895,188	
<b>12</b>	Net capital gain (see instructions)	<b>12</b> 1,334,212,995	
<b>13</b>	Subtract line 12 from line 11. If zero or less, enter -0-	<b>13</b> 5,236,329,383	
<b>14</b>	Income limitation. Multiply line 13 by 20% (0.20)		<b>14</b> 1,047,265,898
<b>15</b>	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)		<b>15</b> 215,985,605
<b>16</b>	Total qualified business (loss) carryforward. Combine lines 2 and 3. If greater than zero, enter -0-		<b>16</b> ( 930,823,818 )
<b>17</b>	Total qualified REIT dividends and PTP (loss) carryforward. Combine lines 6 and 7. If greater than zero, enter -0-		<b>17</b> ( 4,331,583 )

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

Cat. No. 37806C

Form **8995** (2022)



Form **8997**  
Department of the Treasury  
Internal Revenue Service

**Initial and Annual Statement of  
Qualified Opportunity Fund (QOF) Investments**

OMB No. 1545-0123

**2022**

Attachment  
Sequence No. **997**

Attach to your tax return.

Go to [www.irs.gov/Form8997](http://www.irs.gov/Form8997) for the latest information.

Name **Total Forms Filed = 37,025** Tax identification number (see instructions)

**Part I Total QOF Investment Holdings Due to Deferrals Prior to Beginning of Tax Year**  
If different from last year's ending QOF investment holdings, attach explanation.

(a) Qualified Opportunity Fund (QOF) EIN	(b) Date QOF investment acquired (MM/DD/YYYY)	(c) Description of QOF investment (for example, 100 shares or 25% interest)	(d) Special gain code	Deferred gain held in QOF	
				(e) Amount of short-term deferred gain remaining in QOF	(f) Amount of long-term deferred gain remaining in QOF
<b>1</b> Enter the totals, if any, from continuation sheet . . . . .					
<b>2</b> Enter the totals from columns (e) and (f) . . . . .				<b>8,179</b>	<b>25,965</b>

**Part II Current Tax Year Capital Gains Deferred by Investing in QOF**

(a) Qualified Opportunity Fund (QOF) EIN	(b) Date QOF investment acquired (MM/DD/YYYY)	(c) Description of interest acquired (for example, 100 shares or 25% interest)	(d) Special gain code	Deferred gain invested in QOF	
				(e) Amount of short-term deferred gain remaining in QOF	(f) Amount of long-term deferred gain remaining in QOF
<b>1</b> Enter the totals, if any, from continuation sheet . . . . .					
<b>2</b> Enter the totals from columns (e) and (f). See instructions for reporting on Form 8949 . . . . .				<b>1,804</b>	<b>12,128</b>

**Applicability of Special Rules Regarding the Waiver of Certain Treaty Benefits**

Are you a foreign eligible taxpayer? 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.

**Waiver of Treaty Benefits on Future Inclusions by a Foreign Eligible Taxpayer**

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**

OMB No. 1545-0123

**2022**

Attachment  
Sequence No. **997**

Attach to your tax return.

Go to [www.irs.gov/Form8997](http://www.irs.gov/Form8997) for the latest information.

Name **Total Forms Filed = 37,025** Tax identification number (see instructions)

**Part I Total QOF Investment Holdings Due to Deferrals Prior to Beginning of Tax Year**  
If different from last year's ending QOF investment holdings, attach explanation.

(a) Qualified Opportunity Fund (QOF) EIN	(b) Date QOF investment acquired (MM/DD/YYYY)	(c) Description of QOF investment (for example, 100 shares or 25% interest)	(d) Special gain code	Deferred gain held in QOF	
				(e) Amount of short-term deferred gain remaining in QOF	(f) Amount of long-term deferred gain remaining in QOF
<b>1</b> Enter the totals, if any, from continuation sheet . . . . .					
<b>2</b> Enter the totals from columns (e) and (f) . . . . .				<b>4,370,677</b>	<b>30,232,495</b>

**Part II Current Tax Year Capital Gains Deferred by Investing in QOF**

(a) Qualified Opportunity Fund (QOF) EIN	(b) Date QOF investment acquired (MM/DD/YYYY)	(c) Description of interest acquired (for example, 100 shares or 25% interest)	(d) Special gain code	Deferred gain invested in QOF	
				(e) Amount of short-term deferred gain remaining in QOF	(f) Amount of long-term deferred gain remaining in QOF
<b>1</b> Enter the totals, if any, from continuation sheet . . . . .					
<b>2</b> Enter the totals from columns (e) and (f). See instructions for reporting on Form 8949 . . . . .				<b>771,891</b>	<b>9,108,547</b>

**Applicability of Special Rules Regarding the Waiver of Certain Treaty Benefits**

Are you a foreign eligible taxpayer? 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.

**Waiver of Treaty Benefits on Future Inclusions by a Foreign Eligible Taxpayer**

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.**

**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
<b>1</b> Enter the totals, if any, from continuation sheet . . . . .					
<b>2</b> Enter the totals from columns (e) and (f). See instructions for reporting on Form 8949 . . . . .				<b>279</b>	<b>648</b>

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
<b>1</b> Enter the totals, if any, from continuation sheet . . . . .					
<b>2</b> Enter the totals from columns (e) and (f) . . . . .				<b>7,244</b>	<b>27,150</b>

**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
<b>1</b> Enter the totals, if any, from continuation sheet . . . . .					
<b>2</b> Enter the totals from columns (e) and (f). See instructions for reporting on Form 8949 . . . . .				<b>91,991</b>	<b>1,020,259</b>

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
<b>1</b> Enter the totals, if any, from continuation sheet . . . . .					
<b>2</b> Enter the totals from columns (e) and (f) . . . . .				<b>4,618,527</b>	<b>34,291,485</b>